



San Ramon Valley Fire Protection District
Comprehensive Annual Financial Report

Celebrating Ten Years of Financial Excellence



For the Fiscal Year Ended June 30, 2010
San Ramon, California

Comprehensive Annual Financial Report

For the Fiscal Year Ended
June 30, 2010

Prepared by the
Administrative Services Division

San Ramon Valley Fire Protection District







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SAN RAMON VALLEY FIRE PROTECTION DISTRICT

COMPREHENSIVE ANNUAL FINANCIAL REPORT

DIRECTORY OF OFFICIALS

BOARD OF DIRECTORS

Roxanne W. Lindsay
President

Jennifer G. Price
Vice President

Nick Dickson
Director

Thomas J. Linari
Director

Matthew J. Stamey
Director

PRINCIPAL STAFF

Richard Price
Fire Chief

Derek Krause
Battalion Chief

Susan F. Brooks
District Clerk

John E. Viera
Battalion Chief

Bryan Collins
Assistant Fire Chief Operations

John Duggan
Division Chief

Steven J. Hart
Assistant Fire Chief
Support Services

Robert J. Leete
Administrative Services Director

Christina Jamison
Fire Marshal

Gloriann Sasser
Finance Supervisor

Jack Barton
Battalion Chief

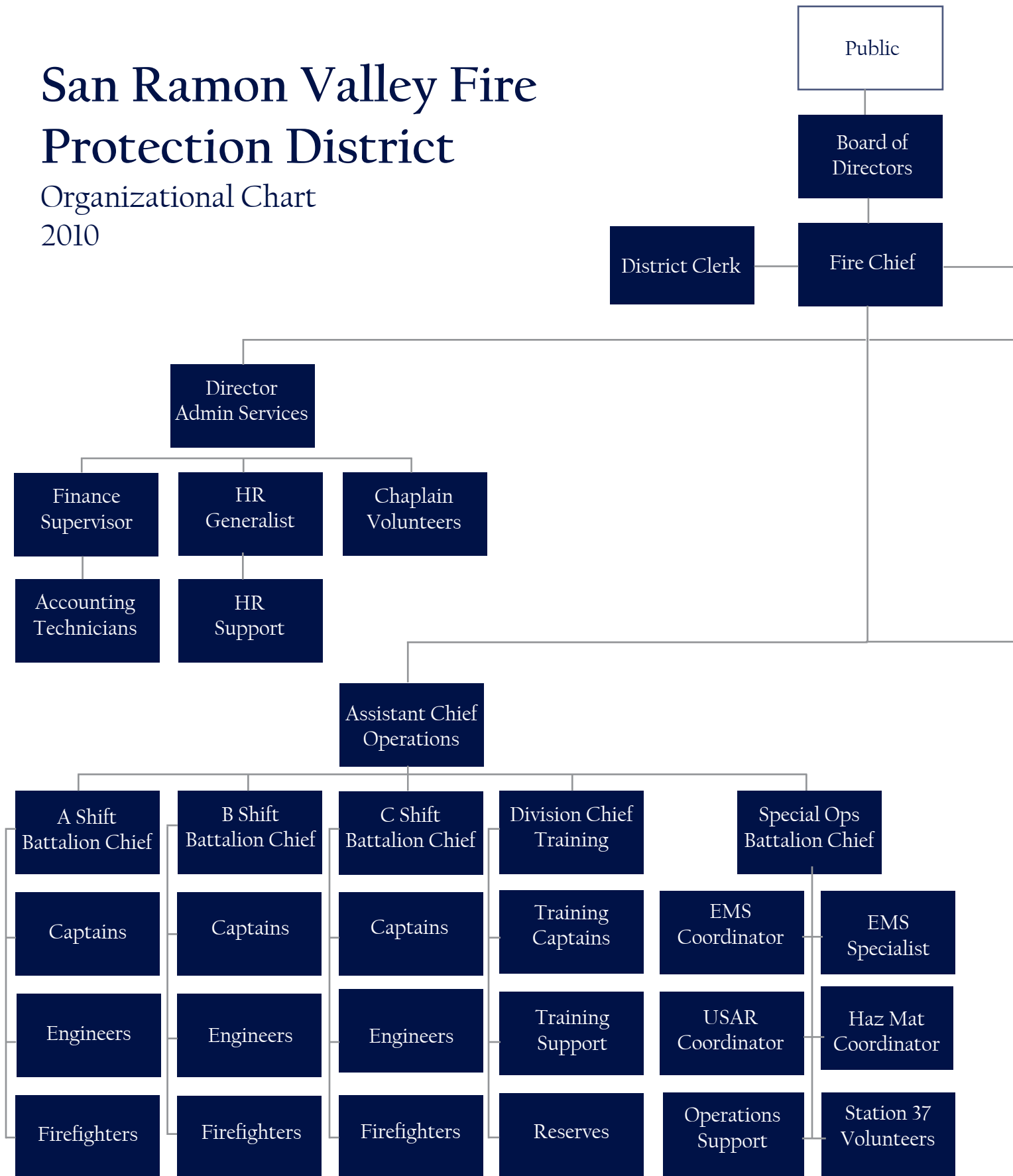
Steve Call
Technology Systems Manager

Michael Picard
Battalion Chief

Denise Pangelinan
Communications Center Manager

San Ramon Valley Fire Protection District

Organizational Chart
2010





District
Counsel

Division Chief
Fire Marshal

Fire Prevention
Support

Deputy
Fire Marshal

Deputy
Fire Marshal

CERT
Coordinator

Code
Compliance
Officers

Plans
Examiner

Fire
Prevention
Specialists

Fire
Inspectors

Assistant Chief
Support
Services

Communications
Center
Manager

Fleet
Mechanics

Technology
Systems
Manager

Support Services
Support

District
Aides

Dispatch
Supervisors

GIS
Technician

Information
Systems
Technician (PT)

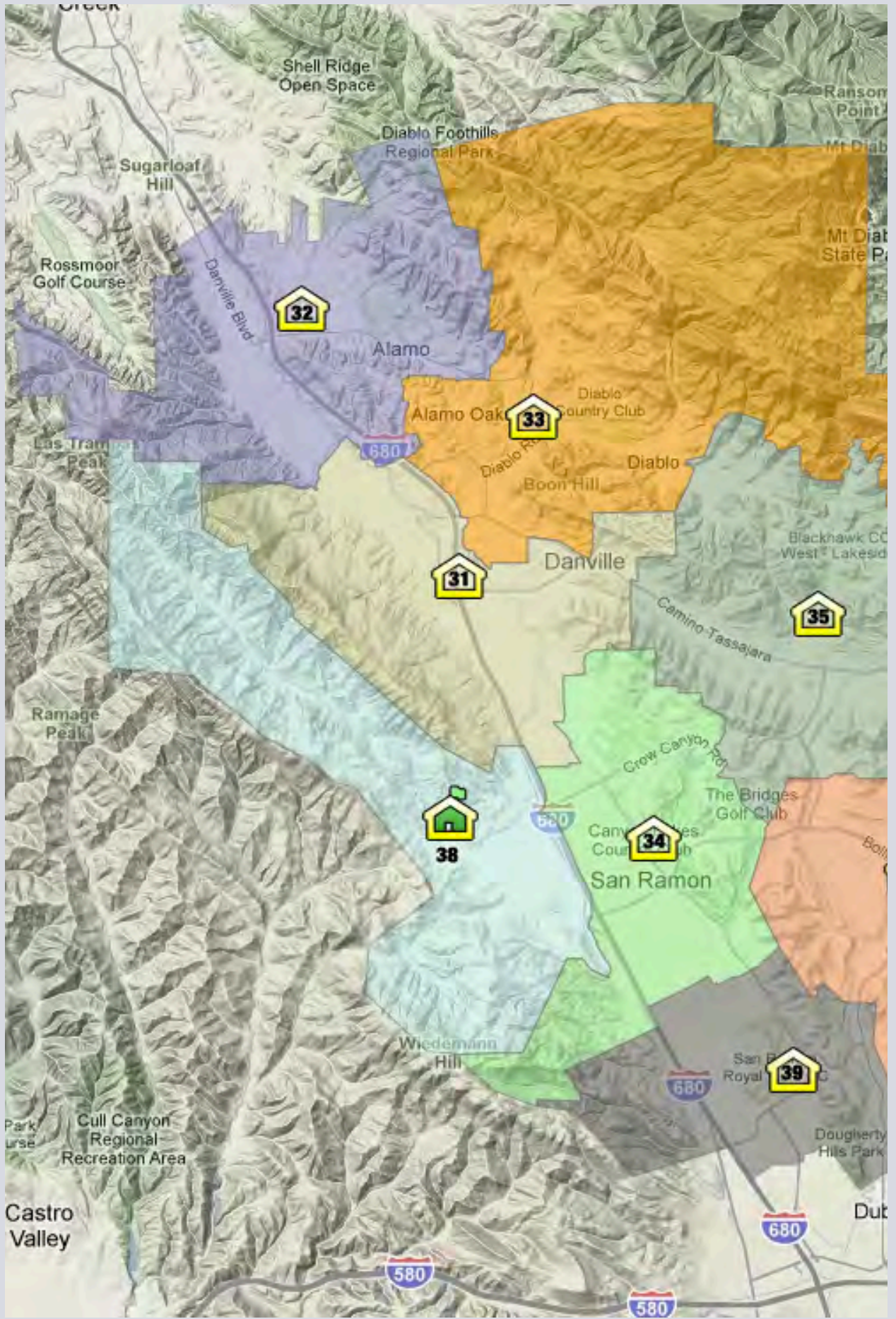
Dispatchers

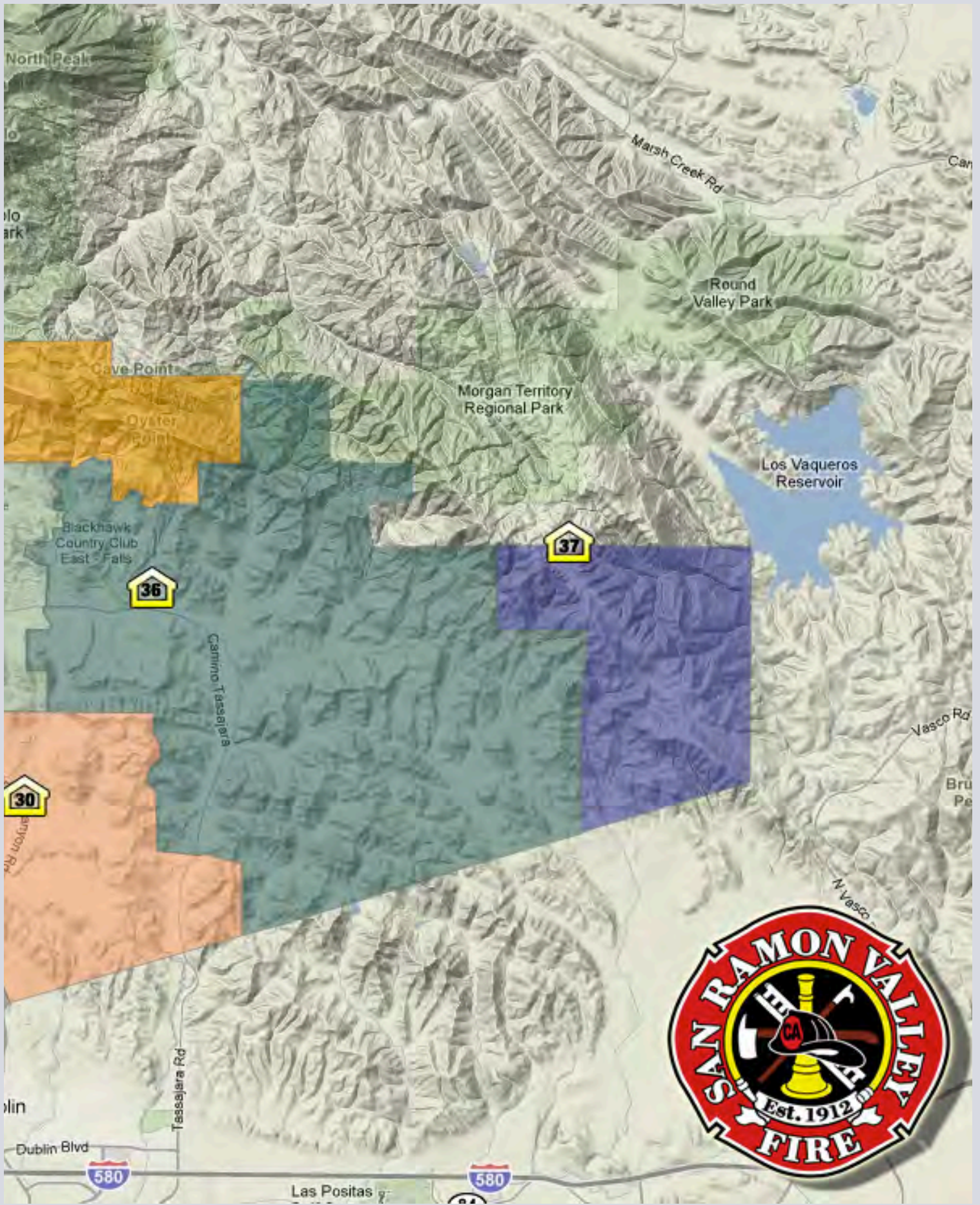
Information
Systems
Technician

Radio
Technician (PT)

Comm Reserve
Coordinator

District Boundaries





Stations & 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 Boulevard
San Ramon



Station 35
505 Silver Oak Lane
Blackhawk

Stations & Facilities



Station 36
2001 Lusitano Street
Danville



Station 37
10207 -A Morgan Territory Road
Morgan Territory



Station 38
1600 Bollinger Canyon Road
San Ramon



Station 39
9399 Fircrest Lane
San Ramon



Administration
1500 Bollinger Canyon Road
San Ramon



Training
6100 Camino Tassajara Road
Tassajara



SAN RAMON VALLEY FIRE PROTECTION DISTRICT

(925) 838-6600
Fax (925) 838-6629
www.firedepartment.org

October 1, 2010

Board of Directors
San Ramon Valley Fire Protection District
1500 Bollinger Canyon Road
San Ramon, California 94583

Members of the Board:

We are pleased to present the San Ramon Valley Fire Protection District Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2010. This is the tenth consecutive CAFR produced by the District.

This report has been prepared by the Administrative Services Division 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.

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 98 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, 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 twelve years, the District has accomplished many notable achievements, including a number of administrative staffing enhancements, new station facilities for its citizens and improved apparatus in the field. These successes have proven to be very beneficial to the communities which the District serves.

The San Ramon Valley Fire Protection District's evolution over the past 98 years is remarkable and its endeavors impressive. The following is a summary of key milestones and accomplishments since its inception.

History

MARCH 1912

A “Fireman’s Ball” was held to finance the Danville Farm Fire Defense District. The net proceeds of \$100 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.



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 Danville Fire Protection District entered the County Mutual Aid plan.

JANUARY 1958

A second firehouse was completed and located in Alamo.

JANUARY 1966

The Danville Fire Protection District 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 Class 5, issued in 1962, to Class 4. This illustrated an adequate level of fire protection facilities 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 began staffing its ambulance units with paramedic service through a public/private partnership with John Muir Hospital.

History

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. This station was 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.

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.

SEPTEMBER 1997

The SRVFPD’s Communication Center became accredited for pre-arrival medical instructions and call triaging. The District has consistently maintained this accreditation.

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 of the District.

History

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 provide better service to the community.

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 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 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 Certification as an Office of Emergency Services "Medium Rescue Unit." This certification is an important acknowledgement of the District's ongoing effort to provide emergency services during major disaster incidents.

the San Ramon Regional Medical Center, started the Public Access Defibrillation Program. The program places Automatic External Defibrillators in schools, public buildings and businesses.



MARCH 2004

The District instituted the Citizen's Emergency Response Team in coordination with the Town of Danville, City of San Ramon, San Ramon Valley Unified School District and Contra Costa County Office of Emergency Services.

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

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, replacement of station 32 in Alamo and construction of an apparatus storage building at Station 31.

JUNE 2007

The District hired its first full-time Technology Manager, and conducted a complete reassessment of the District's Intergraph Computer-aided Dispatch System. This reconfiguration of the matrix, deployment plan and dispatch workflow was the most significant enhancement

to the District's Computer-aided Dispatch System since its installation in 1993. Going live with the new model was the culmination of months of planning, training and implementation, streamlining and improving the reliability of many dispatch operations.

JULY 2007

The District added an additional ambulance to its emergency response fleet. This ambulance and two person crew are stationed at Station 31.



OCTOBER 2007

The Fire Prevention Division prepared and adopted an ordinance for implementation of the new 2007 California Fire Code. This involved many months of review as the new code differed greatly in many ways from the prior code. The resulting draft document was subjected to public hearings and meetings of directly impacted home builders and other stakeholders. After several meetings and in consideration of other laws impacting application of certain provisions the document was adopted by the Fire District Board of Directors in October 2007. The most significant element contained in the ordinance, for this Fire District, was the lowering from 5,000 sq. ft. to 3,600 sq. ft. the threshold for installation of

residential sprinkler systems. This requirement became effective July 1, 2008.

DECEMBER 2007

Three new Tractor – Driven Ladder trucks (Tiller trucks) were placed in service.

FEBRUARY 2008

The District began construction of the new fire Station 36, an apparatus storage building at Station 31, and design of the new fire Station 32.

JANUARY 2009

The District purchased land at 2100 Stone Valley Road for the replacement and relocation of Fire Station 32.

FEBRUARY 2009

The Board of Directors adopted a new five-year Strategic Plan for the period of 2008-2013.

FEBRUARY 2009

The District published the first complete Pre-Incident Aerial Survey manual containing 271 targeted locations.

FEBRUARY 2009

A new public safety trailer called the "Fire Safety House" was added to the District's fleet, allowing the Fire Prevention Division to teach home fire safety to school age children.

MARCH 2009

The District published the first complete Company Performance Standards manual for training and incident use.

History

APRIL 2009

The District launched its new web content management system and domain (www.firedepartment.org) to provide the information and services that the community needed to efficiently interact with the District online.

JUNE 2009

The Board of Directors authorized the establishment of a GASB compliant IRS Section 115 Trust through CalPERS dedicated to the purpose of pre-funding Other Post Employment Benefit obligations. The Trust was established with a \$3,500,000 contribution from the General Fund.

AUGUST 2009



The District begins construction of the Station 36 Apparatus Storage Building. The facility will house a wide variety of resources and supplies such as reserve apparatus and equipment, electric EMS carts, food and pharmaceutical caches, as well as other emergency preparedness supplies.

MARCH 2010

The District placed two new replacement ambulances in service at Fire Station 31 and Fire Station 34 to provide improved emergency medical care and transport to the community.

APRIL 2010

The District's website, www.firedepartment.org, was nominated for best government website by the International Academy of Digital Arts and Sciences. [Firedepartment.org](http://www.firedepartment.org) was among five government sites worldwide to receive a "Webby" nomination.

APRIL 2010

The District announces a first of its kind iPhone application providing a virtual window into the communications center. The application offers real-time access to emergency activities occurring in the jurisdiction.



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 of the

District. At present, the Fire Chief is supported by his executive staff, consisting of the District Clerk, a Division Chief/Fire Marshal, two Assistant Chiefs and the Administrative Services Director.

