

# **SAN RAMON VALLEY FIRE PROTECTION DISTRICT**



*San Ramon, California*

*Serving the communities of Alamo, Blackhawk, Town of Danville,  
Diablo, City of San Ramon, the southern area of Morgan Territory  
and the Tassajara Valley*



## **COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED JUNE 30, 2006**

***COMPREHENSIVE  
ANNUAL  
FINANCIAL  
REPORT***



*for the year ended June 30, 2006*

*Issued by:*

**Joan Woods, Finance Director**  
**Melissa Theofanopoulos, Finance Analyst**

*San Ramon Valley Fire Protection District  
1500 Bollinger Canyon Road  
San Ramon, California 94583*

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Comprehensive Annual Financial Report**  
**For the Year Ended June 30, 2006**

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# SAN RAMON VALLEY FIRE PROTECTION DISTRICT

## DIRECTORY OF OFFICIALS

July 1, 2005 - June 30, 2006

### *BOARD OF DIRECTORS*

<i>President</i>	.....	<i>Jennifer G. Price</i>
<i>Member</i>	.....	<i>Thomas M. Bong</i>
<i>Member</i>	.....	<i>Gordon D. Dakin</i>
<i>Member</i>	.....	<i>Roxanne W. Lindsay</i>
<i>Member</i>	.....	<i>Kenneth W. Sandy</i>

### *PRINCIPAL STAFF (Organizational Chart Order)*

<u><i>Fire Chief</i></u>	.....	<i>Craig Bowen</i>
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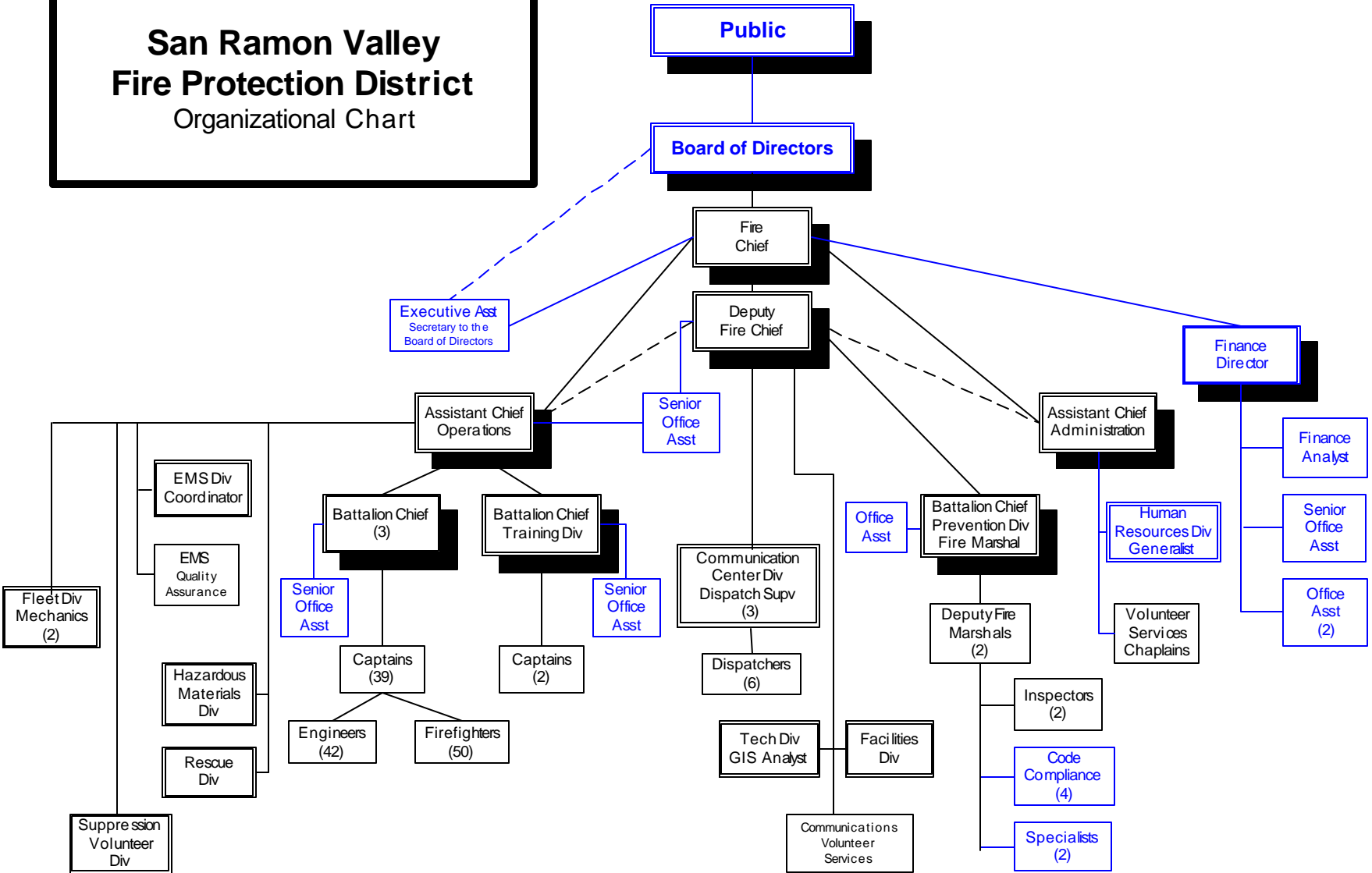
<u><i>Finance</i></u>		
<i>Finance Director</i>	.....	<i>Joan P. Woods</i>

<u><i>Administrative</i></u>		
<i>Assistant Chief</i>	.....	<i>Steven J. Hart</i>

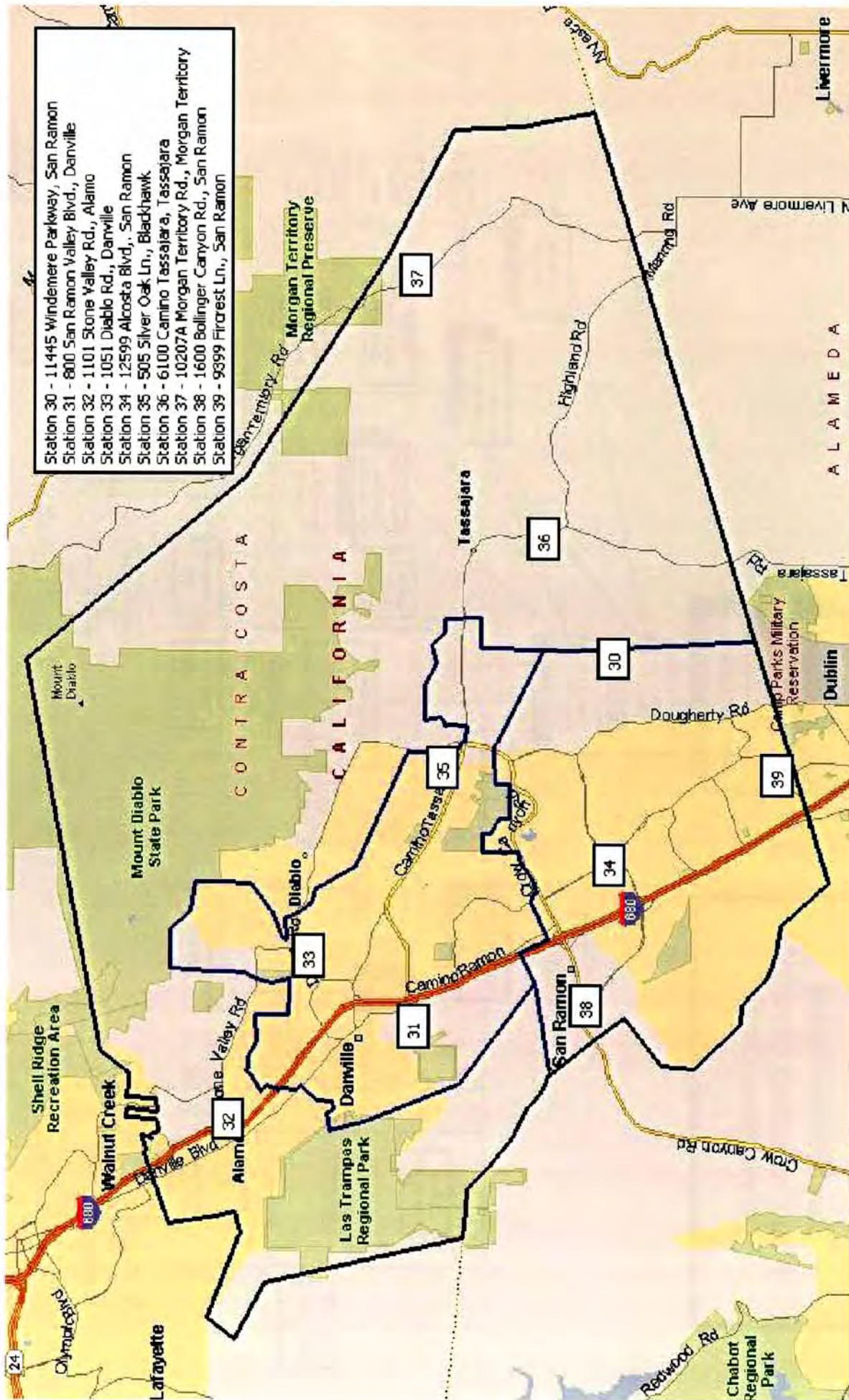
<u><i>Support</i></u>		
<i>Deputy Chief</i>	.....	<i>Chris C. Suter</i>
<i>Fire Marshal</i>	.....	<i>Rick D. Terry</i>

<u><i>Operations</i></u>		
<i>Assistant Chief</i>	.....	<i>Michael A. Sylvia</i>
<i>Battalion Chief</i>	.....	<i>Jack Barton</i>
<i>Battalion Chief</i>	.....	<i>Michael T. Brown</i>
<i>Battalion Chief</i>	.....	<i>Bert Byers</i>
<i>Division Chief</i>	.....	<i>Derek Krause</i>

# San Ramon Valley Fire Protection District Organizational Chart



Legend:	
Operational/Paramilitary	
Business	





# *SAN RAMON VALLEY FIRE PROTECTION DISTRICT STATIONS AND FACILITIES*



*Station 30  
11445 Windemere Parkway, San Ramon*



*Station 31  
800 San Ramon Valley Blvd., Danville*



*Station 32  
1101 Stone Valley Road, Alamo*



*Station 33  
1051 Diablo Road, Danville*



*Station 34  
12599 Alcosta Blvd., San Ramon*



*Station 35  
505 Silver Oak Lane, Blackhawk*



*Station 36*  
*6100 Camino Tassajara, Tassajara*



*Station 37*  
*10207 A Morgan Territory Rd., Morgan Territory*



*Station 38*  
*1600 Bollinger Canyon Road, San Ramon*



*Station 39*  
*9399 Fircrest Lane, San Ramon*



*Office Building*  
*9399 Fircrest Lane, San Ramon*



*Administration Building*  
*1500 Bollinger Canyon Road, San Ramon*



*School House*  
*1650 Finley Road, Pleasanton*

# SAN RAMON VALLEY FIRE PROTECTION DISTRICT

Administration  
Phone: 925-838-6600  
Fax: 925-838-6629  
[www.srvfire.ca.gov](http://www.srvfire.ca.gov)

**1500 Bollinger Canyon Road  
San Ramon, California 94583**

Fire Prevention  
Phone: 925-838-6600  
Fax: 925-838-6696

**October 1, 2006**

**Board of Directors  
San Ramon Valley Fire Protection District  
San Ramon, California**

I am pleased to present the San Ramon Valley Fire Protection District's (SRVFPD) Comprehensive Annual Financial Report (CAFR) for the fiscal year July 1, 2005 through June 30, 2006.

This report has been prepared by the Finance Department following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA) and is in conformance with generally accepted accounting principles for state and local governmental entities established by the Governmental Accounting Standards Board (GASB). Responsibility for the accuracy, completeness and fairness of the presented data and the clarity of presentation, including all disclosures, rests with the management of the District.

In accordance with the above mentioned guidelines, the accompanying report consists of three sections:

1. The *Introductory Section* discusses the management and organizational structure. This section contains a directory of the members of the Board of Directors and Administrative staff, an organizational chart, a map of the District, photographs of the District's facilities, the letter of transmittal and certificates of achievements.
2. The *Financial Section* presents the financial condition of the SRVFPD. This section contains the opinion of the Independent Auditors, Management's Discussion and Analysis of the SRVFPD's financial activities, the financial statements and the related supplementary financial information.
3. The *Statistical Section* provides valuable information about financial results, major revenue sources, outstanding debt, economic and demographic indicators and operational activities to conform to GASB 44 requirements.

## **THE REPORTING ENTITY - PAST AND PRESENT**

### ***History and Formation of San Ramon Valley Fire Protection District***

The San Ramon Valley Fire Protection District is an outgrowth of many years of maturation. Its early beginning took place 94 years ago at a meeting of the Danville Improvement Club. The meeting held on March 19, 1912, was comprised of the leading ladies and men of Danville. At this meeting, it was decided that a volunteer fire department needed to be organized. The idea was unanimously approved, and the name Danville Farm Defense Fire District was established. In 1921, a state law permitted the organization of special fire districts and empowered them with the authority to levy a tax for their support. Thus, on September 6, 1921, the Danville Farm Defense Fire District became the Danville Fire Protection District, an independent fire district and a political subdivision of the State of California. The official boundaries were re-designated to encompass Alamo, Danville, Sycamore and Green Valley School Districts, an area of approximately fifty (50) square miles.

In 1963, Contra Costa County reorganized its East County Fire Protection District into the San Ramon Fire Protection District, an independent district. In December 1979, Local Agency Formation Commission (LAFCO) initiated the consolidation of the Danville Fire Protection District and the San Ramon Fire Protection District. On July 1, 1980, with the merger complete, the two Districts were renamed the San Ramon Valley Fire Protection District (SRVFPD). The new District serviced the communities of Alamo, Blackhawk, Danville, Diablo and San Ramon, within a 70 square mile area. The organization was comprised of 4 fire stations, 27 emergency vehicles and 71 employees. With the reorganization of these two districts, the newly formed District became governed by 5 locally elected Board of Directors, independent of the County Board of Supervisors.

Some ten years later, the San Ramon Valley Fire Protection District and the Tassajara Fire Protection District initiated a merger process. In January 1991, LAFCO completed the annexation of all territories of the Tassajara Fire Protection District and transferred them to the San Ramon Valley Fire Protection District, which included Tassajara Valley and the southern boundary of Morgan Territory. Simultaneously, the Tassajara Fire Protection District was dissolved.

In July 1997, the San Ramon Valley Fire Protection District and the City of San Ramon moved forward with an annexation of the Dougherty Regional Fire Authority to the SRVFPD. With this annexation, the District extended its fire service boundary to the Contra Costa/Alameda County line.

Over the last five years, the District has accomplished many notable achievements, from a number of administrative staffing enhancements to providing a new station facility for its customers, along with improved apparatus in the field. These successes have proven to be beneficial to the District's internal customers (personnel), but most importantly, to the community which the District serves.

The San Ramon Valley Fire Protection District's evolution over the past 94 years is remarkable and its endeavors impressive. Below is a summary of key milestones and accomplishments since its inception.

- March 1912            A "Fireman's Ball" was held to finance the Danville Farm Fire Defense District. The net proceeds of \$100.00 realized at the event were deposited into the first bank account.
- April 1922            The Danville Fire Protection District (DFPD) purchased its first fire truck for \$4,140. The new truck was a Reo-American La France, which replaced a trailer equipped with ten 10-gallon milk cans full of water. The volunteer, who got to the trailer first, hitched it to their vehicle and pulled it to the fire. Gunnysacks were soaked in the water and then used to beat out the fire.
- July 1925             The DFPD purchased for \$600 the site of the first firehouse at 150 N. Hartz Avenue, Danville. The firehouse was completed and accepted on December 2, 1925.
- In 1928                A donated Dodge truck was converted into fire truck #2.
- October 1936         The DFPD volunteers began receiving 50 cents to answer a call and 50 cents per hour thereafter.
- In 1941                A two-way radio was installed between the firehouse and the County Sheriff, linking Danville with the rest of Contra Costa County.
- May 1942             At the height of the war years, government defense funds were provided to have a man sleep in the firehouse.
- October 1942         The DFPD entered the County Mutual Aid plan.
- January 1958         A second firehouse was completed and located in Alamo.
- January 1966         The DFPD established its first training program with the objective of developing new recruits with the ability to properly, safely and efficiently use the tools and equipment normally carried on fire apparatus.
- July 1969             The DFPD purchased land to relocate and construct Station 1 at 800 San Ramon Valley Boulevard in Danville and renamed it Station 31.
- February 1975        The DFPD completely modernized its communications system.
- May 1975             The DFPD received its first ambulance donated through the "Helen Howell Fundraiser."

- January 1977      The DFPD received an improved Class Rate from that of 5, issued in 1962, to a Class 4 rating, which illustrates an adequate level of fire protection facilities is being provided and maintained within the rapidly growing communities protected.
- January 1978      As a result of population growth, emergency medical response service for the DFPD increased 42% over those in 1976.
- February 1984     The San Ramon Valley Fire Protection District (SRVFPD) began staffing its ambulance units with the delivery of paramedic service through a public/private partnership with John Muir Hospital.
- July 1989         Issued \$13,100,000 Certificates of Participation for the acquisition and construction of certain land, equipment and capital improvements within the District. The primary projects included the construction of Station 36, Station 38 and the Administrative Office Building, and the remodeling of Station 31 and Station 33.
- April 1992        Station 36, located in Tassajara Valley was staffed to provide 24-hour protection, formerly a volunteer-staffed station under the former Tassajara Fire Protection District.
- May 1993         Refinanced Certificates of Participation issued in 1989 in an aggregated principal amount of \$10,500,000.
- February 1995     A public safety trailer called the "Safety House" was added to the District's fleet, allowing the Fire Prevention Division to teach home fire safety to school age children.
- September 1997   The SRVFPD's Communication Center became accredited for pre-arrival medical instructions and call triaging. The District has consistently maintained this accreditation.
- July 1997         The SRVFPD published its first community newsletter, serving 38,000 households in the area. The newsletter provides timely information on seasonal fire prevention issues.
- July 1997         The SRVFPD negotiated a "Single Paramedic Program" with Contra Costa County Emergency Medical Services, beginning the conversion to a Firefighter/Paramedic ambulance service.
- February 1999     As a result of a rating review, the Insurance Services Office (ISO) granted the SRVFPD an upgrade from Class 3 to Class 2 in the urban/suburban area. This improved rating tremendously impacts the community the District serves. Commercial buildings can save from 2.5% to 4.5% on their base fire insurance rates. Nationally, only 1% of agencies hold this prestigious achievement. The

District is a Class 5 in the rural areas and a Class 8 in the very remote rural areas.

- July 1999 The Board of Directors designated the Fire Chief as the first Treasurer for the District.
- October 1999 The SRVFPD gained "fiscal management" independence from Contra Costa County for financial reporting services. With the hiring of the District's first Chief Finance Officer in March of 1999, an "in-house" payroll, accounting and cash management system commenced, terminating the District's contractual agreement with Contra Costa County.
- July 2000 The SRVFPD entered into a seven-year contract with Local 3546, a Memorandum of Understanding covering July 1, 2000 through June 30, 2007.
- September 2000 A Chaplaincy program, operating in a non-denominational setting, was instituted with its primary purpose to assist District personnel and their families for life needs. During the year, the program began "outreach" assistance into the community.
- January 2001 The District formed an official Honor Guard with the mission to provide honor and respect to firefighters who have fallen in the line of duty serving their community and country and to instill respect for national, state and local flags.
- February 2001 Reclassified two Fire Prevention Inspector positions to Deputy Fire Marshal, reorganizing the internal structure of the Division to better service the customer.
- June 2001 The SRVFPD broke ground for Station 30, located in Dougherty Valley. This turnkey facility, built and equipped by local developers, opened on June 1, 2002.
- November 2001 The District began staffing every first run unit with one Paramedic for every emergency call.
- December 2001 The District prepared its first Comprehensive Annual Financial Report (CAFR) for evaluation and award consideration by the Government Finance Officers Association and the California Society of Municipal Finance Officers Association.
- November 2002 The District held its first annual Employee Recognition Dinner and Awards Ceremony to acknowledge all the efforts put forth by each and every employee.

- June 2003 The Board of Directors adopted a new “mission” statement as a result of the strategic planning process.
- June 2003 Refinanced Certificates of Participation issued in 1993 for an aggregated principal amount of \$8,910,000.
- August 2003 The District’s Rescue Division was awarded the Certification as an Office of Emergency Services (OES) “Medium Rescue Unit. This certification is an important acknowledgement of the District’s ongoing effort to provide emergency services during major disaster incidents.
- July 2004 The District placed into service a Type 1 Communication Support Unit, the first totally self-contained mobile communications post in Contra Costa County.
- March 2005 The SRVFPD, along with the American Heart Association, Contra Costa County Emergency Medical Service Agency and the San Ramon Regional Medical Center, started the Public Access Defibrillation (PAD) Program. The program places Automatic External Defibrillators (AEDs) in schools, public buildings and businesses.
- June 2006 Issued \$9,485,000 Certificates of Participation for the acquisition and construction of certain land, equipment and capital improvements within the District. The primary projects included the relocation and construction of Station 36, two new stations in Alamo (east and west) that will replace the current Station 32 and the construction of an apparatus storage building at Station 31.

***The District Today***

The San Ramon Valley Fire Protection District is an autonomous Special District as defined under the Fire Protection District Law of 1987, Health and Safety Code, Section 13800, of the State of California.

The SRVFPD is responsible for providing the highest level of emergency and non-emergency services to the community in an effort to protect life, the environment and property.

A five member Board of Directors, elected by their constituents and each serving a four-year term, governs the District. The Directors meet once a month at the Administrative Office, headquartered in San Ramon, to determine overall policy for the District. Special committee meetings provide oversight in four areas: Personnel, Finance, Facilities and Long Range Planning/Fire Prevention.

The Fire Chief oversees the general operations of the District in accordance with the policy direction prescribed by the Board of Directors. The Fire Chief serves as the



Treasurer for the District. At present, the Fire Chief is supported by his executive staff, consisting of a Deputy Chief, two Assistant Chiefs and the Finance Director.

The Deputy Chief and two Assistant Chiefs are responsible for three distinct operational functions of the District. The Administration Assistant Chief oversees personnel standards and procedures, labor negotiations and workers' compensation. The Deputy Chief supervises the Support Divisions, ensuring that current and future information management systems for communication are adequate, facilities are maintained and updated and prevention services are efficient and effective. The Operations Assistant Chief is responsible for the delivery of emergency services to the citizens and public, overseeing the training and education to District personnel and the design and delivery of vehicles and apparatus. The Finance Director is responsible for the District's financial policies, systems and procedures, including cash management and investments, accounting and budgeting, accounts receivable/payable, payroll, attendance, purchasing, risk management and fixed assets.

