

*A Century of Service*  
SAN RAMON VALLEY FIRE  
PROTECTION DISTRICT

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012  
SAN RAMON, CALIFORNIA







San Ramon Valley Fire Protection District  
Comprehensive Annual Financial Report

For the Fiscal Year Ended  
June 30, 2012

Prepared by the Administrative Services Division



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# *San Ramon Valley Fire Protection District*

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

### *Directory of Officials*

#### Board of Directors

Thomas J. Linari  
President

Matthew J. Stamey  
Vice President

Roxanne W. Lindsay  
Director

Glenn W. Umont  
Director

Jennifer G. Price  
Director

#### Principal Staff

Richard Price  
Fire Chief

Michael Picard  
Battalion Chief

Susan F. Brooks  
District Clerk

John E. Viera  
Battalion Chief

Jack Barton  
Assistant Fire Chief Operations

Robert J. Leete  
Administrative Services Director

Christina Jamison  
Fire Marshal

Gloriann Sasser  
Finance Supervisor

John Duggan  
Division Chief

Steve Call  
Technology Systems Manager

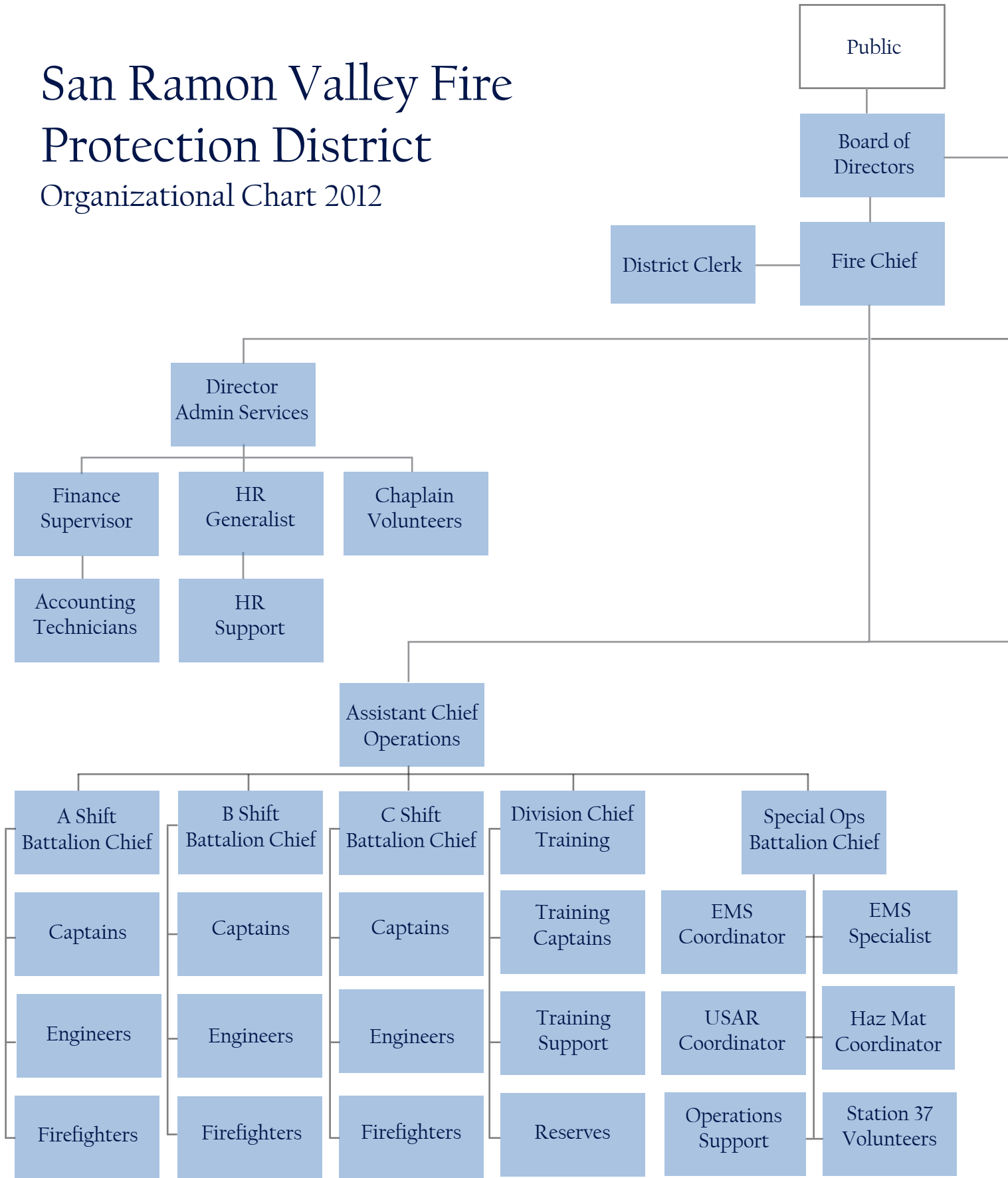
Derek Krause  
Battalion Chief

Denise Pangelinan  
Communications Center Manager

Daniel McNamara  
Battalion Chief

# San Ramon Valley Fire Protection District

## Organizational Chart 2012





District  
Counsel

Division Chief  
Fire Marshal

Fire Prevention  
Support

Deputy  
Fire Marshal

Deputy  
Fire Marshal

Code  
Compliance  
Officers

Fire  
Inspectors

CERT  
Coordinator

Fire  
Prevention  
Specialists

Plans  
Examiner

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

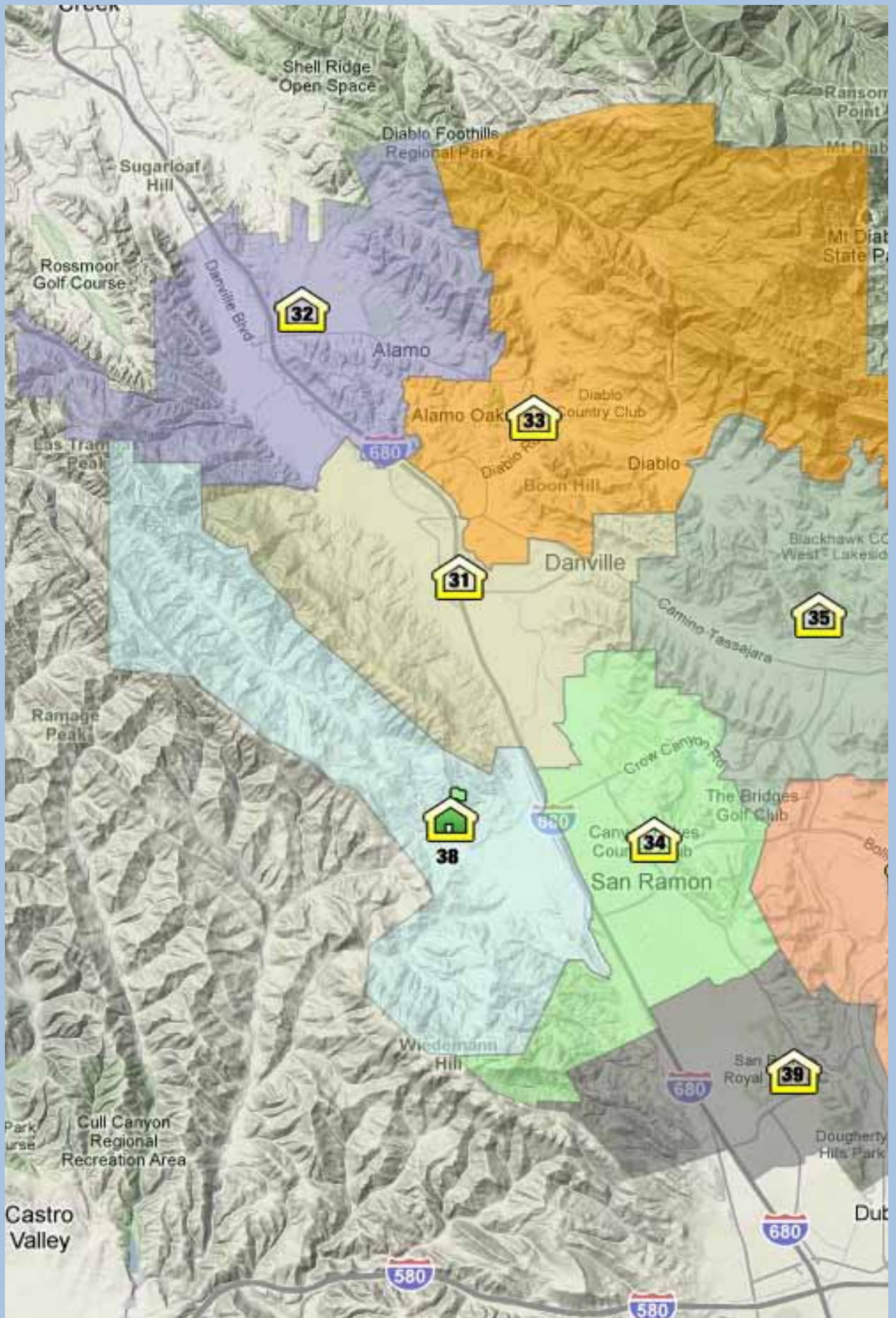
Information  
Systems  
Technician

Radio  
Technician (PT)