The two Assistant Chiefs, Division Chief/Fire Marshal, and the Administrative Services Director are responsible for four distinct operational functions of the District. The Operations Assistant Chief is responsible for the delivery of emergency services to the citizens and public, overseeing the training and education of District personnel and the design of vehicles and apparatus. The Assistant Chief of Support Services ensures that current and future information management systems for communication are adequate, and facilities, equipment, apparatus and vehicles are maintained and updated. The Division Chief/Fire Marshal ensures that prevention services are efficient and effective, and oversees code compliance, exterior hazard abatement and provides public education to citizens and customers of the District. The Administration Services Director oversees personnel standards and procedures, labor negotiations and workers' compensation, and 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 199 personnel, in addition to approximately 50 volunteers for four separate

volunteer programs. The District maintains ten fire stations, two annex buildings, one training site 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 15 volunteer personnel. There are also approximately 11 reserve firefighters. The District staffs 15 companies, including structure and wildland engines, ladder trucks, ALS ambulances and specialized Hazardous Materials, Rescue, Communications and other support units. The District staffs four additional companies with volunteer firefighters at Fire Station 37 and Fire Station 40 in the Morgan Territory. In addition, the District operates its own Communications Center staffed daily with three dispatchers. All other Administrative personnel reside at the Administrative Office.

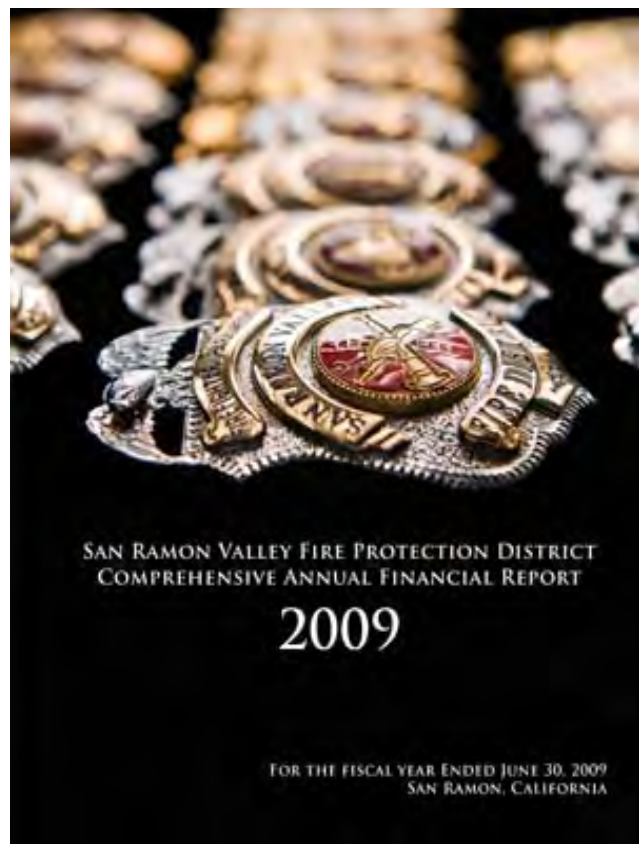
Internal Control - In developing and evaluating the District's accounting system, priority is given to the accuracy of internal accounting control. Internal accounting controls are designed to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, 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 analysis requires estimates and judgments by management.

Accounting System and Budgeting Controls - The District's accounting and budgeting records for the basic financial statements 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 overall control of revenue and expenditures, including appropriations (budgeted expenditures) on a line item basis

and the means of financing them (budgeted revenue). The District's accounting system produces monthly reports on expense activity that assist Department/Division Managers to monitor activities and programs. These reports are also reviewed by the Finance Supervisor, Administrative Services Director and Fire Chief 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) - GASB requires that management provide 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.

Financial Condition - Fund balance designations in the general fund fall within the policy guidelines set by the Board for budgetary and planning purposes. The District Reserve Policy requires a minimum fund balance of at least 50% of the operating revenues in the General Fund at fiscal year-end.

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. A Single Audit report was not required for fiscal year 2009-10.

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 expansive wildland areas, large single homes and multi-family residential complexes, hotels, a regional hospital, numerous convalescent/assisted living facilities, equestrian areas, hiking trails, rock climbing areas and a facility housing a low-level nuclear reactor. The District is also bisected by a

major interstate highway (I-680).

The total population served by the District exceeded 169,900. On business days, this figure grows by another 30,000 to include the personnel employed in the Bishop Ranch Business Park. Bishop Ranch is a 585-acre development with nine million square feet of office space located in San Ramon. The business park is comprised of over 300 diverse companies, ranging from large, well known Global 500 companies to innovative start-ups.

The District's philosophy with regard to fire, medical or hazardous material emergencies has

been one of a rapid and effective 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 overall response times consistent with the District's "Standards of Cover" policies. Under normal conditions, there are 15 paid emergency response companies that can be deployed for an emergency within the boundaries of the District. In addition, the District serves as the primary Emergency Operations Center (EOC) location for the Town of Danville and the City of San Ramon.

When the first units for a structure fire are dispatched, the three closest engines, two ladder trucks, an ambulance company and the shift Battalion Chief are assigned. In some of the rural areas of the District where hydrants are not available, the response includes water tenders.

Dispatchers are highly trained to assist the caller in life saving techniques (CPR with respiratory emergency, cardiac emergency, childbirth, etc.) prior to the arrival of the emergency responders. In 1997, the District's 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 reaccruited in 2000, 2004 and 2007. The next accreditation is due in December 2011.

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 69 paramedics, staffing a paramedic on every unit at all times. 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 the closest unit to the emergency. 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. 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.



An 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 (IA) and State Certified Firefighters with specialized defibrillator training. For programs such as

Hazardous Materials, Emergency Medical, and 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 Cal Fire. Some of the classes offered to these agencies and the public are in Hazardous Materials, Emergency Operations Center Training, Citizen Emergency Response Team (CERT), CPR certification and re-certification.

The District 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 3,600 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 1st through 5th 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 115-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 take care of themselves and others during and after a disaster when emergency resources are overwhelmed. The District has accelerated its community training activities with the CERT program. A goal of the program is to have CERT members geographically located throughout the District and trained to assist their neighbors or coworkers following a natural disaster 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 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 Fire Station 31.

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: Eighteen Type 1 engines, four



Type 1 Tractor Driven Aerial Ladder Trucks (100'), one reserve ladder truck, fourteen Wildland units (twelve 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 with a 2,100 gallon porta-tank, 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

SAN RAMON VALLEY FIRE HAZMAT

specifically designed to provide the rigidity needed to operate on the steep fire roads it may encounter and has 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. The District 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 since being placed in service in 2004.



The District has five Advanced Life Support modular ambulances, all 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 two reserve ambulances and a multi-casualty unit that can be placed into service as needed.

The District's Breathing Support Unit is a multi-

functional piece of equipment that can fill both high and low pressure air bottles, with an air storage capacity capable of filling 100 bottles. The unit is equipped with large pop-up scene lights, salvage equipment, medical supplies and other items, such as hot coffee, soups and beverages for the support of crews working on an extended incident.

Through the Homeland Security Grant process, the District acquired a state-of-the-art emergency response vehicle for its Type II HazMat team. 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 hazardous materials databases 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 an on-board air compressor for various pneumatic tools. This unit meets 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.

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 (CAFR) to San Ramon Valley Fire Protection District for its comprehensive annual financial report for the year ended June 30, 2009. This was the ninth consecutive year the District has achieved this prestigious fiscal award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report reflects the combined and dedicated effort of District staff, particularly in the Finance Division. Staff in each department has our sincere appreciation for their contributions in the preparation of this report.

ACKNOWLEDGEMENTS

We would like to take this opportunity to express our sincere appreciation to the Board of Directors for their continued support to maintain the highest standards of professionalism in the management of the District's finances.

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 the Strategic Plan, San Ramon Valley Fire Protection District is committed to these goals:

- Financial sustainability to provide the highest level of service possible in the present while planning and acting for the ability to maintain these ideals indefinitely.
- Personnel development through mentoring, training and supportive policy to assure the District has well qualified personnel to meet current and future needs.
- Provide organizational clarity by fully understanding the District's role in providing public value for our communities, continually evaluating our programs and practices, and commitment to individual responsibility toward the success of our goals.
- Information-led Management that emphasizes high accountability at all levels of the organization, strategic response to organizational challenges that rapidly remove impediments to high performance, and capitalization of the expertise and input of all District personnel.
- Achieve Commission on Fire Accreditation International Accreditation by thoroughly assessing District practices and comparing our effectiveness next to the best practices in the industry.

Sincerely,



Richard Price
Fire Chief



Robert J. Leete
Administrative Services Director



Gloriann Sasser, CPA
Finance Supervisor

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, 2009

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.



A stylized, handwritten signature in black ink.

President

A handwritten signature in black ink that reads "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, 2010, 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, 2010, 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 and Statistical sections listed in the Table of Contents was not audited by us, and we do not express an opinion on this information.

August 12, 2010



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 fiscal year ending June 30, 2010. 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 \$41,862,834.
- The total Program Expenses were \$56,490,621.
- The total Program Revenues were \$3,075,017.
- The total General Revenues were \$49,989,112.
- The change in Net Assets represents a decrease of \$3,426,492 in expenditures over revenues.

General Fund

- The General Fund operating revenues exceeded expenses by \$4,200,482
- The actual resources received in the General Fund were less than final budget by \$2,212,942, while actual expenses were less by \$2,653,853.
- At the end of the current fiscal year, unreserved, but designated fund balance for the General Fund was \$34,279,457 or 65% of total revenue.

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 11 and 12 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 of the primary government (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 in Note 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.

Table 1
Governmental Net Assets at June 30, 2010
(in thousands)

	Governmental Activities	
	2009	2010
Cash and investments	\$ 40,378	\$ 39,169
Other assets	302	413
Capital assets	30,661	31,665
Total assets	71,341	71,247
Long-term debt outstanding	18,781	17,119
Other liabilities	7,271	12,265
Total liabilities	26,052	29,384
Net assets:		
Invested in capital assets, net of debt	11,880	14,546
Restricted	1,333	1,331
Unrestricted	32,076	25,986
Total net assets	\$45,289	\$41,863

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

- Cash and investments decreased \$1,209,845 from last year. This was due to the use of funds in the Capital Projects Fund to pay for major capital projects and use of funds in the Special Revenue Equipment Replacement Fund to pay for two new ambulances.
- Other assets increased 37% due to a prepaid option consideration payment made during fiscal year 2009-2010 for the option to purchase property for a Tactical Training Center.
- Other liabilities increased 69% or \$4,994,277 due to additional claims payable, compensated absences and net other postemployment benefits obligation at June 30, 2010.
- Net assets invested in capital assets, net of related debt, increased \$2,666,205, due to capital asset additions for the Station 36 Apparatus Storage Building and the purchase of various vehicles and equipment (see Note 3).
- Restricted net assets include: (1) The Reserve Fund for the 2003 Refunding Certificates of Participation equal to \$730,697 (2) The Reserve Fund for the 2006 Capital Improvement amounts equal to \$599,976. Funds for both Certificates of Participation are held with the Trustee at US Bank.
- 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 \$25,986,104 are available for operations and other expenses approved by the District Board of Directors.

FISCAL YEAR 2010 GOVERNMENTAL 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 governmental activities. 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)

	2009	2010
Expenses		
Public Safety – Fire	\$57,957	\$55,735
Interest on long-term debt	808	755
Total Program Expenses	58,765	56,490
Revenues		
Program Revenues:		
Operating grants and contributions	1,310	369
Charges for services	2,658	2,706
Total Program Revenues	3,968	3,075
General Revenues:		
Taxes:		
Property taxes	51,336	49,680
Use of money and property	638	250
Other revenue	26	59
Total General Revenues	52,000	49,989
Total Revenues	55,968	53,064
Change in Net Assets	(2,797)	(3,426)
Beginning Net Assets	48,086	45,289
Ending Net Assets	\$45,289	\$41,863

EXPENSES

Public Safety expenses totaled \$55,735,762 for the fiscal year ending June 30, 2010. The salary and benefit category, totaling \$44,029,329, decreased 10.3% because no contribution was made to fund postemployment health care benefits and because retirement costs decreased in fiscal year 2009-10. The remaining operating expenses can be categorized into six main groupings: central garage, maintenance and repairs, rents and leases, professional and other services, claims paid and supplies and utilities. These services and supplies totaled \$4,831,654, a 6.8% decrease from the prior fiscal year.

Annual depreciation expense was \$1,650,523, change in compensated absences \$116,524, change in claims payable \$208,952 and change in the net other post employment benefits obligation was \$4,470,378.

Interest on long-term debt expenses reflect interest paid in the amount of \$754,859 on the 2003 COP, 2006 COP, and Lease Purchase Agreements Schedule #2, and #3.

PROGRAM REVENUES

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 Corral Fire, Coffin Fire, Yuba Fire, SHU Lightning Fire, Lockheed Fire, and Station Fire, all in California.

The program revenues that fall under the category of "Charges for Service" include revenue 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. The revenue received for ambulance services increased by 3.2% or \$73,991 from the prior fiscal year. The revenue generated from various lease agreements (utility towers at various stations) remained approximately the same.

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 decreased 1.8%, resulting in a decrease in property tax revenue of \$1,655,947 or 3.2%. The District's interest earnings decreased \$388,031 due to significantly lower interest rates and investment balances.

GOVERNMENT ACTIVITIES

Governmental Funds

At June 30, 2010, the District's governmental funds reported combined fund balances of \$35,847,630 which is a decrease of \$1,296,843 or 3.5% compared to the prior year. This change is attributable to a decrease of \$1,531,871 in the General Fund, an increase of \$237,500 in the Capital Projects Fund and a decrease of \$2,472 in the Debt Service Fund.

Governmental fund revenues decreased \$2,903,755 this fiscal year and totaled \$53,064,129. The General Fund accounted for all of this decrease. The expenditures for the Governmental Funds were \$54,360,972, a decrease of \$7,967,031 from last year. General Fund expenditures decreased \$5,427,822; Capital Projects Fund expenditures decreased \$3,155,709; Special Revenue Equipment Replacement Fund expenditures increased \$614,225; and Debt Service Fund expenditures increased \$2,275.

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, General Fund expenditures decreased 10.0% from last year. This decrease is primarily because no contribution was made to fund postemployment health care benefits, retirement costs decreased and professional services costs decreased in fiscal year 2009-10.

The net "transfers out" from the General Fund increased \$4,020,867 in fiscal year 2009-10, to a total of \$5,732,353. The transfers covered annual debt service payments, various capital projects expenditures in the Capital Projects Fund and a portion of the equipment purchases in the Special Revenue Equipment Replacement Fund.

At June 30, 2010, General Fund unreserved fund balance totaled \$34,279,457 and was designated for: (1) Workers' compensation claims in the amount of \$1,000,000; (2) Dry spell (cash flow for five months) in the amount of \$21,992,422 designated 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 \$11,287,035. The net change in unreserved fund balance was a decrease of \$1,531,871 or 4.3% from the prior year.

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 identifies the need to maintain a minimum ending fund balance of at least 50% of 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 65% of operating revenues.

OTHER MAJOR GOVERNMENTAL FUNDS

The District has a number of projects both completed and in progress totaling \$2,154,746. The projects include architect, engineer, and design costs for the new Fire Station #32, construction of the Fire Station #36 Apparatus Storage Building, and various station improvement projects.

In the Special Revenue Equipment Replacement Fund, the District purchased assets amounting to \$941,234. The primary expenditures were for: two ambulances, two trucks, and computer equipment.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year there was no change in total appropriations between the original and final amended budget.

CAPITAL ASSETS

As of June 30, 2010, the District had \$31,665,423 in net capital assets. The following table identifies the specific governmental activity:

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

	Government Activities	
	2009	2010
Land	\$7,106	\$7,106
Construction work-in-progress	652	2,481
Buildings and improvements	23,681	23,845
Equipment	23,649	23,841
Less accumulated depreciation	(24,427)	(25,608)
Capital Assets, net	\$30,661	\$31,665

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 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 estimated useful lives, using the straight line method. For additional detail of capital assets see Note 3.

DEBT ADMINISTRATION

The Debt Service Fund maintains the Reserve for the 2003 Refunding Certificates of Participation and the 2006 Certificates of Participation. During fiscal year 2009-2010, the Debt Service Fund paid principal and interest on the 2003 issue in the amount of \$515,000 and \$218,550, respectively. The principal payment on the 2006 issue totaled \$175,000 and interest of \$422,429. Debt service was also paid on two equipment lease/purchase agreements, in the amount of \$971,650 of principal and \$113,880 of interest. For additional detail of debt see Note 5.

Table 4
Outstanding Debt
(in thousands)

	2009	2009
Government Activities		
Certificates of Participation	\$15,755	\$15,065
Equipment Capital Lease Purchase Agreements	3,026	2,054
Total	\$18,781	\$17,119

ECONOMIC OUTLOOK

The District continues to meet its goal of financial sustainability. The District regularly reviews financial projections based on 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 reflects financial stability. During the fiscal year 2009-2010, the District assumed a cautious and disciplined approach to financial management that helped insulate the District and the citizens served from the severe recession-induced challenges faced by other agencies. Due to the slowdown in the housing market, the assessed valuation in the District decreased 1.8% during the fiscal year 2009-2010. The District projects a decrease in assessed valuation of 2.4% in fiscal year 2010-2011. The District will continue to monitor revenues, expenditures, and overall financial condition. The District remains committed to financial sustainability while providing the highest level of service possible.

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 Administrative Services Division, at 1500 Bollinger Canyon Road, San Ramon, California, 94583.

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, 2010

ASSETS	
Cash and investments (Note 2):	
Cash in bank and investments in LAIF	\$37,837,485
Petty cash	400
With fiscal agents	1,330,673
Receivables:	
Accounts	129,751
Interest	45,815
Prepaid items and deposits	237,500
Capital assets (Note 3):	
Land and construction in progress	9,586,745
Depreciable capital assets, net	22,078,678
Total Assets	71,247,047

LIABILITIES	
Accounts payable	1,707,903
Accrued liabilities	2,023,805
Deposits payable	2,286
Claims payable - due in more than one year (Note 11)	
Due within one year	503,626
Due in more than one year	850,770
Net OPEB obligation (Note 9)	5,209,143
Compensated absences (Note 4):	
Due within one year	373,790
Due in more than one year	1,593,524
Long-term debt (Note 5):	
Due within one year	1,713,212
Due in more than one year	15,406,154
Total Liabilities	29,384,213

NET ASSETS (Note 7)	
Invested in capital assets, net of related debt	14,546,057
Restricted for:	
Debt service	1,330,673
Unrestricted	25,986,104
Total Net Assets	\$41,862,834

See accompanying notes to financial statements

San Ramon Valley Fire Protection District
Statement of Activities
For the Year Ended June 30, 2010

Expenses:	
Public safety - fire	\$55,735,762
Interest on long-term debt	754,859
Total Program Expenses	56,490,621
Program revenues:	
Operating grants and contributions	368,861
Charges for services	2,706,156
Total Program Revenues	3,075,017
Net Program Expense	53,415,604
General revenues:	
Property taxes	49,680,045
Use of money and property	250,322
Other revenues	58,745
Total General Revenues	49,989,112
Change in Net Assets	(3,426,492)
Net Assets-Beginning	45,289,326
Net Assets-Ending	\$41,862,834

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

The funds described below were determined to be Major Funds by the District in fiscal 2009.