The District employs 182 personnel, in addition to approximately 58 volunteers for four separate volunteer programs. The District maintains ten Fire Stations and one Administrative Office Building, all strategically located within the District. Of the ten Stations, nine Stations house paid firefighters and one remote station is staffed by 21 volunteer personnel. The Reserves, approximately 23 volunteers, are assigned to various stations throughout the District. In total, the District staffs 13 engine companies, including 3 truck companies, 5 transport Advanced Life Support (ALS) ambulances, 4 Volunteer companies and other specialized vehicles based upon the type of call. In addition, the District operates its own Communications Center, located at Station 31 and staffed daily with two dispatchers, one supervising dispatcher and a mobile command post supported by 7 volunteers. All other Administrative personnel reside at the Administrative Office, including 7 Chaplain volunteers.

Internal Control - In developing and evaluating the District's accounting system, consideration is given to the accuracy of internal accounting control. Internal accounting controls are designed to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, the accuracy and reliability of accounting data and the adherence to prescribed managerial policy. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived, and the cost-benefit analyses require estimates and judgments by management.

Accounting System and Budgeting Controls - The District's accounting and budgeting records for the basic financial statement in this report conform to generally accepted accounting principles (GAAP) according to standards established by the Governmental Accounting Standards Board.

The District maintains extensive budgetary controls. The District's Annual Budget, adopted prior to July 1, provides the overall control of its revenues and expenses, including appropriations (budgeted expenses) on a line item basis and the means of financing them (budgeted revenues). The District's accounting system produces monthly reports on expense activity that assist Department/Division Managers monitor their

activities and programs. These reports are also reviewed by the Finance Analyst and the Finance Director to assure budgetary compliance.

As a recipient of federal, state and county financial assistance, the District is responsible for ensuring that an adequate control structure is in place to comply with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by the Finance staff of the District.

Management's Discussion and Analysis (M D & A) - GAAP requires that management provides a narrative introduction, overview and analysis to accompany the basic financial statements in the form of M D & A. This letter of transmittal is designed to complement the M D & A and should be read in conjunction with it. The District's M D & A can be found immediately following the report of the independent auditors.

Audit of Financial Statements - The District contracts for an independent audit each year to provide reasonable assurance that its financial statements are free of material misstatements. This annual audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management and evaluating the overall financial statement presentation. The District engaged the accounting firm of Maze & Associates to perform the audit of its financial statements. The auditor has issued an unqualified opinion on the District's financial statements indicating they are fairly presented in conformity with GAAP.

Single Audit - The District engaged the accounting firm of Maze & Associates to perform the audit of the expenses of federal awards required by the Single Audit Act of 1984 and Amendments of 1996, and the related OMB Circular A-133. As part of the Single Audit, tests were made to determine the adequacy of internal controls related to the administration of federal financial assistance programs and to determine that the District had complied with applicable laws and regulations. The Single Audit report is available separately from this report.

## **SERVICE AREA AND SERVICES**

The District's service area encompasses approximately 155 square miles, covering the communities of Alamo, Blackhawk, the Town of Danville, Diablo, the City of San Ramon, the southern area of Morgan Territory and the Tassajara Valley.

Within the boundaries of the District are wildland areas, single and multi-family residential units, hotels, a hospital, numerous convalescent/assisted living facilities, equestrian areas, hiking trails, rock climbing areas and a facility housing a low-level nuclear reactor. With such diversity, it is mandatory the District be equipped with proper apparatus and appropriately staffed to handle all emergencies.

The total population serviced by the District exceeds 151,376. On business days, the figure grows by another 30,000 to include the personnel employed in the Bishop Ranch Business Park, a 585-acre development located in San Ramon. Since its inception in 1984, the Bishop Ranch Business Park has evolved into a nationally recognized premier

business center, comprised of over 550 companies, from established Global 500 companies to innovative start-ups. Two of the larger employers in Bishop Ranch are Chevron and AT & T.

The District's philosophy with regard to fire, medical or hazardous material emergencies has been one of a strong, rapid deployment of appropriate resources to mitigate any emergency, as recognized by a Class 2 Insurance Service Office (ISO) rating. The District's goal is to maintain an overall response time of 5 minutes or less, 90% of the time. Under normal conditions, there are 13 paid emergency response companies that can be deployed for an emergency within the boundaries of the San Ramon Valley Fire Protection District.

When the first units for a structure fire are dispatched from the 13 staffed emergency response companies, the three closest engines, a ladder truck and the shift Battalion Chief are automatically assigned. In addition, a rescue medic ambulance can be dispatched in the event one of the occupants of the structure or District personnel needs medical assistance at the scene. In some of the rural areas of the District where hydrants are not available, the response consists of three engines, one or more water tenders and a Battalion Chief. A second alarm consists of two additional engines and another truck or water tender.

The District's Communications Center provides its pre-arrival instruction under the auspices of Contra Costa County Emergency Medical Services. Dispatchers are highly trained to assist the caller in life saving techniques (CPR with respiratory emergency, cardiac emergency, strokes, etc.) prior to the arrival of the emergency responders. In 1997, the San Ramon Valley Fire Protection District Communications Center became recognized as the world's seventh accredited emergency medical dispatch center. This award was achieved and has been maintained through conscientious adherence to proven emergency medical dispatch protocols. The District has been reaccredited in 2000 and 2004.

In the spring of 1995, the District began staffing selected units with Firefighter/Paramedics to provide citizens with a higher level of service. Currently, the District has a total of 49 paramedics, staffing a paramedic on every unit during any 24-hour period. The District's medical calls receive a "First Responder" response that includes pre-arrival instructions by dispatch, as the first step in the treatment process. A patient is then treated by a team, including at least one paramedic, who arrives in a fire engine as the closest unit to the emergency. The "First Responder" might also be a paramedic on an ambulance, depending on the incident location. Patients are evaluated and, if necessary, transported by a paramedic-staffed District ambulance. In some cases, transport via air ambulance is necessary. The District maintains close communications with several air ambulance services in the area. The District personnel have been trained and are committed to their obligations under the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and its regulations known as the "Privacy Rule" for the protection of individually identifiable health information.

The District must be prepared for emergencies and potential exposure to hazardous materials in the area of the Interstate 680 corridor that passes through the San Ramon

Valley. Trucks and other vehicles carry virtually every known hazardous material to points within the Greater Bay Area. The District maintains a hazardous materials team composed of members from the Suppression staff that are highly trained as hazardous materials technicians and specialists.

The most important non-emergency activity for suppression/ambulance personnel which benefits the public is training. The District, through its Training Division, strives to continually provide training programs that are both innovative and relevant. All District Firefighters are trained EMTs (1A) and State Certified Firefighters (1) with specialized defibrillator training. For programs such as Hazardous Materials and Emergency Medical, Confined Space Rescue Operations, re-certification is mandated by State and/or Federal law. Other specialized training programs cover such diverse topics as Structural and Wildland Firefighting Operations, Urban Search and Rescue skills, Disaster Preparedness, Night Drills and Auto Extrication skills using various tools and techniques.

The District's Training Division is also actively coordinating periodic training with many local agencies, such as the Town of Danville, the City of San Ramon, Mt. Diablo State Park and the California Department of Forestry. Some of the classes offered to these agencies and the public are in Hazardous Materials, Emergency Operations Center Training, CPR certification and re-certification. The District serves as the primary Emergency Operations Center (EOC) location for the Town of Danville and the alternate center for the City of San Ramon.

The SRVFPD provides full service fire prevention functions. The Fire Prevention Division works closely with various community agencies, utility providers and builders to facilitate all construction activities in the District. The Division performs inspections for code compliance, weed abatement, fire suppression systems, fire warning, smoke control and water systems to ensure those facilities meet fire safety codes.

The District has enacted a comprehensive fire prevention ordinance that includes sprinkler requirements for most commercial buildings and residential buildings exceeding 5,000 square feet. This approach has led to a higher degree of fire and life safety and reduced insurance costs.

The District's public education programs, providing safety and disaster preparedness information, extend beyond the traditional school safety programs by reaching out to the elderly and business communities. The traditional fire safety school program has been expanded to provide a 30-minute in-classroom teaching activity for all classes 1<sup>st</sup> through 5<sup>th</sup> grade. The interactive and informative presentations reach more than 6,000 students annually. The District has a non-traditional educational commitment in the form of the Tassajara One-Room School House program. This 114-year-old "treasure" became an asset of the District with the annexation of the Tassajara Fire Protection District. The District has restored the school and the site to safely accommodate community events. Its special function is to serve as a facility for third grade students to experience a day in an 1888 one-room school, staffed by the volunteers of the San Ramon Valley Museum. These dedicated docents provide a historical background about the San Ramon Valley in an effort to educate children about the past. The residents of the area hold close ties to this prized historical landmark and wish to protect and preserve its heritage. The District

has played an integral role in the endeavor. Through handout materials, all activities carry public safety messages or prevention instructions provided by District staff.

The District works closely with community organizations, such as service clubs and local Chambers of Commerce, for distribution and installation of smoke detectors for newborn babies and the elderly and neighborhood disaster preparedness activities for the entire area. Supplemental disaster preparedness training is available to schools and neighborhood groups who have completed steps for their own personal preparedness (i.e. reduction of non-structural hazards, food and water supplies for 72 hours.) The program's intent is to enable citizens to survive and take care of themselves during and after a disaster when emergency resources are overwhelmed. The District has accelerated its community training activities with the introduction of the CERT (Community Emergency Response Team) program. The goal of the program is to have CERT members geographically located within the District and trained to assist their neighbors or co-workers following a natural catastrophe when professional responders are not immediately available to help.

The District offers supportive training at no charge (for groups of 20 or more) in three areas: Fire Prevention/Suppression Techniques, Survival First Aid/Triage and Damage Control/Light Search and Rescue.

The San Ramon Valley Fire Protection District partners with the City of San Ramon and the Contra Costa County Sheriff's Department in supplying gas and diesel fuels for City and County vehicles. The District also leases space to various tenants to erect and operate communication facilities (Utility Easement Towers) at three station locations within the District.

## **APPARATUS**

The San Ramon Valley Fire Protection District's fleet is made up of emergency vehicles/apparatus which must always be available and kept in a state of readiness. Among these resources are: Nineteen Type 1 engines, three Type 1 ladder trucks (one 85-foot, two 75-foot), one Type 2 ladder truck (55-foot), ten Wildland units (eight Type 3 engines and two Type 4 engines). For rural responses, the District is equipped with: One 1,500 gallon all-wheel water tender (with 60 gallons of AFFF foam), one 2,800 gallon water tender with a 3,000 gallon porta-tank, one 2,500 gallon all-wheel-drive water tender, which carries Class A and AFFF foam with portable pumps and tanks.

The District's Type 1 engines, Type 3 engines and all trucks carry Advanced Life Support (ALS) emergency medical equipment, including oxygen, defibrillator units and ALS medications. In addition, these vehicles are fully equipped to respond as needed to mitigate any emergency including fire, rescue, hazardous material spill or vehicle accident.

A Type 1 Communications Support Unit, which is a totally self-contained mobile communications post, provides an all risk resource for the District and surrounding agencies. This mobile unit is specifically designed to provide the rigidity needed to operate on the steep fire roads it may encounter and an extra 20" raised roof for a stand-

up work area. The apparatus is equipped with four dispatch positions, three separate sources of power, a technology area, a small conference room for planning and operations, a restroom and a small kitchenette. The primary operation of the unit is accomplished through a cadre of Communications Volunteers who are specifically trained to operate the technology of the unit, as well as trained to drive the vehicle. In addition to two Communication Specialists, the operating plan calls for an Incident Dispatcher to accompany the unit when it is deployed. The SRVFPD and Contra Costa County Fire Protection District employ a number of personnel who have been trained as Incident Dispatchers for the unit. The unit has been a valuable resource for several mutual aid events this past year.

The District has five Rescue Medic (ALS Advanced Life Support) modular ambulance units, four of which are equipped with Hurst tools and rope rescue equipment. All the units are equipped to meet the needs of paramedic service. In addition, the District maintains four reserve ambulances and a multi-casualty unit that can be placed into action immediately to cover maintenance needs or assist in large-scale incidents.

The District's two Breathing Support Units are multi-functional pieces of equipment that can fill both high and low pressure air bottles, supplying four bottles at a time in fewer than two minutes, with an air storage capacity capable of filling 100 bottles. Both units are equipped with large pop-up scene lights, salvage equipment, medical supplies and other items, such as hot coffee, soups and beverages for the comfort of crews working on an extended incident.

Through the Homeland Security Grant process, the District acquired this fiscal year a state-of-the-art emergency response vehicle for its Type II HazMat team (the photo of the vehicle appears on the covers of the CAFR). The crew and vehicle provide assistance for a wide variety of calls, such as: spills, abandoned chemicals, carbon monoxide emissions, natural gas leaks, household chemical issues, structure fires, pipeline ruptures, vehicle accidents involving tankers and industrial accidents. The apparatus is stocked with the most modern hazardous materials detection equipment, advanced life support supplies and has a computer link to a hazardous materials information line.

The District's Urban Search and Rescue Unit carries a complete complement of ropes, hardware and rescue baskets for utilization in areas of high peaks and crevices or during earthquake operations or other natural disasters. It also carries on-board an air-compressor for various pneumatic tools. This unit meets the State OES standards and has been certified as a medium rescue apparatus.

Along with an aggressive maintenance program, each of the District's fire engines goes through an extensive rebuild at half-life. With the average life of a fire engine being 20 years, the District refurbishes each engine after approximately 10 years. At this time, the vehicle is repainted and equipped with state-of-the-art equipment. For new equipment, a purchasing committee is formed to review or write specifications, seek public bids and follow the vehicle through the build-up and delivery processes. In the fiscal year ending June 30, 2006, the District's vehicles traveled approximately 514,596 miles on 54,168 gallons of fuel.

## **SPECIAL ACHIEVEMENT**

Reserve Firefighter - The Reserve Firefighter Program is new to the District this fiscal year. Formerly known as the “Station 36 Volunteers” and operating out of Station 36 on Tassajara Road, the goal of the Reserve Program is to create a pool of highly trained personnel who are capable of assisting the District’s full-time personnel in meeting the operational needs of the District. Secondly, the program creates a pool of potential candidates for hiring as full-time professional firefighters/paramedics. The Reserve Firefighters are assigned on a rotating basis between stations in the District. Their primary duties are to perform under the direction of Company Officers at structure and wildland fires, hazardous materials incidents and all other related emergencies, as well as assist with daily operational duties and coverage.

## **AWARDS**

The Government Finance Officers Association of the United States of America and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to San Ramon Valley Fire Protection District for its fiscal year 2004-2005. The Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.

The California Society of Municipal Finance Officers (CSMFO) presented the District with a Certificate of Award for Outstanding Financial Reporting for 2004-2005. The certificate is issued in recognition of meeting professional standards and criteria in reporting which reflect a high level of quality in the annual financial statements and in the underlying accounting system from which the reports were prepared.

## **ACKNOWLEDGEMENT**

The preparation of this report reflects the combined and dedicated effort of SRVFPD’s staff. A special “Thank You” to Lucas Hirst and Ame Jensen, who provided design assistance for the cover of the CAFR. We especially want to recognize the Finance staff and our auditors for their contributions to provide complete and reliable information for the stewardship of public funds.

I would like to take this opportunity to express my thanks and sincere appreciation to the Board of Directors for their continued support and trust.

## **SUMMARY**

The San Ramon Valley Fire Protection District's leadership and its staff bring an effective combination of skills, experience and dedication to carry out the District's mission:

***"IN THE SPIRIT OF OUR TRADITION, WE STRIVE FOR EXCELLENCE, RESPECTFULLY SERVING ALL WITH PRIDE, HONOR AND COMPASSION"***

As stated in its newly adopted Strategic Plan, San Ramon Valley Fire Protection District is committed to these goals:

- Service – Provide the highest level of emergency and non-emergency services to the community in an effort to protect life, the environment and property
- Fiscal Management – Provide sound and responsible fiscal management
- Culture – Develop and maintain a culture where all individuals feel valued, have a sense of ownership and are motivated to continuously improve their knowledge, skills and abilities
- Organization Efficiency – Ensure organizational efficiency and effectiveness in all decisions, processes and communications

Sincerely,

---



Joan P. Woods  
Finance Director



*California Society of  
Municipal Finance Officers*

Certificate of Award

*Outstanding Financial Reporting 2004-05*

Presented to the

*San Ramon Valley Fire Protection District*

*This certificate is issued in recognition of meeting professional standards and criteria in reporting  
which reflect a high level of quality in the annual financial statements  
and in the underlying accounting system from which the reports were prepared.*

*February 24, 2006*



*William A. Stumpf*

Bill Thomas, Chair  
Professional & Technical Standards Committee

*Dedicated to Excellence in Municipal Financial Management*

# Certificate of Achievement for Excellence in Financial Reporting

Presented to  
**San Ramon Valley  
Fire Protection District,  
California**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2005

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Carla E. Perry*

President

*Jeffrey R. Emer*

Executive Director

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the  
San Ramon Valley Fire Protection District  
San Ramon, California

We have audited the financial statements of the governmental activities and each major fund of the San Ramon Valley Fire Protection District as of and for the year ended June 30, 2006, 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 generally accepted auditing standards in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance as to 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 in the first paragraph present fairly in all material respects the respective financial position of the governmental activities and each major fund of the San Ramon Valley Fire Protection District at June 30, 2006 and the results of its operations and the respective budgetary comparisons listed as part of the basic financial statements for the year then ended, in conformity with generally accepted accounting principles in the United States of America.

Management's Discussion and Analysis is not part of the basic financial statements but is required by the Government Accounting Standards Board. We have applied certain limited procedures to this information, principally inquiries of management regarding the methods of measurement and presentation of this information, but we did not audit this information and we express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplemental section listed in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The Introductory Section and Statistical Section listed in the Table of Contents was not audited by us, and we do not express an opinion on this information.

*Maze + Associates*

August 17, 2006

## MANAGEMENT'S DISCUSSION AND ANALYSIS (M D & A)

Our discussion and analysis of the San Ramon Valley Fire Protection District provides the reader with an overview of the District's financial position and performance for the period ending June 30, 2006. The M D & A describes the significant changes from the prior year that occurred in general operations and discusses the activities during the year for capital assets and long-term debt. The discussion concludes with a description of currently known facts, decisions and conditions that are expected to impact the financial position of the District's operations. We encourage the reader to consider the information presented here in conjunction with the additional information furnished in our letter of transmittal.

### FINANCIAL HIGHLIGHTS

#### Government-wide

- The District ended its fiscal year with net assets of \$38,465,445.
- The total Program Expenses were \$42,661,767.
- The total Program Revenues were \$3,173,109.
- The total General Revenues were \$42,967,762.
- The change in Net Assets represents an increase of \$3,479,104.

#### General Fund

- The General Fund operating revenues exceeded expenses by \$5,869,826.
- The actual resources received in the General Fund were greater than final budget by \$102,018, while actual expenses were less by \$545,957.
- At the end of the current fiscal year, unreserved, but designated fund balance for the General Fund was \$28,022,464 or 61 % of total revenues.

### ANNUAL REPORT OVERVIEW

This annual report consists of a series of financial statements. The District's basic financial statements are comprised of three components: Government-wide financial statements, Fund financial statements and Notes to the basic financial statements. This report also contains supplementary information and statistical data in addition to the basic financial statements.

#### Government-wide Financial Statements

The *government-wide financial statements* provide the reader with a longer-term view of the District's activities as a whole and comprise the Statement of Net Assets and Statement of Activities. The manner of presentation is similar to a private-sector business.

The *Statement of Net Assets* presents information about the financial position of the District as a whole, including all its capital assets and long-term liabilities on the full accrual basis. Over time, increases or decreases in net assets is one indicator in monitoring the financial health of the District.

The *Statement of Activities* provides information about all the District's revenues and expenses on the full accrual basis, with the emphasis on measuring net revenues or expenses of each specific program. This statement explains in detail the change in Net Assets for the year.

All of the District's activities in the Government-wide financial statements are principally supported by taxes, intergovernmental revenues and fire-related charges, i.e. ambulance services and inspection fees. The government activities of the District include general government and interest on long-term debt.

The government-wide financial statements use the full *accrual basis* of accounting method which records revenues when earned and expenses at the time the liability is incurred, regardless of when the related cash flows take place. These statements include the District itself (known as the primary government), and the activity of its legally separate component unit, the San Ramon Valley Fire Protection District Financing Corporation. Because the District Board acts as the governing board for the Corporation and because they function as part of the District government, the activities are blended with those of the primary government.

The government-wide financial statements can be found on pages 14-15 of this report.

## **Fund Financial Statements**

The fund financial statements provide more detailed information about the District's funds, focusing primarily on the short-term activities of the organization. The Fund Financial Statements measure only current revenues and expenditures and fund balances, excluding capital assets, long-term debt and other long-term obligations.

All of the District's basic services are considered to be governmental activities. San Ramon Valley Fire Protection District's services are supported by general District revenues such as taxes, ambulance services and inspection fees. In the District's case, the four funds (General Fund, Capital Projects Fund, Special Revenue-Equipment Replacement Fund and Debt Service Fund) are presented individually.

*Government funds* focus on how money flows into and out of the fund and the balance left at year-end available for spending. These funds are reported using an accounting method called the *modified accrual* method, which measures cash and all other financial assets that can readily be converted to cash. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and

the Statement of Activities) and governmental funds in a reconciliation following the fund financial statements and Footnote #7.

**Notes to the Basic Financial Statements.** The notes provide additional information that is essential to the reader for a full understanding of the data provided in the Government-wide and Fund Financial Statements.

**Other Information.** In addition to the Basic Financial Statements and accompanying notes, this report also presents certain Required Supplementary Information such as Budgetary Comparison Schedules and a Statistical Section, providing financial tables conforming to GASB 44 standard requirements and historical trend data on the District.

## FINANCIAL ACTIVITIES OF THE DISTRICT AS A WHOLE

This analysis focuses on the net assets and changes in net assets of the District's Governmental Activities (Tables 1, 2 and 3), as presented in the District-wide Statement of Net Assets and Statement of Activities that follow.

### *Governmental Activities*

**Table 1**  
**Governmental Net Assets at June 30, 2006**  
(in thousands)

	Governmental Activities	
	2005	2006
Cash and investments	\$ 28,166	\$42,019
Other assets	1,004	753
Capital assets	21,435	23,314
<b>Total assets</b>	<b>50,605</b>	<b>66,086</b>
Long-term debt outstanding	10,785	23,440
Other liabilities	4,834	4,180
<b>Total liabilities</b>	<b>15,619</b>	<b>27,620</b>
Net assets:		
Invested in capital assets, net of debt	12,653	11,389
Restricted	746	12,878
Unrestricted		
Debt issued to finance capital assets held by others and other unrestricted net assets	21,587	14,199
<b>Total net assets</b>	<b>\$34,986</b>	<b>\$38,466</b>

The following points explain the major changes impacting net assets as shown in Table 1:

- Cash and investments increased by \$13,853,193 from last year. A substantial portion of this increase (\$9M and \$4M) are attributable to proceeds from certificates of participation and an equipment lease agreement, respectively.
- Other assets decreased by 25% due to a reduction in several prior year receivables, specifically Federal Homeland Security Grants and OES Mutual Aid.
- Other liabilities decreased by 14% or \$653,353, related to A/P, payroll accrued and claims payable at June 30, 2006.
- Net assets invested in capital assets, net of related debt, decreased by \$1,263,410, due to the increase of debt.
- Restricted net assets include: (1) The Reserve Fund for the 2003 Refunding Certificates of Participation amounts to \$752,860 (2) The Reserve and Project Funds for the 2006 Capital Improvement amounts to \$608,784 and \$7,856,538, respectively. All of these funds for both Certificates of Participation are held with the Trustee at U S Bank; and, (3) The Escrow accounts for the lease/purchase agreements amounting to \$3,659,128 and held at La Salle Bank National Association.
- Unrestricted net assets is the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements. Unrestricted net assets of \$14,198,885 are available for operations and other expenses approved by the District Board of Directors.