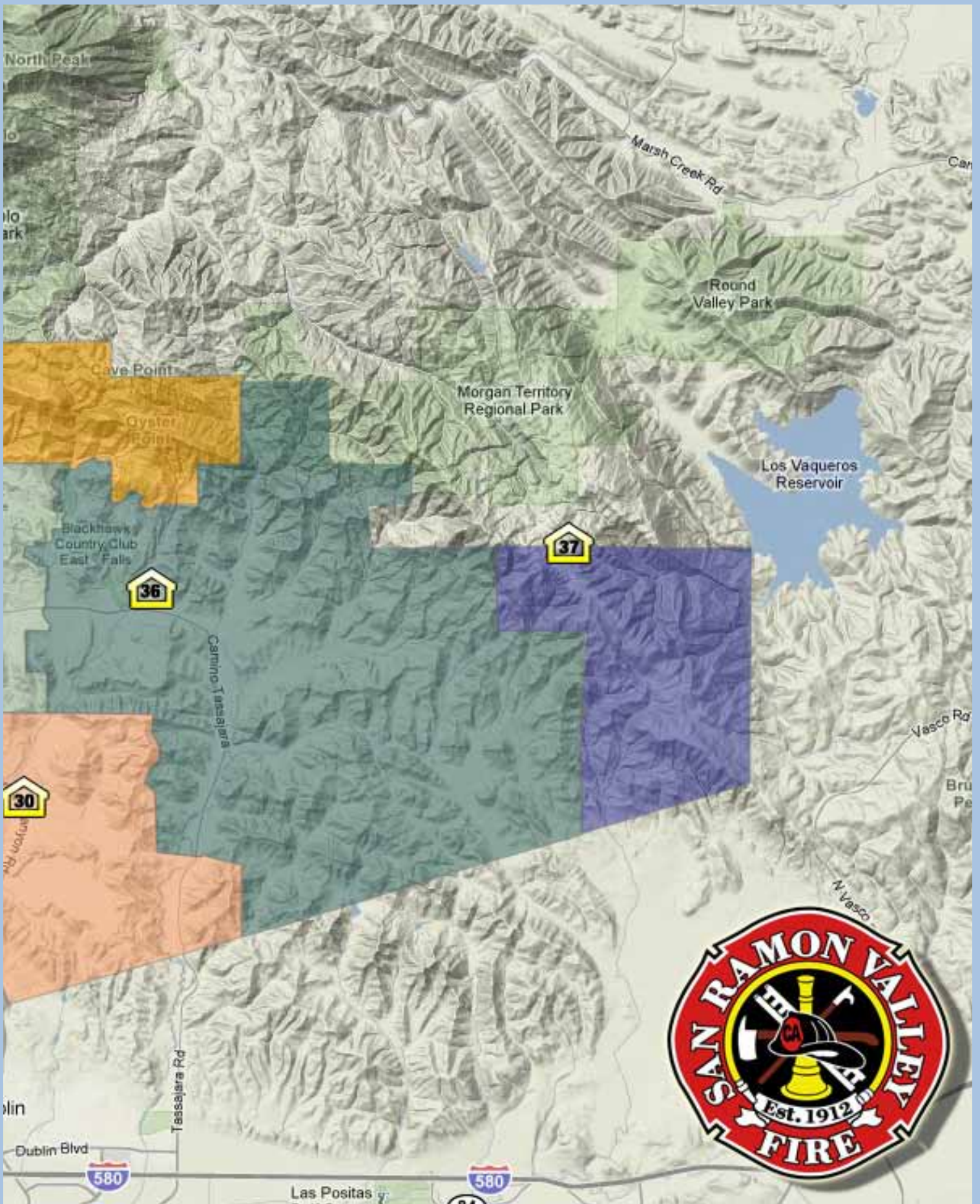
Comm Reserve  
Coordinator



# 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

1500 Bollinger Canyon Road, San Ramon, CA 94583

Phone (925) 838-6600 | Fax (925) 838-6629

[www.firedepartment.org](http://www.firedepartment.org) | [info@firedepartment.org](mailto:info@firedepartment.org)

October 1, 2012

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, 2012. This is the twelfth 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 100 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.

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 100 years is remarkable and its endeavors impressive. The following is a summary of key milestones and accomplishments since its inception.



# History

## NOVEMBER 1911

A meeting which had been arranged by the Danville Improvement Club was held for the purpose of organizing a volunteer fire department for Danville.

## 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 Fund raiser.”

## 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.

# History

## 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.

## 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.

# History

## JULY 1999

The Board of Directors designated the Fire Chief as the first Treasurer of the District.

## OCTOBER 1999

The SRVFPD gained “fiscal management” independence from Contra Costa County for financial reporting services. With the hiring of the District’s first Chief Finance Officer in March of 1999, an “in-house” payroll, accounting and cash management system commenced, terminating the District’s contractual agreement with Contra Costa County.

## JULY 2000

The SRVFPD entered into a seven-year contract with Local 3546, a Memorandum of Understanding covering July 1, 2000 through June 30, 2007.



## SEPTEMBER 2000

A Chaplaincy program, operating in a non-denominational setting, was instituted with its primary purpose to assist District personnel and their families for life needs. During the year, the program began “outreach” assistance into the community.

## JANUARY 2001

The District formed an official Honor Guard with the mission to provide honor and respect to firefighters who have fallen in the line of duty serving their community and country and to instill respect for national, state and local flags.

## FEBRUARY 2001

Reclassified two Fire Prevention Inspector positions to Deputy Fire Marshal, reorganizing the internal structure of the Division to 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.



# History

## 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.



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

## JUNE 2006

Issued \$9,485,000 Certificates of Participation for the acquisition and construction of certain land, equipment and capital improvements within the District. The primary projects included the relocation and construction of Station 36, 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.

# History

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.

## APRIL 2009

The District launched its new web content management system and domain ([www.firedepartment.org](http://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 website, [FireDepartment.org](http://FireDepartment.org), was nominated for best government website by the International Academy of Digital Arts and Sciences. [firedepartment.org](http://firedepartment.org) was among five government sites worldwide to receive a “Webby” nomination.

# History

## 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.

## AUGUST 2010

After a unanimous vote of approval by the full Commission during a public hearing in Chicago the District became the first agency in Contra Costa County and only the sixth fire department in the State of California to achieve Commission on Fire Accreditation International (CFAI) accreditation.

## JANUARY 2011

District deploys revolutionary new mobile phone application that notifies trained bystanders of nearby cardiac arrest events. Soon after, the District announces a new foundation to ambitiously share it with other communities around the globe.



## JANUARY 2011

The District is designated by Contra Costa County Health Services as a HeartSafe Community.

## AUGUST 2011

On August 27, 2011 the District was recognized by the International Association of Fire Chiefs (IAFC) and U.S. Safety Fire Technologies with the presentation of the Fire Service Global Award for Excellence. This top honor international award recognizes innovation and achievement in managing resources to reduce the loss of life and property from fire and other emergencies.

## OCTOBER 2011

The District became one of two new Districts of Distinction as named by the California Special Districts Association (CSDA) and the Special Districts Leadership Foundation (SDLF). The “District of Distinction” is one of the most prestigious local government awards in the State of California. This accreditation validates the Fire Districts commitment to good governance and to ethical and sound operating practices. The accreditation criteria included the submission of financial audits, relevant policies and procedures and proof of training completed by each of the District’s Board of Directors and executive management team in ethics, governance, and leadership.



## NOVEMBER 2011

The CPR in Schools Pilot program successfully taught over 250 seventh grade students the life saving skill of hands only CPR and proper use of an AED.

## MARCH 2012

The District Celebrates a Century of Service to the San Ramon Valley. District employees, past and present, commemorated this milestone with badges, belt buckles, t-shirts and an openhouse event.



## 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 191 personnel, in addition to approximately 50 volunteers for two 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. 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.

**I**nternal 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.

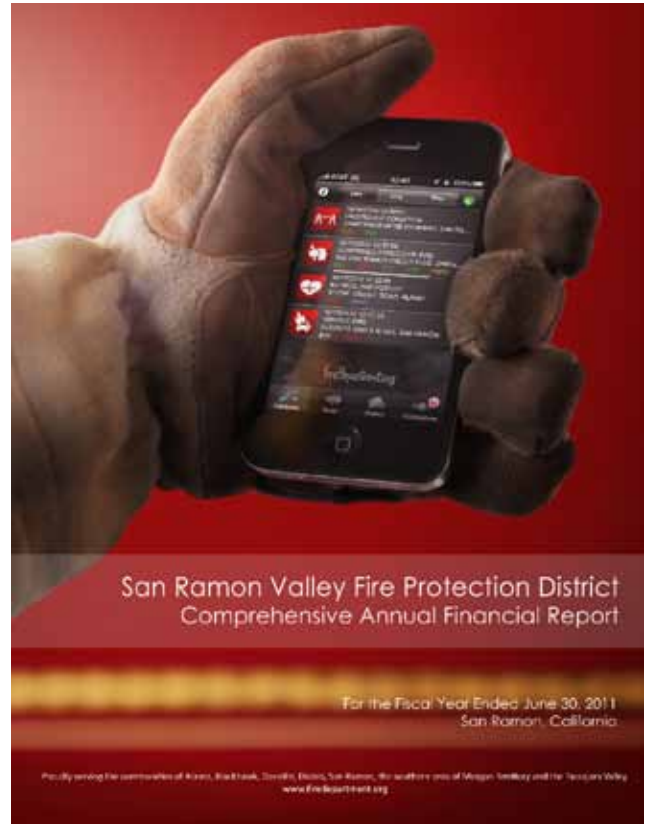
Accounting System and Budgeting Controls - The District's accounting and budgeting records for the basic financial statements in this report conform to generally accepted accounting principles (GAAP) according to standards established by the Governmental Accounting Standards Board.