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, 2010

	General	Capital Projects	Special Revenue Equipment Replacement	Debt Service	Total Governmen- tal Funds
ASSETS					
Cash and investments (Note 2):					
Cash in bank and investments in LAIF	\$37,632,974	\$171,157	\$33,354		\$37,837,485
Petty cash	400				400
With fiscal agents				\$1,330,673	1,330,673
Receivables:					
Account	129,751				129,751
Interest	45,815				45,815
Prepaid items and deposits		237,500			237,500
Total Assets	<u>\$37,808,940</u>	<u>\$408,657</u>	<u>\$33,354</u>	<u>\$1,330,673</u>	<u>\$39,581,624</u>
LIABILITIES					
Accounts payable	\$1,503,392	\$171,157	\$33,354		\$1,707,903
Accrued liabilities	2,023,805				2,023,805
Deposits payable	2,286				2,286
Total Liabilities	<u>3,529,483</u>	<u>171,157</u>	<u>33,354</u>		<u>3,733,994</u>
FUND BALANCE					
Fund balances (Note 7):					
Reserved for:					
Debt service				\$1,330,673	1,330,673
Prepaid items and deposits		237,500			237,500
Unreserved:					
Designated for:					
Workers' compensation	1,000,000				1,000,000
Dry spell (cash flow)	21,992,422				21,992,422
Acquisition and construction of Facilities and equipment	11,287,035				11,287,035
Total Fund Balances	<u>34,279,457</u>	<u>237,500</u>		<u>1,330,673</u>	<u>35,847,630</u>
Total Liabilities and Fund Balances	<u>\$37,808,940</u>	<u>\$408,657</u>	<u>\$33,354</u>	<u>\$1,330,673</u>	<u>\$39,581,624</u>

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, 2010

Total fund balances reported on the governmental funds balance sheet \$35,847,630
 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. 31,665,423

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	(17,119,366)
Claims payable	(1,354,396)
Compensated absences	(1,967,314)
Net OPEB obligation	(5,209,143)
	(15,648,220)

NET ASSETS OF GOVERNMENTAL ACTIVITIES \$41,862,834

See accompanying notes to financial statements

San Ramon Valley Fire Protection District
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2010

	General	Capital Projects	Special Revenue Equipment Replacement	Debt Service	Total Governmental Funds
REVENUES					
Property taxes	\$49,680,045				\$49,680,045
Intergovernmental revenues	368,861				368,861
Charges for services	2,562,304				2,562,304
Use of money and property	246,495			\$3,827	250,322
Rents, royalties, and commissions	143,852				143,852
Other revenues	47,408		\$11,337		58,745
Total Revenues	53,048,965		11,337	3,827	53,064,129
EXPENDITURES					
Current:					
Public safety-fire					
Salaries and benefits	44,029,329				44,029,329
Central garage	341,404				341,404
Maintenance and repairs	694,803				694,803
Rents and leases	54,890	\$12,500			67,390
Professional and other services	1,712,227				1,712,227
Claims Paid	154,062				154,062
Supplies and utilities	1,861,768				1,861,768
Capital outlay		2,142,246	941,234		3,083,480
Debt service:					
Principal				1,661,650	1,661,650
Interest & fiscal agent charges				754,859	754,859
Total Expenditures	48,848,483	2,154,746	941,234	2,416,509	54,360,972
EXCESS (DEFICIENCY)					
OF REVENUES OVER EXPENDITURES	4,200,482	(2,154,746)	(929,897)	(2,412,682)	(1,296,843)
OTHER FINANCING SOURCES					
Transfers in (Note 6)		2,392,246	929,897	2,410,210	5,732,353
Transfers out (Note 6)	(5,732,353)				(5,732,353)
Total Other Financing Sources	(5,732,353)	2,392,246	929,897	2,410,210	
NET CHANGE IN FUND BALANCES	(1,531,871)	237,500		(2,472)	(1,296,843)
Fund balances at beginning of year	35,811,328			1,333,145	37,144,473
Fund balances at end of year	\$34,279,457	\$237,500		\$1,330,673	\$35,847,630

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, 2010**

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 (\$1,296,843)

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 capitalized expenditures are therefore added back to fund balance	2,749,616
Net retirements of capital assets are deducted from fund balance	(94,538)
Depreciation expense is deducted from the fund balance	(1,650,523)

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.

Repayment of debt principal is added back to fund balance	1,661,650
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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	(116,524)
Claims payable	(208,952)
Net OPEB obligation	(4,470,378)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	(\$3,426,492)
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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 Balance
Budget and Actual
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$51,699,754	\$51,699,754	\$49,680,045	(\$2,019,709)
Intergovernmental revenues	355,000	355,000	368,861	13,861
Charges for services	2,551,953	2,551,953	2,562,304	10,351
Use of money and property	507,400	507,400	246,495	(260,905)
Rents, royalties, and commissions	147,800	147,800	143,852	(3,948)
Other revenues			47,408	47,408
Total Revenues	55,261,907	55,261,907	53,048,965	(2,212,942)
EXPENDITURES				
Current:				
Public safety-fire				
Salaries and benefits	46,205,815	46,205,815	44,029,329	2,176,486
Total salaries and benefits	46,205,815	46,205,815	44,029,329	2,176,486
Central garage				
Repairs	120,000	120,000	110,747	9,253
Maintenance	36,500	36,500	18,074	18,426
Gas, diesel and oil	173,700	173,700	165,112	8,588
Tires	15,000	22,000	39,221	(17,221)
Mandated inspection	16,000	10,000	8,250	1,750
Total central garage	361,200	362,200	341,404	20,796
Maintenance and repairs				
Equipment	130,600	129,250	96,527	32,723
Radio and electronic	347,270	347,270	333,941	13,329
Buildings	173,900	173,900	217,464	(43,564)
Grounds	53,500	53,500	46,871	6,629
Total maintenance and repairs	705,270	703,920	694,803	9,117
Rents and leases	82,500	75,500	54,890	20,610

San Ramon Valley Fire Protection District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Cont.)
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Professional and other services				
Professional and specialized services	\$919,140	\$799,490	\$746,993	\$52,497
Recruiting costs	95,670	95,670	63,582	32,088
Legal services	185,000	180,000	246,839	(66,839)
Medical services	95,350	95,350	112,336	(16,986)
Data processing services	500	500	70	430
Communications services	4,200	4,200	3,738	462
Documentation management services	5,000	5,000	510	4,490
Insurance services	540,000	515,000	481,274	33,726
Publication of legal notices	3,500	3,500	949	2,551
Specialized printing	95,930	78,330	55,936	22,394
Total professional and other services	1,944,290	1,777,040	1,712,227	64,813
Claims paid		363,955	154,062	209,893
Supplies and utilities				
Office supplies	47,950	48,250	43,109	5,141
Postage	14,000	10,950	10,181	769
Telecommunications	257,700	233,800	191,795	42,005
Utilities	252,000	252,000	302,016	(50,016)
Small tools and equipment	188,350	151,750	128,997	22,753
Minor equipment	123,086	110,570	150,959	(40,389)
Medical supplies	133,000	130,000	115,527	14,473
Firefighting supplies	97,000	97,000	139,196	(42,196)
Pharmaceutical supplies	45,000	45,000	35,173	9,827
Computer supplies	78,000	61,500	55,612	5,888
Radio equipment and supplies	50,000	50,000	50,198	(198)
Film processing and supplies	4,100	900	741	159
Food supplies	28,500	27,346	22,148	5,198
Safety clothing and supplies	185,907	142,250	132,513	9,737
Non-safety clothing and supplies	110,790	86,810	67,028	19,782
Household supplies	40,000	40,000	40,834	(834)
Memberships	56,245	56,520	48,871	7,649
Educational courses and supplies	221,100	218,220	138,221	79,999

**San Ramon Valley Fire Protection District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Cont.)
For the Year Ended June 30, 2010**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Educational assistance program	\$26,800	\$26,800	\$30,761	(\$3,961)
Public education supplies	17,345	17,345	22,529	(5,184)
Books and periodicals	38,795	32,530	21,447	11,083
Recognition supplies	20,500	15,500	4,889	10,611
Meetings and travel expenses	167,093	158,865	109,023	49,842
Total supplies and utilities	2,203,261	2,013,906	1,861,768	152,138
Total Expenditures	51,502,336	51,502,336	48,848,483	2,653,853
EXCESS OF REVENUES OVER EXPENDITURES	3,759,571	3,759,571	4,200,482	440,911
OTHER FINANCING SOURCES				
Transfers out	(5,096,822)	(5,096,822)	(5,732,353)	(635,531)
Total Other Financing Sources	(5,096,822)	(5,096,822)	(5,732,353)	(635,531)
NET CHANGE IN FUND BALANCE	(\$1,337,251)	(\$1,337,251)	(1,531,871)	(\$194,620)
Fund balance at beginning of year			35,811,328	
Fund balance at end of year			\$34,279,457	

**San Ramon Valley Fire Protection District
Special Revenue - Equipment Replacement Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2010**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$91,087	\$91,087		(\$91,087)
Other revenues	3,688,500	3,688,500	\$11,337	(3,677,163)
Total Revenue	\$3,779,587	3,779,587	11,337	(3,768,250)
EXPENDITURES				
Capital outlay:				
Office equipment and furnishings	18,100	18,100	11,905	6,195
Medical/lab equipment	8,000	8,000	11,397	(3,397)
Radio and electronic equipment	417,000	417,000	247,764	169,236
Tools and sundry equipment	273,000	273,000	204,987	68,013
Autos and trucks	3,828,500	3,828,500	465,181	3,363,319
Total capital outlay	4,544,600	4,544,600	941,234	3,603,366
Total Expenditures	4,544,600	4,544,600	941,234	3,603,366
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(765,013)	(765,013)	(929,897)	(164,884)
OTHER FINANCING SOURCES				
Transfers in	765,013	765,013	929,897	164,884
Total Other Financing Sources	765,013	765,013	929,897	164,884
NET CHANGE IN FUND BALANCE				
Fund balance at beginning of year			_____	
Fund balance at end of year			=====	

See accompanying notes to financial statements

FIDUCIARY FUND

AGENCY FUND

Agency funds are used to account for assets held by the District as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Entity-wide financial statements, but are presented in separate Fiduciary Fund financial statements.

San Ramon Valley Fire Protection District Fiduciary Fund Statement of Fiduciary Net Assets June 30, 2010

	Agency Fund
ASSET	
Cash in bank and investments in LAIF (Note 2)	\$35,726
Interest receivable	50
Total Assets	<u>\$35,776</u>
LIABILITIES	
Accounts payable	\$1,974
Due to members	33,802
Total Liabilities	<u>\$35,776</u>

See accompanying notes to financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 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 Governmental 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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Fund Financial Statements: The fund financial statements provide information about the District's funds, including blended component units. Separate statements for each fund category—governmental and fiduciary—are presented. 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 the following 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, bond proceeds and interest income on unspent funds.

The District also reports the following fund type:

Fiduciary Fund - Agency Funds are used to account for assets held by the District as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Entity-wide financial statement, but are presented in separate Fiduciary Fund financial statements.

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.

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 long-term debt, claims and judgments,

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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 Supervisor 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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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.

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 rate 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.

NOTE 2 - CASH AND INVESTMENTS

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.

NOTE 2 - CASH AND INVESTMENTS (CONT.)

Cash and investments as of June 30, 2010 are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of District debt instruments or Agency agreements.

	2010
Cash in bank and investments in LAIF	\$37,837,485
Petty cash	400
Cash and investments with fiscal agents	1,330,673
Total District cash and investments of primary government	39,168,558
Cash and investments in Fiduciary Funds	35,726
Total cash and investments	\$39,204,284

The District's carrying value of cash in banks and cash on hand was \$4,806,817 and \$400, respectively, at June 30, 2010.

A. INVESTMENTS AUTHORIZED BY THE CALIFORNIA GOVERNMENT CODE AND THE DISTRICT'S INVESTMENT POLICY

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

PERMITTED INVESTMENTS/DEPOSITS	MAXIMUM MATURITY
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

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.

NOTE 2 - CASH AND INVESTMENTS (CONT.)

PERMITTED INVESTMENTS/DEPOSITS	MINIMUM CREDIT QUALITY	MAXIMUM MATURITY
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. LOCAL AGENCY INVESTMENT FUND (LAIF)

At June 30, 2010, the District had \$33,066,394 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, 2010, LAIF had an average maturity of 203 days. As of June 30, 2010, LAIF was not rated.

D. 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, 2010, the balance with the fiscal agent for the 2003 COPS amounted to \$730,697, which had been invested in the US Bank Money Market Deposit Account. As of June 30, 2010, this money market fund was rated P-1, Aal by Moody's and had an average maturity of 1 day.

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 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.

NOTE 2 - CASH AND INVESTMENTS (CONT.)

As of June 30, 2010, \$599,976 remained with the agent, which was invested in the US Bank Money Market Deposit account. As of June 30, 2010, this money market deposit account was rated P-1, Aal by Moody's and had an average maturity of 1 day.

NOTE 3 - CAPITAL ASSETS

A. CAPITAL ASSET ADDITIONS AND RETIREMENTS

Capital assets activity comprised the following:

	Balance at June 30, 2009	Additions	Retirements	Transfers	Balance at June 30, 2010
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$7,105,802				\$7,105,802
Construction in progress	652,392	\$1,837,245		(\$8,694)	2,480,943
Total capital assets not being depreciated	7,758,194	1,837,245		(8,694)	9,586,745
Capital assets being depreciated:					
Buildings and improvements	23,680,771	156,052		8,694	23,845,517
Equipment	23,649,402	756,319	(\$564,352)		23,841,369
Total capital assets being depreciated	47,330,173	912,371	(564,352)	8,694	47,686,886
Less accumulated depreciation for:					
Buildings and improvements	(10,479,211)	(488,144)			(10,967,355)
Equipment	(13,948,288)	(1,162,379)	469,814		(14,640,853)
Total accumulated depreciation	(24,427,499)	(1,650,523)	469,814		(25,608,208)
Net capital assets being depreciated	22,902,674	(738,152)	(94,538)	8,694	22,078,678
Governmental activity capital assets, net	\$30,660,868	\$1,099,093	(\$ 94,538)		\$31,665,423

NOTE 4 - COMPENSATED ABSENCES

The changes of the compensated absences were as follows:

	<u>Governmental Activities</u>
Beginning Balance, at July 1, 2009	\$1,850,790
Additions	1,581,123
Payments made during fiscal year	<u>(1,464,599)</u>
Ending Balance, at June 30, 2010	<u>\$1,967,314</u>
Current Portion	<u>\$373,790</u>

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

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:

	<u>Original Issue Amount</u>	<u>Balance June 30, 2009</u>	<u>Retirements</u>	<u>Balance June 30, 2010</u>	<u>Current Portion</u>
Governmental Activities Debt					
2003 Certificates of Participation 2% - 4%, due 8/01/19	\$9,015,000	\$6,605,000	\$515,000	\$6,090,000	\$525,000
2006 Certificates of Participation 3.5% - 5%, due 8/01/36	9,485,000	9,150,000	175,000	8,975,000	180,000
Lease Purchase Agreement 2.94% - 3.43%, due 5/15/12	6,835,000	3,026,016	971,650	2,054,366	1,008,212
Total Governmental Activity Debt	<u>\$25,335,000</u>	<u>\$18,781,016</u>	<u>\$1,661,650</u>	<u>\$17,119,366</u>	<u>\$1,713,212</u>

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.

NOTE 5 - LONG-TERM DEBT (CONT.)

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 were 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 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.

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.

D. DEBT SERVICE REQUIREMENTS

The District's debt service requirements are presented below:

For the year ending June 30	Principal	Interest
2011	\$1,713,212	\$698,204
2012	1,776,154	638,006
2013	750,000	574,708
2014	780,000	549,261
2015	800,000	521,843
2016-2020	4,500,000	2,123,525
2021-2025	1,465,000	1,509,868
2026-2030	1,850,000	1,111,500
2031-2035	2,365,000	586,875
2036-2037	1,120,000	56,750
Total payments due	<u>\$17,119,366</u>	<u>\$8,370,540</u>

NOTE 6 - INTERFUND TRANSACTIONS

A. TRANSFERS BETWEEN FUNDS

With Board approval, resources may be transferred from one fund to another. Transfers between funds during the fiscal year ended June 30, 2010 were as follows:

Fund Receiving Transfers	Fund Making Transfers	Amount Transferred
Capital Projects Fund	General Fund	\$2,392,246 (A)
Special Revenue - Equipment Replacement Fund	General Fund	929,897 (B)
Debt Service Fund	General Fund	2,410,210 (C)
Total Interfund Transfers		<u>\$5,732,353</u>

(A) To fund capital projects

(B) To fund equipment purchases

(C) To fund debt service

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 Assets 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.

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, 2010, 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 prepaid items and deposits.

NOTE 7 - NET ASSETS AND FUND BALANCES (CONT.)

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 Employees' 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 Plan's provisions and benefits in effect at July 1, 2009, are summarized as follows:

	Safety	Non-Safety
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50	55
Monthly benefits as percentage of annual salary	3%	2%
Required employee contribution rates	13.76 - 20.18%	7.47 - 13.64%
Required employer contribution rates	56.74%	30.37%

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

NOTE 8 - PENSION PLAN (CONT.)

The District paid actuarially required contributions and related rates for the last three fiscal years were as follows:

	Amounts	Rates
2010	\$11,654,409	30.37% - 56.74%
2009	\$12,613,117	32.92% - 61.65%
2008	11,055,922	33.90% - 61.20%

These contributions approximated 5.96% 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, 2008, an investment rate of return of 7.80% is assumed, including inflation at 3.75%. Annual salary increases are assumed to vary by duration of service and annual retirement benefit increases are assumed to be 5.0% to 12.25%. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll for total unfunded liability (4.25% payroll growth assumed). 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 entire 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
2006	\$5,293,977	\$4,460,871	\$833,106	84.3%	\$653,953	127.395%
2007	5,581,048	5,016,137	564,911	89.9%	671,618	84.112%
2008	5,972,471	5,282,505	689,966	88.4%	704,948	97.875%

NOTE 9 - POSTEMPLOYMENT HEALTH CARE BENEFITS

By Board resolution and through agreements with its labor units, the District provides certain health care benefits for retired employees (spouse and dependents are included) under third-party insurance plans. A summary of eligibility and retiree contribution requirements are shown below by bargaining unit:

NOTE 9 - POSTEMPLOYMENT HEALTH CARE BENEFITS (CONT.)

	Miscellaneous	Safety
Eligibility	<ul style="list-style-type: none"> • Full time employees retire directly from District • Service ret: 50 & 10 or 30 YOS • Service-connected disability ret: regardless age or service • Service includes all 37 Act and CalPERS service • Participates in PEMHCA 	<ul style="list-style-type: none"> • Full time employees retire directly from District • Service ret: 50 & 10 or 20 YOS • Service-connected disability ret: regardless age or service • Service includes all 37 Act and CalPERS service • Participates in PEMHCA
Medical Benefits	<ul style="list-style-type: none"> • District pays 100% of the medical premium for retiree, spouse and dependents • Same as actives 	
Dental, Vision, Life & EAP	<ul style="list-style-type: none"> • Dental, Vision, EAP: District pays 25% of the premium for retiree, spouse and dependents • Life: District pays 25% of the Premium for retiree only until age 65 	

As of June 30, 2010, approximately 274 participants were eligible to receive benefits.

FUNDING POLICY AND ACTUARIAL ASSUMPTIONS

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan understood by employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actual methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of calculations. The annual required contribution (ARC) was determined as part of a January 1, 2009 actuarial valuation using the entry age normal actuarial cost method. This is a projected benefit cost method, which takes into account those benefits that are expected to be earned in the future as well as those already accrued. The actuarial assumptions included (a) 6% investment rate of return, (b) 3.25% projected annual salary increase, and (c) 3% of general inflation increase, and (d) a health care trend of declining annual increases ranging from 9.7% to 11.0% in 2009 to 4.5% for years starting 2017. The actuarial methods and assumptions used include techniques that smooth the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Actuarial calculations reflect a long-term perspective and actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to revision at least biannually as results are compared to past expectations and new estimates are made about the future. The District's OPEB unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll using a 30 year amortization period.