### **Fiscal Year 2006 Government Activities**

Based on GASB 34 revisions to the format of the Fund Financial Statements, only the individual major funds are presented, with non-major funds combined in a single column. Table 2 summarizes the combined activities and the narrative that follows describes the individual program expenses, program revenues and general revenues in more detail.

**Table 2**  
**Changes in Governmental Net Assets**  
**(in thousands)**

	2005	2006
<b>Expenses</b>		
Public Safety – Fire	\$39,984	\$42,105
Interest on long-term debt	270	557
	40,254	42,662
<b>Revenues</b>		
Program Revenues:		
Operating grants and contributions	184	306
Capital grants and contributions	673	652
Charges for services	1,890	2,216
	2,747	3,174
General Revenues:		
Taxes:		
Property taxes	37,845	42,094
Use of money and property	407	859
Other revenue	1	14
	38,253	42,967
Total General Revenues	38,253	42,967
Total Revenues	41,000	46,141
Change in Net Assets	746	3,479
Beginning Net Assets	34,240	34,986
<b>Ending Net Assets</b>	<b>\$34,986</b>	<b>\$38,465</b>

***Expenses***

The Public Safety expenses totaled to \$42,104,890 for fiscal year ending 2006. The salary and benefit category, totaling \$35,176,348, grew by 5% to cover salary increases, medical insurance premiums and retirement costs. The remaining operating expenses can be categorized into five main groupings: central garage, repairs and maintenance, rents and leases, professional and other services and supplies and utilities. These services and supplies totaled to \$4,528,849.

In compliance with the Single Audit accounting requirements, the District, acting as a pass-through agency, recognized 100% of Federal Homeland Security Grant revenue that was used for the purchase of goods and distributed in-part to several other agencies. The total amount distributed as “Grant Pass-Through” was \$318,227.

The annual depreciation expense was \$2,228,012, change in compensated absences \$110,083, change in claims payable (\$280,379) and retirements of capital assets \$23,750.



The “Interest on the Long Term Debt” expenses reflect the interest paid in the amount of \$741,774 on the 2003 COP and Lease Purchase Agreements Schedule #1 & 2, less bond premium in the amount to \$184,897.

### ***Program Revenues***

During the fiscal year, the District received its annual allotment from Measure H First Responder funding in the amount of \$31,882. The District’s portion of this element of the Measure is based on the number of local benefit units and submission of proof of compliance for purchase of first responder medical equipment, medical supplies and EMS training.

Due to the improved financial position of the State of California, the freeze was lifted for the funding on SB90 mandated cost reimbursements. The District received \$112,206 for prior year submissions. Also, the District was reimbursed by the State of California, Governor’s Office of Emergency Services, Fire and Rescue Branch for providing mutual aid services for the Bragdon Fire, the Tesla Fire, the Topango Fire, the Del Puerto Fire, all in California. The District also provided aid for the Katrina and Rita Hurricanes in the Gulf Coast.

The District received \$651,642 in Federal Homeland Security Grant funds, of this amount \$318,227 was passed through to other agencies, leaving the District with net grant revenue in the amount \$333,415.

The program revenues that fall under the category of “Charges for Service” include revenues for ambulance service fees, inspection fees, weed abatement charges, CPR classes and reports/photocopies. Of these revenues, ambulance service fees are the District’s second most important source of revenue. With a new rate schedule in place over the entire year, the ambulance revenues increased by 18% or \$276,484, with a call volume increase of 10.3% from last year. The revenue generated from various lease agreements (office space at station #39, utility towers at various stations) increased slightly due to CPI adjustments.

### ***General Revenues***

The primary source of revenue for the operation of the San Ramon Valley Fire Protection District is generated through the collection of secured, unsecured and supplemental property taxes. During the last fiscal year, the overall assessed valuation increased 11.9%, resulting in property taxes revenues increasing by \$4,249,148 or 11.2%. A major portion of the increase reflects the ongoing growth in the Dougherty Valley planned community. The District’s interest earnings showed an increase due to rising short-term interest rates.

## **Government Activities**

### *Governmental Funds*

At June 30, 2006, the District's governmental funds reported combined fund balances of \$40,654,253 which is an increase of \$14,084,982 or 53% compared to the prior year. This change is attributable to an increase of \$3,330,037 in the General Fund and the majority of the remaining increase of \$10,754,945 to the Capital Projects Fund, the Special Revenue Equipment Replacement Fund and Debt Service Fund associated with proceeds from a Certificate of Participation and a new equipment lease agreement.

Governmental fund revenues increased \$5,156,554 this fiscal year and totaled \$46,140,871. The General Fund accounted for 99.5% of this increase. The expenditures for the Governmental Funds were \$46,325,786, an increase of \$5,351,257 from last year.

The General Fund increased in expenditures by \$1,501,969. The Special Revenue Equipment Replacement Fund expenditures increased \$1,474,740. In fiscal year 2006, the District established the Debt Service Fund to account for debt service transactions that were previously recorded in the Capital Projects Fund. As a result, the Capital Projects Fund expenditures increased \$1,212,497 and the Debt Service Fund increased \$1,162,051.

### *Major Analyses of Governmental Funds*

#### **General Fund**

The General Fund is the general operating fund of the District. It is used to account for all financial resources. The major revenue sources are property taxes, ambulance service revenues and interest income.

Overall, the General Fund expenditures increased by 3.9% from last year. The primary categories attributable for the increase were: (1) salaries and benefits, (2) professional services, (3) supplies and utilities.

The net "transfers out" from the General Fund increased by \$1,225,131 in Fiscal 2006, for a total of \$2,539,789. The transfers covered annual debt service payments, various capital project expenditures in the Capital Project Funds and a portion of the equipment purchases in the Special Revenue Equipment Replacement Fund.

At June 30, 2006, the General Fund unreserved fund balance of \$28,022,464 was designated for: (1) Workers' compensation claims set aside in the amount of \$1,000,000; (2) Dry spell (cash flow for five months) in the amount of \$15,000,000 set aside for expenditures prior to the receipt of the first settlement property tax allocations in December; (3) Acquisition and construction of facilities and equipment in the amount of \$12,022,464.

The Reserve Policy adopted by the Board provides for cash flow requirements, contingencies for unforeseen operating or capital needs and economic uncertainties, local disasters or catastrophic events and other financial hardships or downturns in the local, state or national economy. For this purpose, the Policy identified the need to maintain a

minimum ending fund balance of at least 50% of the operating revenues in the General Fund. At the end of the fiscal year, the unreserved, but designated fund balance was well within the reserve policy, or 61% of operating revenues.

**OTHER MAJOR GOVERNMENTAL FUNDS**

**Other Governmental Funds**

During fiscal year 2005-2006, the District issued Certificates of Participation in the amount of \$9,485,000 to finance various capital improvement projects, including land and construction of three fire stations and an apparatus storage building. The costs of issuance and insurance amounted to \$459,558. In addition, the District expended \$1,096,683 for a number of projects, which included the purchase of land in anticipation of building a new fire station in fiscal year 2006-07.

In the Special Revenue Equipment Replacement Fund, the District purchased assets amounting to \$3,033,959. The primary expenditures were for: (7) defibrillators and accessories, Telestaff software and related costs, satellite dish for the communications van, (6) mobile radios and various radio upgrades, (3) build-out of Ambulances, (1) HazMat unit (funded by the Federal Homeland Security Grant), (4) build-out of Type 1 engines, (2) refurbished Type 1 engines and (1) Rounds Van.

**CAPITAL ASSETS**

At the end of fiscal 2006, the District had \$23,313,638 in net capital assets. The following table identifies the specific governmental activity:

**Table 3  
Capital Assets at Year-end  
(in thousands)**

	Government Activities	
	2005	2006
Land	\$3,900	\$4,830
Construction work-in-progress	1,033	734
Buildings and improvements	17,349	17,578
Equipment	19,048	21,344
Less accumulated depreciation	(19,895)	(21,172)
Capital Assets, net	\$21,435	\$23,314

All the capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets with a value of \$5,000 or more are recorded as capital assets. All capital assets are depreciated over their estimated useful lives, using the straight line method.

## DEBT ADMINISTRATION

The Debt Service Fund maintains the Reserve for the 2003 Refunding Certificates of Participation and the 2006 Certificates of Participation. In fiscal 2005-2006, the fund paid principal and interest on the 2003 issue in the amount of \$475,000 and \$260,608, respectively. The first payment on the 2006 issue is not due until December 2006. Debt service was also paid on the three equipment lease/purchase agreements, totally to \$954,946 in principal and \$206,505 in interest.

**Table 4**  
**Outstanding Debt**  
**(in thousands)**

	2005	2006
<i>Governmental activities</i>		
Certificates of Participation	\$8,550	\$17,560
Equipment Capital Lease Purchase Agreements	2,235	5,880
	<u>\$10,785</u>	<u>\$23,440</u>

## ECONOMIC OUTLOOK

The District's financial position continues to improve. Financial planning is based on specific assumptions from recent trends in real property values, new commercial and residential development, State of California economic forecasts and historical growth patterns in the various tax rate areas in the San Ramon Valley.

The economic condition of the San Ramon Valley Fire Protection District as it appears on the balance sheet reflects financial stability and increased growth. The District continues to be encouraged by development throughout its boundaries, especially in the Dougherty Valley. In August 2006, the District will publish its multi-year business plan designed to assist in the decision making process, providing information on critical issues, revenue projections, operating costs, capital assets and equipment purchases. The plan is not intended to be a static document, but part of a dynamic process that involves the continual evaluation of the most effective and efficient way to deliver the services provided by the District.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This Comprehensive Annual Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the District's finances. Questions about this report should be directed to the Finance Department, at 1500 Bollinger Canyon Road, San Ramon, California, 94583.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**

**STATEMENT OF NET ASSETS  
AND STATEMENT OF ACTIVITIES**

The Statement of Net Assets and the Statement of Activities summarizes the entire District's financial activities and financial position. They are prepared on the same basis as is used by most businesses, which means they include all the District's assets and all its liabilities, as well as all its revenues and expenses. This is known as the full accrual basis—the effect of all the District's transactions is taken into account, regardless of whether or when cash changes hands, but all material internal transactions between District funds have been eliminated.

The Statement of Net Assets reports the difference between the District's total assets and the District's total liabilities, including all the District's capital assets and all its long-term debt. The Statement of Net Assets focuses the reader on the composition of the District's net assets, by subtracting total liabilities from total assets.

The Statement of Net Assets summarizes the financial position of all the District's Governmental Activities in a single column. The District's Governmental Activities include the activities of its General Fund, along with all its Special Revenue, Debt Service and Capital Projects Funds.

The Statement of Activities reports increases and decreases in the District's net assets. It is also prepared on the full accrual basis, which means it includes all the District's revenues and all its expenses, regardless of when cash changes hands. This differs from the "modified accrual" basis used in the Fund financial statements, which reflect only current assets, current liabilities, available revenues and measurable expenditures.

The format of the Statement of Activities presents the District's expenses first, listed by program. Program revenues—that is, revenues which are generated directly by these programs—are then deducted from program expenses to arrive at the net expense of each governmental program. The District's general revenues are then listed in the Governmental Activities column, as appropriate, and the Change in Net Assets is computed and reconciled with the Statement of Net Assets.

Both these Statements include the financial activities of the District and the San Ramon Valley Fire Protection District Financing Corporation, which is legally separate but is a component unit of the District because it is controlled by the District, which is financially accountable for the activities of this entity.

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
STATEMENT OF NET ASSETS  
JUNE 30, 2006

ASSETS

Cash and investments (Note 2):	
Cash in bank & investments in LAIF	\$29,125,260
Petty cash	400
With fiscal agent	12,893,853
Receivables:	
Accounts	267,161
Interest	286,177
Prepaid items and deposits	199,279
Capital assets (Note 3):	
Land and construction in progress	5,563,915
Depreciable capital assets, net	<u>17,749,723</u>
 Total Assets	 <u>66,085,768</u>

LIABILITIES

Accounts payable	599,848
Accrued liabilities	1,517,529
Deposits payable	500
Claims payable - due in more than one year (Note 11)	646,161
Compensated absences - due in more than one year (Note 4)	1,416,231
Long term debt (Note 5):	
Due within one year	1,421,399
Due in more than one year	<u>22,018,655</u>
 Total Liabilities	 <u>27,620,323</u>

NET ASSETS (Note 7)

Invested in capital assets, net of related debt	11,389,250
Restricted for:	
Debt service	1,361,644
Capital projects	11,515,666
Unrestricted	<u>14,198,885</u>
 Total Net Assets	 <u>\$38,465,445</u>

See accompanying notes to financial statements

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2006

Expenses:	
Public safety - fire	\$42,104,890
Interest on long-term debt	<u>556,877</u>
Total Program Expenses	<u>42,661,767</u>
Program revenues:	
Operating grants and contributions	305,571
Capital grants and contributions	651,642
Charges for services	<u>2,215,896</u>
Total Program Revenues	<u>3,173,109</u>
Net Program Expense	<u>39,488,658</u>
General revenues:	
Property taxes	42,094,029
Use of money and property	859,411
Other revenues	<u>14,322</u>
Total General Revenues	<u>42,967,762</u>
Change in Net Assets	3,479,104
Net Assets-Beginning	<u>34,986,341</u>
Net Assets-Ending	<u><u>\$38,465,445</u></u>

See accompanying notes to financial statements

## **FUND FINANCIAL STATEMENTS**

The Fund Financial Statements present individual major funds, while non-major funds (if any) are combined in a single column. Major funds are defined generally as having significant activities or balances in the current year.

## **MAJOR GOVERNMENTAL FUNDS**

All of the District's funds were determined to be major.

### ***GENERAL FUND***

The General Fund is the general operating fund of the District. It is used to account for all financial resources. The major revenue sources for this Fund are property taxes, ambulance service revenues and interest income. Expenditures are made for public safety and other operating expenditures.

### ***CAPITAL PROJECTS FUND***

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Resources are provided by General Fund transfers and interest income on unspent funds.

### ***SPECIAL REVENUE - EQUIPMENT REPLACEMENT FUND***

The Special Revenue Equipment Replacement Fund is used to account for financial resources to be used for the replacement of equipment and vehicles. Resources are provided by transfers and interest income on unspent funds.

### ***DEBT SERVICE FUND***

The Debt Service Fund is used to account for accumulation of resources for, and the payment of long-term debt principal, interest and related costs. Resources are provided by General Fund transfers, bond proceeds and interest income on unspent funds.



SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2006

	General	Capital Projects	Special Revenue - Equipment Replacement	Debt Service	Total Governmental Funds
ASSETS					
Cash and investments (Note 2):					
Cash in bank & investments in LAIF	\$29,125,260				\$29,125,260
Petty cash	400				400
With fiscal agent - money market funds		\$7,856,538	\$3,659,128	\$1,378,187	12,893,853
Receivables:					
Accounts	267,161				267,161
Interest	272,765		13,412		286,177
Due from other funds (Note 6)	218,792				218,792
Prepaid items and deposits	199,279				199,279
<b>Total Assets</b>	<b>\$30,083,657</b>	<b>\$7,856,538</b>	<b>\$3,672,540</b>	<b>\$1,378,187</b>	<b>\$42,990,922</b>
LIABILITIES					
Accounts payable	\$543,164	\$6,937	\$49,747		\$599,848
Accrued liabilities	1,517,529				1,517,529
Due to other funds (Note 6)			218,792		218,792
Deposits payable	500				500
<b>Total Liabilities</b>	<b>2,061,193</b>	<b>6,937</b>	<b>268,539</b>		<b>2,336,669</b>
FUND EQUITY					
Fund balances (Note 7)					
Reserved for:					
Debt service				\$1,361,644	1,361,644
Acquisition and construction of Facilities and equipment		7,849,601	3,404,001	16,543	11,270,145
Unreserved:					
Designated for:					
Workers' compensation	1,000,000				1,000,000
Dry spell (cash flow)	15,000,000				15,000,000
Acquisition and construction of Facilities and equipment	12,022,464				12,022,464
<b>Total Fund Balances</b>	<b>28,022,464</b>	<b>7,849,601</b>	<b>3,404,001</b>	<b>1,378,187</b>	<b>40,654,253</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$30,083,657</b>	<b>\$7,856,538</b>	<b>\$3,672,540</b>	<b>\$1,378,187</b>	<b>\$42,990,922</b>

See accompanying notes to financial statements

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 Reconciliation of the  
 GOVERNMENTAL FUNDS -- BALANCE SHEET  
 with the  
 STATEMENT OF NET ASSETS  
 JUNE 30, 2006

Total fund balances reported on the governmental funds balance sheet \$40,654,253

Amounts reported for Governmental Activities in the Statement of Net Assets  
 are different from those reported in the Governmental Funds above because of the following:

CAPITAL ASSETS

Capital assets used in Governmental Activities are not current assets or financial resources and  
 therefore are not reported in the Governmental Funds. 23,313,638

LONG TERM ASSETS AND LIABILITIES

The assets and liabilities below are not due and payable in the current period and therefore are not  
 reported in the Funds:

Long-term debt	(23,440,054)
Claims payable	(646,161)
Compensated absences	(1,416,231)
	<u>(1,416,231)</u>

NET ASSETS OF GOVERNMENTAL ACTIVITIES \$38,465,445

See accompanying notes to financial statements

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2006

	General	Capital Projects	Special Revenue - Equipment Replacement	Debt Service	Total Governmental Funds
<b>REVENUES</b>					
Property taxes	\$42,094,029				\$42,094,029
Intergovernmental revenues	957,213				957,213
Charges for services	2,073,579				2,073,579
Use of money and property	611,790	\$55,709	\$161,556	\$30,356	859,411
Rents, royalties, and commissions	142,317				142,317
Other revenues	14,322				14,322
<b>Total Revenues</b>	<b>45,893,250</b>	<b>55,709</b>	<b>161,556</b>	<b>30,356</b>	<b>46,140,871</b>
<b>EXPENDITURES</b>					
Current:					
Public safety-fire					
Salaries and benefits	35,176,348				35,176,348
Central garage	380,194				380,194
Repairs & maintenance	572,413				572,413
Rents & leases	52,703				52,703
Professional & other services	1,644,471				1,644,471
Supplies and utilities	1,879,068				1,879,068
Grant pass-through	318,227				318,227
Capital outlay		1,096,683	3,033,959		4,130,642
Debt service:					
Principal				1,429,946	1,429,946
Interest and fiscal agent charges		274,661		467,113	741,774
<b>Total Expenditures</b>	<b>40,023,424</b>	<b>1,371,344</b>	<b>3,033,959</b>	<b>1,897,059</b>	<b>46,325,786</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>5,869,826</b>	<b>(1,315,635)</b>	<b>(2,872,403)</b>	<b>(1,866,703)</b>	<b>(184,915)</b>
<b>OTHER FINANCING SOURCES</b>					
Bond and lease proceeds (Note 5)		9,485,000	4,600,000		14,085,000
Bond issuance premium (Note 5)		184,897			184,897
Transfers in (Note 6)	973,713	1,089,747	546,082	3,244,890	5,854,432
Transfers out (Note 6)	(3,513,502)	(2,340,930)			(5,854,432)
<b>Total Other Financing Sources</b>	<b>(2,539,789)</b>	<b>8,418,714</b>	<b>5,146,082</b>	<b>3,244,890</b>	<b>14,269,897</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,330,037</b>	<b>7,103,079</b>	<b>2,273,679</b>	<b>1,378,187</b>	<b>14,084,982</b>
Fund balances at beginning of year	24,692,427	746,522	1,130,322		26,569,271
Fund balances at end of year	<u>\$28,022,464</u>	<u>\$7,849,601</u>	<u>\$3,404,001</u>	<u>\$1,378,187</u>	<u>\$40,654,253</u>

See accompanying notes to financial statements

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 Reconciliation of the  
 NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS  
 with the  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2006

The schedule below reconciles the Net Change in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Assets of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$14,084,982
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

CAPITAL ASSETS TRANSACTIONS

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

The capital outlay expenditures are therefore added back to fund balance	4,130,642
Retirements of capital assets, net	(23,750)
Depreciation expense is deducted from the fund balance	(2,228,012)

LONG-TERM DEBT PROCEEDS AND PAYMENTS

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets. Repayment of bond principal is an expenditure in the governmental funds, but in the Statement of Net Assets the repayment reduces long-term liabilities.