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



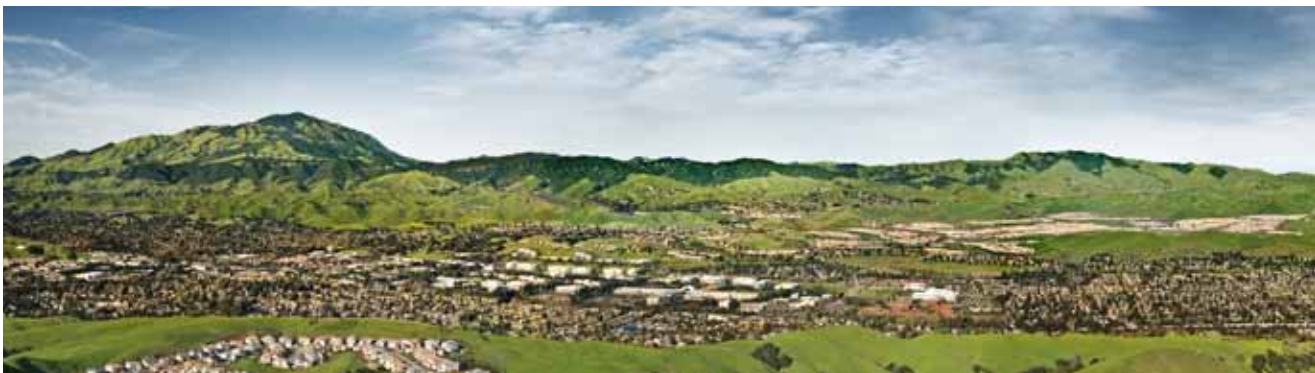
**Financial Condition** - Fund balance designations in the general fund fall within the policy guidelines set by the Board for budgetary and planning purposes. The District Reserve Policy requires a minimum fund balance of at least 50% of the operating revenues in the General Fund at fiscal year-end.

**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 Vavrinek, Trine, Day and Company, LLP 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 Vavrinek, Trine, Day & Company, LLP 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 2011-12.

## 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 179,500. 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 reaccredited in 2000, 2004, 2007 and 2011. The next accreditation is due in December 2015.

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 75 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 (1A) 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 alarms 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, three 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 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.

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 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 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.

The District's Breathing Support Unit is a multi-

## 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, 2011. This was the eleventh 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, 2011

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.



*Linda C. Danison*

President

*Jeffrey R. Emmer*

Executive Director





VAVRINEK, TRINE, DAY  
& COMPANY, LLP  
*Certified Public Accountants*

VALUE THE DIFFERENCE

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities and each major fund of the San Ramon Valley Fire Protection District (the District) as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 above 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, 2012, and the respective changes in financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have issued a report dated November 19, 2012 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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



Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements as a whole. The introductory section and statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Vavrinek, Trine, Day & Co., LLP*

Pleasanton, California  
November 19, 2012

## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&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, 2012. The MD&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 \$35,066,231.
- The total Program Expenses were \$57,371,320.
- The total Program Revenues were \$3,447,291.
- The total General Revenues were \$49,489,049.
- The change in Net Assets represents a decrease of \$4,434,980 in expenditures over revenues.

### General Fund

- The General Fund operating revenues exceeded expenditures by \$3,498,621.
- The actual resources received in the General Fund exceeded final budget by \$1,627,813, while actual expenditures were less by \$1,699,983.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$5,685,938 or 11% of General and Debt Service Fund expenditures.

## 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 12 and 13 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 six funds of the primary government (General Fund, Capital Projects Fund, Federal Grant Capital Projects Fund, Equipment Replacement Fund, San Ramon Valley Fire Community 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, 2012  
(in thousands)

	Governmental Activities	
	2011	2012
Cash and investments	\$ 41,060	\$ 40,305
Other assets	423	728
Capital assets	33,846	32,492
<b>Total assets</b>	<b>75,329</b>	<b>73,525</b>
Long-term debt outstanding	18,806	16,581
Other liabilities	17,022	21,878
<b>Total liabilities</b>	<b>35,828</b>	<b>38,459</b>
Net assets:		
Invested in capital assets, net of debt	15,039	15,911
Restricted	1,330	1,656
Unrestricted	23,132	17,499
<b>Total net assets</b>	<b>\$39,501</b>	<b>\$35,066</b>

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

- Cash and investments decreased \$754,723 from last year. This was due to use of funds in the Special Revenue Equipment Replacement Fund to pay for new portable radios, equipment for fire engines and power cots for ambulances.
- Other assets increased \$304,347 or 72% due to an increase in accounts receivable. Increased amounts owed to the District were for redevelopment property tax residual distributions due to the 2012 dissolution of redevelopment agencies in California and for strike team cost reimbursement.
- Capital assets decreased \$1,353,446 or 4% due to depreciation expense and limited funds to purchase new capital assets.
- Long-term debt outstanding decreased \$2,225,324 due to the scheduled debt service payments.
- Other liabilities increased 29% or \$4,856,482, due to additional workers' compensation claims payable and additional net other postemployment benefits obligation (retired employee health care benefits) at June 30, 2012.
- Net assets invested in capital assets, net of related debt, increased \$871,878, due to debt service payments and capital asset additions for Station 32 and the Tactical Training Center (see Note 3).
- Restricted net assets include: (1) The Reserve Fund for the 2003 Refunding Certificates of Participation equal to \$730,078 (2) The Reserve Fund for the 2006 Certificates of Participation equal to \$599,461. 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 \$17,498,808 are available for operations and other expenses approved by the District Board of Directors.

## FISCAL YEAR 2012 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)

	2011	2012
<b>Expenses</b>		
Public Safety – Fire	\$56,676	\$56,404
Interest on long-term debt	698	967
<b>Total Program Expenses</b>	<u>57,374</u>	<u>57,371</u>
<b>Revenues</b>		
Program Revenues:		
Operating grants and contributions	3,054	462
Charges for services	2,585	2,985
<b>Total Program Revenues</b>	<u>5,639</u>	<u>3,447</u>
General Revenues:		
Taxes:		
Property taxes	49,185	49,329
Use of money and property	152	99
Other revenue	36	61
<b>Total General Revenues</b>	<u>49,373</u>	<u>49,489</u>
<b>Total Revenues</b>	<u>55,012</u>	<u>52,936</u>
Change in Net Assets	(2,362)	(4,435)
Beginning Net Assets	41,863	39,501
<b>Ending Net Assets</b>	<u><u>\$39,501</u></u>	<u><u>\$35,066</u></u>

## EXPENSES

Public Safety expenses totaled \$56,403,906 for the fiscal year ending June 30, 2012. The salary and benefit category, totaling \$44,784,659, decreased \$188,421 or 0.4% due to positions that were vacant for part of the year. The remaining operating expenses can be categorized into five main groupings: central garage, maintenance and repairs, rents and leases, professional and other services and supplies and utilities. These services and supplies totaled \$4,413,289, an 8% decrease from the prior fiscal year primarily due to a one-time claims expense paid in the prior year.

Annual depreciation expense was \$1,729,590, change in compensated absences \$162,765, change in claims payable \$486,567 and change in the net other post employment benefits obligation was \$4,757,317.

Interest on long-term debt expenses reflect interest paid in the amount of \$722,845 on the 2003 COP, 2006 COP, and Lease Purchase Agreements.

## 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 California Comanche and Keene Fires and Hurricane Irene.

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 11% or \$237,728 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 increased 0.3%, resulting in an increase in property tax revenue of \$144,314 or 0.3%. The District's interest earnings decreased \$53,620 or 35% due to significantly lower interest rates and investment balances.

## GOVERNMENT ACTIVITIES

### *Governmental Funds*

At June 30, 2012, the District's governmental funds reported combined fund balances of \$37,733,158 which is an increase of \$18,830 compared to the prior year. This change is attributable to a decrease of \$147,902 in the General Fund, a decrease of \$165,752 in the Capital Projects Fund, an increase of \$326,622 in the Federal Grant Capital Projects Fund, an increase of \$6,497 in the San Ramon Valley Fire Community Fund and a decrease of \$635 in the Debt Service Fund.

Governmental fund revenues decreased \$2,076,519 this fiscal year and totaled \$52,936,340. General Fund revenue increased \$687,698 or 1% due to increased property tax revenue, increased Measure H revenue from Contra Costa County, decreased interest earnings and increased ambulance services revenue. Capital Projects Fund revenue decreased \$3,000,000 due to a one-time payment of property tax allocation from the City of San Ramon in the prior year. The expenditures for the Governmental Funds were \$52,917,510, a decrease of \$3,628,651 from last year. General Fund expenditures decreased \$572,552; Capital Projects Fund expenditures decreased \$356,321; Equipment Replacement Fund expenditures decreased \$3,237,390; San Ramon Valley Fire Community Fund expenditures increased \$858 and Debt Service Fund expenditures increased \$536,754.



## 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 1.1% from last year. This decrease is primarily due to position vacancies and a decrease in claims paid.

The net “transfers out” from the General Fund increased \$322,006 in fiscal year 2011-12, to a total of \$3,646,523. The transfers covered annual debt service payments, various capital projects expenditures in the Capital Projects Fund, the District’s local agency match for the purchase of mobile and base station radios in the Federal Grants Capital Projects Fund, and the equipment purchases in the Equipment Replacement Fund.

At June 30, 2012, General Fund fund balance totaled \$33,045,409. The General Fund fund balance was classified as committed, assigned and unassigned. General Fund committed fund balance totaled \$23,085,145 and was committed for: (1) Workers’ Compensation Claims in the amount of \$1,000,000; (2) Refinery Property Tax Claim in the amount of \$460,000; (3) Station 32 Construction Project in the amount of \$5,527,445 and (4) Budget Stabilization in the amount of \$16,097,700. General Fund assigned fund balance totaled \$4,274,326 and was assigned for: (1) Subsequent year’s budget deficit in the amount of \$4,210,978; Encumbrances in the amount of \$63,348. General Fund unassigned fund balance totaled \$5,685,938. The net change in total General Fund fund balance was a decrease of \$147,902 or 0.4% from the prior year.