In accordance with the District's budget, the annual required contribution (ARC) is to be funded throughout the year as a percentage of payroll. The Board is a participant in the California Employers' Retirees Benefit Trust (CERBT), an irrevocable trust established to fund OPEB. CERBT, an agent multiple-employer defined benefit postemployment healthcare plan, is administrated by CalPERS, and is managed by an appointed board not under the control of the District's Board. This Trust is not considered a component unit by the District and has been excluded from these financial statements. Separately issued financial statements for CERBT may be obtained from CALPERS at P.O. Box 942709, Sacramento, CA 94229-2709.

NOTE 9 - POSTEMPLOYMENT HEALTH CARE BENEFITS (CONT.)

FUNDING PROGRESS AND FUNDED STATUS

Generally accepted accounting principles permit contributions to be treated as OPEB assets and deducted from the Actuarial Accrued Liability when such contributions are placed in an irrevocable trust or equivalent arrangement. The Net OPEB Obligation and actual contributions for the fiscal year were as presented below:

Annual required contribution (ARC)	\$5,568,000
Interest on net OPEB obligation	44,326
Amortization of OPEB obligation	<u>(61,033)</u>
Annual OPEB cost	5,551,293
Contributions made:	
District portion of current year premiums paid	<u>1,080,915</u>
Total Contributions	<u>1,080,915</u>
Contributions less than the ARC	<u>4,470,378</u>
Net OPEB obligation at June 30, 2009	<u>738,765</u>
Net OPEB obligation at June 30, 2010	<u><u>\$5,209,143</u></u>

The Plan's annual OPEB cost and actual contributions for fiscal years ended June 30, 2009 and 2010 are set forth below:

Fiscal Year	Annual OPEB Cost	Actual Contribution	Percentage of Annual OPEB Cost Contributed	NET OPEB Liability
6/30/2009	\$5,372,000	\$4,633,235	86%	\$738,765
6/30/2010	5,551,293	1,080,915	19%	5,209,143

The Schedule of Funding Progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Trend data from the actuarial studies is presented below:

Actuarial Valuation Date	Actuarial Value of Assets (A)	Entry age Actuarial Accrued Liability (B)	Unfunded Actuarial Liability (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	Unfunded Actuarial Liability as Percentage of Covered Payroll [(B-A)/C]
1/1/2007	\$0	\$48,231,000	\$48,231,000	0.00%	\$20,718,000	233%
1/1/2009	0	56,146,000	56,146,000	0.00%	21,391,000	262%

NOTE 10 - DEFERRED COMPENSATION PLAN

District employees may defer a portion of their compensation under three 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, 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 exceeded the insurance coverage in the last three years. A summary of the District's insurance is as follows:

Coverage	Insurance Company / Risk Pool	Limit of Liability	Deductible / SIR
Workers' Compensation	Insurance Co.	Statutory	\$1,000,000
All Risk Property	CSAC	\$602,500,000 (flood)	100,000(flood)
		602,500,000 (all others)	500 disappearing (aop)
Earthquake	CSAC	307,500,000	5% per "unit", \$100,000 minimum
Boiler & Machinery	CSAC	100,000,000	5,000
Sabotage & Terrorism	CSAC	200,000,000	500,000
General & Automobile Liability	CSAC	50,000,000	None
Pollution Liability	CSAC	10,000,000	500,000
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.

As of June 30, 2010, the District's third party administrator responsible for processing Workers' Compensation claims determined that the liability for unpaid claims amounted to \$1,334,396. As of that same date, management estimated the liability for unpaid claims for the other types of losses discussed

NOTE 11 - RISK MANAGEMENT (CONT.)

above, including a provision for losses incurred but not reported amounted to \$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 2009-10	Fiscal Year 2008-09
Balance, July 1, 2009	\$1,145,444	\$844,993
Current year claims and estimated changes in claims payable	689,452	827,203
Claims paid	(480,500)	(526,752)
Balance, June 30, 2010	\$1,354,396	\$1,145,444
Balance due within one year	\$503,626	\$408,500

NOTE 12 - PROPOSITION 1A SECURITIZATION PROGRAM

Under the provisions of Proposition 1A and as part of the fiscal year 2009-10 budget package passed by the California State legislation on July 28, 2009, the State of California borrowed 8% of property tax revenue, including those property taxes associated with the in-lieu motor vehicle license fees, triple flip in lieu sales taxes, and supplemental property taxes, apportioned to the District. The State is required to repay the \$4,107,490 borrowed from the District, plus interest, by June 30, 2013.

Authorized with the 2009-10 State budget package was the Proposition 1A Securitization Program (Program), administered by the California Statewide Communities Development Authority ("California Communities"), a joint powers authority sponsored by the California State Association of Counties and the League of California Cities. Under the Program, the participating agencies receive cash equal to their share of State borrowings and forgo interest they otherwise would have received from the State on the unpaid borrowings. The District is a participant in the Program.

California Communities simultaneously purchased the Proposition 1A receivables from the District and other participants, and issued bonds to provide participants with proceeds to be remitted in two equal installments due on January 15, 2010 and May 3, 2010. All costs of issuance and interest were paid by the State of California. Participating local agencies have no obligation on the bonds and no credit exposure to the State. As of June 30, 2010, the District received both installments due under the Program and recorded them as property taxes in the same manner as if the State had not exercised its rights under Proposition 1A. Since sales proceeds to the District equal the book value of State borrowings no gain or loss was incurred.

NOTE 13 - CONTINGENT LIABILITIES AND COMMITMENTS

The District participated in Federal and State grant programs. These programs have been audited through the fiscal year ended June 30, 2010, by the District's independent accountants in accordance with the provisions of the federal Single Audit Act amendments of 1996 and applicable State requirements.

NOTE 13 - CONTINGENT LIABILITIES AND COMMITMENTS (CONT.)

No cost disallowances were proposed as a result of these audits; however, these programs are still subject to further examination by the grants 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. The in opinion of the District Attorney there is no pending litigation which is likely to have adverse effect on the financial position of the District.

MAJOR GOVERNMENTAL FUNDS, OTHER THAN GENERAL FUND & SPECIAL REVENUE FUND

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.

San Ramon Valley Fire Protection District
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2010

	Budget	Actual	Variance Positive (Negative)
EXPENDITURES			
Current:			
Rents and leases		\$12,500	(\$12,500)
Capital outlay:			
Land, design, and construction	\$3,075,000	1,917,756	1,157,244
Various improvements	516,300	224,490	291,810
Total capital outlay	<u>3,591,300</u>	<u>2,154,746</u>	<u>1,436,554</u>
Total Expenditures	<u>3,591,300</u>	<u>2,154,746</u>	<u>1,436,554</u>
Excess (deficiency) of revenues over expenditures	<u>(3,591,300)</u>	<u>(2,154,746)</u>	<u>1,436,554</u>
OTHER FINANCING SOURCES			
Transfers in	516,300	2,392,246	1,875,946
Total Other Financing Sources	<u>516,300</u>	<u>2,392,246</u>	<u>1,875,946</u>
NET CHANGE IN FUND BALANCE	<u>(\$3,075,000)</u>	237,500	<u>(\$3,312,500)</u>
Fund balance at beginning of year			
Fund balance at end of year		<u>\$237,500</u>	

San Ramon Valley Fire Protection District
Debt Service Fund
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2010

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.

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Use of money and property	\$1,000	\$3,827	\$2,827
Total Revenues	<u>1,000</u>	<u>3,827</u>	<u>2,827</u>
EXPENDITURES			
Debt Service:			
Principal	1,661,650	1,661,650	
Interest	754,859	754,859	
Total Debt Service	<u>2,416,509</u>	<u>2,416,509</u>	
Total Expenditures	<u>2,416,509</u>	<u>2,416,509</u>	
Excess (deficiency) of Revenues over Expenditures	<u>(2,416,509)</u>	<u>(2,412,682)</u>	<u>2,827</u>
OTHER FINANCING SOURCES			
Transfers in		2,410,210	2,410,210
Total Other Financing Sources		<u>2,410,210</u>	<u>2,410,210</u>
NET CHANGE IN FUND BALANCE	<u>(\$2,415,509)</u>	<u>(2,472)</u>	<u>\$2,413,037</u>
Fund balance at beginning of year		<u>1,333,145</u>	
Fund balance at end of year		<u><u>\$1,330,673</u></u>	

AGENCY FUND

Agency funds are used to account for assets held by the District as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Entity-wide financial statements, but are presented in separate Fiduciary Fund financial statements.

CITIZEN CORPS COUNCIL PROGRAM

Accounts for grant monies received and expenditures incurred related to the Citizen Corps Council Program. The District acts as custodian for the operating resources of the entity.

San Ramon Valley Fire Protection District Agency Fund Statement of Changes in Assets and Liabilities For the Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Reductions	Balance June 30, 2010
Citizen Corps Council Program				
ASSETS				
Cash and investments	\$35,136	\$43,473	\$42,883	\$35,726
Interest receivable	131	50	131	50
	<u>\$35,267</u>	<u>\$43,523</u>	<u>\$43,014</u>	<u>\$35,776</u>
LIABILITIES				
Accounts payable	\$598	\$1,974	\$598	\$1,974
Due to members	34,669	41,549	42,416	33,802
	<u>\$35,267</u>	<u>\$43,523</u>	<u>\$43,014</u>	<u>\$35,776</u>

STATISTICAL SECTION

This part of the District's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the District's financial performance and well being have changed over time:

1. Net Assets by Component
2. Changes in Net Assets
3. Fund Balances of Governmental Funds
4. Changes in Fund Balances of Governmental Funds
5. General Expenditures by Function

REVENUE CAPACITY

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax:

1. General Revenues by Source
2. Assessed Value of Taxable Property
3. Assessed and Estimated Actual Value of Taxable Property
4. Property Tax Levies and Collections
5. Property Tax Rates, All Overlapping Governments
6. Principal Property Taxpayers

DEBT CAPACITY

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future:

1. Ratio of Outstanding Debt by Type
2. Computation of Direct and Overlapping Debt
3. Computation of Legal Bonded Debt Margin

DEMOGRAPHIC AND ECONOMIC INFORMATION

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place:

1. Demographic Statistics
2. Demographic and Economic Statistics
3. Principal Employers

STATISTICAL SECTION (CONT.)

OPERATING INFORMATION

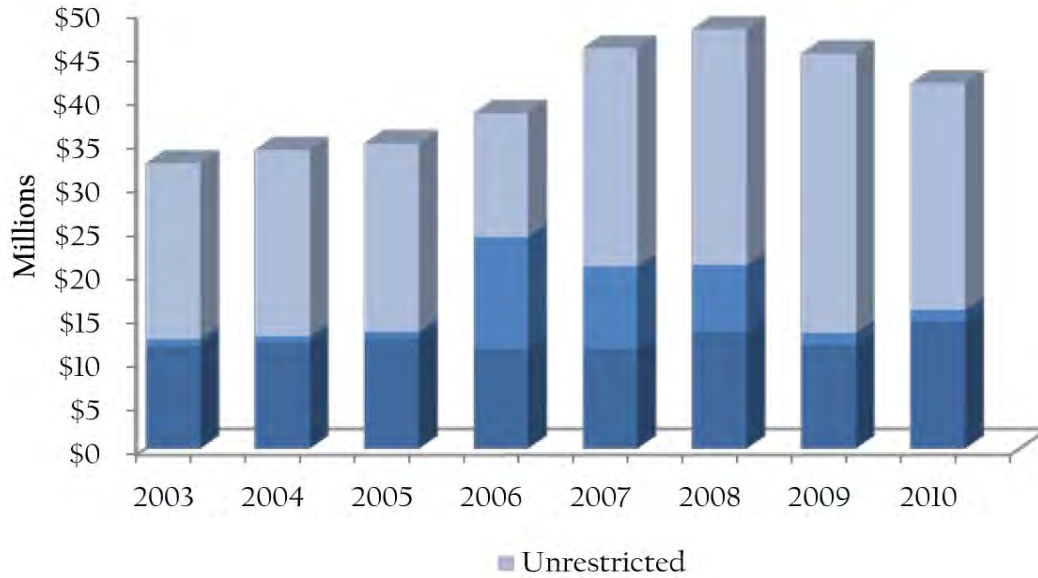
These schedules contain service data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs:

1. Summary of District Activities
2. Comparative Annual Graph -- Total Responses
3. Standards of Cover Policy Compliance Report
4. Emergency Response Detail Analysis
5. Emergency Responses Graph
6. Call Frequency Analysis
7. Mutual Aid Fire Responses
8. Training Hours for Personnel
9. Service Connected Illness/Injury Report
10. Operating Indicators by Function
11. Staffing Summary

Sources

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The District implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

Net Assets by Component Last Eight Fiscal Years Budget and Actual (Accrual Basis of Accounting)

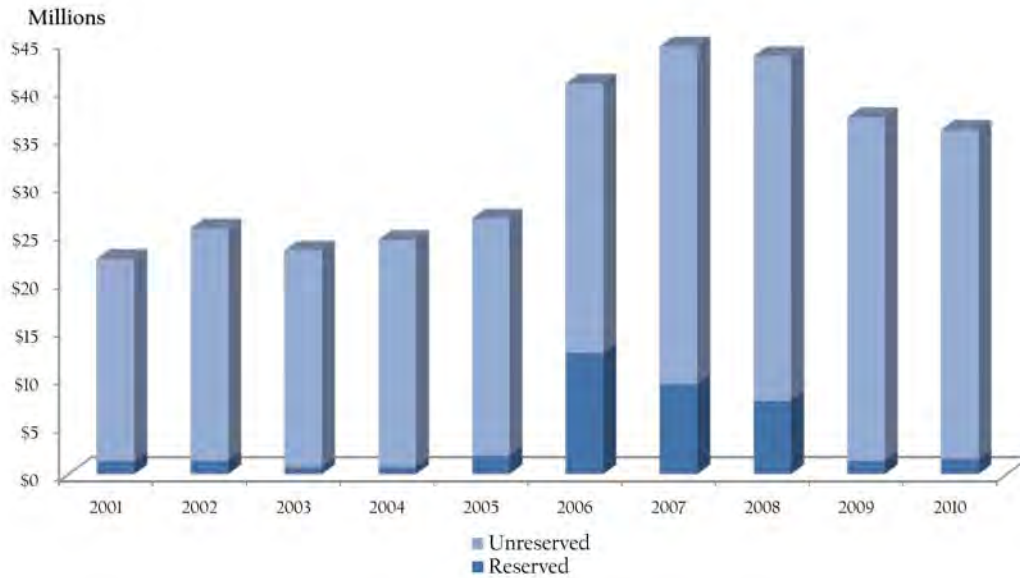


	2003	2004	2005	2006	2007	2008	2009	2010
Governmental Activities								
Invested in capital assets, net of related debt	\$11,778	\$12,123	12,653	\$11,389	\$11,403	\$13,404	\$11,880	\$14,546
Restricted	747	742	746	12,877	9,442	7,604	1,333	1,331
Unrestricted	20,162	21,375	21,587	14,199	25,047	27,078	32,076	25,986
Total governmental activities net assets	\$32,687	\$34,240	\$34,986	\$38,465	\$45,892	\$48,086	\$45,289	\$41,863

San Ramon Valley Fire Protection District
Changes in Net Assets
Last Eight Fiscal Years
(Accrual Basis of Accounting)

	2003	2004	2005	2006	2007	2008	2009	2010
EXPENSES								
Governmental Activities:								
Public Safety	\$34,893	\$36,070	\$39,984	\$42,105	\$45,810	\$51,547	\$57,957	\$55,582
Interest on Long-Term Debt	1,215	184	270	557	839	860	808	755
Total Governmental Activities Expenses	36,108	36,254	40,254	42,662	46,649	52,407	58,765	56,337
PROGRAM REVENUES								
Governmental Activities:								
Charges for Services	1,748	1,668	1,890	2,216	2,261	2,297	2,658	2,706
Operating Grants and Contributions	309	323	184	305	732	808	1,310	369
Capital Grants and Contributions	675	897	673	652				
Total Government Activities Program Revenues	2,732	2,888	2,747	3,173	2,993	3,105	3,968	3,075
NET (EXPENSES) / REVENUE								
Total Governmental Activities Program Expenses	(33,376)	(33,366)	(37,507)	(39,489)	(43,656)	(49,302)	(54,797)	(53,262)
Total Primary Government Net Expense	(\$33,376)	(\$33,366)	(\$37,507)	(\$39,489)	(\$43,656)	(\$49,302)	(\$54,797)	(\$53,262)
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS								
Governmental Activities:								
Property Taxes	\$32,046	\$34,686	\$37,845	\$42,094	\$48,522	\$49,729	\$51,336	\$49,680
Use of Money and Property	416	230	407	860	1,789	1,723	638	250
Other	86	3	1	14	22	45	26	59
Total General Revenues and Other Assets	32,548	34,919	38,253	42,968	50,333	51,497	52,000	49,989
Total Primary Government	(\$828)	\$1,553	\$746	\$3,479	\$6,677	\$2,195	(\$2,797)	(\$3,273)
CHANGE IN NET ASSETS								
Governmental Activities Changes in Net Assets	(\$828)	\$1,553	\$746	\$3,479	\$6,677	\$2,195	(\$2,797)	(\$3,273)
Net Assets Beginning Fund Balance, as restated	33,515	32,687	34,240	34,986	39,214	45,891	48,086	45,289
Net Assets Ending Fund Balance	\$32,687	\$34,240	\$34,986	\$38,465	\$45,891	\$48,086	\$45,289	\$42,016

**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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
GENERAL FUND										
Reserved							\$6	\$3	\$5	
Unreserved	\$14,860		\$21,333	\$23,582	\$24,692	\$28,022	35,162	35,862	35,806	\$34,279
Total General Fund	\$14,860		\$21,333	\$23,582	\$24,692	\$28,022	\$35,168	\$35,865	\$35,811	\$34,279 (a)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
ALL OTHER GOVERNMENTAL FUNDS										
Reserved	\$1,329	\$1,337	\$747	\$742	\$1,877	\$12,632	\$9,370	\$7,639	\$1,333	\$1,568
Unreserved, reported in:										
Special revenue funds	1,583									
Capital project funds	4,589	3,741	1,174							
Total all other governmental funds	\$7,501	\$5,078	\$1,921	\$742	\$1,877	\$12,632	\$9,370	\$7,639	\$1,333	\$1,568 (a)