Proceeds from the issuance of debt and capital lease are deducted from fund balance	(14,085,000)
Repayment of debt principal is added back to fund balance	1,429,946

ACCRUAL OF NON-CURRENT ITEMS

The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):

Compensated absences	(110,083)
Claims payable	280,379

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$3,479,104</u></u>
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See accompanying notes to financial statements

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$41,343,929	\$42,117,489	\$42,094,029	(\$23,460)
Intergovernmental revenues	743,000	968,964	957,213	(11,751)
Charges for services	1,757,091	2,060,203	2,073,579	13,376
Use of money and property	350,000	485,426	611,790	126,364
Rents, royalties, and commissions	160,000	150,000	142,317	(7,683)
Other revenues		9,150	14,322	5,172
Total Revenues	<u>44,354,020</u>	<u>45,791,232</u>	<u>45,893,250</u>	<u>102,018</u>
<b>EXPENDITURES</b>				
Current:				
Public safety-fire				
Salaries and benefits	36,080,728	35,409,515	35,176,348	233,167
Central garage:				
Repairs	250,000	180,000	169,569	10,431
Maintenance	80,000	40,000	29,978	10,022
Gas, diesel, & oil	105,800	148,800	152,778	(3,978)
Tires	15,000	20,000	20,846	(846)
Mandated inspection	22,500	7,500	7,023	477
Total central garage	<u>473,300</u>	<u>396,300</u>	<u>380,194</u>	<u>16,106</u>
Maintenance and repairs:				
Equipment	109,261	145,761	129,913	15,848
Radio & electronic	238,852	253,852	232,646	21,206
Buildings	93,660	156,660	158,558	(1,898)
Grounds	35,000	55,000	51,296	3,704
Total maintenance and repairs	<u>476,773</u>	<u>611,273</u>	<u>572,413</u>	<u>38,860</u>
Rents & lease- equip/ property	68,425	69,425	52,703	16,722
Professional and other services:				
Professional/ specialized services	774,865	822,515	774,368	48,147
Recruiting costs	146,080	86,080	72,388	13,692
Legal services	186,000	196,000	193,390	2,610
Medical services	61,950	61,950	72,267	(10,317)
Data processing services	400	400	128	272
Communications services	2,000	2,000	1,463	537
Documentation management services	8,000	8,000	6,184	1,816
Insurance services	557,247	517,247	513,991	3,256
Publication of legal notices	2,750	2,750	246	2,504
Specialized printing	33,905	20,905	10,046	10,859
Total professional and other services	<u>1,773,197</u>	<u>1,717,847</u>	<u>1,644,471</u>	<u>73,376</u>

(Continued)

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Supplies and utilities:				
Office supplies	\$42,850	\$39,350	\$34,683	\$4,667
Postage	8,000	10,500	10,599	(99)
Telecommunications	253,150	223,150	226,763	(3,613)
Utilities	230,500	230,500	225,800	4,700
Small tools/equipment	259,121	218,721	202,257	16,464
Minor equipment	109,950	102,950	84,814	18,136
Medical supplies	100,000	115,000	128,728	(13,728)
Firefighting supplies	185,600	244,600	230,583	14,017
Pharmaceutical supplies	40,000	25,000	22,218	2,782
Computer supplies	103,500	73,500	81,955	(8,455)
Radio equipment/supplies	75,000	75,000	60,877	14,123
Film processing/ supplies	1,225	225		225
Food supplies	20,250	20,750	16,858	3,892
Safety clothing/ supplies	230,150	197,150	193,014	4,136
Non-Safety clothing/ supplies	86,695	77,095	66,322	10,773
Household supplies	40,000	45,000	44,685	315
Memberships	28,330	28,230	21,927	6,303
Educational courses/ supplies	137,367	94,367	73,868	20,499
Educational assistance program	20,000	20,000	18,627	1,373
Public educational supplies	13,425	13,425	8,819	4,606
Books & periodicals	24,215	25,315	18,436	6,879
Recognition supplies	20,600	19,600	22,021	(2,421)
Meetings/ travel expenses	107,493	100,593	85,214	15,379
	<u>2,137,421</u>	<u>2,000,021</u>	<u>1,879,068</u>	<u>120,953</u>
Total supplies and utilities				
Grant pass-through	<u>365,000</u>	<u>365,000</u>	<u>318,227</u>	<u>46,773</u>
Total Expenditures	<u>41,374,844</u>	<u>40,569,381</u>	<u>40,023,424</u>	<u>545,957</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>2,979,176</u>	<u>5,221,851</u>	<u>5,869,826</u>	<u>647,975</u>
OTHER FINANCING SOURCES				
Transfers in			973,713	973,713
Transfers out	<u>(2,041,096)</u>	<u>(2,533,908)</u>	<u>(3,513,502)</u>	<u>(979,594)</u>
Total Other Financing Sources	<u>(2,041,096)</u>	<u>(2,533,908)</u>	<u>(2,539,789)</u>	<u>(5,881)</u>
NET CHANGE IN FUND BALANCES	<u><u>\$938,080</u></u>	<u><u>\$2,687,943</u></u>	<u>3,330,037</u>	<u><u>\$642,094</u></u>
Fund balances at beginning of year			<u>24,692,427</u>	
Fund balances at end of year			<u><u>\$28,022,464</u></u>	

See accompanying notes to financial statements

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
SPECIAL REVENUE - EQUIPMENT REPLACEMENT FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Use of money and property	\$25,000	\$165,000	\$161,556	(\$3,444)
Total Revenues	<u>25,000</u>	<u>165,000</u>	<u>161,556</u>	<u>(3,444)</u>
<b>EXPENDITURES</b>				
Capital outlay:				
Office equipment/ furnishings	20,000	21,500	21,477	23
Medical/ lab equipment	111,550	84,000	75,980	8,020
Radio/electronic equipment	273,000	143,765	132,348	11,417
Tools & sundry equipment	85,000	38,000	45,880	(7,880)
Autos & trucks	6,008,237	2,776,976	2,758,274	18,702
Total capital outlay	<u>6,497,787</u>	<u>3,064,241</u>	<u>3,033,959</u>	<u>30,282</u>
Total Expenditures	<u>6,497,787</u>	<u>3,064,241</u>	<u>3,033,959</u>	<u>30,282</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(6,472,787)</u>	<u>(2,899,241)</u>	<u>(2,872,403)</u>	<u>26,838</u>
<b>OTHER FINANCING SOURCES</b>				
Bond and lease proceeds	4,600,000	4,600,000	4,600,000	
Transfers in	790,214	546,082	546,082	
Total Other Financing Sources	<u>5,390,214</u>	<u>5,146,082</u>	<u>5,146,082</u>	
<b>NET CHANGE IN FUND BALANCES</b>	<u><u>(\$1,082,573)</u></u>	<u><u>\$2,246,841</u></u>	<u>2,273,679</u>	<u><u>\$26,838</u></u>
Fund balances at beginning of year			<u>1,130,322</u>	
Fund balances at end of year			<u><u>\$3,404,001</u></u>	

See accompanying notes to financial statements

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**

**Notes to Basic Financial Statements**

**For the Year Ended June 30, 2006**

<b>NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</b>
--

**A.     *Organization and Description***

The San Ramon Valley Fire Protection District (the District) is a Special District organized under the California Health and Safety Code. The District is responsible for the protection of the lives and property of the residents of the San Ramon Valley located in the southwest portion of Contra Costa County, California.

The District furnishes fire protection, rescue service and other emergency services to an area approximating 155 square miles, including the communities of Alamo, Blackhawk, the Town of Danville, Diablo, the City of San Ramon, the southern area of the Morgan Territory and the Tassajara Valley.

The District is governed by a Board of Directors consisting of five members elected by the voters in its service area. The Board appoints a Fire Chief to oversee the day-to-day operations of the District. The District employs a full time staff of one Deputy Chief, three Assistant Chiefs, three Battalion Chiefs, one Division Chief, two EMS staff, one Fire Marshal, nine dispatch staff, 147 safety and prevention staff, one Finance Director, one Finance Analyst, one Geographical Information Systems Analyst, two fleet mechanics and nine administrative support staff, for a total of 182.

The District maintains its headquarters at 1500 Bollinger Canyon Road, San Ramon, California 94583.

**B.     *Reporting Entity***

The accompanying financial statements of the District include the financial activities of the District as well as the San Ramon Valley Fire Protection District Financing Corporation (Corporation), which is controlled by and dependent on the District. The Corporation's purpose is to assist with the financing of fire protection facilities within the District. While the Corporation is a separate legal entity, the District Board serves in a separate section as its governing body and its financial activities are integral to those of the District. The financial activities of the Corporation have been aggregated and merged (termed "blended") with those of the District in the accompanying financial statements.

**C.     *Basis of Presentation***

The District's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These Statements require that the financial statements described below be presented.

***Government-wide Statements:*** The Statement of Net Assets and the Statement of Activities display information about the primary government (the District) and its component unit. These statements include the financial activities of the overall District government. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.



**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2006**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements:** The fund financial statements provide information about the District's funds, including blended component units. The emphasis of fund financial statements is on major individual governmental funds, each of which is displayed in a separate column.

**D. Major Funds**

Major funds are defined as funds that have either assets, liabilities, revenues or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The District may also select other funds it believes should be presented as major funds.

The District reported all of its funds as major governmental funds in the accompanying financial statements:

**General Fund** - The General Fund is the general operating fund of the District. It is used to account for all financial resources. The major revenue sources for this Fund are property taxes, ambulance service revenues and interest income. Expenditures are made for public safety and other operating expenditures.

**Capital Projects Fund** – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Resources are provided by General Fund transfers, bond proceeds, and interest income on unspent funds.

**Special Revenue – Equipment Replacement Fund** – The Special Revenue – Equipment Replacement Fund is used to account for financial resources to be used for the replacement of equipment and vehicles. Resources are provided by General Fund transfers and interest income on unspent funds.

**Debt Service Fund** – The Debt Service Fund is used to account for accumulation of resources for, and the payment of long-term debt principal, interest and related costs. Resources are provided by General Fund transfers and interest income on unspent funds.

**E. Basis of Accounting**

The government-wide financial statements are reported using the *economic resources measurement focus* and the full *accrual basis* of accounting. Revenues are recorded when *earned* and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2006**

<b>NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)</b>
--

Governmental funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. Under this method, revenues are recognized when *measurable* and *available*. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Governmental capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The District may fund programs with a combination of cost-reimbursement grants and general revenues. Thus, both restricted and unrestricted net assets may be available to finance program expenditures. The District's policy is to first apply restricted grant resources to such programs, followed by general revenues, if necessary.

**F. *Budgets and Budgetary Accounting***

The Board of Directors adopts a final budget prior to July 1. The budget includes appropriations (budgeted expenditures) on a line-item basis and the means of financing them (budgeted revenues).

Formal budgetary integration is employed as a management control device during the year for all funds. Budgeted and actual revenues and expenditures are reviewed monthly by the Board and budget amendments and transfers are made as needed. The Finance Director monitors appropriations on a Department/Division basis and conveys this information to the Fire Chief/Treasurer who can approve appropriation transfers so long as appropriations in total by fund do not change. This approach allows the Fire Chief to hold Department/Division heads accountable. The District reports expenditures and appropriations on a line-item basis to its Board.

Only the Board may approve amendments to appropriations in total by fund. This approach allows the Board to hold the Fire Chief accountable for the overall District operations.

Budgets are adopted on a basis consistent with generally accepted accounting principles for all funds. Budgeted amounts presented in the financial statements are as originally adopted and as amended by the Board. Supplemental amendments to the budget were adopted by the Board and have been included in the budget versus actual statement. Appropriations lapse at year end.

**G. *Property Taxes***

Revenue is recognized in the fiscal year for which the tax and assessment is levied. The County of Contra Costa levies, bills and collects property taxes for the District; the County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on January 1 of the preceding fiscal year.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2006**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Secured property tax is due in two installments, on November 1 and February 1, and becomes a lien on those dates. It becomes delinquent on December 10 and April 10, respectively. Unsecured property tax is due on July 1 and becomes delinquent on August 31.

The term “unsecured” refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the personal property being taxed.

Property tax revenue is recognized in the fiscal year for which the tax is levied. The County distributes property tax (termed “settlements”) under the Teeter Plan, which allows the District to receive all property taxes in the year in which they are levied. The County retains any collections of interest, penalties and delinquencies under this plan. A settlement apportionment for 95% of unsecured property taxes is received in October, with the remainder distributed in June. Secured property taxes are received in three settlements and apportioned as follows: 55% in December, 40% in April and 5% in June.

***H. Accumulated Compensated Absences***

Compensated absences comprise unpaid vacation leave, administrative leave, and compensating time off, which are accrued as earned. The District’s liability for compensated absences is recorded in various Governmental activities. The liability for compensated absences is determined annually.

***I. Capital Assets and Depreciation***

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets with a value of \$5,000 or more are recorded as capital assets.

Capital assets with limited useful lives are depreciated over their estimated useful lives. Alternatively, the “modified approach” may be used for certain capital assets. Depreciation is not provided under this approach, but all expenditures on these assets are expensed, unless they are additions or improvements.

The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year’s pro rata share of the cost of capital assets.

Depreciation is provided using the straight line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The District has assigned the useful lives listed below to capital assets:

Buildings	40 years
Improvements	20-40 years
Equipment	5-20 years

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2006**

<b>NOTE 2 – CASH AND INVESTMENTS</b>
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The District pools cash from all sources and all funds except Cash with Fiscal Agent so that it can be invested at the maximum yield, consistent with safety and liquidity, while individual funds can make expenditures at any time. The District’s investments are carried at fair value, as required by generally accepted accounting principles.

The District adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

**A. *Investments Authorized by the California Government Code and the District’s Investment Policy***

The Authority is authorized to invest in the following types of instruments as permitted by the California Government Code, or the Authority’s investment policy where it is more restrictive:

<b>Permitted Investment/Deposit</b>	<b>Maximum Maturity</b>
California Local Agency Investment Fund	N/A
Securities of the U.S. Government	5 years
Public Agency’s Pooled Investment Fund	N/A
Insured Certificates of Deposit (CD’s)	5 years
CD’s adequately collateralized by the institution issuing the certificate	5 years
Passbook Savings and Money Market Accounts	N/A

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**

**Notes to Basic Financial Statements**

**For the Year Ended June 30, 2006**

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

**B. Investments Authorized by Debt Agreements**

The District must maintain required amounts of cash and investments with trustees or fiscal agents under the terms of certain debt issues. These funds are unexpended bond proceeds or are pledged reserves to be used if the District fails to meet its obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with District resolutions, bond indentures or State statutes. The table below identifies the investment types that are authorized for investments held by fiscal agents.

<b>Permitted Investment/Deposit</b>	<b>Minimum Credit Quality</b>	<b>Maximum Maturity</b>
Federal Securities	None	None
Obligations of federal agencies which represent full faith and credit of the United States of America	None	None
Bonds, notes or other evidences of indebtedness by the Federal National Mortgage Association or the Federal Home Loan Mortgage Corporation	AAA by S&P and AAA by Moody's	3 years
U.S. dollar denominated deposit accounts, federal funds, and banker's acceptances with domestic commercial banks	A-1 or A-1+ by S&P and P-1 by Moody's	360 Days
Commercial Paper	A-1+ by S&P, P-1 by Moody's	270 days
Money Market Fund	AAAm or AAAm-G or better by S&P	None
Obligations of any states of the U.S. or local municipalities, with certain restrictions	Highest rating category	None
Investment agreements, with certain restrictions	None	None
California Local Agency Investment Fund	None	None
Any other investments proposed by the District, with the approval of the bond insurance agent	N/A	N/A

**C. Cash Deposits**

Cash in banks is entirely insured or collateralized by the institution holding the deposit. California law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the deposit or first trust deed mortgage notes with a value of 150% of the deposit as collateral for all municipal deposits. This collateral remains with the institution, but is considered to be held in the District's name and places the District ahead of general creditors of the institution. The District has waived collateral requirements for the portion of deposits covered by federal deposit insurance.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2006**

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

The District's carrying value of cash in banks and cash on hand was \$11,606,164 and \$400, respectively, at June 30, 2006. Bank balances before reconciling items were \$11,719,732 of which \$104,521 was insured, and \$11,615,211 collateralized as discussed above.

**D. Local Agency Investment Fund (LAIF)**

At June 30, 2006, the District had \$17,519,096 invested in LAIF. The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises and corporations. As of June 30, 2006, LAIF had an average maturity of 152 days. A credit rating was not available for LAIF.

**E. Cash with Fiscal Agent**

Under the terms of the indentures of trust issued pursuant to the 2003 and 2006 Certificates of Participation (See Note 5), a fiscal agent is holding funds for debt service reserves. The funds are to be used in the event the District lease payments are insufficient to pay debt service due on the COPS. As of June 30, 2006, the balance with the fiscal agent amounted to \$1,378,187, which had been invested in the First American Treasury Obligation Class D Money Market Fund. As of June 30, 2006, this money market fund was rated Aaa by Moody's and had an average maturity of 3 days.

Under the terms of an indenture of trust issued pursuant to the 2006 Certificates of Participation (See Note 5), a fiscal agent is holding funds, on behalf of the District, for certain capital asset acquisitions. As of June 30, 2006, \$7,856,538 remained with the agent, which was invested in an investment agreement. As of June 30, 2006, this investment agreement was rated AAA by Standard & Poor's and matures on May 1, 2008.

Under the terms of a Lease Purchase Agreement between the District and a bank, (See Note 5), the bank is holding money, on behalf of the District, for certain capital asset acquisitions. As of June 30, 2006, \$3,659,128 remained with the bank of which was invested in the Government Money Market Fund of LaSalle Bank. As of June 30, 2006, this money market fund had an average maturity date of 8 days. A credit rating was not available for this money market fund.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2006**

**NOTE 3 – CAPITAL ASSETS**

Capital assets activity comprised the following:

	Balance at June 30, 2005	Additions	Retirements	Transfers	Balance at June 30, 2006
<i>Governmental Activities</i>					
Capital assets not being depreciated:					
Land	\$3,900,094	\$929,924			\$4,830,018
Construction in process	1,033,436	733,897		(\$1,033,436)	733,897
Total capital assets not being depreciated	<u>4,933,530</u>	<u>1,663,821</u>		<u>(1,033,436)</u>	<u>5,563,915</u>
Capital assets being depreciated:					
Buildings & improvements	17,349,000	114,160		115,288	17,578,448
Equipment	19,047,899	2,352,661	(\$975,000)	918,148	21,343,708
Total capital assets being depreciated	<u>36,396,899</u>	<u>2,466,821</u>	<u>(975,000)</u>	<u>1,033,436</u>	<u>38,922,156</u>
Less accumulated depreciation for:					
Buildings & improvements	(8,560,083)	(1,212,902)			(9,772,985)
Equipment	(11,335,588)	(1,015,110)	951,250		(11,399,448)
Total accumulated depreciation	<u>(19,895,671)</u>	<u>(2,228,012)</u>	<u>951,250</u>		<u>(21,172,433)</u>
Net Capital assets being depreciated	<u>16,501,228</u>	<u>238,809</u>	<u>(23,750)</u>	<u>1,033,436</u>	<u>17,749,723</u>
Governmental activity capital assets, net	<u>\$21,434,758</u>	<u>\$1,902,630</u>	<u>(\$23,750)</u>		<u>\$23,313,638</u>

**NOTE 4 – COMPENSATED ABSENCES**

The changes of the compensated absences were as follows:

	Governmental Activities
Beginning Balance	\$1,306,148
Additions	189,186
Payments made during fiscal year	<u>(79,103)</u>
Ending Balance	<u>\$1,416,231</u>

The long-term portion of governmental activities compensated absences is liquidated primarily by the General Fund.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2006**

**NOTE 5 – LONG TERM DEBT**

The District generally incurs long-term debt to finance projects or purchase assets that will have useful lives equal to or greater than the related debt. This debt will be repaid only out of governmental funds but is not accounted for in these funds because this debt does not require an appropriation or expenditure in this accounting period.

The District's debt issues and transactions are summarized below:

	Original Issue Amount	Balance June 30, 2005	Additions	Retirements	Balance June 30, 2006	Current Portion
<b>Governmental Activity Debt</b>						
2003 Certificates of Participation						
2%-4%, due 8/01/19	\$9,015,000	\$8,550,000		\$475,000	\$8,075,000	\$480,000
2006 Certificates of Participation						
3.5%-5%, due 8/01/36	9,485,000		\$9,485,000		9,485,000	
Lease Purchase Agreement						
Agreement 2.94% - 3.43%, due 5/15/12	6,835,000	2,235,000	4,600,000	954,946	5,880,054	941,399
<b>Total Governmental Activity Debt</b>	<b>\$25,335,000</b>	<b>\$10,785,000</b>	<b>\$14,085,000</b>	<b>\$1,429,946</b>	<b>\$23,440,054</b>	<b>\$1,421,399</b>

**A. 2003 Refunding Certificates of Participation**

The District leases its Administrative Office and Fire Stations 31, 33 and 38 under a non-cancelable lease extending to July 1, 2019. Under this lease, the District makes semi-annual payments, which are sufficient to pay the principal and interest on the 2003 Refunding Certificates of Participation (COPs). The cost of the buildings and the balance of the debt evidenced by the COPs have been included in the District's financial statements as this lease is in essence a financing arrangement, with ownership of the financed assets reverting to the District at its conclusion. Interest is payable semi-annually each February 1 and August 1. Principal payments are due each August 1.

**B. 2006 Certificates of Participation**

In March 2006, the San Ramon Valley Fire Protection District Financing Corporation issued Certificates of Participation in the original principal amount of \$9,485,000, and bearing interest at 3.5-5%. Bond proceeds would be used to finance the design and construction of three new fire stations, the acquisition of land for two of these fire stations, and the construction of an apparatus storage building at an existing fire station. Under a non-cancelable lease of these assets extending to August 1, 2046, the District makes semi-annual payments February 1 and August 1, commencing August 1, 2006, from any source of available funds of the District which are sufficient to pay the principal and interest on the 2006 Certificates of Participation. Ownership of the leased premises reverts to the District at the end of the lease. The costs of the assets securing this lease and the balance of the debt evidenced by the 2006 Certificates of Participation have been included in the District's financial statements as this lease is in essence a financing arrangement, with ownership of the financed assets reverting to the District at its conclusion.



**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2006**

**NOTE 5 – LONG TERM DEBT (Continued)**

**C. Lease Purchase Agreement**

On November 23, 2004 the District entered into a lease purchase agreement with LaSalle Bank National Association. The lease purchase agreement consists of three lease schedules that total \$6,835,000 for the purchase of a number of fire engines and other service vehicles. Ownership of the vehicles passes to the District at the end of the leases. Since the leases are in essence financing arrangements, the cost of the fire engines, vehicles and the amount of the leases have been included in the District's financial statements.

The leases are payable from general fund revenues of the District. Interest and principal are payable annually on December 22 and May 15 until May 15, 2012.

The District's debt service requirements are presented below:

<u>For The Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>
2007	\$1,421,399	\$838,861
2008	1,631,221	860,192
2009	1,606,418	807,816
2010	1,661,650	754,859
2011	1,713,212	698,204
2012-2016	4,941,154	2,776,115
2017-2021	3,935,000	1,958,518
2022-2026	1,530,000	1,440,953
2027-2031	1,945,000	1,016,625
2032-2036	2,480,000	465,750
2037	575,000	14,375
Total payments due	<u>\$23,440,054</u>	<u>\$11,632,268</u>

**NOTE 6 - INTERFUND TRANSACTIONS**

**A. Current Balances**

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. At June 30, 2006 the Special Revenue Equipment Replacement Fund owed the General Fund \$218,792.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2006**

**NOTE 6 - INTERFUND TRANSACTIONS (Continued)**

**B. Transfers Between Funds**

With Board approval, resources may be transferred from one fund to another. The purpose of the majority of transfers is to provide resources for the recipient funds' expenditures. Less often, a transfer may be made to open or close a fund.

Transfers between funds during the fiscal year ended June 30, 2006 were as follows:

Fund Receiving Transfers	Fund Making Transfers	Amount Transferred
Capital Projects Fund	General Fund	\$1,089,747 ( A )
Debt Service Fund	General Fund	1,877,673 ( B )
Debt Service Fund	Capital Projects Fund	1,367,217 ( B )
General Fund	Capital Projects Fund	973,713 ( C )
Special Revenue		
- Equipment Replacement Fund	General Fund	546,082 ( D )
Total Interfund Transfers		\$5,854,432

- ( A ) Capital projects land purchase and improvements
- ( B ) Debt service payments
- ( C ) Reimbursement of capital assets acquisition
- ( D ) Equipment purchases

**NOTE 7 – NET ASSETS AND FUND BALANCES**

Net Assets are on the full accrual basis while Fund Balances are measured on the modified accrual basis.

**A. Net Assets**

Net Asset is the excess of all the District's assets over all its liabilities, regardless of fund. Net Assets are divided into three captions. These captions apply only to Net Assets, which is determined only at the Government-wide level, and are described below:

*Invested in Capital Assets, net of related debt* describes the portion of Net Assets which is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

*Restricted* describes the portion of Net Assets which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the District cannot unilaterally alter. These principally include debt service and acquisition and construction of facilities and equipment.

*Unrestricted* describes the portion of Net Assets which is not restricted to use.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2006**

**NOTE 7 – NET ASSETS AND FUND BALANCES (Continued)**

**B. Fund Balance**

Fund balances consist of reserved and unreserved amounts. Reserved fund balances represent portions of fund balances, which are legally segregated for specific future uses. The remaining portion is unreserved. As of June 30, 2006, fund balance had been reserved for debt service to reflect the portion of fund balance legally segregated for the repayment of debt service on the Certificates of Participation and reserved for acquisition and construction of facilities and equipment.

Unreserved fund balance may be designated to indicate District plans for financial resource use in a future period, such as for general contingencies or capital projects. Such plans are subject to change by the District at its discretion.