The Fund Balance Policy adopted by the Board provides for legal claims, future planned capital projects, budget stabilization resources to mitigate the effects of a prolonged economic downturn, and the subsequent year’s budget deficit. In addition, the Policy identifies the need to maintain a minimum ending fund balance of at least 50% of operating revenues in the General Fund at fiscal year-end. At June 30, 2012, the end of the fiscal year, the General Fund fund balance met the minimum required amount.

### OTHER MAJOR GOVERNMENT FUNDS

The District has a number of projects both completed and in progress totaling \$997,440. The projects include architect, engineer and design cost for new Fire Station 32, and improvements to the Tactical Training Center.

In the Equipment Replacement Fund, the District purchased assets amounting to \$102,276. The primary expenditures were for Fire Prevention software and power cots for ambulance service.

## GENERAL FUND BUDGETARY HIGHLIGHTS

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

## CAPITAL ASSETS

As of June 30, 2012, the District had \$32,492,092 in net capital assets. The following table identifies the specific governmental activity:

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

	Government Activities	
	2011	2012
Land	\$7,106	\$7,106
Construction work-in-progress	715	997
Buildings and improvements	26,286	26,286
Equipment	26,055	26,056
Less accumulated depreciation	(26,316)	(27,953)
Capital Assets, net	\$33,846	\$32,492

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 2011-2012, the Debt Services Fund paid principal and interest on the 2003 issue in the amount of \$540,000 and \$189,576 respectively. The principal payment on the 2006 issue totaled \$190,000 and interest of \$409,054. Debt service was also paid on three equipment lease/purchase agreements, in the amount of \$1,495,324 of principal and \$124,215 of interest. For additional detail of debt see Note 5.

Table 4  
Outstanding Debt  
(in thousands)

	2011	2012
<i>Governmental Activities</i>		
Certificates of Participation	\$14,360	\$13,630
Equipment Capital Lease Purchase Agreements	4,446	2,951
Total	\$18,806	\$16,581

## ECONOMIC OUTLOOK

This is the fourth consecutive year the District has used General Fund reserves to maintain services and service levels. The use of reserves is not consistent with the District’s 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. District property tax values increased slightly this year but are still significantly lower than the peak value reached in 2008-09. Financial projections continue to reflect a slow recovery.

While property tax revenue is projected to slowly increase, employee benefit cost increases are projected to exceed revenue increases. As a result, the District faces difficult financial decisions. District spending choices must be prioritized and reflect public values. Spending priorities must balance service levels with adequate funding for facilities, vehicles and equipment together with adequate funding for sustainable employee benefit costs. The state and national economies continue to experience significant challenges. The District will continue to frequently monitor revenues, expenditures, and overall financial condition and strive to maintain a high level of service to the community. The District remains committed to financial sustainability while protecting service levels and improving quality through careful planning and commitment.

## 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, 2012

ASSETS	
Cash and investments (Note 2):	
Cash in bank and investments in LAIF	\$38,974,474
Petty cash	1,250
With fiscal agents	1,329,539
Receivables:	
Accounts	472,031
Interest	30,403
Prepaid items and deposits	225,000
Capital assets (Note 3):	
Land and construction in progress	8,103,242
Depreciable capital assets, net	24,388,850
Total Assets	73,524,789
LIABILITIES	
Accounts payable	1,760,435
Accrued liabilities	1,780,286
Deposits payable	3,387
Claims payable (Note 11):	
Due within one year	764,256
Due in more than one year	1,301,302
Net OPEB obligation (Note 9):	14,459,076
Compensated absences (Note 4):	
Due within one year	343,707
Due in more than one year	1,465,279
Long-term debt (Note 5):	
Due within one year	1,210,833
Due in more than one year	15,369,997
Total Liabilities	38,458,558
NET ASSETS (Note 7)	
Invested in capital assets, net of related debt	15,911,262
Restricted for:	
Debt service	1,329,539
Capital projects	326,622
Unrestricted	17,498,808
Total Net Assets	\$35,066,231
See accompanying notes to financial statements	

San Ramon Valley Fire Protection District  
Statement of Activities  
For the Year Ended June 30, 2012

<b>Expenses:</b>	
Public safety - fire	\$56,403,906
Interest on long-term debt	967,414
Total Program Expenses	<u>57,371,320</u>
<b>Program revenues:</b>	
Operating grants and contributions	462,267
Charges for services	2,985,024
Total Program Revenues	<u>3,447,291</u>
Net Program Expense	<u>53,924,029</u>
<b>General revenues:</b>	
Property taxes	49,329,131
Use of money and property	98,834
Other revenues	61,084
Total General Revenues	<u>49,489,049</u>
Change in Net Assets	(4,434,980)
Net Assets-Beginning	<u>39,501,211</u>
Net Assets-Ending	<u><u>\$35,066,231</u></u>

See accompanying notes to financial statements



## FUND FINANCIAL STATEMENTS

The Fund Financial Statements present individual major funds, while non-major funds (if any) are combined in a single column. Major funds are defined generally as having a 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 2012.

### 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.

### FEDERAL GRANT CAPITAL PROJECTS FUND

The Federal Grant Capital Projects Fund is used to account for financial resources to be used to purchase and install radios and equipment for the East Bay Regional Communications System Authority project.

### 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.

### SAN RAMON VALLEY FIRE COMMUNITY FUND

The San Ramon Valley Fire Community Fund is used to account for financial resources to be used to support the community.

### 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, 2012

	General	Capital Projects	Federal Grant Capital Projects	Equipment Replacement	San Ramon Valley Fire Community	Debt Service	Total Governmental Funds
<b>ASSETS</b>							
Cash and investments (Note 2):							
Cash in bank and investments in LAIF	\$35,824,853	\$2,804,266	\$326,622	\$11,850	\$6,883		\$38,974,474
Petty cash	1,250						1,250
With fiscal agents						\$1,329,539	1,329,539
Receivables:							
Account	472,031						472,031
Interest	30,403						30,403
Prepaid items and deposits		225,000					225,000
Total Assets	<u>\$36,328,537</u>	<u>\$3,029,266</u>	<u>\$326,622</u>	<u>\$11,850</u>	<u>\$6,883</u>	<u>\$1,329,539</u>	<u>\$41,032,697</u>
<b>LIABILITIES</b>							
Accounts payable	\$1,499,455	\$4,561		\$11,850			\$1,515,866
Accrued liabilities	1,780,286						1,780,286
Deposits payable	3,387						3,387
Total Liabilities	<u>3,283,128</u>	<u>4,561</u>		<u>11,850</u>			<u>3,299,539</u>
<b>FUND BALANCE</b>							
Fund balances (Note 7):							
Nonspendable		225,000					225,000
Restricted			\$326,622			\$1,329,539	1,656,161
Committed	23,085,145	2,709,585					25,794,730
Assigned	4,274,326	90,120			\$6,883		4,371,329
Unassigned	5,685,938						5,685,938
Total Fund Balances	<u>33,045,409</u>	<u>3,024,705</u>	<u>326,622</u>		<u>6,883</u>	<u>1,329,539</u>	<u>37,733,158</u>
Total Liabilities and Fund Balances	<u>\$36,328,537</u>	<u>\$3,029,266</u>	<u>\$326,622</u>	<u>\$11,850</u>	<u>\$6,883</u>	<u>\$1,329,539</u>	<u>\$41,032,697</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, 2012

Total fund balances reported on the governmental funds balance sheet \$37,733,158  
 Amounts reported for Governmental Activities in the Statement of Net Assets are different from Governmental Funds  
 above because of the following:

**CAPITAL ASSETS**

Capital assets used in Governmental Activities are not current assets or financial resources and 32,492,092  
 therefore are not reported in the Governmental Funds.

**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	(16,580,830)
Interest payable on COPs	(244,569)
Claims payable	(2,065,558)
Compensated absences	(1,808,986)
Net OPEB obligation	(14,459,076)

NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$35,066,231
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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, 2012

	General	Capital Projects	Federal Grant Capital Projects	Equipment Replacement	San Ramon Valley Fire Community	Debt Service	Total Governmental Funds
<b>REVENUES</b>							
Property taxes	\$49,329,131						\$49,329,131
Intergovernmental revenues	217,116		\$245,151				462,267
Charges for services	2,795,046						2,795,046
Use of money and property	98,211					\$623	98,834
Rents, royalties, and commis- sions	189,978						189,978
Other revenues	53,729				\$7,355		61,084
<b>Total Revenues</b>	<b>52,683,211</b>		<b>245,151</b>		<b>7,355</b>	<b>623</b>	<b>52,936,340</b>
<b>EXPENDITURES</b>							
Current:							
Public safety-fire							
Salaries and benefits	44,784,659						44,784,659
Central garage	371,509						371,509
Maintenance and repairs	605,803						605,803
Rents and leases	48,938	\$12,500					61,438
Professional and other services	1,760,204				858		1,761,062
Supplies and utilities	1,613,477						1,613,477
Capital outlay		343,373		\$428,020			771,393
Debt service:							
Principal						2,225,324	2,225,324
Interest & fiscal agent charges						722,845	722,845
<b>Total Expenditures</b>	<b>49,184,590</b>	<b>355,873</b>		<b>428,020</b>	<b>858</b>	<b>2,948,169</b>	<b>52,917,510</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,498,621</b>	<b>(355,873)</b>	<b>245,151</b>	<b>(428,020)</b>	<b>6,497</b>	<b>(2,947,546)</b>	<b>18,830</b>
<b>OTHER FINANCING SOURCES</b>							
Transfers in (Note 6)		190,121	81,471	428,020		2,946,911	3,646,523
Transfers out (Note 6)	(3,646,523)						(3,646,523)
<b>Total Other Financing Sources</b>	<b>(3,646,523)</b>	<b>190,121</b>	<b>81,471</b>	<b>428,020</b>		<b>2,946,911</b>	
<b>NET CHANGE IN FUND BALANCES</b>	<b>(147,902)</b>	<b>(165,752)</b>	<b>326,622</b>		<b>6,497</b>	<b>(635)</b>	<b>18,830</b>
Fund balances at beginning of year	33,193,311	3,190,457			386	1,330,174	37,714,328
<b>Fund balances at end of year</b>	<b>\$33,045,409</b>	<b>\$3,024,705</b>	<b>\$326,622</b>		<b>\$6,883</b>	<b>\$1,329,539</b>	<b>\$37,733,158</b>