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

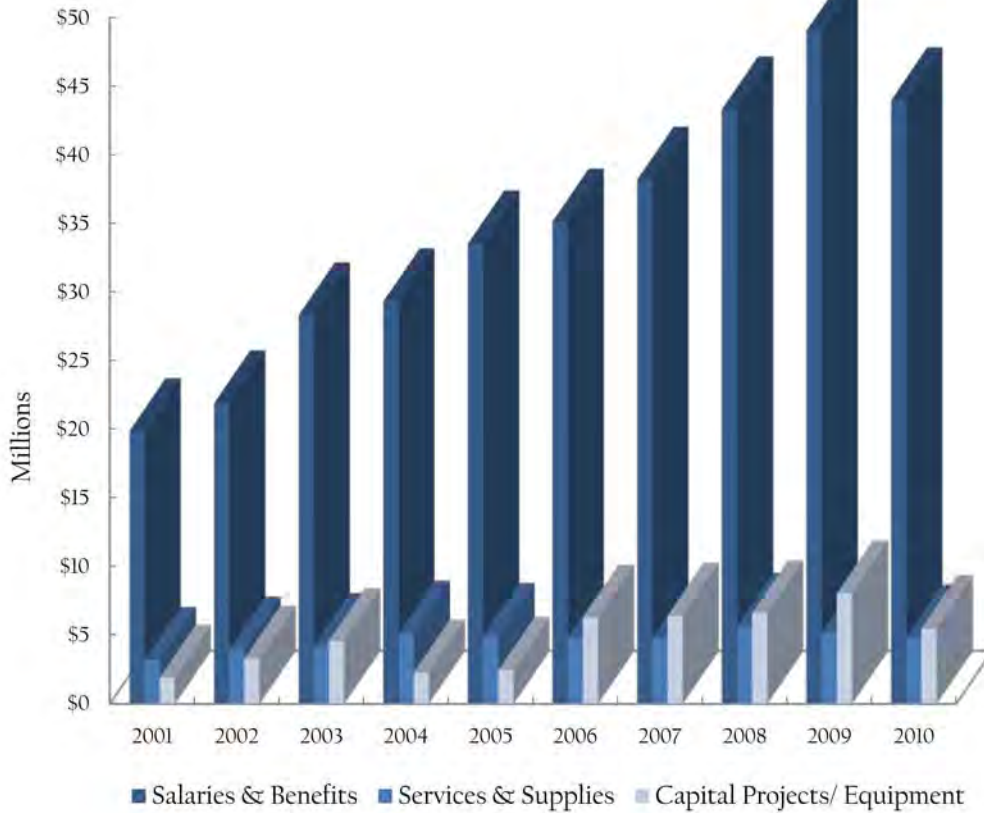
San Ramon Valley Fire Protection District
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2001	2002	2003	2004	2005
REVENUES					
Taxes	\$25,764	\$29,050	\$32,046	\$34,686	\$37,845
Use of money and property	1,100	749	416	230	407
Intergovernmental revenues	635	697	309	1,220	842
Charges for services	1,378	1,659	1,606	1,495	1,751
Other	100	191	228	176	139
Total Revenues	28,977	32,346	34,605	37,807	40,984
EXPENDITURES					
Current:					
Public safety	23,091	25,866	32,558	34,437	38,521
Capital outlay	1,134	2,514	3,493	2,116	1,718
Debt service:					
Principal repayment	260	270	285		465
Interest and fiscal charges	530	516	807	184	270
Total Expenditures	25,015	29,166	37,143	36,737	40,974
Excess (deficiency) of revenues over (under) expenditures	3,962	3,180	(2,538)	1,070	10
OTHER FINANCING SOURCES (USES)					
Transfers in	2,995	761	2,528	2,287	1,315
Transfers (out)	(2,995)	(761)	(2,528)	(2,287)	(1,315)
Refunding certificates of participation			9,015		
Certificates of participation issued					
Lease proceeds					2,235
Premium on bonds					
Payment to refunded bond escrow			(8,763)		
Total other financing sources (uses)			252		2,235
Net Change in fund balances	\$3,962	\$3,180	(\$2,286)	\$1,070	\$2,245
Debt service as a percentage of noncapital expenditures	3.4%	3.0%	3.4%	.50%	1.9%

San Ramon Valley Fire Protection District
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2006	2007	2008	2009	2010
REVENUES					
Taxes	\$42,094	\$48,522	\$49,729	\$51,336	\$49,680
Use of money and property	859	1,789	1,723	638	250
Intergovernmental revenues	957	732	808	1,310	369
Charges for services	2,074	2,129	2,157	2,500	2,562
Other	157	154	184	184	203
Total Revenues	46,141	53,326	54,601	55,968	53,064
EXPENDITURES					
Current:					
Public safety	40,023	43,012	49,023	54,277	48,861
Capital outlay	4,131	4,169	4,121	5,637	3,083
Debt service:					
Principal repayment	1,430	1,421	1,631	1,606	1,662
Interest and fiscal charges	742	839	860	808	755
Total Expenditures	46,326	49,441	55,635	62,328	54,361
Excess (deficiency) of revenues over (under) expenditures	(185)	3,885	(1,034)	(6,360)	(1,297)
OTHER FINANCING SOURCES (USES)					
Transfers in	5,854	2,844	6,466	11,299	5,732
Transfers (out)	(5,854)	(2,844)	(6,466)	(11,299)	(5,732)
Refunding certificates of participation					
Certificates of participation issued	14,085				
Lease proceeds					
Premium on bonds	185				
Payment to refunded bond escrow					
Total other financing sources (uses)	14,270				
Net Change in fund balances	\$14,085	\$3,885	(\$1,034)	(\$6,360)	(\$1,297)
Debt service as a percentage of noncapital expenditures	5.4%	4.8%	4.7%	4.4%	4.7%

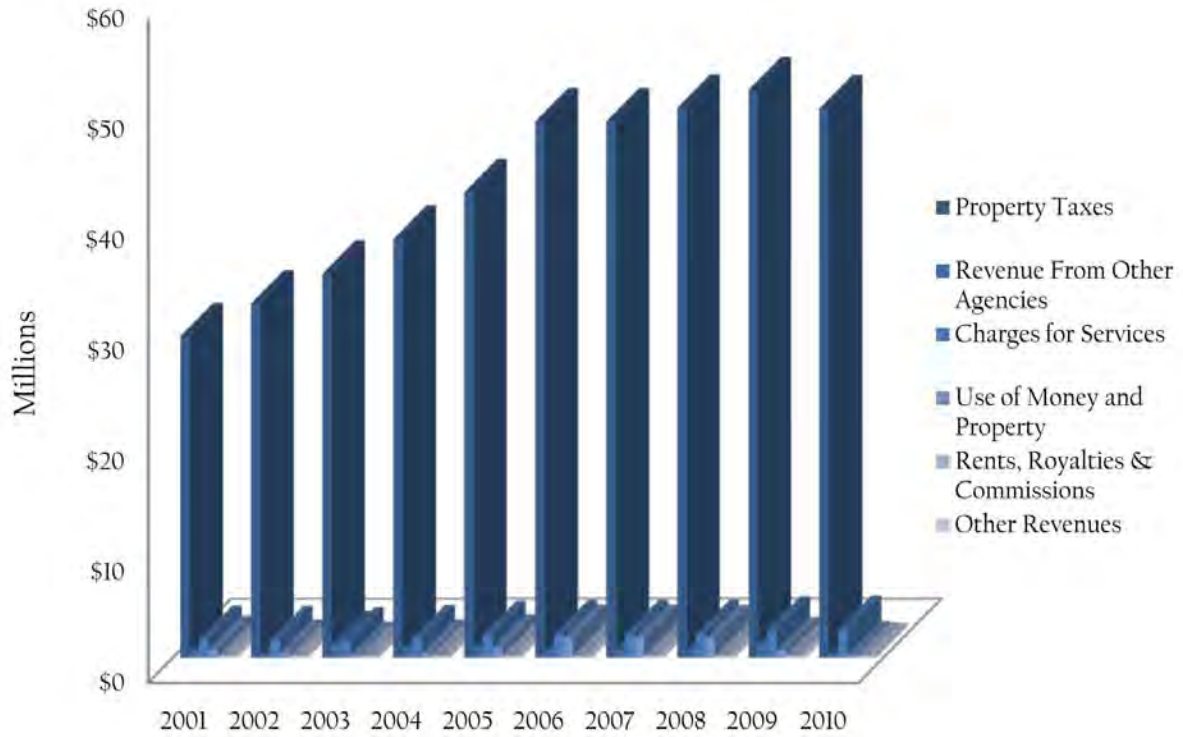
**San Ramon Valley Fire Protection District
General Expenditures by Function
All Governmental Fund Types
Last Ten Fiscal Years**



Fiscal Year	Salaries & Benefits	Services & Supplies	Capital Projects/ Equipment/ Debt Service	Total
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
2007	38,227,789	4,784,606	6,429,128	49,441,523
2008	43,359,987	5,663,047	6,612,168	55,635,202
2009	49,091,784	5,184,521	8,051,698	62,328,003
2010	44,029,329	4,831,654	5,499,989	54,360,972

Source: Annual District Financial Statements and Records

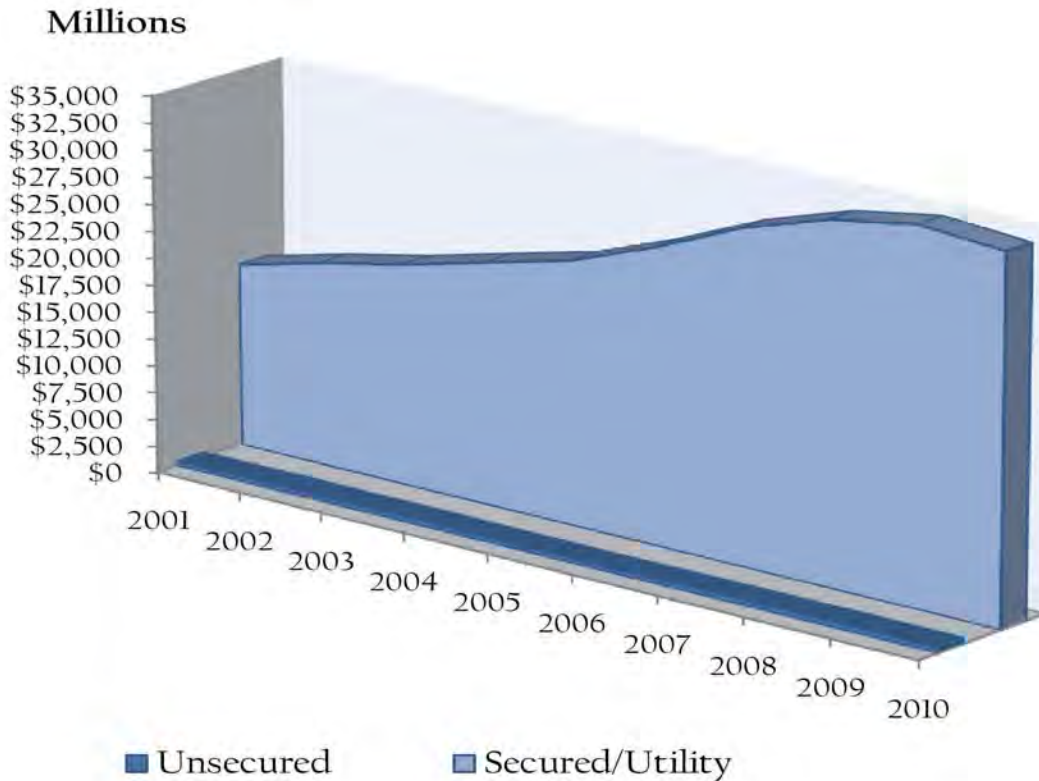
**San Ramon Valley Fire Protection District
General Revenues by Source
All Governmental Fund Types
Last Ten Fiscal Years**



Fiscal Year	Property Taxes	Revenue From Other Agencies	Charges for Services	Use of Money and Property	Rents, Royalties & Commissions	Other Revenues	Total
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
2007	48,521,551	731,532	2,128,641	1,789,342	132,366	21,980	53,325,412
2008	49,729,211	807,774	2,157,453	1,723,008	139,557	44,649	54,601,652
2009	51,335,992	1,309,954	2,499,826	638,353	157,865	25,894	55,967,884
2010	49,680,045	368,861	2,562,304	250,322	143,852	58,745	53,064,129

Source: Annual District Financial Statements and Records

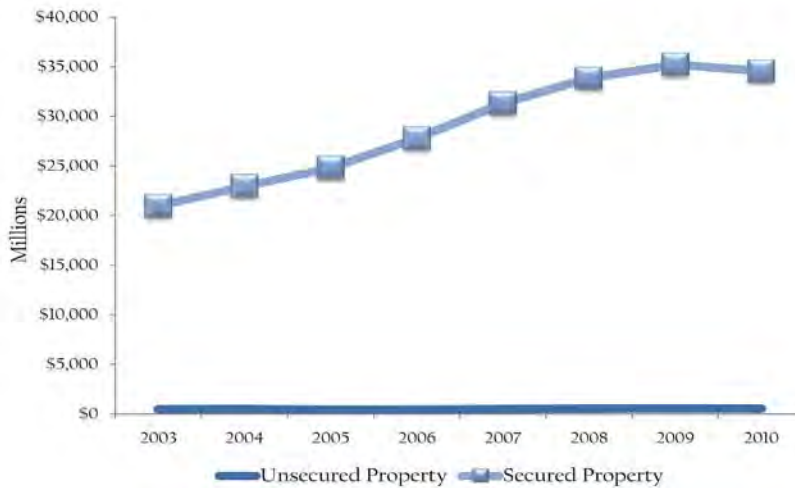
San Ramon Valley Fire Protection District Assessed Value of Taxable Property Last Ten Fiscal Years



Fiscal Year	Local Secured	Utility	Unsecured	Total Assessed Value
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
2007	30,798,477,318	801,750	503,155,731	31,302,434,799
2008	33,325,977,071	488,449	537,112,855	33,863,578,375
2009	34,629,953,985	488,449	566,979,063	35,197,421,497
2010	33,999,908,443	1,645,966	545,889,815	34,547,444,224

Source: California Municipal Statistics, Inc.

San Ramon Valley Fire Protection District Assessed and Estimated Actual Value of Taxable Property Last Eight Fiscal Years



Real Property

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Other
2003	\$18,106,474,071	\$1,913,808,868	\$149,420,371	\$298,840,743
2004	19,904,567,375	2,057,081,965	157,029,157	314,058,315
2005	21,647,770,938	2,203,242,543	163,112,983	331,095,012
2006	24,331,655,397	2,514,334,827	180,376,194	303,359,963
2007	27,504,342,149	2,756,353,926	220,395,421	318,187,572
2008	29,889,388,569	2,638,073,854	183,159,314	615,843,783
2009	30,934,259,689	2,845,614,454	187,064,908	663,503,383
2010	30,443,376,537	2,857,924,800	190,721,006	509,532,066

Fiscal Year	Total Real Secured Property	Unsecured Property	Total Assessed (a)	Estimated Full Market (a)	Total Direct Tax Rate (b)
2003	\$20,468,544,053	\$495,860,889	\$20,964,404,942	\$20,964,404,942	1%
2004	22,432,736,812	509,676,475	22,942,413,287	22,942,413,287	1%
2005	24,345,221,476	458,923,374	24,804,144,850	24,804,144,850	1%
2006	27,329,726,381	447,249,007	27,776,975,388	27,776,975,388	1%
2007	30,799,279,068	503,155,731	31,302,434,799	31,302,434,799	1%
2008	33,326,465,520	537,112,855	33,863,578,375	33,863,578,375	1%
2009	34,630,442,434	566,979,063	35,197,421,497	35,197,421,497	1%
2010	34,001,554,409	545,889,815	34,547,444,224	34,547,444,224	1%

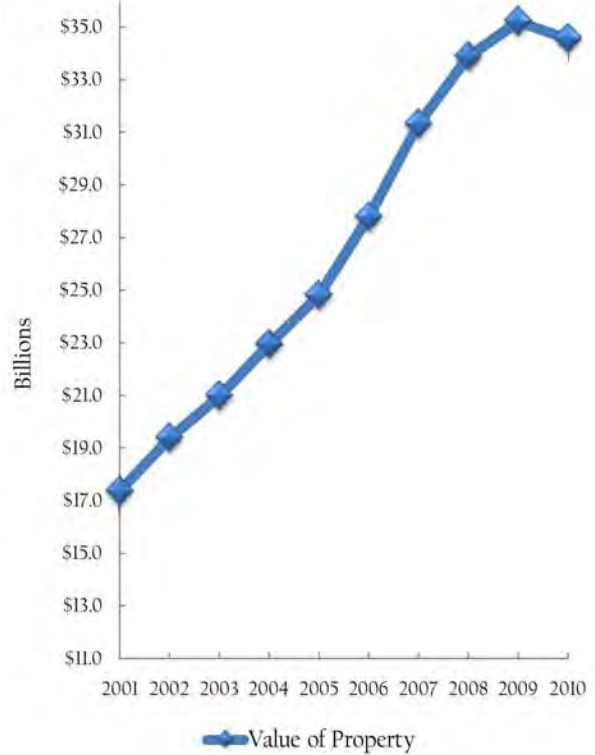
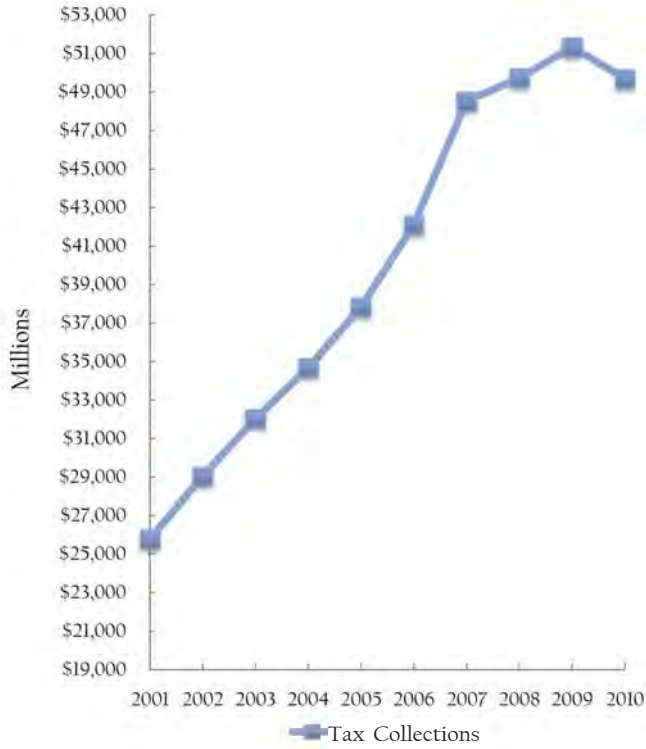
Source: California Municipal Statistics, Inc.

(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.

Data for years 2001-2002 not available

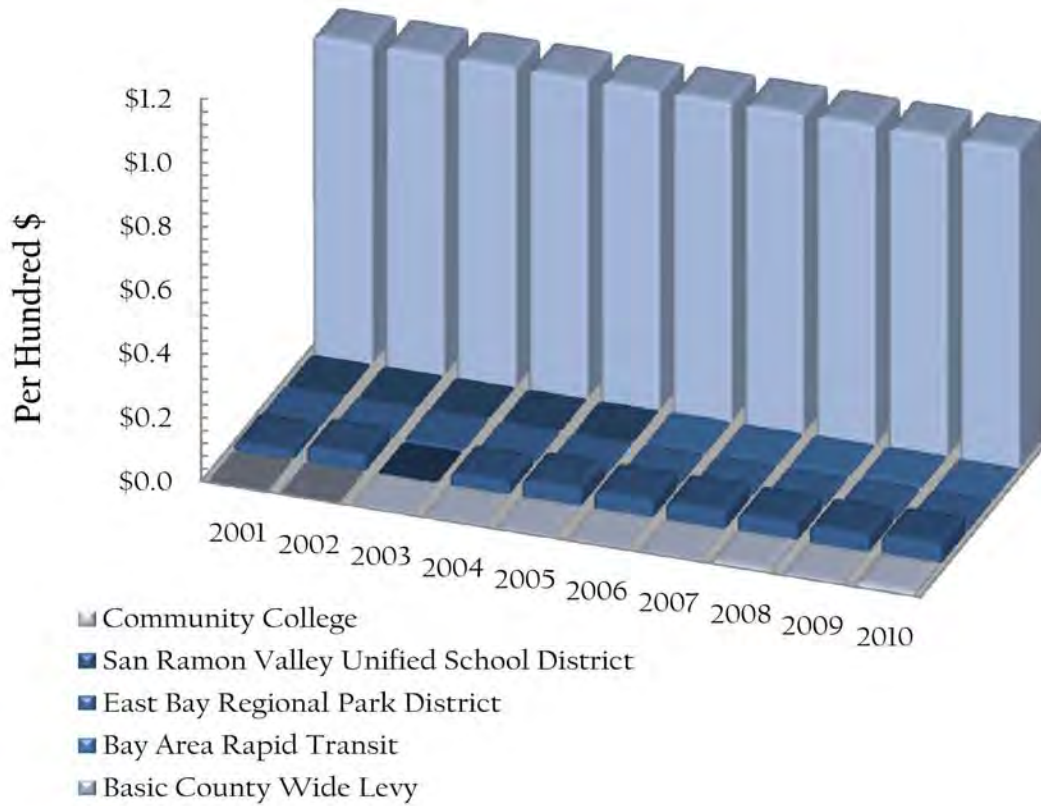
San Ramon Valley Fire Protection District Property Tax Levies and Collections Last Ten Fiscal Years



Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Value of Property Subject to Local Tax Rate
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
2007	48,521,551	48,521,551	100.0000%	31,302,434,799
2008	49,729,211	49,729,211	100.0000%	33,863,578,375
2009	51,335,992	51,335,992	100.0000%	35,197,421,497
2010	49,680,045	49,680,045	100.0000%	34,547,444,224

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**



Fiscal Year	Basic County Wide Levy	Bay Area Rapid Transit	East Bay Regional Park District	San Ramon Valley Unified School District	Community College	Total
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
2007	1.0000	0.0050	0.0085	0.0533	0.0043	1.0711
2008	1.0000	0.0076	0.0080	0.0517	0.0108	1.0781
2009	1.0000	0.0090	0.0100	0.0519	0.0066	1.0775
2010	1.0000	0.0057	0.0108	0.0587	0.0126	1.0878

Source: California Municipal Statistics, Inc.