Fund balance designations are summarized below:

**Designated for Workers’ Compensation** represents the portion of fund balance the District has set aside to pay for future workers’ compensation claims.

**Designated for Dry Spell (Cash Flow)** represents the portion of fund balance set aside to cover expenditures during the future “dry-spell” prior to the receipt of the first settlement of property tax allocations in December.

**Designated for Acquisition and Construction of Facilities and Equipment** represents the portion of fund balance set aside to pay for capital outlays and equipment replacement needs identified as part of the District’s capital improvement plans.

**NOTE 8 - PENSION PLAN**

Substantially, all qualified permanent and probationary District employees are eligible to participate in pension plans offered by Contra Costa County Employee Retirement Association (CCCERA), a cost sharing multiple employer defined benefit pension plan which acts as a common investment and administrative agent for its participating member employers. CCCERA provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries.

Benefit provisions under the Plan are established by State statute and County resolution. Benefits are based on years of credited service, equal to one year of full time employment. Funding contributions for the Plan are determined annually on an actuarial basis by CCCERA; the District must contribute these amounts. The Plans’ provisions and benefits in effect at July 1, 2005, are summarized as follows:

	Safety	Non-Safety
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	Varies	Varies
Required employee contribution rates	Average of 17.18%	Average of 11.06%
Required employer contribution rates	55.22%	29.86%

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**

**Notes to Basic Financial Statements**

**For the Year Ended June 30, 2006**

**NOTE 8 - PENSION PLAN (Continued)**

The Districts pays a portion of employee contributions calculated on base pay. The remainder of employee contributions are paid by each employee.

The District paid actuarially required contributions for fiscal year 2006 and 2005 were \$9,179,750 and \$8,327,072. These contributions approximated 6.24% of total plan contributions from all members participating in CCCERA. Retirement age varies and is based on different criteria, as described in the plan.

CCCERA determines contribution requirements using a modification of the Entry Age Normal Method. Under this method, the District's total normal benefit cost for each employee from date of hire to date of retirement is expressed as a level percentage of the related total payroll cost. Normal benefit cost under this method is the level amount the employer must pay annually to fund an employee's projected retirement benefit. This level percentage of payroll method is used to amortize any unfunded actuarial liabilities. The actuarial assumptions used to compute contribution requirements are also used to compute the actuarially accrued liabilities.

CCCERA uses the market related value method of valuing the Plan's assets. As of December 31, 2004, an investment rate of return of 7.90% is assumed, including inflation at 4.00%. Annual salary increases are assumed to vary by duration of service and annual retirement benefit increases are assumed to be 6.66%. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis. The remaining amortization period ends June 30, 2022.

Trend information for the District is not available. Complete trend data is available in separately issued financial statements of the plan which can be obtained from CCCERA located at 1355 Willow Way, Suite 221, Concord, California. Three year trend data as of December 31 for the Plan is presented below (in thousands):

Actuarial (Dollars in Thousands)						
Valuation Date	Entry Age Accrued Liability	Value of Assets	Unfunded Liability	Funded Ratio	Annual Covered Payroll	Unfunded (Overfunded) Liability as % of Payroll
2002	\$3,677,624	\$3,296,736	\$380,888	89.6%	\$580,415	65.623%
2003	4,141,390	3,538,722	602,668	85.4%	600,274	100.399%
2004	4,481,243	3,673,858	807,385	82.0%	619,132	130.406%

**NOTE 9 – POSTEMPLOYMENT HEALTH CARE BENEFITS**

The District provides health care benefits for 84 retired employees. Substantially, all of the District's employees may become eligible for those benefits if they reach the normal retirement age while working for the District. The cost of retiree health care benefits is recognized as an expenditure as health care premiums are paid. For the year ended June 30, 2006, those costs totaled \$965,729.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**

**Notes to Basic Financial Statements**

**For the Year Ended June 30, 2006**

**NOTE 10 - DEFERRED COMPENSATION PLAN**

District employees may defer a portion of their compensation under two District sponsored Deferred Compensation Plans created in accordance with Internal Revenue Code Section 457. Under these plans, participants are not taxed on the deferred portion of their compensation until distributed to them; distributions may be made only at termination, retirement, and death or in an emergency as defined by the Plans.

The laws governing deferred compensation plan assets require plan assets to be held in a Trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under these plans are not the District's property, are not managed by the District, and are not subject to claims by general creditors of the District, they have been excluded from these financial statements.

**NOTE 11 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts theft of, damage to and destruction of assets, errors and omission, injuries to employees, and natural disasters. The District retains risk (a deductible) for a portion of losses arising from general liability, property, workers' compensation and auto liability losses. Once the District's deductible is met, insurance providers become responsible for payment of all claims up to the coverage limit. The District participates in the Contra Costa County Risk Management Program, a member of CSAC, a public entity risk pool which provides insurance coverage to participating members. The District also has insurance coverage through insurance policies with commercial insurance companies.

The District did not have any claim settlements that exceed the insurance coverage in the last three years. A summary of the District's insurance is as follows:

<u>Coverage</u>	<u>Insurance Company/ Risk Pool</u>	<u>Limit of Liability</u>	<u>Deductible/ SIR</u>
Workers' Compensation	Insurance Co.	\$25,000,000	\$750,000
All Risk Property	CSAC	2,200,000,000 (flood)	100,000 (flood)
		200,000,000 (terrorism)	500,000 (terrorism)
		2,400,000,000 (all others)	500 (all others)
Earthquake	CSAC	375,000,000	5% per "unit", \$100,000 minimum
Boiler & Machinery	CSAC	100,000,000	5,000
General & Automobile Liability	CSAC	25,000,000	None
Pollution Liability	CSAC	10,000,000	25,000
Employee Dishonesty	Insurance Co.	10,000,000	50,000

CSAC is governed by a Board consisting of representatives from member municipalities. The Board controls the operations of CSAC, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the Board.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2006**

**NOTE 11 - RISK MANAGEMENT (Continued)**

As of June 30, 2006, the District's third party administrator responsible for processing Workers' Compensation claims determined that the liability for unpaid claims amounted to \$626,161. As of that same date, management estimated the liability for unpaid claims for the other types of losses discussed above, including a provision for losses incurred but not reported amounted to be \$20,000. These losses will be paid from future resources; therefore, these liabilities have been accounted for in governmental activities. Changes to these claims payable are disclosed below:

	Fiscal Year 2005-06	Fiscal Year 2004-05
Balance, July 1	\$926,540	\$995,919
Current year claims and estimated changes in claims payable	92,158	366,859
Claims paid	<u>(372,537)</u>	<u>(436,238)</u>
Balance, June 30	<u>\$646,161</u>	<u>\$926,540</u>

**NOTE 12 - CONTINGENT LIABILITIES AND COMMITMENTS**

On July 23, 2002, the District entered into a Real Property Purchase and Sale Agreement with a developer for a future Alamo Creek Fire Station site. Under the agreement, the District will pay \$700,000 for the property after certain provisions, as stated on the agreement, are fulfilled. This purchase will be financed by a promissory note with the developer. As of June 30, 2006, the land purchase had not occurred.

The District participates in Federal and State grant programs. These programs have been audited through the fiscal year ended June 30, 2006 by the District's independent accountants in accordance with the provisions of the federal Single Audit Act amendments of 1996 and applicable State requirements. No cost disallowances were proposed as a result of these audits; however, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The District expects such amounts, if any, to be immaterial.

The District is subject to litigation arising in the normal course of business. In the opinion of the District Attorney there is no pending litigation, which is likely to have a material adverse effect on the financial position of the District.

<p style="text-align: center;"><b>MAJOR GOVERNMENTAL FUND, OTHER THAN GENERAL FUND AND SPECIAL REVENUE FUND</b></p>
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**Capital Projects Fund** – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Resources are provided by General Fund transfers, bond proceeds, and interest income on unspent funds.

**Debt Service Fund** – The Debt Service Fund is used to account for accumulation of resources for, and the payment of long-term debt principal, interest and related costs. Resources are provided by General Fund transfers and interest income on unspent funds.

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

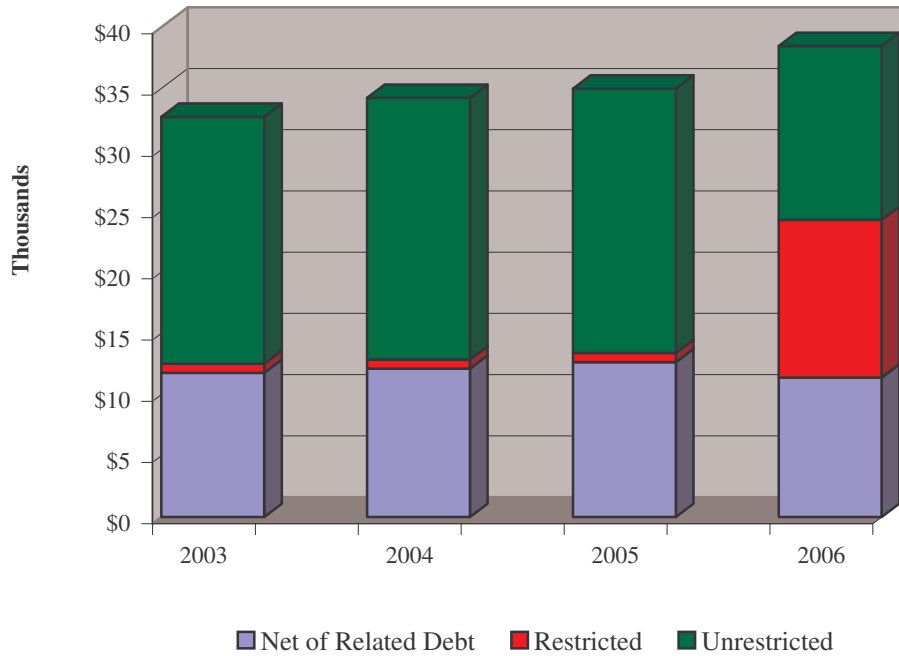
	Budget	Actual	Variance Positive (Negative)
REVENUES			
Use of money and property	\$60,000	\$55,709	(\$4,291)
Total Revenues	60,000	55,709	(4,291)
EXPENDITURES			
Capital outlay:			
Various improvements	1,090,477	1,096,683	(6,206)
Total capital outlay	1,090,477	1,096,683	(6,206)
Debt Service:			
Interest, fiscal agent charges and issuance costs	275,000	274,661	339
Total debt service	275,000	274,661	339
Total Expenditures	1,365,477	1,371,344	(5,867)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,305,477)	(1,315,635)	(10,158)
OTHER FINANCING SOURCES			
Bond and lease proceeds	9,669,897	9,485,000	(184,897)
Bond issuance premium		184,897	184,897
Transfers in	(489,566)	1,089,747	1,579,313
Transfers out		(2,340,930)	(2,340,930)
Total Other Financing Sources	9,180,331	8,418,714	(761,617)
NET CHANGE IN FUND BALANCES	\$7,874,854	7,103,079	(\$771,775)
Fund balance at beginning of year		746,522	
Fund balance at end of year		\$7,849,601	



SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
DEBT SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2006

	Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>			
Use of money and property	\$30,000	\$30,356	\$356
Total Revenues	30,000	30,356	356
<b>EXPENDITURES</b>			
Debt Service:			
Principal	1,429,946	1,429,946	
Interest and fiscal agent charges	467,113	467,113	
Total capital outlay	1,897,059	1,897,059	
Total Expenditures	1,897,059	1,897,059	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,867,059)</b>	<b>(1,866,703)</b>	<b>356</b>
<b>OTHER FINANCING SOURCES</b>			
Lease proceeds			
Transfers in	2,477,393	3,244,890	767,497
Total Other Financing Sources	2,477,393	3,244,890	767,497
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$610,334</b>	<b>1,378,187</b>	<b>\$767,853</b>
Fund balance at beginning of year			
Fund balance at end of year		<b>\$1,378,187</b>	

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Net Assets by Component**  
**Last Four Fiscal Years**  
**(Accrual Basis of Accounting)**

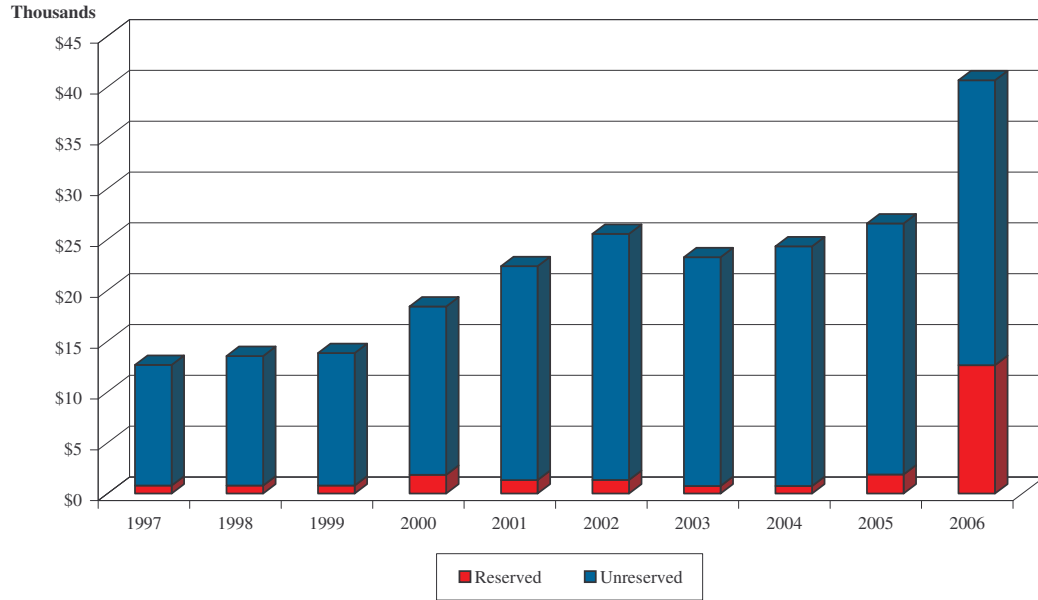


	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b><i>Governmental activities</i></b>				
Invested in capital assets, net of related debt	\$11,778	\$12,123	\$12,653	\$11,389
Restricted	747	742	746	12,877
Unrestricted	20,162	21,375	21,587	14,199
<b>Total governmental activities net assets</b>	<u><u>\$32,687</u></u>	<u><u>\$34,240</u></u>	<u><u>\$34,986</u></u>	<u><u>\$38,465</u></u>

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Changes in Net Assets**  
**Last Four Fiscal Years**  
**(Accrual Basis of Accounting)**

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>Expenses</b>				
Governmental Activities:				
Public Safety	\$34,893	\$36,070	\$39,984	\$42,105
Interest on Long Term Debt	1,215	184	270	557
Total Governmental Activities Expenses	<u>36,108</u>	<u>36,254</u>	<u>40,254</u>	<u>42,662</u>
<b>Program Revenues</b>				
Governmental Activities:				
Public Safety	1,748	1,668	1,890	2,216
Operating Grants and Contributions	309	323	184	305
Capital Grants and Contributions	675	897	673	652
Total Government Activities Program Revenues	<u>2,732</u>	<u>2,888</u>	<u>2,747</u>	<u>3,173</u>
<b>Net (Expense)/Revenue</b>				
Total Government Activities Program Expenses	<u>(33,376)</u>	<u>(33,366)</u>	<u>(37,507)</u>	<u>(39,489)</u>
Total Primary Government Net Expense	<u><u>(\$33,376)</u></u>	<u><u>(\$33,366)</u></u>	<u><u>(\$37,507)</u></u>	<u><u>(\$39,489)</u></u>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities:				
Property Taxes	\$32,046	\$34,686	\$37,845	\$42,094
Interest Earnings	416	230	407	860
Other	86	3	1	14
Total General Revenues and Other Assets	<u>32,548</u>	<u>34,919</u>	<u>38,253</u>	<u>42,968</u>
Total Primary Government	<u><u>(\$828)</u></u>	<u><u>\$1,553</u></u>	<u><u>\$746</u></u>	<u><u>\$3,479</u></u>
<b>Change in Net Assets</b>				
Governmental Activities Changes in Net Assets	(\$828)	\$1,553	\$746	\$3,479
Net Assets Beginning Fund Balance	33,515	32,687	34,240	34,986
Net Assets Ending Fund Balance	<u><u>\$32,687</u></u>	<u><u>\$34,240</u></u>	<u><u>\$34,986</u></u>	<u><u>\$38,465</u></u>

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**



	Fiscal Year Ended June 30									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Fund										
Reserved										
Unreserved	\$5,521	\$6,908	\$8,723	\$12,453	\$14,860	\$20,462	\$21,333	\$23,582	\$24,692	\$28,022
Total General Fund	\$5,521	\$6,908	\$8,723	\$12,453	\$14,860	\$20,462	\$21,333	\$23,582	\$24,692	\$28,022
All Other Governmental Funds										
Reserved	\$789	\$790	\$789	\$1,841	\$1,329	\$1,337	\$747	\$742	\$1,877	\$12,632
Unreserved, reported in:										
Special revenue funds	588	623	167	442	1,583					
Capital project funds	5,764	5,207	4,137	3,663	4,589	3,741	1,174			
Total all other governmental funds	\$7,141	\$6,620	\$5,093	\$5,946	\$7,501	\$5,078	\$1,921	\$742	\$1,877	\$12,632

(a) The change in total fund balance for the General Fund and other governmental funds is explained in Management's Discussion and Analysis.

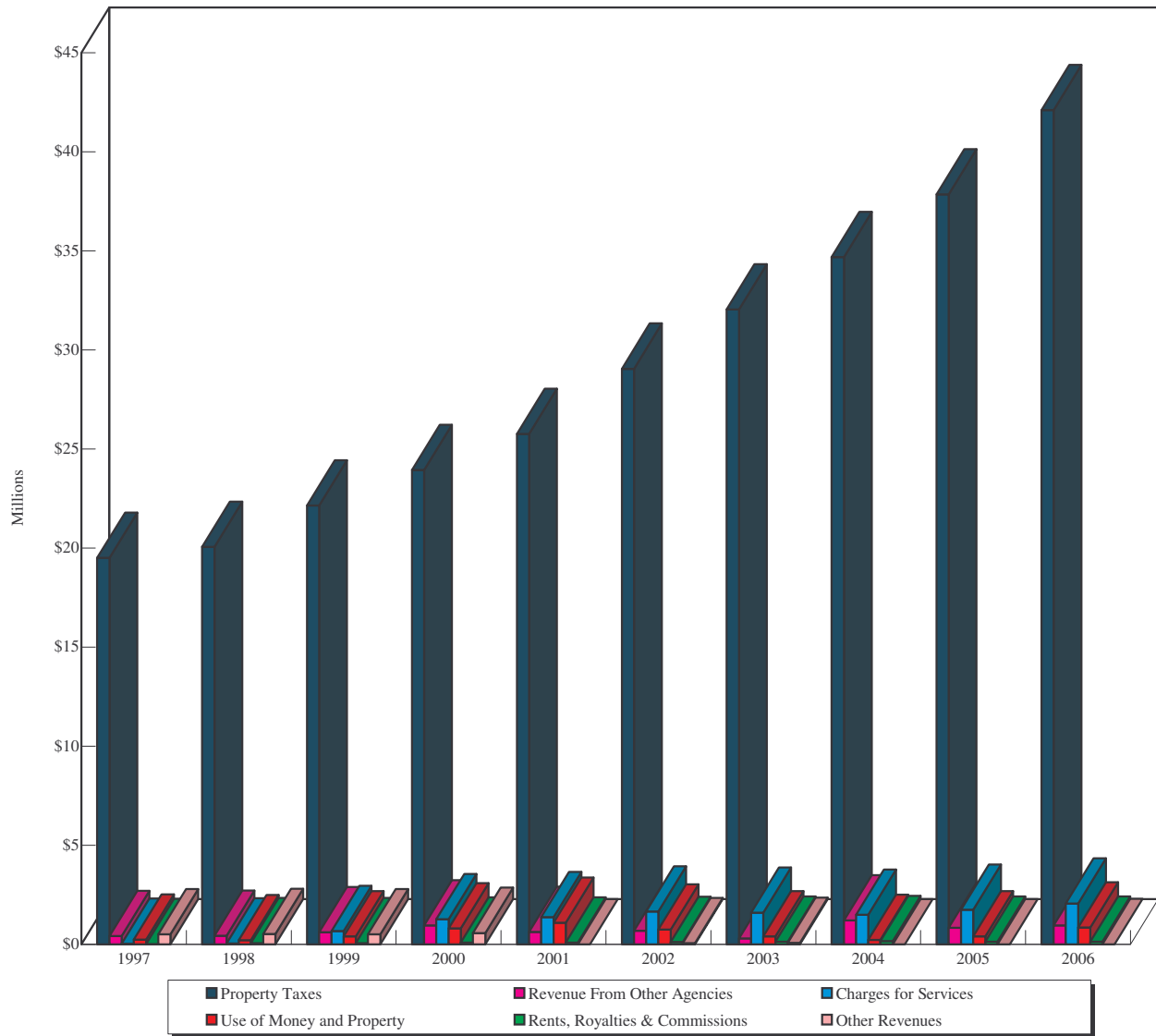
**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Changes in Fund Balance of Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

	Fiscal Year Ended June 30				
	1997	1998	1999	2000	2001
<b>Revenues</b>					
Taxes	\$19,510	\$20,059	\$22,438	\$23,934	\$25,764
Use of money and property	383	377	415	807	1,100
Intergovernmental revenues	426	443	615	962	635
Charges for services	78	117	679	1,271	1,378
Other	1,029	818	589	679	100
<b>Total Revenues</b>	<b>21,426</b>	<b>21,814</b>	<b>24,736</b>	<b>27,653</b>	<b>28,977</b>
<b>Expenditures</b>					
Current:					
Public safety	17,740	19,243	20,350	21,797	23,091
Capital outlay	2,162	915	1,139	486	1,134
Debt service:					
Principal repayment	215	230	235	245	260
Interest and fiscal charges	574	560	554	542	530
<b>Total Expenditures</b>	<b>20,691</b>	<b>20,948</b>	<b>22,278</b>	<b>23,070</b>	<b>25,015</b>
Excess (deficiency) of revenues over (under) expenditures	735	866	2,458	4,583	3,962
<b>Other Financing Sources (Uses)</b>					
Transfers in	1,898	794	466	2,161	2,995
Transfers (out)	(1,898)	(794)	(466)	(2,161)	(2,995)
Refunding certificates of participation					
Certificates of participation issued					
Lease Proceeds					
Premium on bonds					
Payments to refunded bond escrow					
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in fund balances</b>	<b>\$735</b>	<b>\$866</b>	<b>\$2,458</b>	<b>\$4,583</b>	<b>\$3,962</b>
Debt service as a percentage of noncapital expenditures	4.4%	4.1%	3.9%	3.6%	3.4%

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Changes in Fund Balance of Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