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, 2012

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 \$18,830

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	384,820
Net retirements of capital assets are deducted from fund balance	(8,676)
Depreciation expense is deducted from the fund balance	(1,729,590)

**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.

Current portion of interest payable is deducted from fund balance	(244,569)
Repayment of debt principal is added back to fund balance	2,225,324

**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	162,765
Claims payable	(486,567)
Net OPEB obligation	(4,757,317)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES (\$4,434,980)

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$48,350,698	\$48,350,698	\$49,329,131	\$978,433
Intergovernmental revenues	133,000	133,000	217,116	84,116
Charges for services	2,283,300	2,283,300	2,795,046	511,746
Use of money and property	123,400	123,400	98,211	(25,189)
Rents, royalties, and commissions	150,000	150,000	189,978	39,978
Other revenues	15,000	15,000	53,729	38,729
Total Revenues	51,055,398	51,055,398	52,683,211	1,627,813
<b>EXPENDITURES</b>				
Current:				
<b>Public safety-fire</b>				
Salaries and benefits	46,505,180	46,505,180	44,784,659	1,720,521
Total salaries and benefits	46,505,180	46,505,180	44,784,659	1,720,521
<b>Central garage</b>				
Repairs	80,000	80,000	121,634	(41,634)
Maintenance	34,500	34,500	6,784	27,716
Gas, diesel and oil	169,000	169,000	174,886	(5,886)
Tires	24,000	24,000	58,875	(34,875)
Mandated inspection	12,000	12,000	9,330	2,670
Total central garage	319,500	319,500	371,509	(52,009)
<b>Maintenance and repairs</b>				
Equipment	111,979	111,979	107,632	4,347
Radio and electronic	357,900	357,900	331,983	25,917
Buildings	128,750	128,750	132,488	(3,738)
Grounds	39,750	39,750	33,700	6,050
Total maintenance and repairs	638,379	638,379	605,803	32,576
Rents and leases	60,590	60,590	48,938	11,652

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 (Cont.)  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>PROFESSIONAL AND OTHER SERVICES</b>				
Professional and specialized services	\$852,663	\$857,663	\$653,022	\$204,641
Recruiting costs	91,000	91,000	101,946	(10,946)
Legal services	166,000	166,000	391,532	(225,532)
Medical services	113,000	113,000	95,857	17,143
Documentation management services	1,750	1,750		1,750
Insurance services	452,000	452,000	497,815	(45,815)
Publication of legal notices	5,500	5,500	1,578	3,922
Specialized printing	26,065	26,065	18,454	7,611
Total professional and other services	1,707,978	1,712,978	1,760,204	(47,226)
<b>SUPPLIES AND UTILITIES</b>				
Office supplies	34,163	34,163	30,218	3,945
Postage	13,980	13,980	17,385	(3,405)
Telecommunications	212,300	212,300	183,636	28,664
Utilities	256,600	256,600	322,361	(65,761)
Small tools and equipment	86,550	85,550	84,094	1,456
Miscellaneous supplies	82,476	82,476	126,724	(44,248)
Medical supplies	103,000	103,000	120,175	(17,175)
Firefighting supplies	94,400	90,400	71,452	18,948
Pharmaceutical supplies	36,500	36,500	36,286	214
Computer supplies	20,000	20,000	11,859	8,141
Radio equipment and supplies	45,000	45,000	72,432	(27,432)
Food supplies	25,700	25,700	18,748	6,952
PPE Inspections & Repairs	30,000	30,000	29,267	733
Safety clothing and supplies	264,900	264,900	231,465	33,435
Class A uniforms & supplies	8,000	8,000	720	7,280
Non-safety clothing and supplies	22,065	22,065	24,689	(2,624)
Class B uniforms & supplies	30,000	30,000	2,161	27,839
Household supplies	30,000	30,000	40,553	(10,553)
Memberships	62,555	62,555	48,575	13,980
Educational courses and supplies	59,100	59,100	52,091	7,009

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 (Cont.)  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Educational assistance program	\$45,000	\$45,000	\$22,051	\$22,949
Public education supplies	15,000	15,000	13,219	1,781
Books and periodicals	22,957	22,957	10,217	12,740
Recognition supplies	7,500	7,500	3,364	4,136
Meetings and travel expenses	45,200	45,200	39,735	5,465
Total supplies and utilities	1,652,946	1,647,946	1,613,477	34,469
 Total Expenditures	50,884,573	50,884,573	49,184,590	1,699,983
 EXCESS OF REVENUES OVER EXPENDITURES	170,825	170,825	3,498,621	3,327,796
 OTHER FINANCING SOURCES				
Transfers out	(3,145,571)	(3,145,571)	(3,646,523)	(500,952)
Total Other Financing Sources	(3,145,571)	(3,145,571)	(3,646,523)	(500,952)
 NET CHANGE IN FUND BALANCE	(\$2,974,746)	(\$2,974,746)	(147,902)	\$2,826,844
 Fund balance at beginning of year			33,193,311	
Fund balance at end of year			\$33,045,409	

See accompanying notes to financial statements

San Ramon Valley Fire Protection District  
San Ramon Valley Fire Community Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Other Revenue	\$1,000	\$1,000	\$7,355	\$6,355
Total Revenue	1,000	1,000	7,355	6,355
<b>EXPENDITURES</b>				
Professional and other services	1,000	1,000	858	142
Total Expenditures	1,000	1,000	858	142
EXCESS OF REVENUES OVER EXPENDITURES			6,497	6,497
NET CHANGE IN FUND BALANCE			6,497	\$6,497
Fund balance at beginning of year	\$ -	\$ -	386	
Fund balance at end of year			\$6,883	

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, 2012

	Agency Fund
<b>ASSET</b>	
Cash in bank and investments in LAIF (Note 2)	\$40,797
Interest receivable	36
Total Assets	<u>\$40,833</u>
<b>LIABILITIES</b>	
Accounts payable	\$988
Due to members	39,845
Total Liabilities	<u>\$40,833</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.

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.

**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.



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

### 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.

**Federal Grant Capital Projects Fund** - The Federal Grant Capital Projects Fund is used to account for financial resources to be used to purchase and install radios and equipment for the East Bay Regional Communications System Authority project.

**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.

**San Ramon Valley Fire Community Fund** - The San Ramon Valley Fire Community Fund is used to account for financial resources to be used to support the community. Resources are provided by donations and award revenue.

**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, 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.

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

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 revenue, 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.

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.

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

### 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 rata share of the cost of capital assets.

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

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

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

### J. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### K. NEW FUND

The District established the Federal Grant Capital Projects Fund in fiscal year 2011-12 to account for financial resources to be used to purchase and install radios and equipment for the East Bay Regional Communications System Authority project.

## NOTE 2 - CASH AND INVESTMENTS

The District pools cash from all sources and all funds except Cash and investments with Fiscal Agents 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, 2012 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.

	2012
Cash in bank and investments in LAIF	\$38,974,474
Petty cash	1,250
Cash and investments with fiscal agents	1,329,539
Total District cash and investments of primary government	40,305,263
Cash and investments in Fiduciary Funds	40,797
Total cash and investments	\$40,346,060

The District's carrying value of cash in banks and cash on hand was \$4,738,879 and \$1,250, respectively, at June 30, 2012.

### 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, Money Market Accounts and Money Market Funds	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.

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



## NOTE 2 - CASH AND INVESTMENTS (CONT.)

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, 2012, the District had \$34,276,392 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, 2012, LAIF had an average maturity of 268 days. As of June 30, 2012, 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, 2012, the balance with the fiscal agent for the 2003 COPS amounted to \$730,079, which had been invested in the US Bank Money Market Deposit Account. As of June 30, 2012, this money market fund was rated P-1, Aa2 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. As of June 30, 2012, \$599,460 remained with the agent, which was invested in the US Bank Money Market Deposit account. As of June 30, 2012, this money market deposit account was rated P-1, Aa2 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, 2011	Additions	Retirements	Transfers	Balance at June 30, 2012
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$7,105,802				\$7,105,802
Construction in progress	714,896	\$282,544			997,440
Total capital assets not being depreciated	7,820,698	282,544			8,103,242
Capital assets being depreciated:					
Buildings and improvements	26,285,799				26,285,799
Equipment	26,054,543	102,276	(\$101,055)		26,055,764
Total capital assets being depreciated	52,340,342	102,276	(101,055)		52,341,563
Less accumulated depreciation for:					
Buildings and improvements	(11,463,769)	(524,744)			(11,988,513)
Equipment	(14,851,733)	(1,204,846)	92,379		(15,964,200)
Total accumulated depreciation	(26,315,502)	(1,729,590)	92,379		(27,952,713)
Net capital assets being depreciated	26,024,840	(1,627,314)	(8,676)		24,388,850
Governmental activity capital assets, net	\$33,845,538	(\$1,344,770)	(\$8,676)		\$32,492,092

## NOTE 4 - COMPENSATED ABSENCES

The changes of the compensated absences were as follows:

	Governmental Activities
Beginning Balance, at July 1, 2011	\$1,971,751
Additions made during fiscal year	880,160
Payments made during fiscal year	(1,042,925)
Ending Balance, at June 30, 2012	\$1,808,986
Current Portion	\$343,707

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:

	Original Issue Amount	Balance June 30, 2011	Retirements	Balance June 30, 2012	Current Portion
Governmental Activities Debt					
2003 Certificates of Participation 2% - 4%, due 8/01/19	\$9,015,000	\$5,565,000	\$540,000	\$5,025,000	\$555,000
2006 Certificates of Participation 3.5% - 5%, due 8/01/36	9,485,000	8,795,000	190,000	8,605,000	195,000
Lease Purchase Agreement 2.94% - 3.43%, due 5/15/12	6,835,000	1,046,154	1,046,154		
Lease Purchase Agreement 2.58%, due 5/19/18	3,400,000	3,400,000	449,170	2,950,830	460,833
Total Governmental Activity Debt	\$28,735,000	\$18,806,154	\$2,225,324	\$16,580,830	\$1,210,833

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

### B. 2006 CERTIFICATES OF PARTICIPATION

In March 2006, the San Ramon Valley Fire Protection District Financing Corporation issued Certificates of Participation in the original principal amount of \$9,485,000, and bearing interest at 3.5-5%. Bond proceeds 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, 2036, 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.