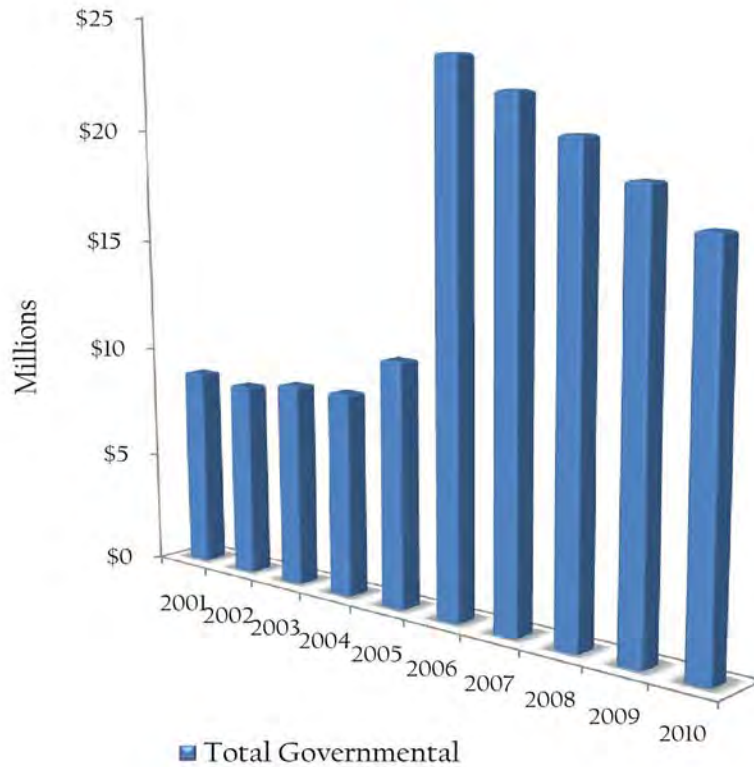
(Note: As of June 30, 2010, the District had no outstanding general obligation bonds)

San Ramon Valley Fire Protection District Principal Property Taxpayers Current Year and Seven Years Ago

Taxpayer	2009 - 2010			2002 - 2003		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Shapell Industries, Inc.	\$568,802,905	1	1.67%	\$91,111,757	6	0.45%
Chevron USA, Inc.	402,470,074	2	1.18%	296,178,904	1	1.45%
Sunset Building/Land Co. LLC	366,889,511	3	1.08%	266,174,503	2	1.30%
Essex San Ramon Partners LLC	245,713,771	4	0.72%	65,204,851	9	0.32%
SDC-7	155,235,950	5	0.46%	136,319,031	4	0.67%
Annabel Investment Co.	150,054,802	6	0.44%	132,758,166	5	0.65%
Alexander Properties Co.	93,125,412	7	0.27%	81,076,200	8	0.40%
Legacy II and III San Ramon	87,720,000	8	0.26%	not available	N/A	0.00%
Brookfield Coventry LLC	71,109,960	9	0.21%	not available	N/A	0.00%
San Ramon Regional Medical Center	67,083,217	10	0.20%	not available	N/A	0.00%
Centex Homes	64,700,102	11	0.19%	not available	N/A	0.00%
BRE Properties, Inc.	54,137,512	12	0.16%	47,191,522	14	0.23%
Ardenwood Development Assoc.	50,863,824	13	0.15%	not available	N/A	0.00%
Lennar Homes of California, Inc.	50,729,713	14	0.15%	not available	N/A	0.00%
Regency Centers LP	50,663,855	15	0.15%	63,797,968	10	0.31%
San Ramon Reflections LLC	47,578,974	16	0.14%	not available	N/A	0.00%
WL Homes LLC	46,973,657	17	0.14%	not available	N/A	0.00%
230 Alamo Plaza, Inc	45,930,363	18	0.14%	40,037,462	17	0.20%
Blackhawk Centercal LLC	45,696,776	19	0.13%	not available	N/A	0.00%
GMS Five LLC	40,031,666	20	0.12%	34,895,488	19	0.17%
Wittschen Capital Resources LP			0.00%	not available	N/A	0.00%
Davidon Homes			0.00%	not available	N/A	0.00%
Windemere BLC Land Co. LLC			0.00%	169,154,986	3	0.83%
Toll Land XXII LP			0.00%	83,491,263	7	0.41%
2000/2010 Crow Canyon Assoc.			0.00%	60,072,696	11	0.29%
ASN Multifamily LP			0.00%	57,457,981	12	0.28%
NME Hospitals, Inc.			0.00%	50,620,016	13	0.25%
Gateway Crescent, Inc.			0.00%	42,023,834	15	0.21%
Cedar Grove Apartments			0.00%	41,883,746	16	0.20%
Granada Sales, Inc.			0.00%	39,171,011	18	0.19%
Keenan/Bariteau Bishop Ranch			0.00%	32,782,789	20	0.16%
Subtotal	\$2,705,512,044		7.96%	\$1,831,404,174		8.97%
Total Net Assessed Valuation:						
Fiscal Year 2009 - 2010	\$33,999,908,443					
Fiscal Year 2002 - 2003	\$20,468,162,469					

Source: California Municipal Statistics, Inc.
Data for years 2001 - 2002 not available

San Ramon Valley Fire Protection District Ratio of Outstanding Debt by Type Last Ten Fiscal Years



Fiscal Year	Certificates of Participation	Equipment Capital Leases	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
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
2007	17,080,000	4,938,655	22,018,655	290.41%	139.2959809
2008	16,425,000	3,962,434	20,387,434	268.89%	128.9764346
2009	15,755,000	3,026,016	18,781,016	237.22%	116.963935
2010	15,065,000	2,054,366	17,119,366	214.90%	102.1950422

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

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

(a) See page 62 (Demographic Statistics) for population data.

San Ramon Valley Fire Protection District Computation of District and Overlapping Debt June 30, 2010

2009-10 Assessed Valuation \$34,547,444,224

	Net Debt Outstanding	Percentage Applicable San Ramon Valley (1)	Amount Applicable San Ramon Valley
OVERLAPPING TAX AND ASSESSMENT DEBT			
Bay Area Rapid Transit District	\$420,000,000	7.642%	\$32,096,400
Chabot-Las Positas Community College District	462,902,125	0.609%	2,819,074
Contra Costa Community College District	245,795,000	25.485%	62,640,856
Livermore Valley Joint Unified School District	141,010,000	0.395%	556,990
San Ramon Valley Unified School District	282,283,345	99.305%	280,321,476
Acalanes Union High School District	133,678,536	0.009%	12,032
Lafayette School District	21,285,000	0.034%	7,237
East Bay Regional Park District	196,775,000	11.645%	22,914,449
ABAG Windemere Ranch Community Facilities District No. 2004-2	27,995,000	100.000%	27,995,000
Contra Costa County Community Facilities District No. 2001-1	6,335,000	100.000%	6,320,000
ABAG Windemere Ranch 1915 Act Bonds	99,609,439	100.000%	99,609,439
City, County and Special District 1915 Act Bonds (Estimate)	8,252,532	2.781 - 100	5,476,930
TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT			\$540,769,883 (2)
DIRECT AND OVERLAPPING GENERAL FUND DEBT			
Contra Costa County General Fund Obligations	\$270,430,000	25.760%	\$69,662,768
Contra Costa County Pension Obligations	435,310,000	2.760%	112,135,856
Chabot-Las Positas Community College District General Fund Obligations	4,665,000	0.609%	28,410
Contra Costa Community College District Certificates of Participation	990,000	25.485%	252,302
Town of Danville Certificates of Participation	10,275,000	100.000%	10,275,000
City of San Ramon Certificates of Participation	15,765,000	100.000%	15,765,000
City of San Ramon Pension Obligations	17,505,000	100.000%	17,505,000
San Ramon Valley Fire Protection District Certificates of Participation	15,065,000	100.000%	15,065,000
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$240,689,336
LESS: Contra Costa County revenue supported obligations			(32,473,660)
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			208,215,676
GROSS COMBINED TOTAL DEBT			\$781,459,219
NET COMBINED TOTAL DEBT			\$748,985,559

(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 2009-10 ASSESSED VALUATION

Combined Direct Debt	0.05%
Total Gross Direct and Overlapping Tax Assessment Debt	2.34%
Total Net Direct and Overlapping Tax Assessment Debt	2.24%
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, 2010

ASSESSED VALUATION	
Secured Property assessed value, net of exempt real property	\$33,999,908,443
BOUNDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a)	\$1,274,996,567
AMOUNT OF DEBT SUBJECT TO LIMIT:	
Total Bonded Debt	\$17,119,366
Less Tax Allocation Bounds and Sales Tax Revenue	
Bonds, Certificates of Participation not subject to limit	17,119,366
Amount of debt subject to limit	0
LEGAL BONDED DEBT MARGIN	\$1,274,996,567

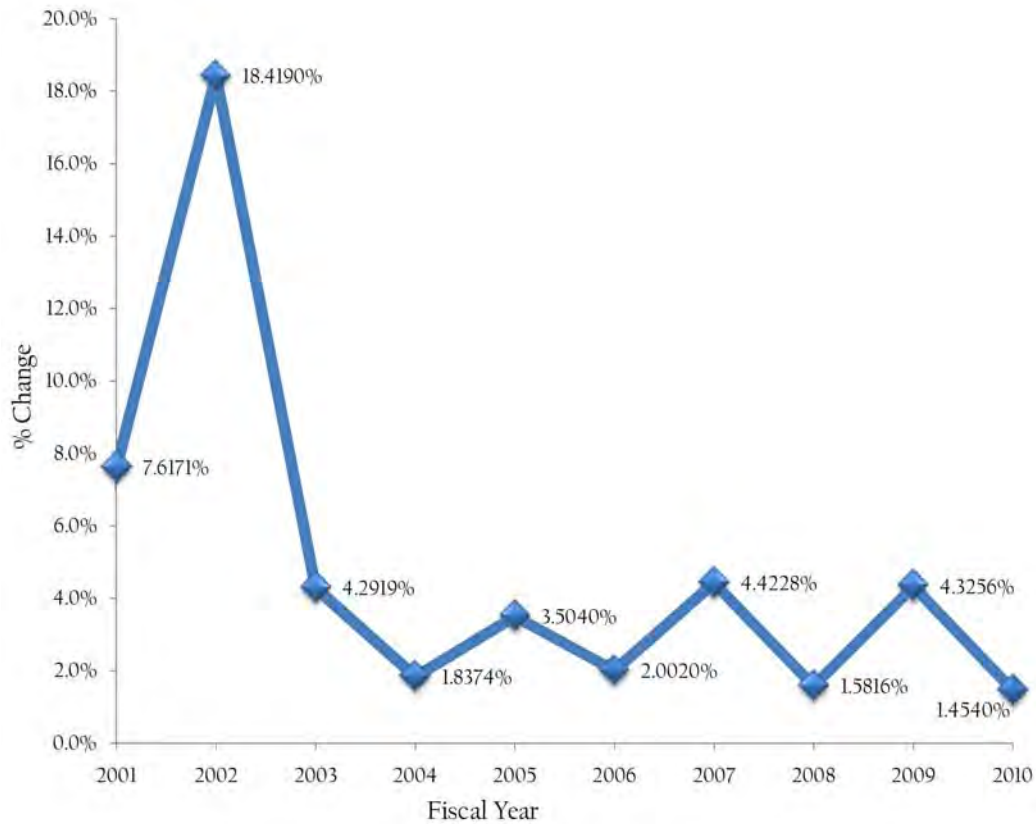
Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2001	\$707,051,576	0	\$707,051,576	0.00%
2002	767,556,093	0	767,556,093	0.00%
2003	841,213,321	0	841,213,321	0.00%
2004	912,931,496	0	912,931,496	0.00%
2005	1,024,850,430	0	1,024,850,430	0.00%
2006	1,154,942,899	0	1,154,942,899	0.00%
2007	1,154,942,899	0	1,154,942,899	0.00%
2008	1,249,724,140	0	1,249,724,140	0.00%
2009	1,298,623,274	0	1,298,623,274	0.00%
2010	1,274,996,567	0	1,274,996,567	0.00%

NOTE:

(a) California Health and Safety Code, Section 13937 sets the debt limit at 10%. 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.

Source: California Municipal Statistics, Inc.

San Ramon Valley Fire Protection District Demographic Statistics Last Ten Fiscal Years

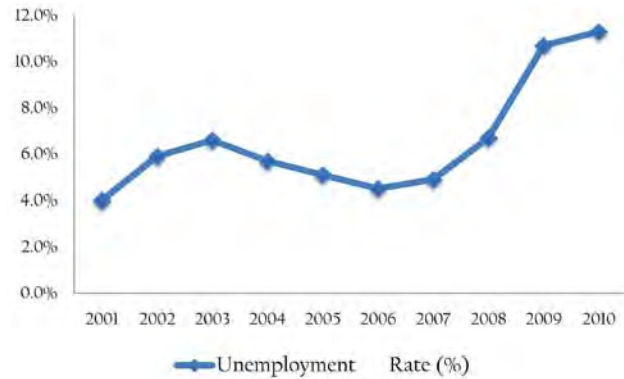
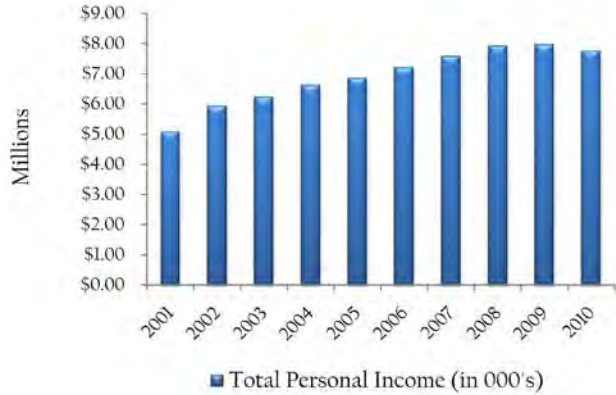
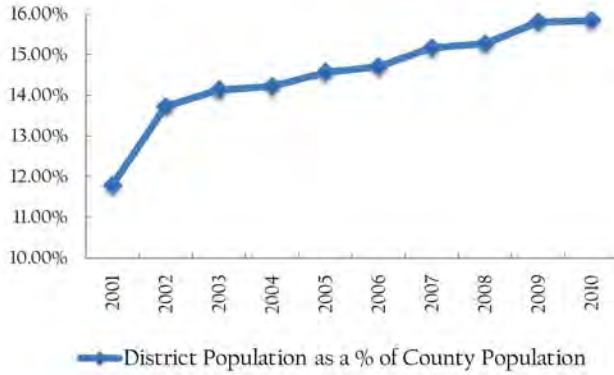


Fiscal Year	Town of Danville Population	City of San Ramon Population	Unincorporated Population (1)	Total Population	% Increase
2001	42,854	46,109	25,039	114,002	7.6171%
2002	43,003	46,237	45,760	135,000	18.4190%
2003	43,215	47,060	50,519	140,794	4.2919%
2004	43,243	48,609	51,529	143,381	1.8374%
2005	43,273	51,027	54,105	148,405	3.5040%
2006	43,052	53,137	55,187	151,376	2.0020%
2007	42,601	58,035	57,435	158,071	4.4228%
2008	42,629	59,002	58,940	160,571	1.5816%
2009	43,043	63,176	61,298	167,517	4.3256%
2010	43,574	64,860	61,518	169,952	1.4540%

Source: State of California Department of Finance

(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



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
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%
2007	158,071	7,581,933	48	4.9%	1,042,341	15.16%
2008	160,571	7,917,054	49	6.7%	1,051,674	15.27%
2009	167,517	7,966,140	48	10.7%	1,060,333	15.80%
2010	169,952	7,763,800	46	11.3%	1,073,055	15.84%

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

**San Ramon Valley Fire Protection District
Principal Employers
June 30, 2010**

Employer	2010	
	Number of Employees	Percent of Total Employees
Chevron USA Inc	3,500	21.61%
AT & T	2,130	13.15%
Robert Half International Inc.	1,052	6.50%
San Ramon Regional Medical Center	793	4.90%
Accenture	750	4.63%
Safeway	459	2.83%
Marriott	368	2.27%
IBM Corporation	358	2.21%
Primed Management Consulting	348	2.15%
Costco	334	2.06%
United Parcel Service	327	2.02%
Target	314	1.94%