	Fiscal Year Ended June 30				
	2002	2003	2004	2005	2006
<b>Revenues</b>					
Taxes	\$29,050	\$32,046	\$34,686	\$37,845	\$42,094
Use of money and property	749	416	230	407	859
Intergovernmental revenues	697	309	1,220	842	957
Charges for services	1,659	1,606	1,495	1,751	2,074
Other	191	228	176	139	157
<b>Total Revenues</b>	<b>32,346</b>	<b>34,605</b>	<b>37,807</b>	<b>40,984</b>	<b>46,141</b>
<b>Expenditures</b>					
Current:					
Public safety	25,866	32,558	34,437	38,521	40,023
Capital outlay	2,514	3,493	2,116	1,718	4,131
Debt service:					
Principal repayment	270	285		465	1,430
Interest and fiscal charges	516	807	184	270	742
<b>Total Expenditures</b>	<b>29,166</b>	<b>37,143</b>	<b>36,737</b>	<b>40,974</b>	<b>46,326</b>
Excess (deficiency) of revenues over (under) expenditures	3,180	(2,538)	1,070	10	(185)
<b>Other Financing Sources (Uses)</b>					
Transfers in	761	2,528	2,287	1,315	5,854
Transfers (out)	(761)	(2,528)	(2,287)	(1,315)	(5,854)
Refunding certificates of participation		9,015			
Certificates of participation issued					14,085
Lease Proceeds				2,235	
Premium on bonds					185
Payments to refunded bond escrow		(8,763)			
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>252</b>	<b>0</b>	<b>2,235</b>	<b>14,270</b>
<b>Net Change in fund balances</b>	<b>\$3,180</b>	<b>(\$2,286)</b>	<b>\$1,070</b>	<b>\$2,245</b>	<b>\$14,085</b>
Debt service as a percentage of noncapital expenditures	3.0%	3.4%	0.5%	1.9%	4.9%

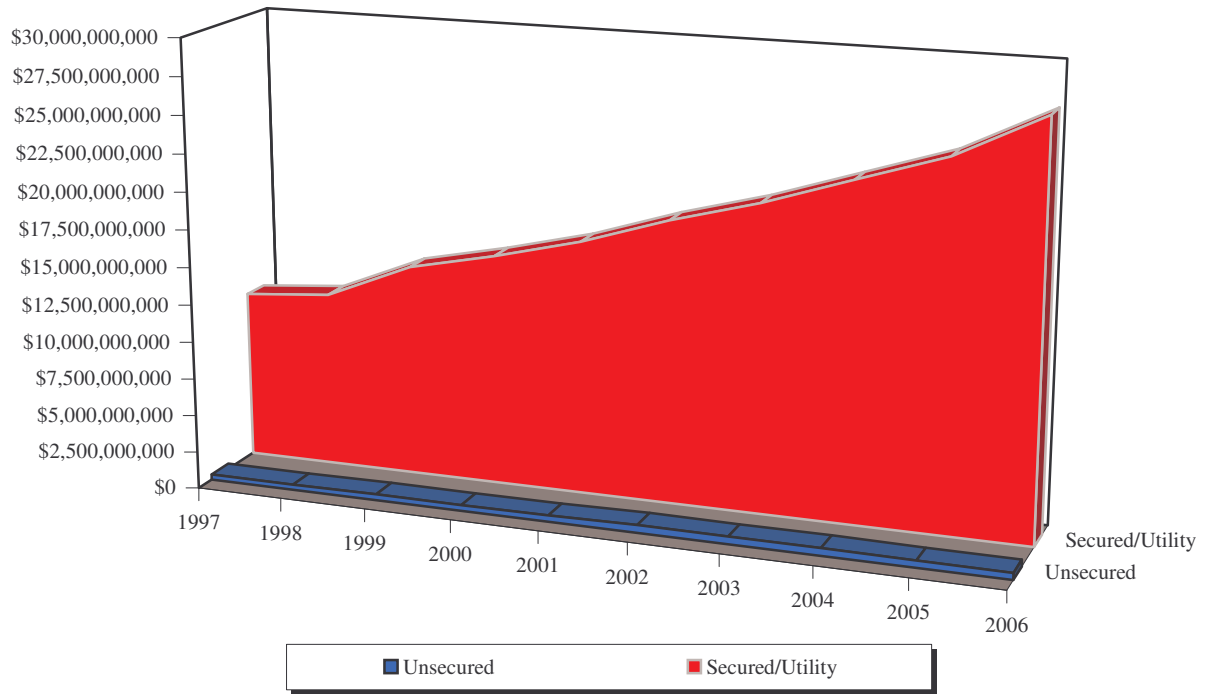
**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
GENERAL REVENUES BY SOURCE  
ALL GOVERNMENTAL FUND TYPES  
LAST TEN FISCAL YEARS**



Fiscal Year	Property Taxes	Revenue From Other Agencies	Charges for Services	Use of Money and Property	Rents, Royalties, & Commissions	Other Revenues	Total
1997	\$19,505,431	\$427,588	\$41,717	\$243,486	\$22,700	\$512,374	\$20,753,296
1998	20,059,298	439,995	49,807	210,298	64,300	534,914	21,358,612
1999	22,150,916	614,988	678,822	415,033	70,713	518,224	24,448,696
2000	23,934,000	961,499	1,271,094	807,391	97,701	581,387	27,653,072
2001	25,763,944	635,374	1,378,187	1,099,611	97,899	1,966	28,976,981
2002	29,049,779	696,646	1,658,768	748,911	125,763	65,975	32,345,842
2003	32,046,025	308,783	1,606,447	415,633	141,573	86,893	34,605,354
2004	34,686,306	1,220,129	1,494,538	229,904	173,770	2,676	37,807,323
2005	37,844,880	841,812	1,750,852	406,677	139,418	678	40,984,317
2006	42,094,029	957,213	2,073,579	859,411	142,317	14,322	46,140,871

Source: Annual District Financial Statements and Records

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
ASSESSED VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS**

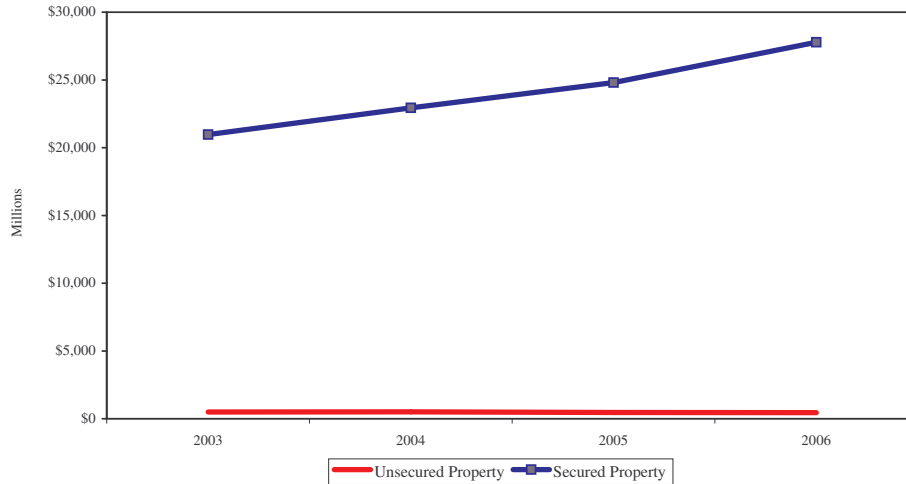


Fiscal Year	Local Secured	Utility	Unsecured	Total Assessed Value
1997	\$11,248,231,509	\$0.00	\$353,866,075	\$11,602,097,584
1998	11,742,944,101	-	359,061,309	12,102,005,410
1999	14,203,610,350	-	414,183,910	14,617,794,260
2000	15,457,099,622	359,772	389,658,586	15,847,117,980
2001	16,933,699,158	359,772	432,489,327	17,366,548,257
2002	18,854,708,691	381,584	513,702,470	19,368,792,745
2003	20,468,162,469	381,584	495,860,889	20,964,404,942
2004	22,432,355,228	381,584	509,676,475	22,942,413,287
2005	24,344,839,894	381,584	458,923,374	24,804,144,852
2006	27,329,344,797	381,584	447,249,007	27,776,975,388

Source: California Municipal Statistics, Inc.  
(For years 1997-1999, Utility Tax was not available on a segregated basis from Local Secured Tax)



**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 ASSESSED AND ESTIMATED ACTUAL  
 VALUE OF TAXABLE PROPERTY  
 LAST FOUR FISCAL YEARS**



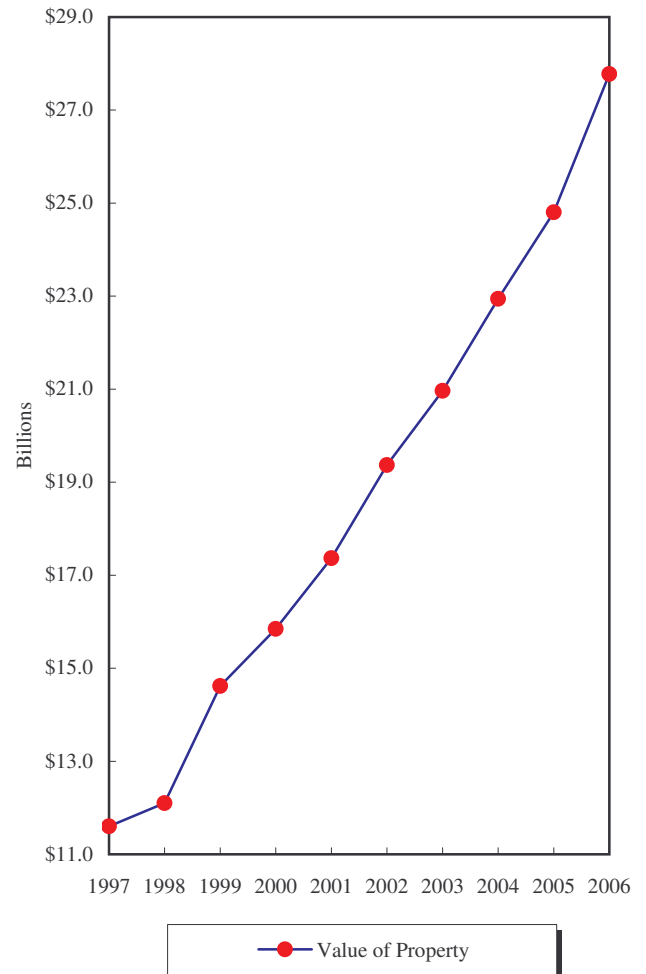
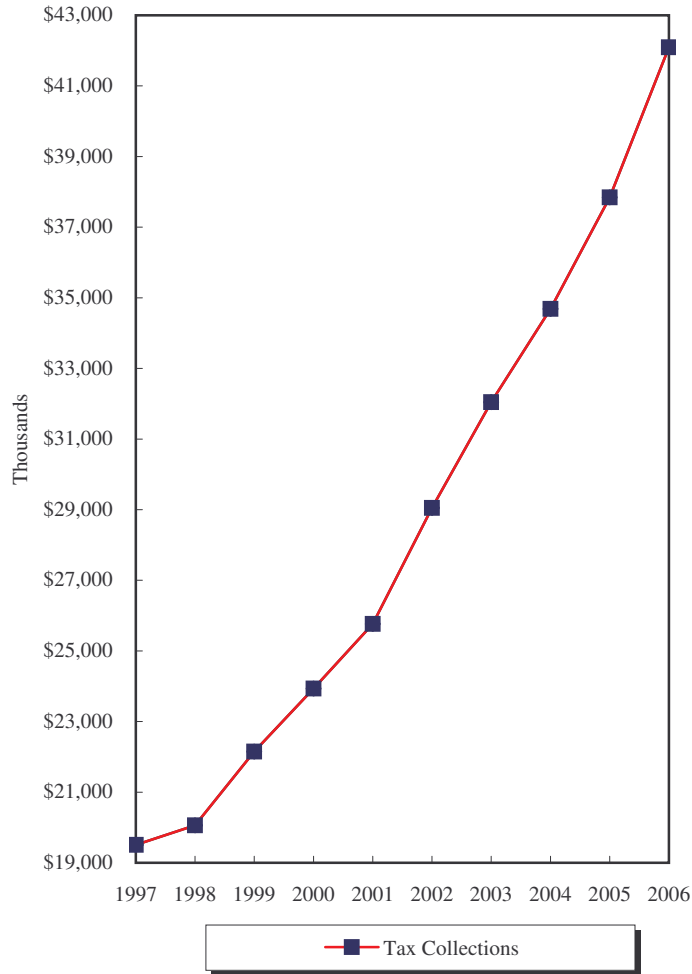
Fiscal Year	Real Property				Total Real Secured Property	Unsecured Property	Total Assessed (a)	Estimated Full Market (a)	Total Direct Tax Rate (b)
	Residential Property	Commercial Property	Industrial Property	Other					
2003	18,106,474,071	1913808868	149420371	298840743	20,468,544,053	495,860,889	20,964,404,942	20,964,404,942	1%
2004	19,904,567,375	2057081965	157029157	314058315	22,432,736,812	509,676,475	22,942,413,287	22,942,413,287	1%
2005	21,647,770,938	2203242543	163112983	331095012	24,345,221,476	458,923,374	24,804,144,850	24,804,144,850	1%
2006	24,331,655,397	2514334827	180376194	303359963	27,329,726,381	447,249,007	27,776,975,388	27,776,975,388	1%

Source: Contra Costa County Auditor Controller Office Certificate of Assessed Valuations

- (a) The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local over-rides. These values are considered to be full market values.
- (b) California cities do not set their own direct tax rate. The state constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area. The City of Example encompasses more than 15 tax rate areas.

Data for years 1997-2002 not available

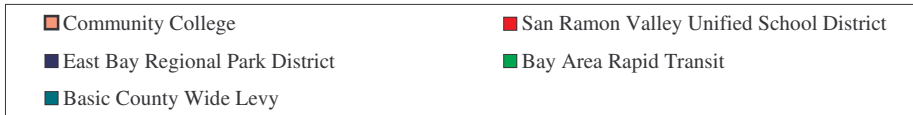
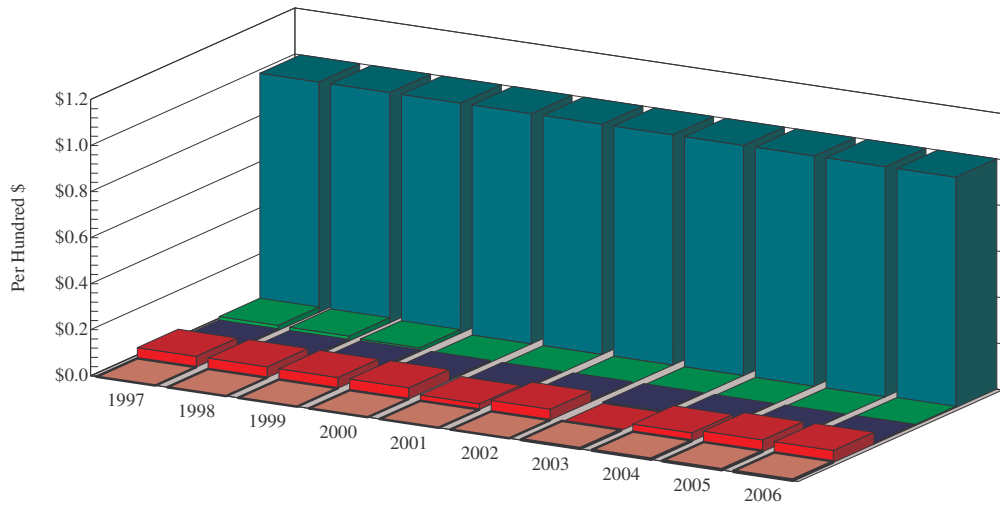
**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**



Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Value of Property Subject to Local Tax Rate
1997	\$19,505,431	\$19,505,431	100.0000%	\$11,602,097,584
1998	20,059,298	20,059,298	100.0000%	12,102,005,410
1999	22,150,916	22,150,916	100.0000%	14,617,794,260
2000	23,934,000	23,934,000	100.0000%	15,847,117,980
2001	25,763,944	25,763,944	100.0000%	17,366,548,257
2002	29,049,779	29,049,779	100.0000%	19,368,792,745
2003	32,046,025	32,046,025	100.0000%	20,964,404,942
2004	34,686,306	34,686,306	100.0000%	22,942,413,287
2005	37,844,880	37,844,880	100.0000%	24,804,144,852
2006	42,094,029	42,094,029	100.0000%	27,776,975,388

Source: San Ramon Valley Fire Protection District Records

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
PROPERTY TAX RATES  
ALL OVERLAPPING GOVERNMENTS  
(GENERAL OBLIGATION BOND ISSUERS ONLY)  
LAST TEN FISCAL YEARS**



<u>Fiscal Year</u>	<u>Basic County Wide Levy</u>	<u>Bay Area Rapid Transit</u>	<u>East Bay Regional Park District</u>	<u>San Ramon Valley Unified School District</u>	<u>Community College</u>	<u>Total</u>
1997	\$1.0000	\$0.0225	\$0.0080	\$0.0468	\$0.0000	\$1.0773
1998	1.0000	0.0220	0.0081	0.0477	0.0000	1.0778
1999	1.0000	0.0167	0.0092	0.0470	0.0000	1.0729
2000	1.0000	0.0000	0.0088	0.0482	0.0000	1.0570
2001	1.0000	0.0000	0.0065	0.0249	0.0000	1.0314
2002	1.0000	0.0000	0.0072	0.0470	0.0000	1.0542
2003	1.0000	0.0000	0.0065	0.0001	0.0040	1.0106
2004	1.0000	0.0000	0.0057	0.0361	0.0038	1.0456
2005	1.0000	0.0000	0.0057	0.0517	0.0042	1.0616
2006	1.0000	0.0048	0.0057	0.0514	0.0047	1.0666

Source: Muni Financial Services

(Note: As of June 30, 2006, The District had no outstanding general obligation bonds)

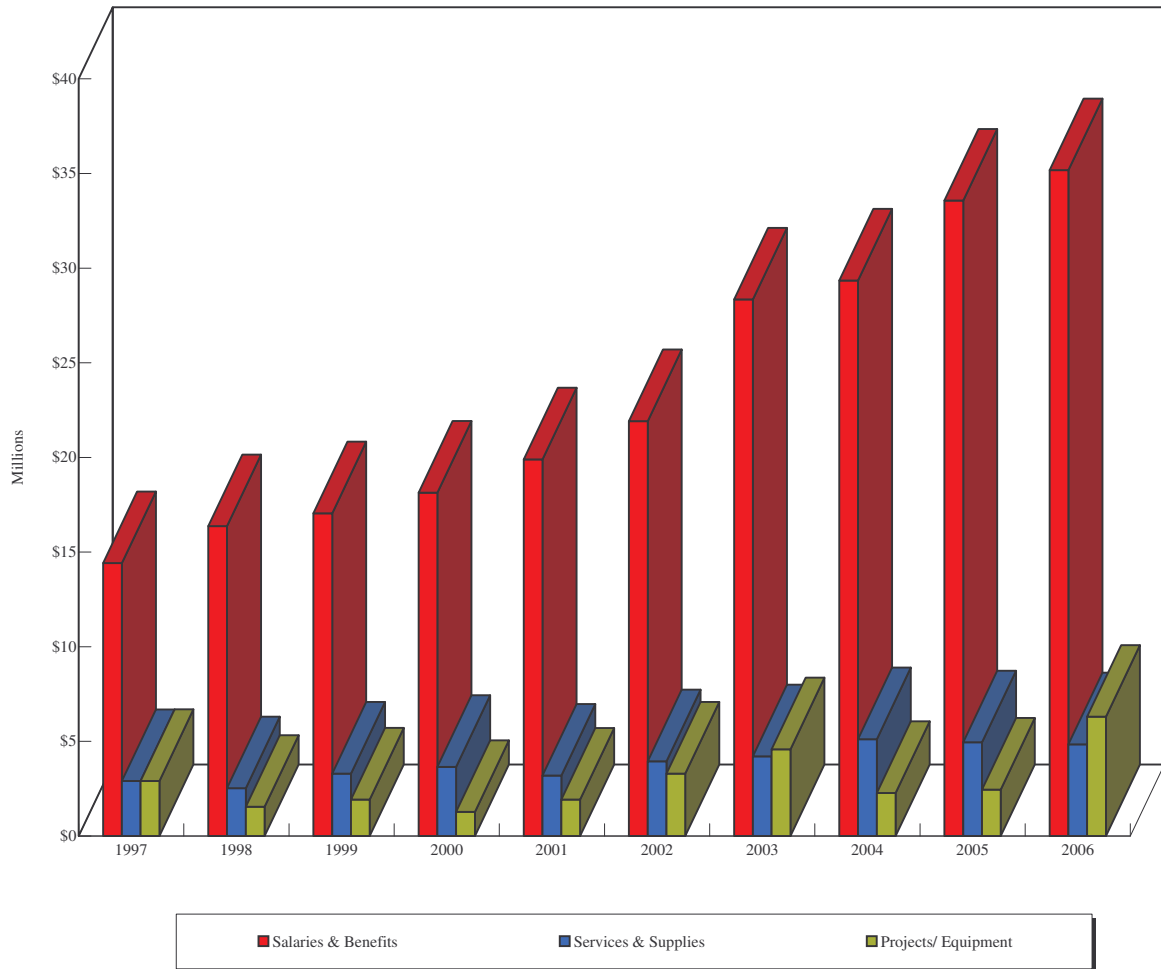
**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**Principal Property Taxpayers**  
**Current Year and Three Years Ago**

Taxpayer	2005-06			2002-03		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Shapell Industries, Inc.	\$380,746,584	1	1.37%	\$91,111,757	6	0.45%
Chevron USA, Inc.	331,438,620	2	1.19%	296,178,904	1	1.45%
Sunset Building/Land Co. LLC	326,442,226	3	1.18%	266,174,503	2	1.30%
SDC-7	144,985,364	4	0.52%	136,319,031	4	0.67%
Windemere BLC Land Co. LLC	142,604,288	5	0.51%	169,154,986	3	0.83%
Annabel Investment Co.	140,753,749	6	0.51%	132,758,166	5	0.65%
Centex Homes	125,448,051	7	0.45%	not available	N/A	0.00%
Essex San Ramon Partners LLC	91,636,944	8	0.33%	65,204,851	9	0.32%
Alexander Properties Co.	86,046,202	9	0.31%	81,076,200	8	0.40%
Lennar Homes of California, Inc.	80,723,721	10	0.29%	not available	N/A	0.00%
BRE Properties, Inc.	72,965,039	11	0.26%	47,191,522	14	0.23%
Danville Tassajara Partnership	64,000,000	12	0.23%	not available	N/A	0.00%
Toll Land XXII LP	62,915,281	13	0.23%	83,491,263	7	0.41%
ASN Multifamily LP	61,021,814	14	0.22%	57,457,981	12	0.28%
NME Hospitals, Inc.	50,546,791	15	0.18%	50,620,016	13	0.25%
Ardenwood Development Assoc.	46,998,475	16	0.17%	not available	N/A	0.00%
Regency Centers LP	46,805,591	17	0.17%	63,797,968	10	0.31%
Gateway Crescent, Inc.	44,537,873	18	0.16%	42,023,834	15	0.21%
Fairfield San Ramon South	44,419,600	19	0.16%	not available	N/A	0.00%
Brookfield Coventry LLC	43,761,145	20	0.16%	not available	N/A	0.00%
2000/2010 Crow Canyon Assoc.	not available	N/A	0.00%	60,072,696	11	0.29%
Cedar Grove Apartments	not available	N/A	0.00%	41,883,746	16	0.20%
230 Alamo Plaza, Inc.	not available	N/A	0.00%	40,037,462	17	0.20%
Granada Sales, Inc.	not available	N/A	0.00%	39,171,011	18	0.19%
GMS Five LLC	not available	N/A	0.00%	34,895,488	19	0.17%
Keenan/Bariteau Bishop Ranch	not available	N/A	0.00%	32,782,789	20	0.16%
Subtotal	<u>\$2,388,797,358</u>		<u>8.6%</u>	<u>\$1,831,404,174</u>		<u>8.95%</u>