## NOTE 5 - LONG-TERM DEBT (CONT.)

### 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. The leases are payable from General Fund revenues of the District. The leases were paid-in-full on May 15, 2012.

On May 19, 2011 the District entered into a lease purchase agreement with JP Morgan Chase Bank. The lease purchase agreement in the amount of \$3,400,000 is for the purchase of a number of ambulances and fire engines. Ownership of the vehicles and equipment passes to the District at the end of the lease. The lease is payable from General Fund revenues of the District. Interest and principal are payable semi-annually on November 19 and May 19 until May 19, 2018.

Since the leases are in essence financing arrangements, the cost of the fire engines, vehicles, ambulances and other equipment have been included in the District's financial statements.

### D. DEBT SERVICE REQUIREMENTS

The District's debt service requirements are presented below:

FOR THE YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2013	\$1,210,833	\$647,886	\$1,858,719
2014	1,252,800	610,473	1,863,273
2015	1,285,077	570,778	1,855,855
2016	1,332,672	528,636	1,861,308
2017	1,375,595	484,053	1,859,648
2018-2022	3,873,853	1,823,410	5,697,263
2023-2027	1,600,000	1,366,843	2,966,843
2028-2032	2,045,000	916,875	2,961,875
2033-2037	2,605,000	338,625	2,943,625
Total payments due	\$16,580,830	\$7,287,579	\$23,868,409



## 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, 2012 were as follows:

Fund Receiving Transfers	Fund Making Transfers	Amount Transferred
Capital Projects Fund	General Fund	\$190,121 (A)
Federal Grant Capital Project Fund	General Fund	81,471 (B)
Equipment Replacement Fund	General Fund	428,020 (C)
Debt Service Fund	General Fund	2,946,911 (D)
Total Interfund Transfers		<u>\$3,646,523</u>

(A) To fund Station 32 construction project costs

(B) To fund District's 20% match for mobile radio and base station purchases

(C) To fund equipment purchases

(D) To fund debt service payments

## 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

Governmental fund balances represent the net current assets of each fund. Net current assets generally represent a fund's cash and receivables, less its liabilities.

The District's fund balances are classified in accordance with Governmental Accounting Standards Board Statement Number 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which requires the District to classify its fund balances based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the District prioritizes and expends funds in the following order: Restricted, Committed, Assigned and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

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

*Nonspendable* represents balances set aside to indicate items that do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact and assets not expected to be converted to cash, such as prepaids, are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then nonspendable amounts are required to be presented as a component of the applicable category.

*Restricted* fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose.

*Committed* fund balances have constraints imposed by formal action of the Board which may be altered only by formal action of the Board. Nonspendable amounts subject to Board commitments are included along with spendable resources.

*Assigned* fund balances are amounts constrained by the District's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is authorized by the Board or its designee and may be changed at the discretion of the Board or its designee. This category includes nonspendables, when it is the Board's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue, Capital Projects and Debt Service Funds which have not been restricted or committed.

*Unassigned* fund balance represents residual amounts that have not been restricted, committed or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

Detailed classifications of the District's Fund Balances, as of June 30, 2012, are below:

Fund Balance Classifications	General Fund	Capital Projects	Federal Grant Capital Projects	San Ramon Valley Fire Community	Debt Service	Total
<b>Nonspendable:</b>						
Items not in spendable form:						
Prepays and Deposits		\$225,000				\$225,000
<b>Total Nonspendable Fund Balances</b>		225,000				225,000
<b>Restricted for:</b>						
Capital Projects			\$326,622			326,622
Debt Service					\$1,329,539	1,329,539
<b>Total Restricted Fund Balances</b>			326,622		1,329,539	1,656,161
<b>Committed to:</b>						
Workers' Compensation Claims	\$1,000,000					1,000,000
Refinery Property Tax Claim	460,000					460,000
Tactical Training Center		2,709,585				2,709,585
Station 32/Capital Improvement Projects	5,527,445					5,527,445
Stabilization Arrangements	16,097,700					16,097,700
<b>Total Committed Fund Balances</b>	23,085,145	2,709,585				25,794,730

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

Fund Balance Classifications	General Fund	Capital Projects	Federal Grant Capital Projects	San Ramon Valley Fire Community	Debt Service	Total
<b>Assigned to:</b>						
Budgetary Deficit	4,210,978	60,000				4,270,978
Other Encumbrance	63,348	30,120				93,468
Other				\$6,883		6,883
<b>Total Assigned Fund Balances</b>	<b>4,274,326</b>	<b>90,120</b>		<b>6,883</b>		<b>4,371,329</b>
<b>Unassigned:</b>						
General Fund	5,685,938					5,685,938
<b>Total Unassigned Fund Balances</b>	<b>5,685,938</b>					<b>5,685,938</b>
<b>Total Fund Balances</b>	<b>\$33,045,409</b>	<b>\$3,024,705</b>	<b>\$326,622</b>	<b>\$6,883</b>	<b>\$1,329,539</b>	<b>\$37,733,158</b>

### C. MINIMUM FUND BALANCE POLICY

The District has a minimum fund balance policy. The Policy requires the District to maintain a minimum fund balance of 50% of the current fiscal year operating revenues in the General Fund at the end of the fiscal year.

### D. BUDGET STABILIZATION

Budget stabilization is the portion of fund balance that is committed to provide a source of funds to mitigate the effects to the General Fund during a prolonged economic downturn. This fund balance can only be spent following three successive years of decreased total General Fund revenue. The amount is equal to 30% of the total of the General Fund and Debt Service Fund budgeted expenditures for the next fiscal year. At the close of each fiscal year, General Fund balance in excess of the minimum fund balance will be added to the budget stabilization fund balance until the maximum amount is reached.

## 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, 2011, are summarized as follows:

## NOTE 8 - PENSION PLAN (CONT.)

	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	14.05 - 20.49%	7.55 - 13.72%
Required employer contribution rates	56.24% or 53.15% (new hires)	33.78% or 32.19% (new hires)

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

The District's net pension obligation is liquidated primarily by the General Fund. 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%
2011	11,811,101	31.49 - 58.55%
2012	11,131,763	32.19 - 56.24%

These contributions approximated 5.3% 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, 2011, an investment rate of return of 7.75% is assumed, including inflation at 3.50%. Annual salary increases are assumed to vary by duration of service and annual retirement benefit increases are assumed to be 5.0% to 13.75%. 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
2009	\$6,314,787	\$5,290,114	\$1,024,673	83.80%	\$694,444	147.55%
2010	6,654,037	5,341,822	1,312,215	80.28%	687,443	190.88%
2011	6,915,312	5,426,719	1,488,593	78.47%	666,394	223.38%

## 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:

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

As of June 30, 2012, approximately 278 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 June 30, 2011 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) 4.75% investment rate of return, (b) 3.25% projected annual salary increase, and (c) 3% of general inflation increase, and (d) a healthcare trend of declining annual increases ranging from 8.5% to 8.9% in 2014 to 5% for years starting 2021. 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 26 year closed amortization period.



## NOTE 9 - POSTEMPLOYMENT HEALTH CARE BENEFITS (CONT.)

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 District's net other postemployment obligation is liquidated primarily by the General Fund. 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.

### 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)	\$6,566,000
Interest on net OPEB obligation	582,106
Amortization of OPEB obligation	<u>(818,976)</u>
Annual OPEB cost	6,329,130
Contributions made:	
District portion of current year premiums paid	<u>1,571,813</u>
Total Contributions	<u>1,571,813</u>
Contributions less than the ARC	<u>4,757,317</u>
Net OPEB obligation at June 30, 2011	<u>9,701,759</u>
Net OPEB obligation at June 30, 2012	<u><u>\$14,459,076</u></u>

## NOTE 9 - POSTEMPLOYMENT HEALTH CARE BENEFITS (CONT.)

The Plan's annual OPEB cost and actual contributions for fiscal years ended June 30, 2010, 2011 and 2012 are set forth below:

Fiscal Year	Annual OPEB Cost	Actual Contribution	Percentage of Annual OPEB Cost Contributed	NET OPEB Liability
6/30/2010	\$5,551,293	\$1,080,915	19%	\$5,209,143
6/30/2011	5,868,042	1,375,426	23%	9,701,759
6/30/2012	6,329,130	1,571,813	25%	14,459,076

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 Accrued 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%
6/30/2011	4,309,000	78,785,000	74,476,000	5.47%	21,231,690	351%

## 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

## NOTE 11 - RISK MANAGEMENT (CONT.)

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
			\$100,000 (flood)
		\$602,500,000 (flood)	\$500 disappearing (aop, mobile equipment)
All Risk Property	CSAC	\$610,000,000 (all others)	
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, 2012, the District's third party administrator responsible for processing Workers' Compensation claims determined that the liability for unpaid claims amounted to \$2,045,558. As of that same date, management estimated the liability for unpaid claims for the other types of losses discussed above, including a provision for losses incurred but not reported amounted to \$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 2011-12	Fiscal Year 2010-11
Balance, July 1, 2011	\$1,578,991	\$1,354,396
Current year claims and estimated changes in claims payable	1,017,283	916,347
Claims paid	(530,716)	(691,752)
Balance, June 30, 2012	\$2,065,558	\$1,578,991
Balance due within one year	\$764,256	\$586,126

## NOTE 12 - CONTINGENT LIABILITIES AND COMMITMENTS

### Grants

The District participated in Federal and State grant programs. These programs have been audited through the fiscal year ended June 30, 2012, by the District's independent accountants in accordance with the provisions of the federal Single Audit Act amendments of 1996 and applicable State requirements. No cost disallowances were proposed as a result of these audits; however, these programs are still subject to further examination by the 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.