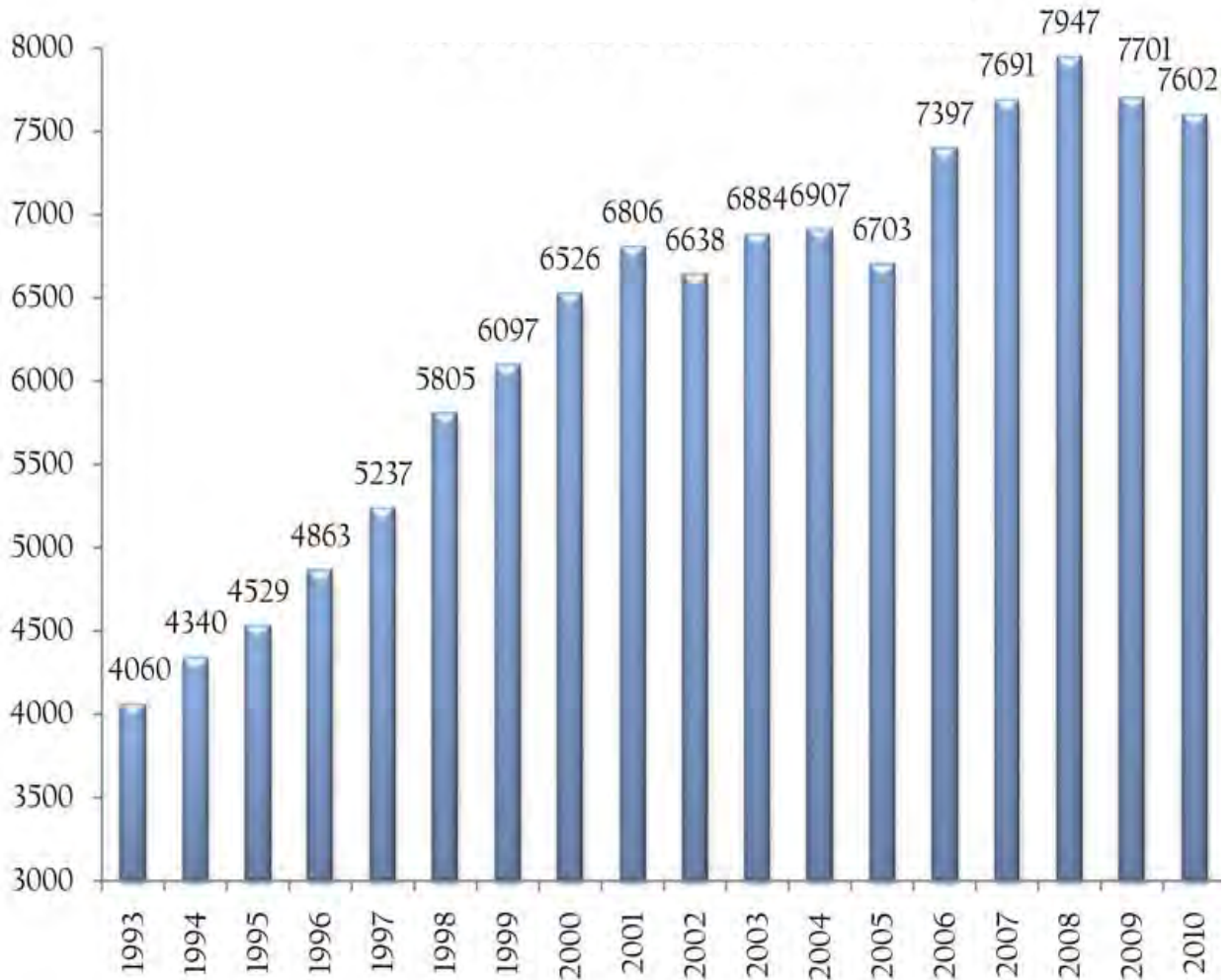
Source: City of San Ramon Finance Department and Town of Danville Business License Division
Data for 1999 not available

San Ramon Valley Fire Protection District
Summary of District Activities
Fiscal Year 2009 - 2010

CATEGORY	TOTAL	% CHANGE
POPULATION	169,952	1.45%
RESPONSES	7,602	-1.29%
MUTUAL AID (Including Station Coverage)		
Received	49	44.12%
Extended	340	5.26%
PROPERTY LOSS (Due to Fire)		
Value of Property Involved	\$158,700,106	60.28%
Property Loss	\$6,238,896	-16.80%
Property Loss: Percentage of Value of Property Involved	3.93%	-48.08%
TOTAL FULL-TIME EMPLOYEES	196	-1.51%
WORKERS' COMPENSATION CLAIMS		
Premium and Claims Expenses	\$480,500	-8.78%
LEAVE HOURS (All Personnel)		
Sick leave Used	20,668	2.26%
Service Connected Disability Leave	8,337	-44.11%
Vacation Time Used	35,642	-1.35%
TRAINING FOR SUPPRESSION PERSONNEL		
Total Training Hours	73,718	-0.34%

% change is the measurement against prior year actual

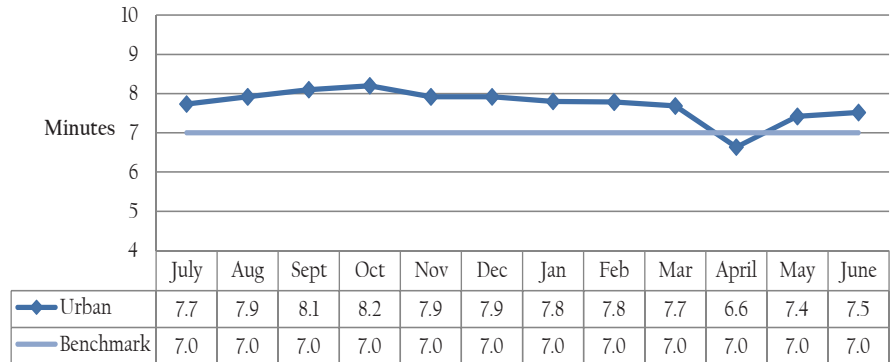
San Ramon Valley Fire Protection District
Comparative Annual Graph
Total Responses FY 1993 - 2010



San Ramon Valley Fire Protection District Standards of Cover Policy Compliance Report Fiscal Year 2009 - 2010 First Unit Response

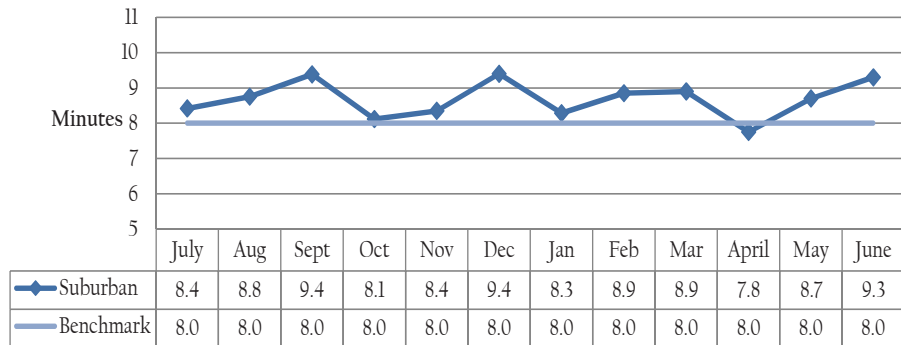
First Unit Response
SOC Goal 1,5,6
Urban (Count = 2,807)

Goal	Actual
7:00	7:47
100%	91%



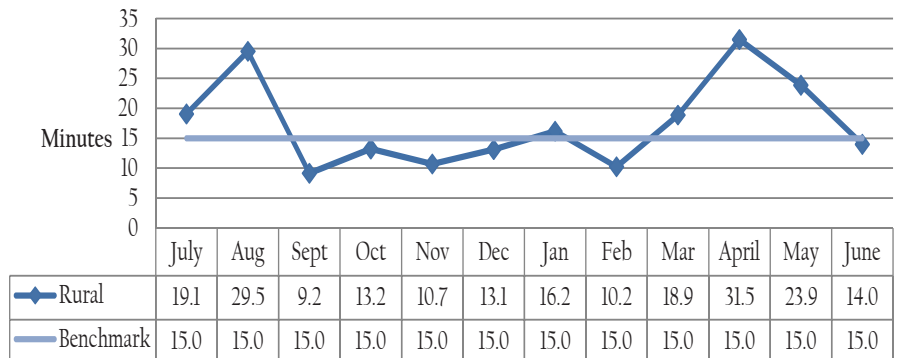
First Unit Response
SOC Goal 2,5,6
Suburban (Count = 1,171)

Goal	Actual
8:00	8:41
100%	93%



First Unit Response
SOC Goal 3,5,6
Rural (Count = 95)

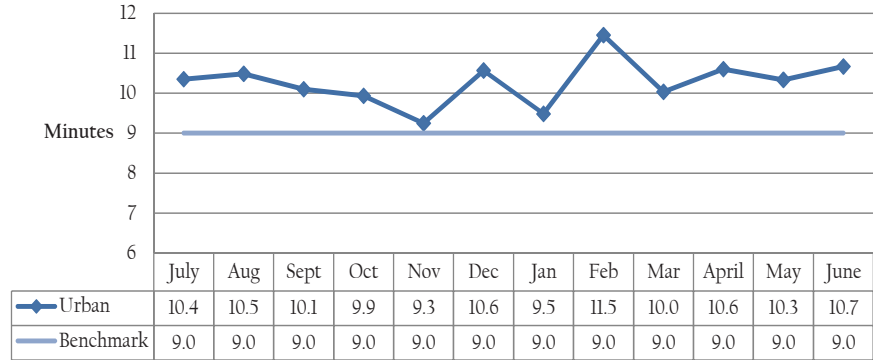
Goal	Actual
15:00	18:52
100%	94%



San Ramon Valley Fire Protection District Standards of Cover Policy Compliance Report Fiscal Year 2009 - 2010 ERF Medical Response

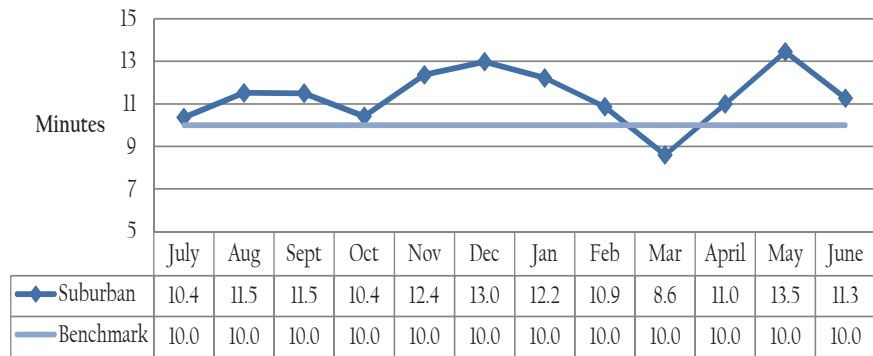
ERF Medical Response
SOC Goal 8
Urban (Count = 877)

Goal	Actual
9:00	10:19
100%	89%



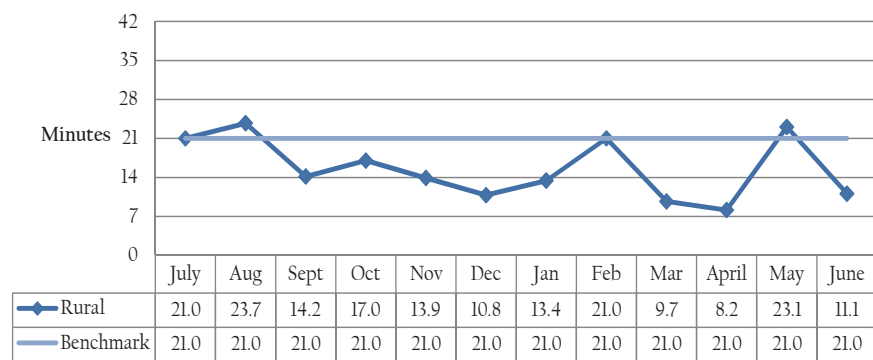
ERF Medical Response
SOC Goal 8
Suburban (Count = 283)

Goal	Actual
10:00	11:46
100%	85%



ERF Medical Response
SOC Goal 8
Rural (Count = 27)

Goal	Actual
21:00	17:01
100%	100%



SOC Goal 7

Call Processing Time

Turnout Time

Goal	Actual	Goal	Actual
1:00	1:08	2:00	2:47
100%	96%	100%	75%

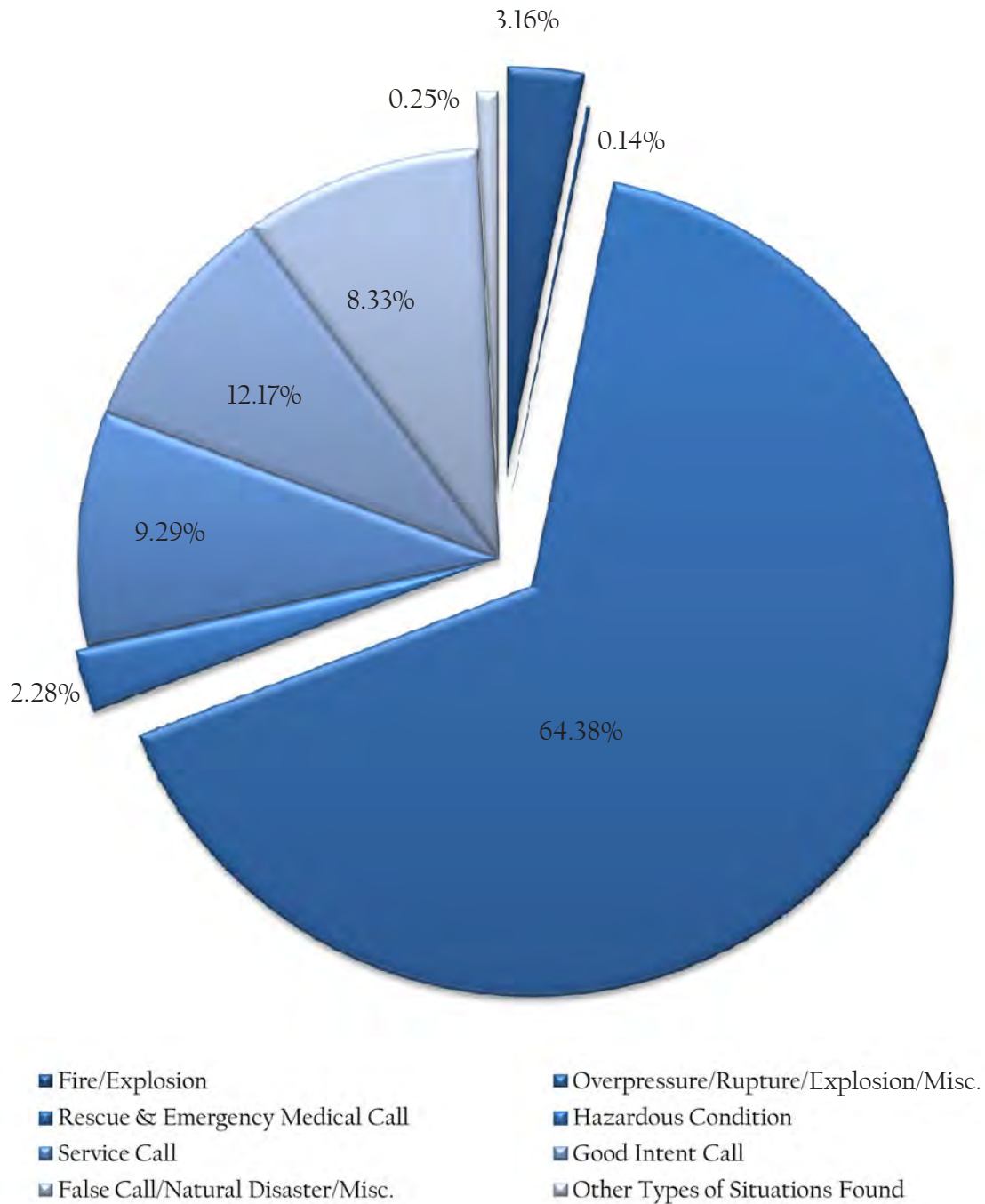
San Ramon Valley Fire Protection District
Emergency Response Detail Analysis
Fiscal Year 2009 - 2010
Total Responses: 7,602

CA FIRE INCIDENT REPORT SYSTEM CODE	CATEGORY DESCRIPTION	NUMBER OF INCIDENTS
FIRE & EXPLOSION		
10,16	Fire, explosion; other outside fire; insufficient information	32
11,12	Structure fire	106
13	Fire in mobile property inside/outside a structure	37
14,17	Fire in trees, grass, brush, standing crops	38
15	Refuse fire outside	27
TOTAL: FIRE & EXPLOSION		240
OVERPRESSURE RUPTURE & EXPLOSION		
20,21,22,23	Steam, air, gas rupture	5
24	Fireworks explosion (no fire)	
25	Excessive heat, overheat, scorch with no ignition	7
TOTAL: OVERPRESSURE RUPTURE & EXPLOSION		12
RESCUE & EMERGENCY MEDICAL CALL		
30,39	Rescue, emergency medical call; insufficient information	9
31	Emergency medical assist	11
32	Emergency medical call	4,826
33,34,38	Lock-in, land search (people), rescue/EMS standby	37
35,36,37	People trapped, caught, buried, electrocution	11
TOTAL: RESCUE & EMERGENCY MEDICAL CALL		4,894
HAZARDOUS CONDITION		
40,47,49	Hazardous condition, standby; insufficient information	35
41	Flammable gas or liquid condition	55
42	Toxic condition	12
44	Electrical arcing, shorted electrical equipment	62
46	Vehicle accident	8
48	Attempted burning, illegal action	1
TOTAL: HAZARDOUS CONDITION		173

San Ramon Valley Fire Protection District
Emergency Response Detail Analysis
Fiscal Year 2009 - 2010
Total Responses: 7,602 (Cont.)

CA FIRE INCIDENT REPORT SYSTEM CODE	CATEGORY DESCRIPTION	NUMBER OF INCIDENTS
SERVICE CALL		
50,54,59	Service call; animal rescue; insufficient information	76
51	Lock-out	41
52	Water/steam leak	89
53	Smoke/odor removal	20
55	Assist invalid	455
56	Unauthorized burning	6
57	Cover assignment	19
	TOTAL: SERVICE CALL	706
GOOD INTENT CALL		
60,62,69	Good intent call; wrong location; insufficient information	263
61	Incident cleared prior to arrival	516
63	Controlled burning	1
64	Vicinity alarm	131
65	Steam or other gas mistaken for smoke	11
66	EMS call where patients transported prior to arrival	3
	TOTAL: GOOD INTENT CALL	925
FALSE CALL		
70,79	False call; insufficient information	87
71	Malicious, mischievous false call	28
73	System malfunction	185
74	Unintentional alarm	328
	TOTAL: FALSE CALL	628
NATURAL DISASTER		
80,81,82,83,89	Flood; Windstorm; Miscellaneous not classified	5
	TOTAL: NATURAL DISASTER	5
OTHER TYPES OF SITUATIONS FOUND		
90,91	Type of situations found not classified above	19
	TOTAL: OTHER	19

San Ramon Valley Fire Protection District
 Emergency Response Fiscal Year 2009 - 2010
 Total Responses: 7,602



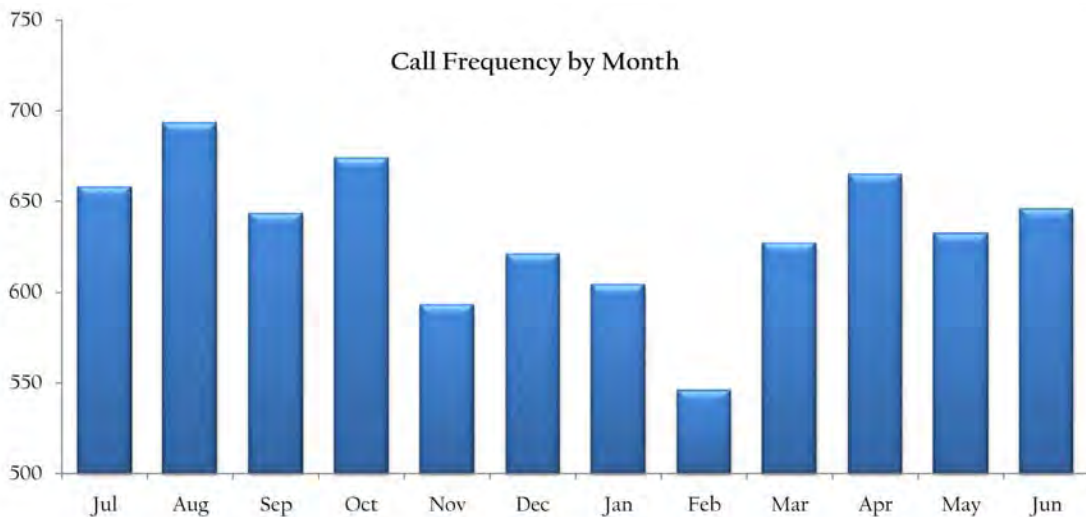
**San Ramon Valley Fire Protection District
Call Frequency Analysis - FY 2009-2010
Total Responses: 7,602**