Total Net Assessed Valuation:  
Fiscal Year 2005-2006 \$27,776,975,388  
Fiscal Year 2002-2003 \$20,468,162,469

Source: Muni Financial Services

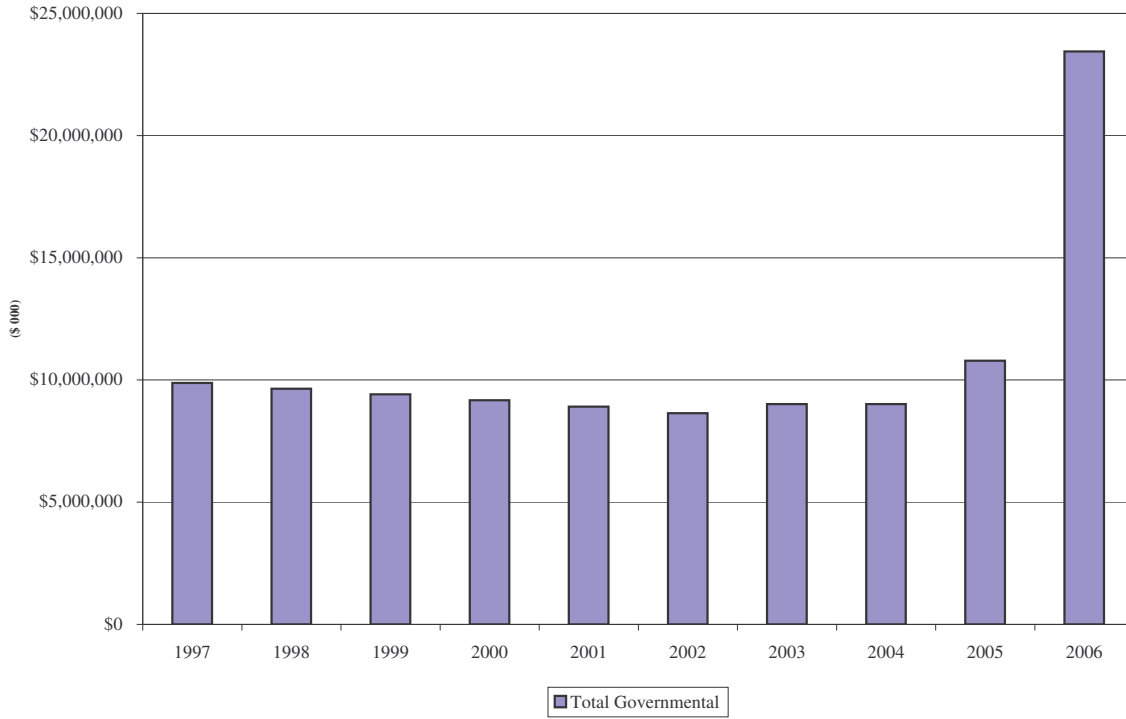
**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
GENERAL EXPENDITURES BY FUNCTION  
ALL GOVERNMENTAL FUND TYPES  
LAST TEN FISCAL YEARS**



Fiscal Year	Salaries & Benefits	Services & Supplies	Capital Projects/ Equipment/ Debt Service	Total
1997	\$14,420,641	\$2,905,185	\$2,910,575	\$20,236,401
1998	16,370,705	2,528,358	1,545,607	20,444,670
1999	17,049,800	3,298,994	1,928,858	22,277,652
2000	18,140,898	3,656,576	1,272,865	23,070,339
2001	19,898,342	3,193,238	1,923,565	25,015,145
2002	21,918,134	3,948,150	3,299,886	29,166,170
2003	28,344,712	4,213,231	4,585,463	37,143,406
2004	29,347,624	5,114,318	2,275,141	36,737,083
2005	33,570,846	4,950,609	2,453,075	40,974,530
2006	35,176,348	4,847,076	6,302,362	46,325,786

Source: Annual District Financial Statements and Records

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
RATIO OF OUTSTANDING DEBT BY TYPE  
Last Ten Fiscal Years**



Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	Tax Allocation Bonds	Certificates of Participation	Special Assessment Debt	Equipment Capital Leases			
1997		\$9,875,000			\$9,875,000	277.25%	98.12201908
1998		9,645,000			9,645,000	248.17%	93.12722076
1999		9,415,000			9,415,000	225.08%	89.18253292
2000		9,170,000			9,170,000	194.62%	86.56414904
2001		8,910,000			8,910,000	175.60%	78.15652357
2002		8,640,000			8,640,000	146.08%	64.00000000
2003		9,015,000			9,015,000	144.89%	64.02971718
2004		9,015,000			9,015,000	136.06%	62.87443943
2005		8,550,000		2,235,000	10,785,000	157.60%	72.67275361
2006		17,560,000		5,880,054	23,440,054	325.42%	154.8465675

Note : Debt amounts exclude any premiums, discounts, or other amortization amounts.

Sources: San Ramon Valley Fire Protection District  
State of California, Department of Finance (population)

(a) See Page 61 (Demographic Statistics) for personal income and population data.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
JUNE 30, 2006**

2005-06 Assessed Valuation

\$27,776,975,388

	<u>Net Debt Outstanding</u>	<u>Percentage Applicable San Ramon Valley (1)</u>	<u>Amount Applicable San Ramon Valley</u>
<b><u>OVERLAPPING TAX AND ASSESSMENT DEBT</u></b>			
Bay Area Rapid Transit District	\$100,000,000	7.427%	\$7,427,000
Chabot-Las Positas Community College District	89,275,849	0.323%	288,361
Contra Costa Community College District	115,000,000	23.314%	26,811,100
Livermore Valley Joint Unified School District	101,170,000	0.373%	377,364
San Ramon Valley Unified School District	217,051,127	99.275%	215,477,506
Acalanes Union High School District	117,433,067	0.015%	17,615
Lafayette School District	25,180,000	0.058%	14,604
East Bay Municipal Utility District	2,100,000	18.989%	398,769
East Bay Regional Park District	111,170,000	10.865%	12,078,621
Association of Bay Area Governments Windemere Ranch			
Community Facilities District No. 2004-2	30,000,000	100.000%	30,000,000
Contra Costa County Community Facilities District No. 2001-1	6,875,000	100.000%	6,875,000
City, County and Special District 1915 Act Bonds (Estimate)	135,098,511	2.781-100%	<u>130,641,020</u>
TOTAL GROSS DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			430,406,960 (2)
Less: East Bay Municipal Utility District ( 100% self-supporting)			<u>398,769</u>
<b>TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT</b>			<b>\$430,008,191</b>
<b><u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u></b>			
Contra Costa County General Fund Obligations	\$301,770,000	23.459%	\$70,792,224
Contra Costa County Pension Obligations	537,005,000	23.459%	125,976,003
Contra Costa County Board of Education Certificates of Participation	1,310,000	23.459%	307,313
Chabot-Las Positas Community College District General Fund Obligations	7,820,000	0.323%	25,259
Contra Costa Community College District Certificates of Participation	1,215,000	23.314%	283,265
Town of Danville Certificates of Participation	11,505,000	100.000%	11,505,000
City of San Ramon Certificates of Participation	19,610,000	100.000%	19,610,000
<b>San Ramon Valley Fire Protection District Certificates of Participation</b>	<b>17,560,000</b>	<b>100.000%</b>	<b><u>17,560,000</u></b>
<b>TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>			<b>\$246,059,064</b>
<b>GROSS COMBINED TOTAL DEBT</b>			<b><u>\$676,466,024</u></b>
<b>NET COMBINED TOTAL DEBT</b>			<b><u>\$676,067,255</u></b>

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the District.

(2) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

**RATIOS TO 2005-06 ASSESSED VALUATION:**

Combined Direct Debt	0.06%
Total Gross Direct and Overlapping Tax Assessment Debt	1.55%
Total Net Direct and Overlapping Tax Assessment Debt	1.55%

**STATE SCHOOL BUILDING AID REPAYABLE** \$0

Source: California Municipal Statistics, Inc.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
COMPUTATION OF LEGAL BONDED DEBT MARGIN  
JUNE 30, 2006**

ASSESSED VALUATION:

Secured property assessed value, net of exempt real property	\$27,329,344,797
---	------------------

BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a)	\$1,024,850,430
---	-----------------

AMOUNT OF DEBT SUBJECT TO LIMIT:

Total Bonded Debt	\$23,440,054
-------------------	--------------

Less Tax Allocation Bonds and Sales Tax Revenue Bonds, Certificate of Participation not subject to limit	23,440,054
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Amount of debt subject to limit	\$0
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LEGAL BONDED DEBT MARGIN	\$1,024,850,430
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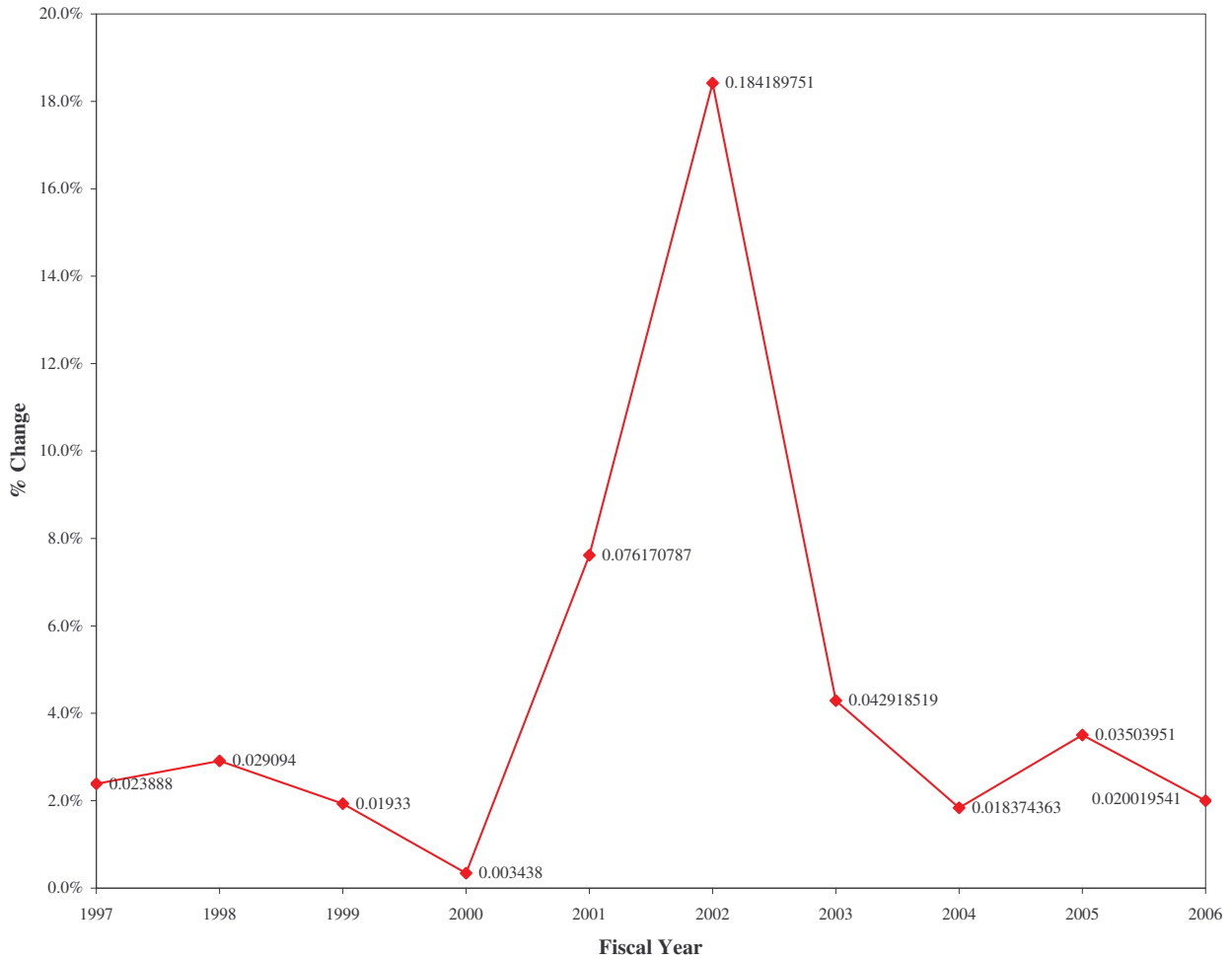
Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total net debt applicable to the limit as a percentage of debt limit
1997	\$421,808,682	\$0	\$421,808,682	0.00%
1998	\$440,360,404	0	440,360,404	0.00%
1999	\$532,635,388	0	532,635,388	0.00%
2000	\$579,641,236	0	579,641,236	0.00%
2001	\$635,013,718	0	635,013,718	0.00%
2002	\$707,051,576	0	707,051,576	0.00%
2003	\$767,556,093	0	767,556,093	0.00%
2004	\$841,213,321	0	841,213,321	0.00%
2005	\$912,931,496	0	912,931,496	0.00%
2006	1,024,850,430	0	1,024,850,430	0.00%

NOTE:

- (a) California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted prior to the change in basing assessed value to full market value when it was previously 25% of market value. Thus, the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.



**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS**

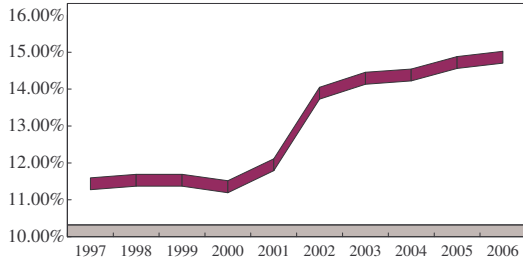


Fiscal Year	Town of Danville Population	City of San Ramon Population	Unincorporated Population (1)	Total Population	% Increase
1997	38,104	41,930	20,606	100,640	2.3888%
1998	39,168	43,794	20,606	103,568	2.9094%
1999	39,881	45,083	20,606	105,570	1.9330%
2000	40,484	44,843	20,606	105,933	0.3438%
2001	42,854	46,109	25,039	114,002	7.6171%
2002	43,003	46,237	45,760	135,000	18.4190%
2003	43,215	47,060	50,519	140,794	4.2919%
2004	43,243	48,609	51,529	143,381	1.8374%
2005	43,273	51,027	54,105	148,405	3.5040%
2006	43,052	53,137	55,187	151,376	2.0020%

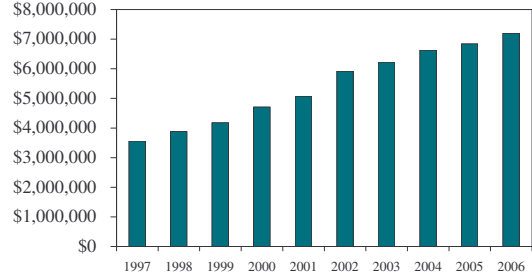
Source: City of San Ramon and Town of Danville

(1) For the years 2002, 2003 and 2004, the Unincorporated area population figure is based on SRVFPD's data: prior years are based on census data.

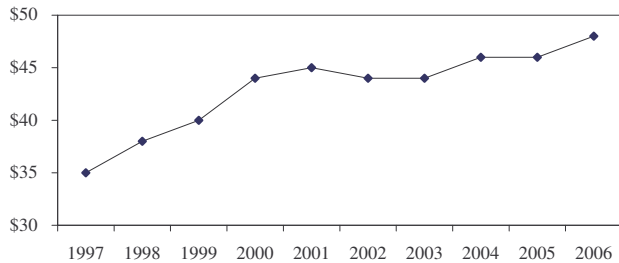
**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**



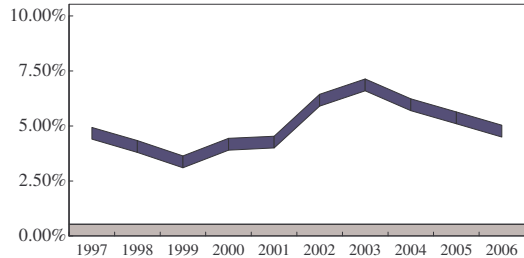
■ District Population as a % of County Population



■ Total Personal Income (in 000's)



◆ Per Capita Personal Income (in 000's)



■ Unemployment Rate (%)

Fiscal Year	District Population	Total Personal Income (in 000's)	Per Capita Personal Income (in 000's)	Unemployment Rate (%)	Contra Costa County Population	District Population % of County
1997	100,640	\$3,561,750	\$35	4.4%	892,600	11.27%
1998	103,568	3,886,389	38	3.8%	910,800	11.37%
1999	105,570	4,183,000	40	3.1%	928,500	11.37%
2000	105,933	4,711,794	44	3.9%	946,300	11.19%
2001	114,002	5,074,115	45	4.0%	966,897	11.79%
2002	135,000	5,914,755	44	5.9%	983,439	13.73%
2003	140,794	6,221,968	44	6.6%	996,159	14.13%
2004	143,381	6,625,779	46	5.7%	1,008,178	14.22%
2005	148,405	6,843,105	46	5.1%	1,019,101	14.56%
2006	151,376	7,203,052	48	4.5%	1,029,377	14.71%

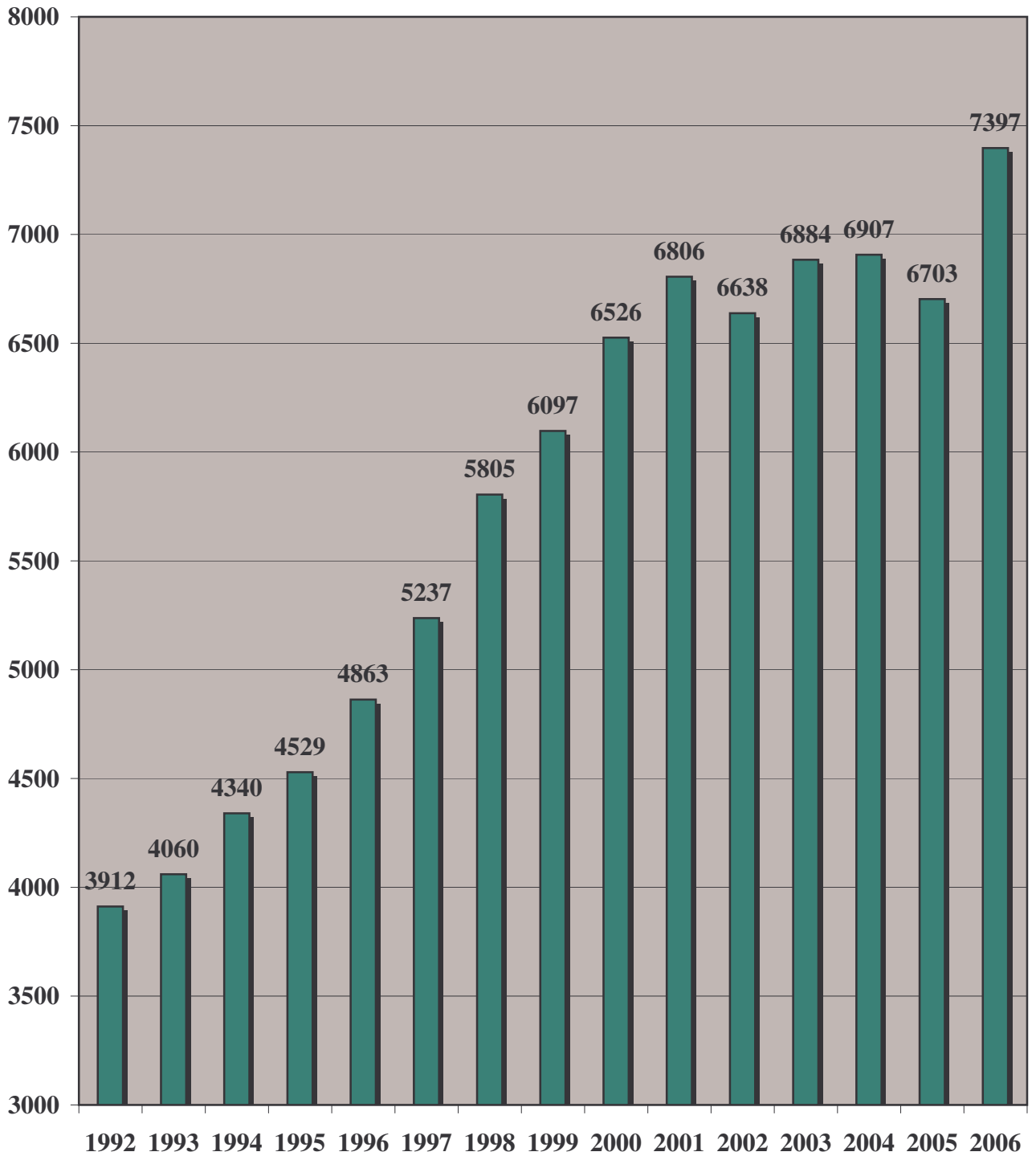
Source: California State Department of Finance, California Employment Development Department

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
SUMMARY OF DISTRICT ACTIVITIES  
FY 2005-2006**

CATEGORY	TOTAL	% CHANGE
<b>POPULATION</b>	151,376	2.00%
<b>RESPONSES</b>	7,397	10.35%
<b>MUTUAL AID (Excluding Station Coverage)</b>		
Received	45	32.35%
Extended	252	38.46%
<b>PROPERTY LOSS (Due to Fire)</b>		
Value of Property Involved	\$62,779,275	0.40%
Property Loss	\$6,378,641	164.53%
Property Loss: Percentage of Value of Property Involved	10.16%	163.48%
<b>FIRE PREVENTION</b>		
Fire Safety Inspections (Construction/Code Compliance)	1,954	-19.56%
Fire Investigations	14	0.00%
Weed Abatement Inspections	1,685	-3.33%
Public Education and Training (Number of People)	21,000	-9.02%
Plan Reviews and Permits	1,078	-23.05%
<b>TOTAL FULL-TIME EMPLOYEES</b>	182	3.41%
<b>WORKERS' COMPENSATION CLAIMS</b>		
Premium and Claims Expenses	418,528	-12.38%
<b>LEAVE HOURS (All Personnel)</b>		
Sick Leave Used	17,390	2.14%
Service Connected Disability Leave	4,990	-18.09%
Vacation Time Used	33,486	-4.02%
<b>TRAINING FOR SUPPRESSION PERSONNEL</b>		
Total Training Hours	62,019	-6.98%