### Litigation

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

### Construction Commitments

As of June 30, 2012, the District had construction commitments regarding phase I, demolition, grading and utility work for the new Station 32 in the amount of \$247,646.

## NOTE 13 - EAST BAY REGIONAL COMMUNICATIONS SYSTEM AUTHORITY

The District is a member of the East Bay Regional Communications System Authority (EBRCSA), a joint exercise of powers authority. EBRCSA is authorized to borrow money for the purpose of paying the cost of public capital improvements within the State of California, including a P25 compliant or equivalent communications system. The communications system will provide fully interoperable communications to all public agencies serving Alameda and Contra Costa Counties. EBRCSA includes 40 member agencies. During fiscal year 2011-12, the District paid \$51,800 to EBRCSA for its share of the cost to build the project. The District is obligated to make annual service payments to EBRCSA from any source of legally available funds to pay for the District's share of service provided. Separate financial statements of EBRCSA may be obtained from 4985 Broder Boulevard, Dublin, CA 94568.

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

## FEDERAL GRANT CAPITAL PROJECTS FUND

The Federal Grant Capital Projects Fund is used to account for financial resources to be used to purchase and install radios and equipment for the East Bay Regional Communications System Authority Project.

### San Ramon Valley Fire Protection District Federal Grant Capital Projects Fund Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual For the Year Ended June 30, 2012

	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Federal grant revenues	\$1,330,400		(\$1,330,400)
Intergovernmental revenue	901,862	\$245,151	(656,711)
Total Revenue	2,232,262	245,151	(1,987,111)
<b>EXPENDITURES</b>			
Capital outlay:			
Radio/electronics equipment	2,314,186		2,314,186
Total capital outlay	2,314,186		2,314,186
Total Expenditures	2,314,186		2,314,186
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (81,924)	 245,151	 327,075
<b>OTHER FINANCING SOURCES</b>			
Transfers in	81,471	81,471	
Total Other Financing Sources	81,471	81,471	
 NET CHANGE IN FUND BALANCE	 (453)	 326,622	 327,075
Fund balance at beginning of year			
Fund balance at end of year		\$326,622	



## 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, 2012

	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental revenues			
Total Revenue			
<b>EXPENDITURES</b>			
Current:			
Rents and leases		\$12,500	(\$12,500)
Capital outlay:			
Land, design, and construction	\$1,350,000	297,355	1,052,645
Various improvements	60,000	46,018	13,982
Total capital outlay	1,410,000	343,373	1,066,627
Total Expenditures	1,410,000	355,873	1,054,127
Excess (deficiency) of revenues over expenditures	(1,410,000)	(355,873)	(1,054,127)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	40,000	190,121	150,121
Total Other Financing Sources	40,000	190,121	150,121
<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$1,370,000)</b>	<b>(165,752)</b>	<b>(\$1,204,248)</b>
Fund balance at beginning of year		3,190,457	
Fund balance at end of year		\$3,024,705	

## EQUIPMENT REPLACEMENT FUND

The 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.

### San Ramon Valley Fire Protection District Equipment Replacement Fund Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual For the Year Ended June 30, 2012

	Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>			
Other revenues			
Total Revenue			
<b>EXPENDITURES</b>			
Capital outlay:			
Radio and electronic equipment	\$288,040	\$264,441	\$23,599
Tools and sundry equipment	45,000	43,700	1,300
Autos and trucks	350,000	119,879	230,121
Total capital outlay	683,040	428,020	255,020
Total Expenditures	683,040	428,020	255,020
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	(683,040)	(428,020)	255,020
<b>OTHER FINANCING SOURCES</b>			
Transfers in	160,000	428,020	268,020
Total Other Financing Sources	160,000	\$428,020	268,020
<b>NET CHANGE IN FUND BALANCE</b>	<u>(\$523,040)</u>		<u>\$523,040</u>
Fund balance at beginning of year			
Fund balance at end of year			

## 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 Debt Service Fund Schedule of Revenue, Expenditures and Changes in Fund Balance Budget and Actual For the Year Ended June 30, 2012

	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Use of money and property	\$2,600	\$623	(\$1,977)
Total Revenues	2,600	623	(1,977)
<b>EXPENDITURES</b>			
Debt Service:			
Principal	2,225,324	2,225,324	
Interest	722,847	722,845	2
Total Debt Service Expenditures	2,948,171	2,948,169	2
Excess (deficiency) of Revenues over Expenditures	(2,945,571)	(2,947,546)	(1,975)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	2,945,571	2,946,911	1,340
Total Other Financing Sources	\$2,945,571	2,946,911	1,340
NET CHANGE IN FUND BALANCE		(635)	(\$635)
Fund balance at beginning of year		1,330,174	
Fund balance at end of year		\$1,329,539	

## 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, 2012

Citizen Corps Council Program	Balance June 30, 2011	Additions	Reductions	Balance June 30, 2012
<b>ASSETS</b>				
Cash and investments	\$31,410	\$48,920	\$39,533	\$40,797
Interest receivable	36	36	36	36
	<u>\$31,446</u>	<u>\$48,956</u>	<u>\$39,569</u>	<u>\$40,833</u>
<b>LIABILITIES</b>				
Accounts payable	\$393	\$988	\$393	\$988
Due to members	31,053	47,968	39,176	39,845
	<u>\$31,446</u>	<u>\$48,956</u>	<u>\$39,569</u>	<u>\$40,833</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 This part of the District's Comprehensive Annual Report presents detailed information as a context for understanding what the information in the financial statement, 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



### OPERATING INFORMATION

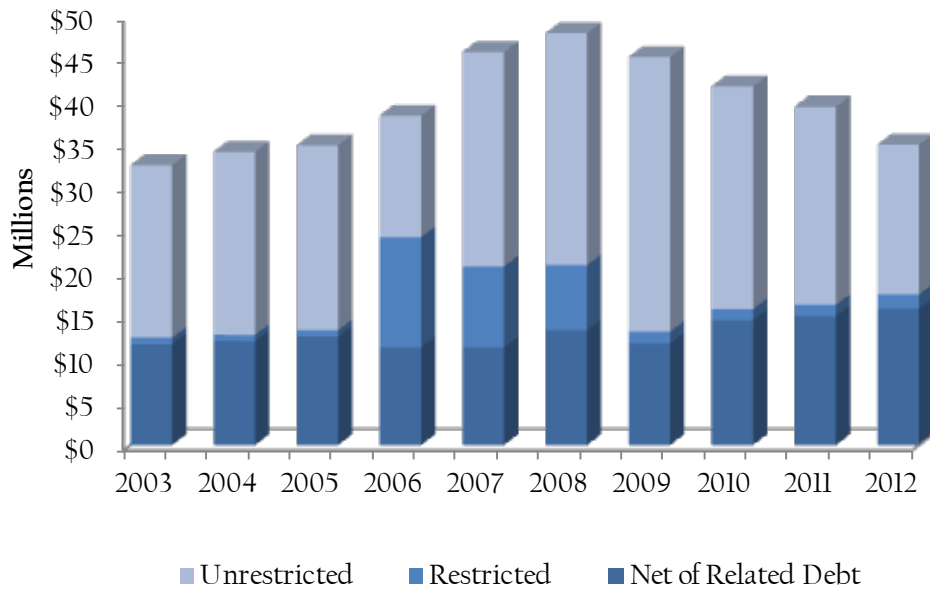
These schedules contain service data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs:

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 and Capital Asset Statistics
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 Ten Fiscal Years  
Budget and Actual  
(Accrual Basis of Accounting)



	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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	\$15,039	\$15,911
Restricted	747	742	746	12,877	9,442	7,604	1,333	1,331	1,330	1,656
Unrestricted	20,162	21,375	21,587	14,199	25,047	27,078	32,076	25,986	23,132	17,499
Total governmental activities net assets	\$32,687	\$34,240	\$34,986	\$38,465	\$45,892	\$48,086	\$45,289	\$41,863	\$39,501	\$35,066