CALL FREQUENCY BY HOUR

TIME	TOTAL	%	TIME	TOTAL	%
12-1 a.m.	180	2.37%	Noon-1p.m.	478	6.29%
1-2 a.m.	150	1.97%	1-2 p.m.	450	5.92%
2-3 a.m.	133	1.75%	2-3 p.m.	417	5.49%
3-4 a.m.	119	1.57%	3-4 p.m.	431	5.67%
4-5 a.m.	111	1.46%	4-5 p.m.	401	5.27%
5-6 a.m.	131	1.72%	5-6 p.m.	465	6.12%
6-7 a.m.	170	2.24%	6-7 p.m.	396	5.21%
7-8 a.m.	270	3.55%	7-8 p.m.	405	5.33%
8-9 a.m.	387	5.09%	8-9 p.m.	381	5.01%
9-10 a.m.	423	5.56%	9-10 p.m.	293	3.85%
10-11 a.m.	454	5.97%	10-11 p.m.	275	3.62%
11-12 noon	477	6.27%	11-midnight	205	2.70%

CALL FREQUENCY BY MONTH

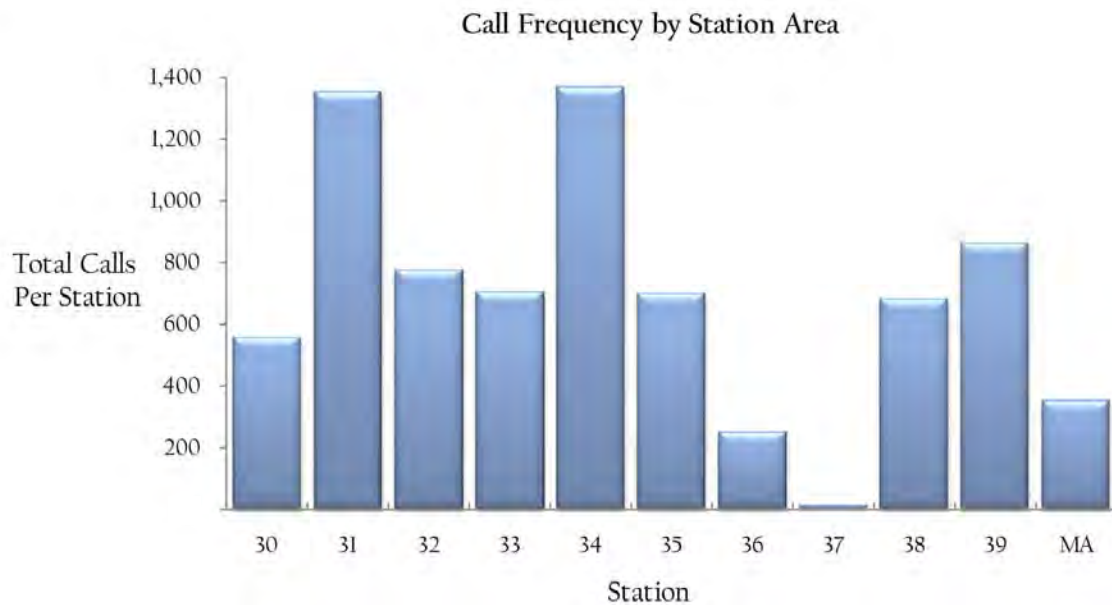
MONTH	TOTAL	%	MONTH	TOTAL	%
July	658	8.66%	January	604	7.95%
August	693	9.12%	February	546	7.18%
September	643	8.46%	March	627	8.25%
October	674	8.87%	April	665	8.75%
November	593	7.80%	May	632	8.31%
December	621	8.17%	June	646	8.48%



San Ramon Valley Fire Protection District Call Frequency Analysis - FY 2009-2010 Total Responses: 7,602 (Cont.)

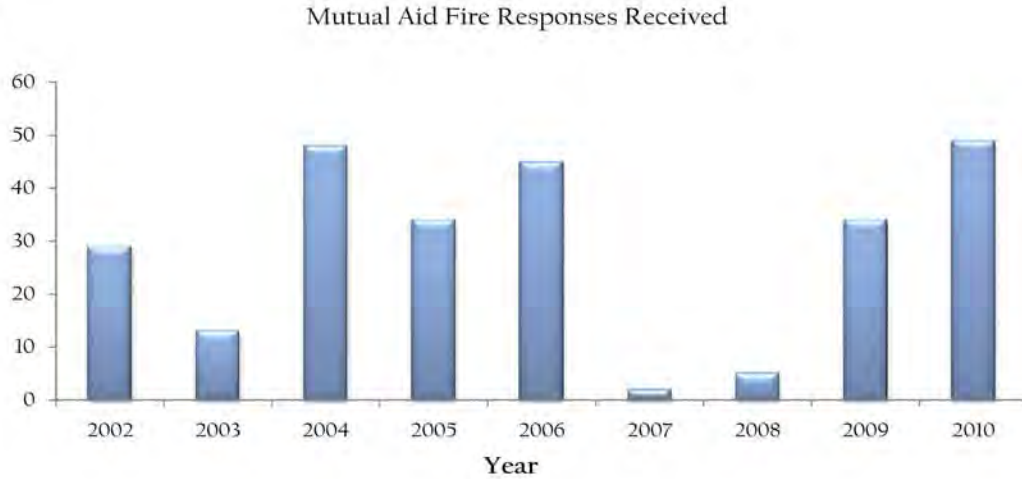
CALL FREQUENCY BY STATION AREA

STATION AREA	TOTAL CALLS	%
Station 30 - San Ramon	557	7.33%
Station 31 - Danville	1,352	17.78%
Station 32 - Alamo	774	10.18%
Station 33 - Diablo	704	9.26%
Station 34 - San Ramon	1,366	17.97%
Station 35 - Blackhawk	698	9.18%
Station 36 - Tassajara	248	3.26%
Station 37 - Morgan Territory	9	0.12%
Station 38 - San Ramon	681	8.96%
Station 39 - San Ramon	873	11.48%
Mutual Aid Extended	340	4.48%

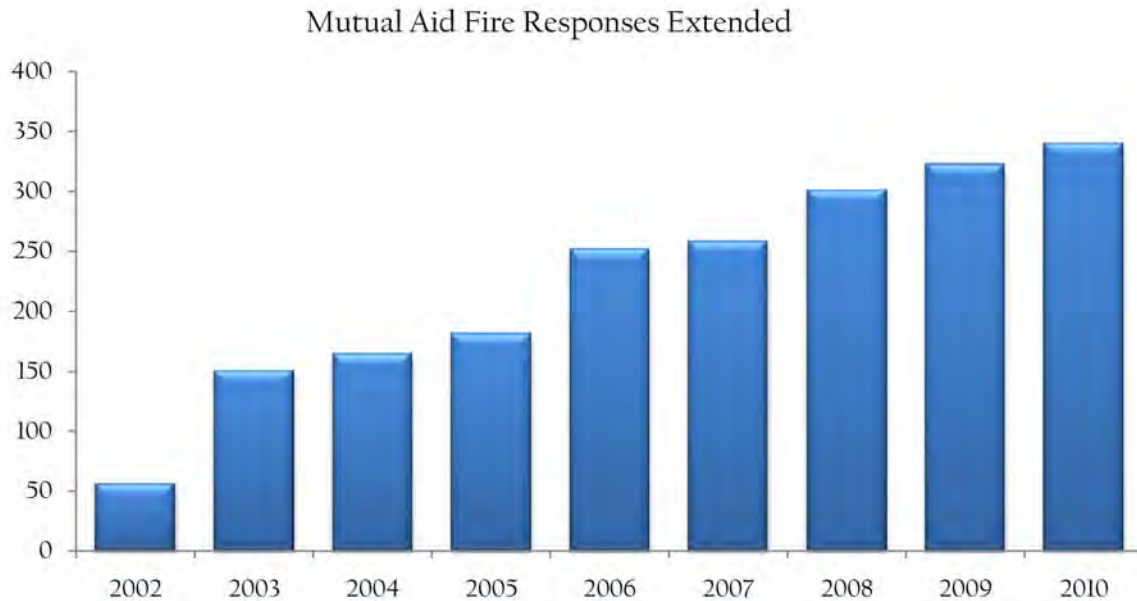


San Ramon Valley Fire Protection District Mutual Aid Fire Responses - Last Nine Fiscal Years (Excluding station coverage)

MUTUAL AID RECEIVED									
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Mutual Aid Received	29	13	48	34	45	2	5	34	49

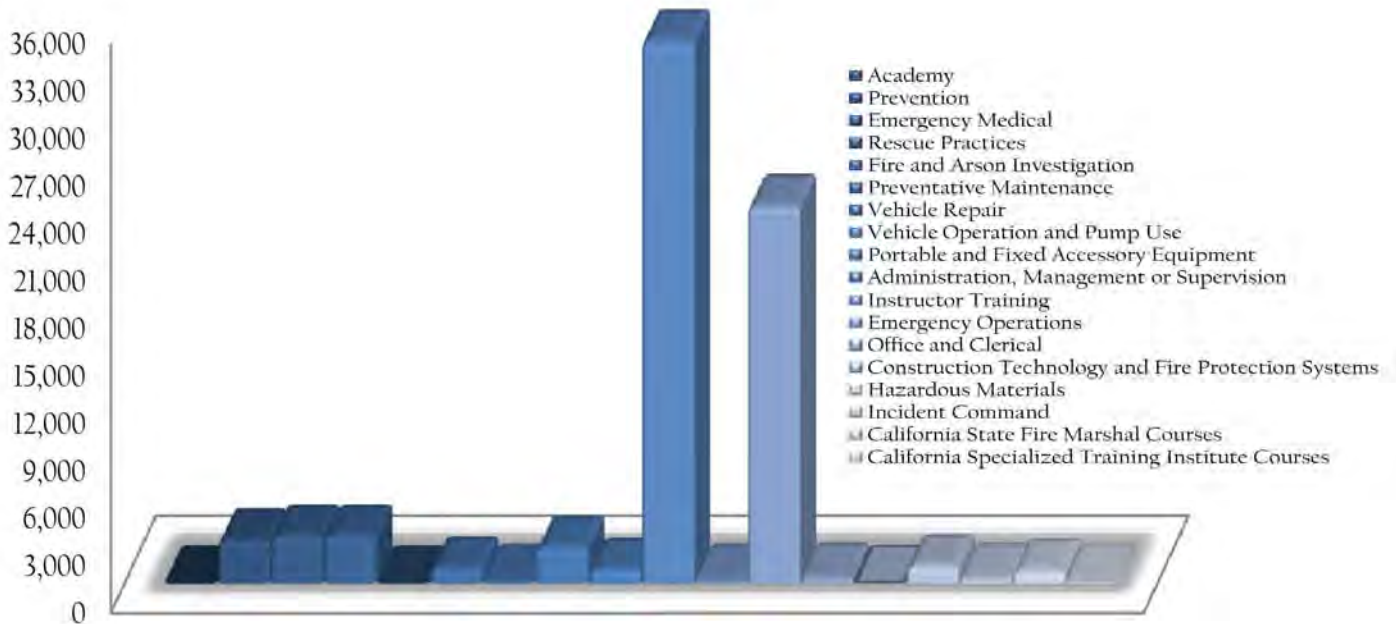


MUTUAL AID EXTENDED									
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Mutual Aid Extended	56	151	165	182	252	258	301	325	340



San Ramon Valley Fire Protection District Training Hours FY 2009 - 2010

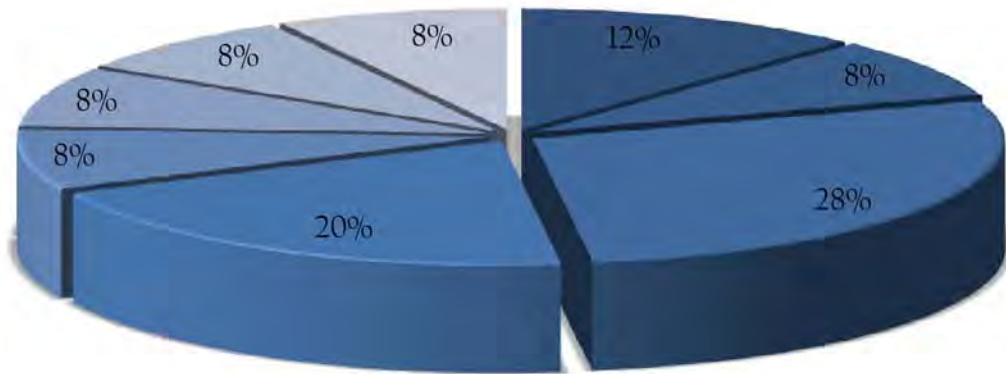
TYPE OF TRAINING	HOURS
Academy	0
Prevention	2,606
Emergency Medical	4,032
Rescue Practices	2,862
Fire and Arson Investigation	0
Preventative Maintenance	828
Vehicle Repair	161
Vehicle Operation and Pump Use	2,143
Portable and Fixed Accessory Equipment	735
Administration, Management or Supervision	34,163
Instructor Training	177
Emergency Operations	23,746
Office and Clerical	265
Construction Technology and Fire Protection Systems	24
Hazardous Materials	968
Incident Command	268
California State Fire Marshal Courses	656
California Specialized Training Institute Courses	84
TOTAL TRAINING HOURS	73,718



San Ramon Valley Fire Protection District Service Connected Illness/Injury Report FY 2009 - 2010

INCIDENT ACTIVITY	NUMBER	%
Firefighting	3.00	12.00%
Maintenance	2.00	8.00%
Medical Emergency	7.00	28.00%
Other	5.00	20.00%
Physical Fitness	2.00	8.00%
Presumptions	2.00	8.00%
Public Assistance	2.00	8.00%
Training	2.00	8.00%
TOTAL NUMBER OF MEDICAL INJURIES	25.00	100.00%

Service Connected Illness/Injury Report



- Firefighting
 - Medical Emergency
 - Physical Fitness
 - Public Assistance
- Maintenance
 - Other
 - Presumptions
 - Training

**San Ramon Valley Fire Protection District
Operating Indicators by Function
Last Ten Fiscal Years**

Function	2000 - 2001	2001 - 2002	2002 - 2003	2003 - 2004	2004 - 2005	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009	2009 - 2010
Operations										
Fire & Explosion	293	243	216	290	213	280	252	243	226	240
Overpressure Rupture & Explosion	33	34	26	18	15	12	12	13	13	12
Rescue & Emergency Medical Call	4,225	4,084	4,241	4,414	4,367	4,636	4,827	5,129	5,089	4,894
Hazardous Condition	262	240	196	285	250	282	263	256	192	173
Service Call	699	678	721	620	581	658	705	639	714	706
Good Intent Call	241	277	320	377	394	643	927	1,034	709	925
False Call	1,029	1,049	1,091	859	865	776	589	562	705	628
Natural Disaster	7	3	24	2		8		5	2	5
Other Types of Situation Found	17	30	49	42	18	102	116	66	63	19
Suppression	6,806	6,638	6,884	6,907	6,703	7,397	7,691	7,947	7,713	7,602
Fire Prevention	37,874	31,703	26,782	32,618	28,668	25,731	34,929	101,252	N/A	N/A
Training	65,028	61,898	58,630	66,954	66,673	62,019	57,766	85,978	73,971	73,718

San Ramon Valley Fire Protection District Staffing Summary Last Five Fiscal Years

DIVISION	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009	2009-2010
BOARD OF DIRECTORS					
Directors	5	5	5	5	5
Total	5	5	5	5	5
FIRE CHIEF					
Fire Chief	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Total	2	2	2	2	2
HUMAN RESOURCES					
Assistant Chief	1				
Director		1	1	1	1
Technician					
Generalist	1	1	1	1	1
Senior Office Assistant			1		
Office Assistant				2	2
Total	2	2	3	4	4
FINANCE					
Director	1	1			
Supervisor			1	1	1
Assistant (Part-time)					1
Analyst	1	1			
Accounting Technician			2	2	2
Senior Office Assistant	1	1			
Office Assistant	2	2	2		
Total	5	5	5	3	4
TRAINING					
Battalion Chief	1				
Division Chief		1	1	1	1
Administrative Captain	2	3	3	3	3
Senior Office Assistant	1	1	1	1	1
Total	4	5	5	5	5
TECHNOLOGY					
Deputy Chief	1	1			
Assistant Chief			1		
GIS Analyst	1	1	1	1	1
Technology Systems Manager			1	1	1
Senior Office Assistant	1				1
Computer Assistant (Part-time)					1
Communication Specialist (Part-time)			1	1	
Radio Technician (Part-time)			1	1	1
Total	3	2	5	4	5

San Ramon Valley Fire Protection District Staffing Summary Last Five Fiscal Years

DIVISION	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009	2009-2010
COMMUNICATIONS CENTER					
Communications Center Manager					1
Dispatchers	9	9	9	9	9
Total	9	9	9	9	10
FACILITIES					
Assistant Chief				1	1
Senior Office Assistant		1	1	2	2
Total		1	1	3	3
FIRE PREVENTION					
Battalion Chief/Fire Marshal	1	1			
Division Chief/Fire Marshal			1	1	1
Deputy Fire Marshal	2	2	2	2	2
Inspector	2	2	2	2	2
Code Compliance Officer	4	4	4	4	4
Prevention Specialist	2	2	2	2	2
Administrative Secretary					
Office Assistant	1	1	1	1	1
Plans Examiner (Contract)	1	1			
Plans Examiner			1	1	1
CERT Program Coordinator (Part-time)		1	1	1	1
Total	13	14	14	14	14
EMERGENCY OPERATIONS					
Assistant Chief	1	1	1	1	1
Battalion Chief	3	3	4	4	4
Captain	39	39	39	39	39
Engineer	42	42	42	41	39
Firefighter / Paramedics	50	49	54	60	60
Senior Office Assistant	.5	.5	.5	.5	
Station 37 Coordinator			1	1	1
Total	136	135	141	146	144
FLEET					
Mechanic	2	2	2	2	2
Total	2	2	2	2	2
EMERGENCY MEDICAL					
EMS Coordinator	1	1	1	1	1
EMS Specialist					1
EMS Quality Improvement Coordinator	1	1	1	1	
Senior Office Assistant	.5	.5	.5	.5	1
Total	2	3	3	3	3
GRAND TOTAL	183	184	195	200	201

About Us

The San Ramon Valley Fire Protection District provides all-risk fire, rescue and emergency medical services to 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, all located in Contra Costa County. The District's service area encompasses approximately 155 square miles and serves a population of 169,900.

The District maintains nine career fire stations and one volunteer-staffed station, an administrative office building and other supporting facilities all strategically located throughout the jurisdiction. The District staffs fifteen companies, including structure and wildland engines, ladder trucks, ALS ambulances, and specialized Hazardous Materials, Rescue, Communications and other support units. The District also operates its own nationally accredited 911 communications center.

The District's Fire Prevention Division manages several significant community risk reduction initiatives including notable vegetation and hazard abatement programs, plan review and engineering services, and comprehensive code enforcement and fire investigation activities. The Division also produces and delivers numerous programs intended to promote and teach fire safety, CPR/AED skills and emergency preparedness.

Within the boundaries of the District are expansive wildland and recreation areas, large single-family homes and multi-family residential complexes, hotels, a regional hospital and a 585-acre business park. The District is also bisected by a major interstate highway (I-680).

The San Ramon Valley Fire Protection District is an internationally accredited autonomous Special District as defined under the Fire Protection District Law of 1987, Health and Safety Code, Section 13800, of the State of California. A five-member Board of Directors, elected at-large by their constituents and each serving a staggered four-year term, govern the District. 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 also serves as the Treasurer for the District.

The major revenue sources of the District are property taxes (94%), ambulance service fees and interest income. Total income for the year ending June 30, 2010 was \$53,064,129. The District employs approximately 200 personnel.

Proudly Serving

The communities of Alamo, Blackhawk, Danville, Diablo, San Ramon,
the southern area of Morgan Territory and the Tassajara Valley.

www.firedepartment.org