*% Change is the measurement against prior year actuals*

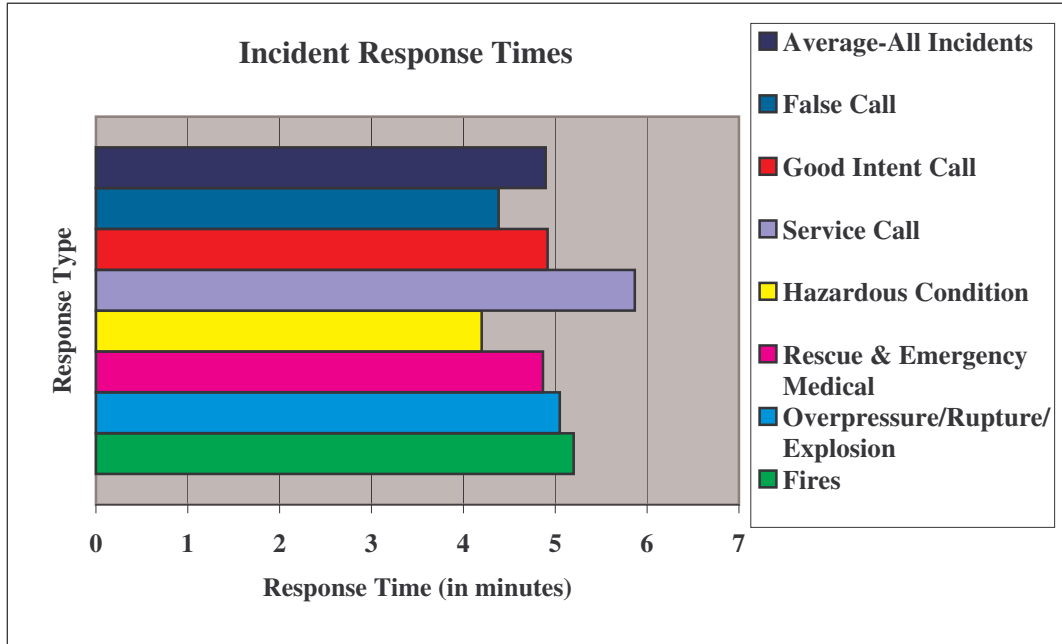
**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
COMPARATIVE ANNUAL GRAPH  
TOTAL RESPONSES FY 1992-2006**



**SAN RAMON FIRE PROTECTION DISTRICT  
EMERGENCY RESPONSE ANALYSIS  
FY 2005-2006  
TOTAL RESPONSES: 7,397**

TYPE OF INCIDENT	AVERAGE RESPONSE TIME (In Minutes:Seconds)*
Fire & Explosion	5:12
Overpressure/Rupture/Explosion	5:03
Rescue & Emergency Medical	4:52
Hazardous Condition	4:12
Service Call	5:52
Good Intent Call	4:55
False Call	4:23
<b>AVERAGE-ALL INCIDENTS</b>	<b>4:54</b>

*\*Response Time: Time in minutes from time call received to first unit on scene*



**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
EMERGENCY RESPONSE DETAIL ANALYSIS  
FY 2005-2006  
TOTAL RESPONSES: 7,397**

CA FIRE INCIDENT REPORT SYSTEM CODE	CATEGORY DESCRIPTION	NUMBER OF INCIDENTS
<b>FIRE &amp; EXPLOSION</b>		
10,16	Fire, explosion; other outside fire; insufficient information	34
11,12	Structure fire	101
13	Fire in mobile property inside/outside a structure	50
14,17	Fire in trees, grass, brush, standing crops	55
15	Refuse fire outside	40
<b>TOTAL: FIRE &amp; EXPLOSION</b>		<b>280</b>

<b>OVERPRESSURE RUPTURE &amp; EXPLOSION</b>		
20,21,22,23	Steam, air, gas rupture	5
24	Fireworks explosion (no fire)	1
25	Excessive heat, overheat, scorch with no ignition	6
<b>TOTAL: OVERPRESSURE RUPTURE &amp; EXPLOSION</b>		<b>12</b>

<b>RESCUE &amp; EMERGENCY MEDICAL CALL</b>		
30,39	Rescue, emergency medical call; insufficient information	0
31	Emergency medical assist	238
32	Emergency medical call	4,388
33,34,38	Lock-in, land search (people), rescue/EMS standby	6
35,36,37	People trapped, caught, buried, electrocution	4
<b>TOTAL: RESCUE &amp; EMERGENCY MEDICAL CALL</b>		<b>4,636</b>

<b>HAZARDOUS CONDITION</b>		
40,47,49	Hazardous condition, standby; insufficient information	49
41	Flammable gas or liquid condition	80
42	Toxic condition	2
44	Electrical arcing, shorted electrical equipment	95
46	Vehicle accident	43
48	Attempted burning, illegal action	13
<b>TOTAL: HAZARDOUS CONDITION</b>		<b>282</b>

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
EMERGENCY RESPONSE DETAIL ANALYSIS  
FY 2005-2006 (continued)**

CA FIRE INCIDENT REPORT SYSTEM CODE	CATEGORY DESCRIPTION	NUMBER OF INCIDENTS
<b>SERVICE CALL</b>		
50,54,59	Service call; animal rescue; insufficient information	82
51	Lock-out	129
52	Water/steam leak	139
53	Smoke/odor removal	54
55	Assist invalid	246
56	Unauthorized burning	4
57	Cover assignment	4
<b>TOTAL: SERVICE CALL</b>		<b>658</b>

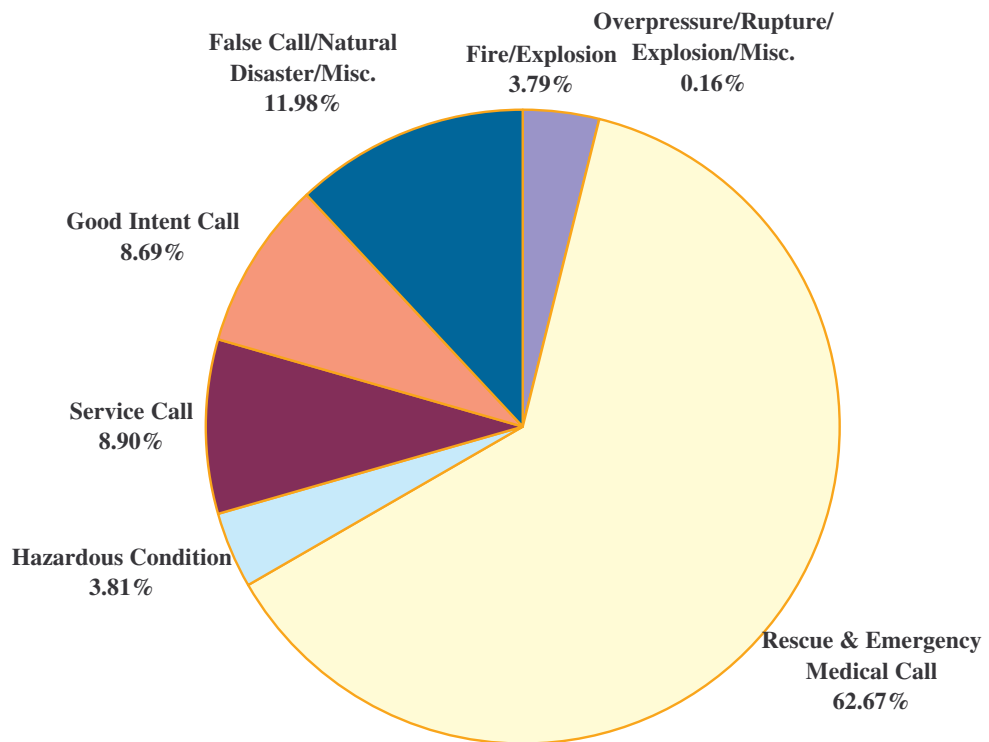
<b>GOOD INTENT CALL</b>		
60,62,69	Good intent call; wrong location; insufficient information	43
61	Incident cleared prior to arrival	378
63	Controlled burning	4
64	Vicinity alarm	26
65	Steam or other gas mistaken for smoke	179
66	EMS call where patient(s) transported prior to arrival	9
67	HazMat investigation, no condition found	4
<b>TOTAL: GOOD INTENT CALL</b>		<b>643</b>

<b>FALSE CALL</b>		
70,79	False call; insufficient information	72
71	Malicious, mischievous false call	90
73	System malfunction	208
74	Unintentional alarm	406
<b>TOTAL: FALSE CALL</b>		<b>776</b>

<b>NATURAL DISASTER</b>		
80,81,82,83,89	Flood; Windstorm; Miscellaneous not classified	8
<b>TOTAL: NATURAL DISASTER</b>		<b>8</b>

<b>OTHER TYPES OF SITUATIONS FOUND</b>		
90,91	Type of situations found not classified above	102
<b>TOTAL: NATURAL DISASTER</b>		<b>102</b>

**San Ramon Valley Fire Protection District  
Emergency Responses - FY 2005-2006  
Total: 7,397**

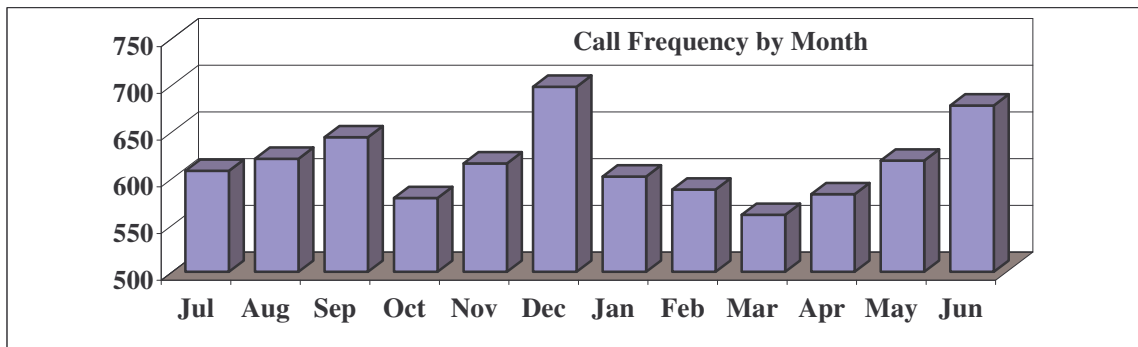




**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
CALL FREQUENCY ANALYSIS - FY 2005-2006  
TOTAL RESPONSES: 7,397**

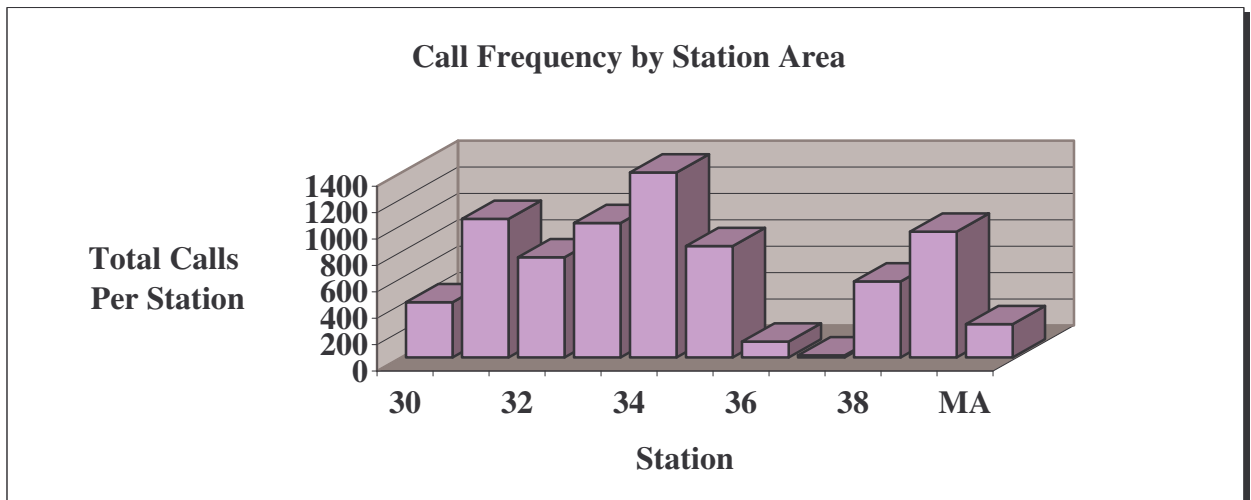
<b>CALL FREQUENCY BY HOUR</b>					
<b>TIME</b>	<b>TOTAL</b>	<b>%</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>%</b>
12-1 a.m.	165	2.23%	Noon-1p.m.	428	5.79%
1-2 a.m.	149	2.01%	1-2 p.m.	404	5.46%
2-3 a.m.	123	1.66%	2-3 p.m.	395	5.34%
3-4 a.m.	133	1.80%	3-4 p.m.	475	6.42%
4-5 a.m.	99	1.34%	4-5 p.m.	436	5.89%
5-6 a.m.	153	2.07%	5-6 p.m.	427	5.77%
6-7 a.m.	172	2.33%	6-7 p.m.	396	5.35%
7-8 a.m.	309	4.18%	7-8 p.m.	373	5.04%
8-9 a.m.	401	5.42%	8-9 p.m.	334	4.52%
9-10 a.m.	414	5.60%	9-10 p.m.	290	3.92%
10-11 a.m.	455	6.15%	10-11 p.m.	223	3.01%
11-12 noon	457	6.18%	11-midnight	186	2.51%

<b>CALL FREQUENCY BY MONTH</b>					
<b>MONTH</b>	<b>TOTAL</b>	<b>%</b>	<b>MONTH</b>	<b>TOTAL</b>	<b>%</b>
July	608	8.22%	January	602	8.14%
August	621	8.40%	February	588	7.95%
September	644	8.71%	March	561	7.58%
October	579	7.83%	April	583	7.88%
November	616	8.33%	May	619	8.37%
December	698	9.44%	June	678	9.17%



**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
CALL FREQUENCY ANALYSIS - FY 2005-2006  
(CONTINUED)**

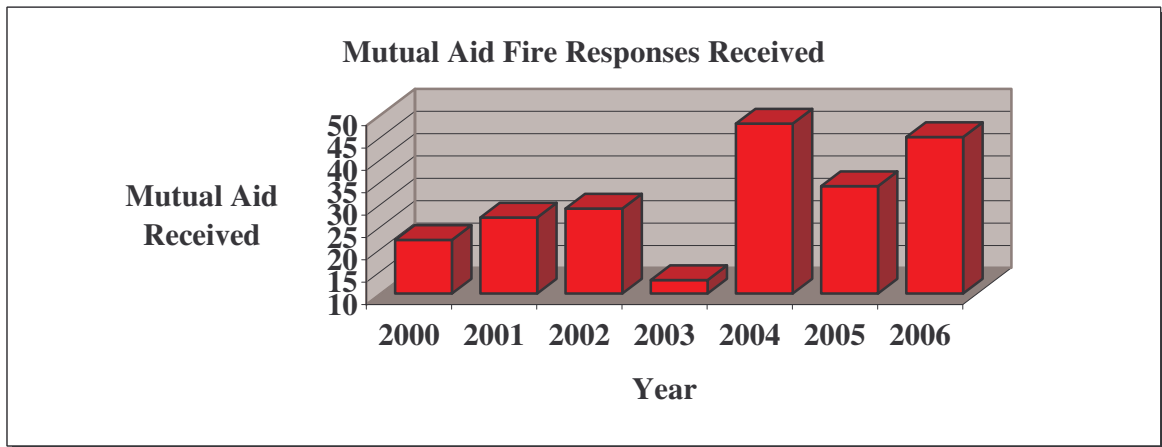
<b>CALL FREQUENCY BY STATION AREA</b>		
<b>STATION AREA</b>	<b>TOTAL CALLS</b>	<b>%</b>
Station 30 - San Ramon	417	5.64%
Station 31 - Danville	1,049	14.18%
Station 32 - Alamo	758	10.25%
Station 33 - Diablo	1,017	13.75%
Station 34 - San Ramon	1,400	18.93%
Station 35 - Blackhawk	843	11.40%
Station 36 - Tassajara	119	1.61%
Station 37 - Morgan Territory	15	0.20%
Station 38 - San Ramon	575	7.77%
Station 39 - San Ramon	952	12.87%
Mutual Aid Extended	252	3.41%



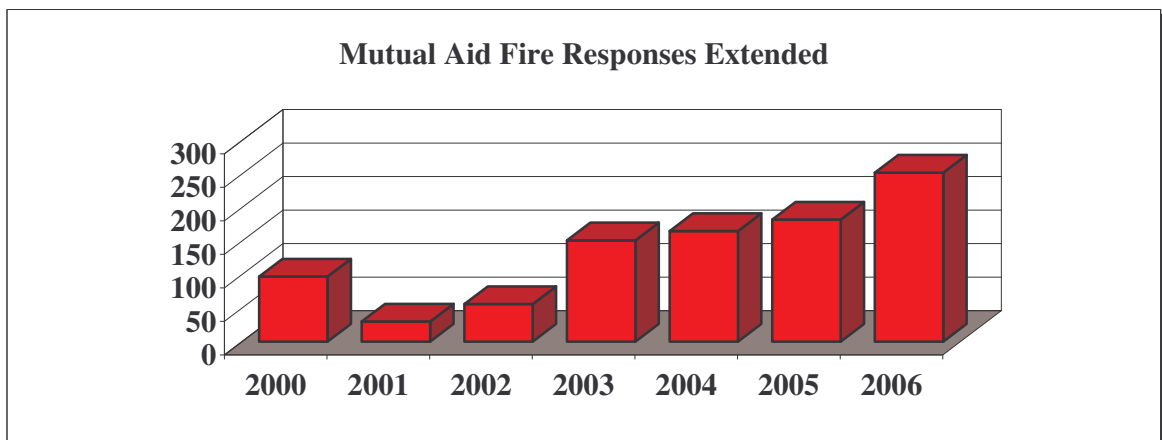
<b>CALL FREQUENCY BY SHIFT</b>		
<b>SHIFT</b>	<b>TOTAL CALLS</b>	<b>% OF TOTAL</b>
"A" Shift	2,417	32.68%
"B" Shift	2,570	34.74%
"C" Shift	2,410	32.58%

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
MUTUAL AID FIRE RESPONSES - FY 2005-2006  
(EXCLUDING STATION COVERAGE)**

<b>MUTUAL AID RECEIVED</b>							
<b>DEPARTMENT</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
Alameda County Fire District	8	9	8	9	16	21	18
Contra Costa County Fire District	14	18	21	4	32	13	22
CDF	0	0	0	0	0	0	5
<b>TOTAL( Includes Auto Aid)</b>	<b>22</b>	<b>27</b>	<b>29</b>	<b>13</b>	<b>48</b>	<b>34</b>	<b>45</b>



<b>MUTUAL AID EXTENDED</b>							
<b>DEPARTMENT</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
Alameda County Fire District	57	3	9	92	116	135	186
Alameda County-Twin Valley	4	3	2	0	0	0	0
California Department of Forestry	2	3	3	5	6	5	7
Contra Costa County	3	0	3	8	8	9	12
Contra Costa County Fire District	31	21	39	46	35	33	47
<b>TOTAL( Includes Auto Aid)</b>	<b>97</b>	<b>30</b>	<b>56</b>	<b>151</b>	<b>165</b>	<b>182</b>	<b>252</b>



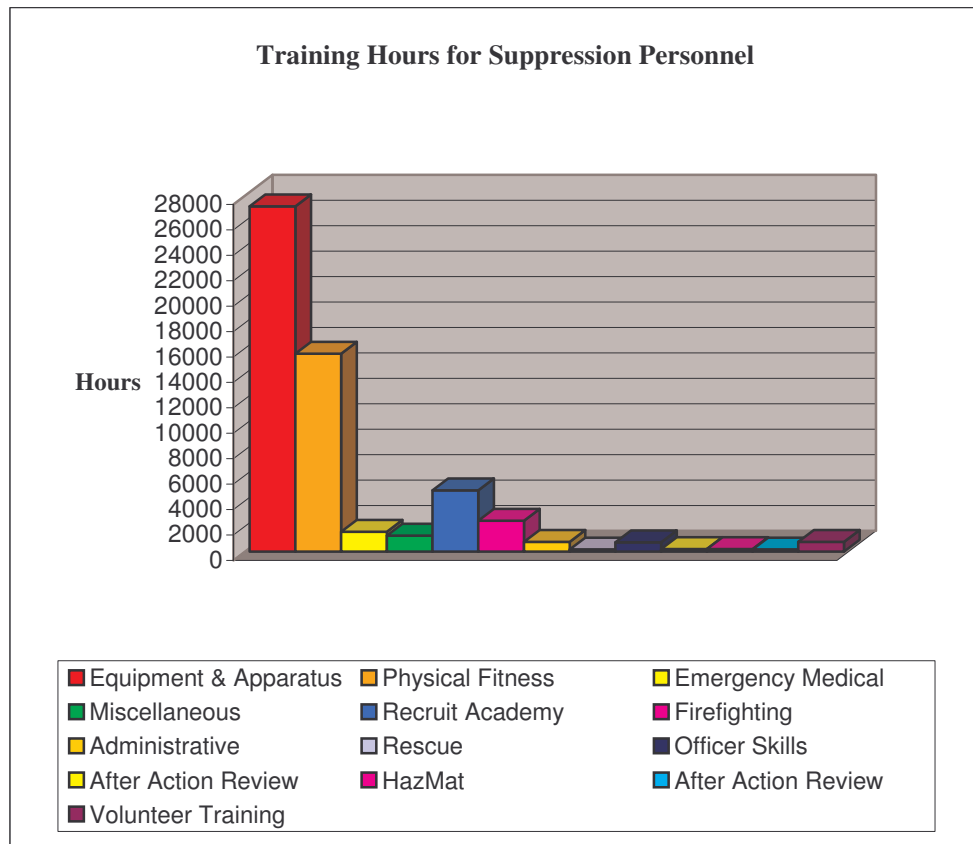
**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
FIRE PREVENTION ACTIVITY  
FY 2005-2006**

CATEGORY	TOTALS
<b>New Construction Inspections</b> (Includes Inspections and Re-inspections)	<b>708</b>
<b>Code Compliance Inspections</b> (Includes Inspections, Re-inspections and Complaints)	<b>1,246</b>
<b>Weed Abatement Inspections</b> (Includes Inspections, Re-inspections and Complaints)	<b>1,685</b>
<b>Fire District Permits Issued</b>	<b>118</b>
<b>Plan Reviews</b>	<b>960</b>
<b>Fires Investigations</b>	<b>14</b>
<b>Public Education*</b> (Number of persons receiving public safety information)	<b>21,000</b>

*\*The total for the "Public Education" category includes large community events, such as the San Ramon Wind Festival, Danville Hot Summer Nights, Danville Art & Halloween Festival, Devil Mountain Run and Fourth of July Parade*

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
TRAINING HOURS FOR SUPPRESSION PERSONNEL  
FY 2005-2006**

<b>TYPE OF TRAINING</b>	<b>HOURS</b>
Equipment and Apparatus	27,149
Physical Fitness	15,562
Firefighting	4,816
Recruit Academy	3,715
Officer Skills	3,458
Emergency Medical	2,428
Volunteer Training	1,562
Rescue	1,256
Administrative	769
Hazardous Materials	729
Dispatch/Communications	206
After Action Review	200
Miscellaneous	169
<b>TOTAL TRAINING HOURS</b>	<b>62,019</b>



**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
SERVICE CONNECTED ILLNESS/INJURY REPORT  
FY 2005-2006**

INCIDENT ACTIVITY	NUMBER	%
Miscellaneous	10.00	33.33%
Medical Emergency	7.00	23.33%
Training	7.00	23.33%
Firefighting	2.00	6.67%
Physical Fitness	2.00	6.67%
Maintenance	1.00	3.33%
Public Assistance	1.00	3.33%
<b>TOTAL NUMBER OF MEDICAL INJURIES</b>	<b>30.00</b>	<b>100.00%</b>