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>EXPENSES</b>										
Governmental Activities:										
Public Safety	\$34,893	\$36,070	\$39,984	\$42,105	\$45,810	\$51,547	\$57,957	\$55,582	\$56,676	\$56,404
Interest on Long-Term Debt	1,215	184	270	557	839	860	808	755	698	967
Total Governmental Activities Expenses	36,108	36,254	40,254	42,662	46,649	52,407	58,765	56,337	57,374	57,371
<b>PROGRAM REVENUES</b>										
Governmental Activities:										
Charges for Services	1,748	1,668	1,890	2,216	2,261	2,297	2,658	2,706	2,585	2,985
Operating Grants and Contributions	309	323	184	305	732	808	1,310	369	3,054	462
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	5,639	3,447
<b>NET (EXPENSES) / REVENUE</b>										
Total Governmental Activities Program Expenses	(33,376)	(33,366)	(37,507)	(39,489)	(43,656)	(49,302)	(54,797)	(53,262)	(51,735)	(53,924)
Total Primary Government Net Expense	(\$33,376)	(\$33,366)	(\$37,507)	(\$39,489)	(\$43,656)	(\$49,302)	(\$54,797)	(\$53,262)	(\$51,735)	(\$53,924)
<b>GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS</b>										
Governmental Activities:										
Property Taxes	\$32,046	\$34,686	\$37,845	\$42,094	\$48,522	\$49,729	\$51,336	\$49,680	\$49,185	\$49,329
Use of Money and Property	416	230	407	860	1,789	1,723	638	250	152	99
Other	86	3	1	14	22	45	26	59	36	61
Total General Revenues and Other Assets	32,548	34,919	38,253	42,968	50,333	51,497	52,000	49,989	49,373	49,489
Total Primary Government	(\$828)	\$1,553	\$746	\$3,479	\$6,677	\$2,195	(\$2,797)	(\$3,273)	(\$2,362)	(\$4,435)
<b>CHANGE IN NET ASSETS</b>										
Governmental Activities Changes in Net Assets	(\$828)	\$1,553	\$746	\$3,479	\$6,677	\$2,195	(\$2,797)	(\$3,273)	(\$2,362)	(\$4,435)
Net Assets Beginning Fund Balance, as restated	33,515	32,687	34,240	34,986	39,214	45,891	48,086	45,289	41,863	39,501
Net Assets Ending Fund Balance	\$32,687	\$34,240	\$34,986	\$38,465	\$45,891	\$48,086	\$45,289	\$42,016	\$39,501	\$35,066

# San Ramon Valley Fire Protection District

## Fund Balances of Governmental Funds

### Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)



	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>GENERAL FUND</b>										
Reserved					\$6	\$3	\$5			
Unreserved	\$21,333	\$23,582	\$24,692	\$28,022	35,162	35,862	35,806			
<b>Total General Fund</b>	<b>\$21,333</b>	<b>\$23,582</b>	<b>\$24,692</b>	<b>\$28,022</b>	<b>\$35,168</b>	<b>\$35,865</b>	<b>\$35,811</b>	(a)		

<b>ALL OTHER GOVERNMENTAL FUNDS</b>										
Reserved	\$747	\$742	\$1,877	\$12,632	\$9,370	\$7,639	\$1,333			
Unreserved, reported in:										
Special revenue funds										
Capital project funds	1,174									
<b>Total all other Governmental funds</b>	<b>\$1,921</b>	<b>\$742</b>	<b>\$1,877</b>	<b>\$12,632</b>	<b>\$9,370</b>	<b>\$7,639</b>	<b>\$1,333</b>			

<b>GENERAL FUND</b>										
Committed								\$23,387	\$23,814	\$23,085
Assigned								1,915	2,975	4,274
Unassigned								8,977	6,404	5,686
<b>Total General Fund</b>								<b>\$34,279</b>	<b>\$33,193</b>	<b>(b) \$33,045</b>

<b>ALL OTHER GOVERNMENTAL FUNDS</b>										
Nonspendable								\$237	\$225	\$225
Restricted								1,331	1,330	1,656
Committed									2,666	2,710
Assigned									300	97
<b>Total all other Governmental funds</b>								<b>\$1,568</b>	<b>\$4,521</b>	<b>\$4,688</b>

(a) The Change in total fund balance for the General Fund and other governmental funds is explained in Management's Discussion and Analysis.  
 (b) In 2010-2011, the District adopted GASB 54. See Note 7.

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

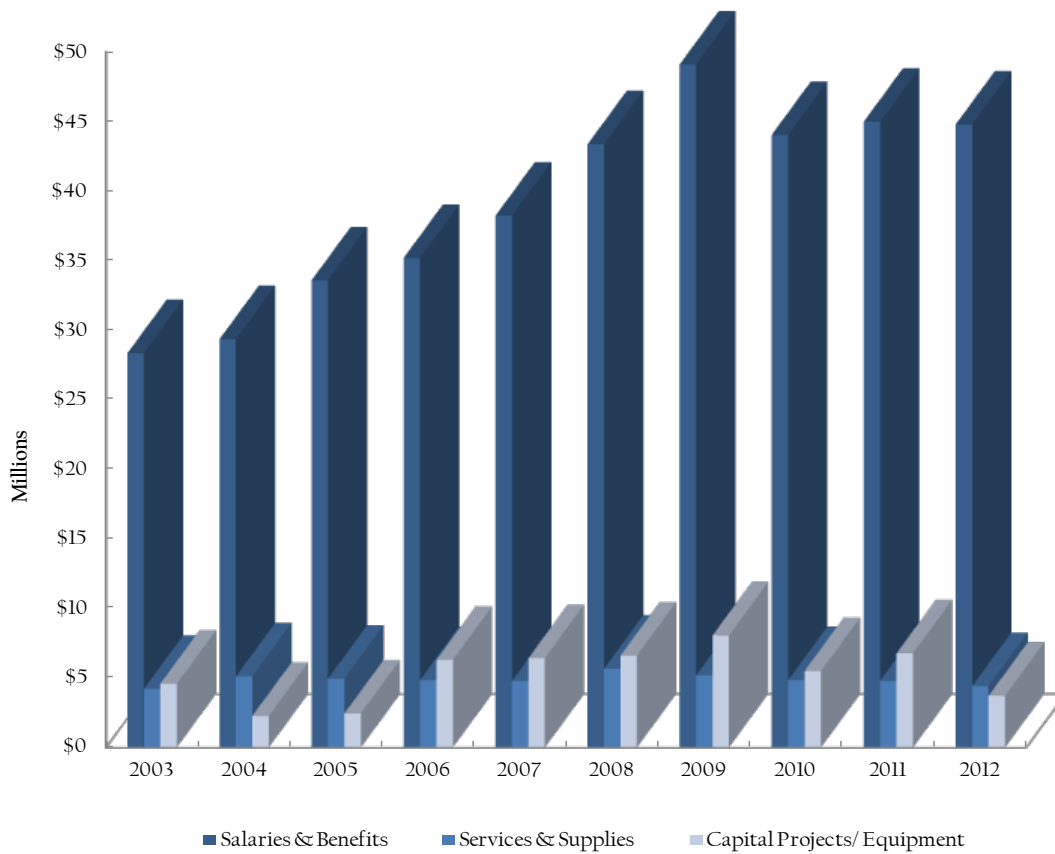
	2003	2004	2005	2006	2007
<b>REVENUES</b>					
Taxes	\$32,046	\$34,686	\$37,845	\$42,094	\$48,522
Use of money and property	416	230	407	859	1,789
Intergovernmental revenues	309	1,220	842	957	732
Charges for services	1,606	1,495	1,751	2,074	2,129
Other	228	176	139	157	154
Total Revenues	<u>34,605</u>	<u>37,807</u>	<u>40,984</u>	<u>46,141</u>	<u>53,326</u>
<b>EXPENDITURES</b>					
Current:					
Public safety	32,558	34,437	38,521	40,023	43,012
Capital outlay	3,493	2,116	1,718	4,131	4,169
Debt service:					
Principal repayment	285		465	1,430	1,421
Interest and fiscal charges	807	184	270	742	839
Total Expenditures	<u>37,143</u>	<u>36,737</u>	<u>40,974</u>	<u>46,326</u>	<u>49,441</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,538)</u>	<u>1,070</u>	<u>10</u>	<u>(185)</u>	<u>3,885</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	2,528	2,287	1,315	5,854	2,844
Transfers (out)	(2,528)	(2,287)	(1,315)	(5,854)	(2,844)
Refunding certificates of participation	9,015				
Certificates of participation issued				14,085	
Lease proceeds			2,235		
Premium on bonds				185	
Payment to refunded bond escrow	(8,763)				
Total other financing sources (uses)	<u>252</u>		<u>2,235</u>	<u>14,270</u>	
Net Change in fund balances	<u>(\$2,286)</u>	<u>\$1,070</u>	<u>\$2,245</u>	<u>\$14,085</u>	<u>\$3,885</u>
Debt service as a percentage of noncapital expenditures	3.4%	.50%	1.9%	5.4%	4.8%



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

	2008	2009	2010	2011	2012
<b>REVENUES</b>					
Taxes	\$49,729	\$51,336	\$49,680	\$49,185	\$49,329
Use of money and property	1,723	638	250	153	99
Intergovernmental revenues	808	1,310	369	3,054	462
Charges for services	2,157	2,500	2,562	2,426	2,795
Other	184	184	203	195	251
<b>Total Revenues</b>	<b>54,601</b>	<b>55,968</b>	<b>53,064</b>	<b>55,013</b>	<b>52,936</b>
<b>EXPENDITURES</b>					
Current:					
Public safety	49,023	54,277	48,861	49,770	49,198
Capital outlay	4,121	5,637	3,083	4,365	771
Debt service:					
Principal repayment	1,631	1,606	1,662	1,713	2,225
Interest and fiscal charges	860	808	755	698	723
<b>Total Expenditures</b>	<b>55,635</b>	<b>62,328</b>	<b>54,361</b>	<b>56,546</b>	<b>52,917</b>
Excess (deficiency) of revenues over (under) expenditures	(1,034)	(6,360)	(1,297)	(1,533)	19
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	6,466	11,299	5,732	3,325	3,647
Transfers (out)	(6,466)	(11,299)	(5,732)	(3,325)	(3,647)
Refunding certificates of participation					
Certificates of participation issued					
Lease proceeds				3,400	
Premium on bonds					
Payment to refunded bond escrow					
<b>Total other financing sources (uses)</b>				<b>3,400</b>	
<b>Net Change in fund balances</b>	<b>(\$1,034)</b>	<b>(\$6,360)</b>	<b>(\$1,297)</b>	<b>\$1,867</b>	<b>\$19</b>
Debt service as a percentage of noncapital expenditures	4.7%	4.4%	4.7%	4.6%	5.7%

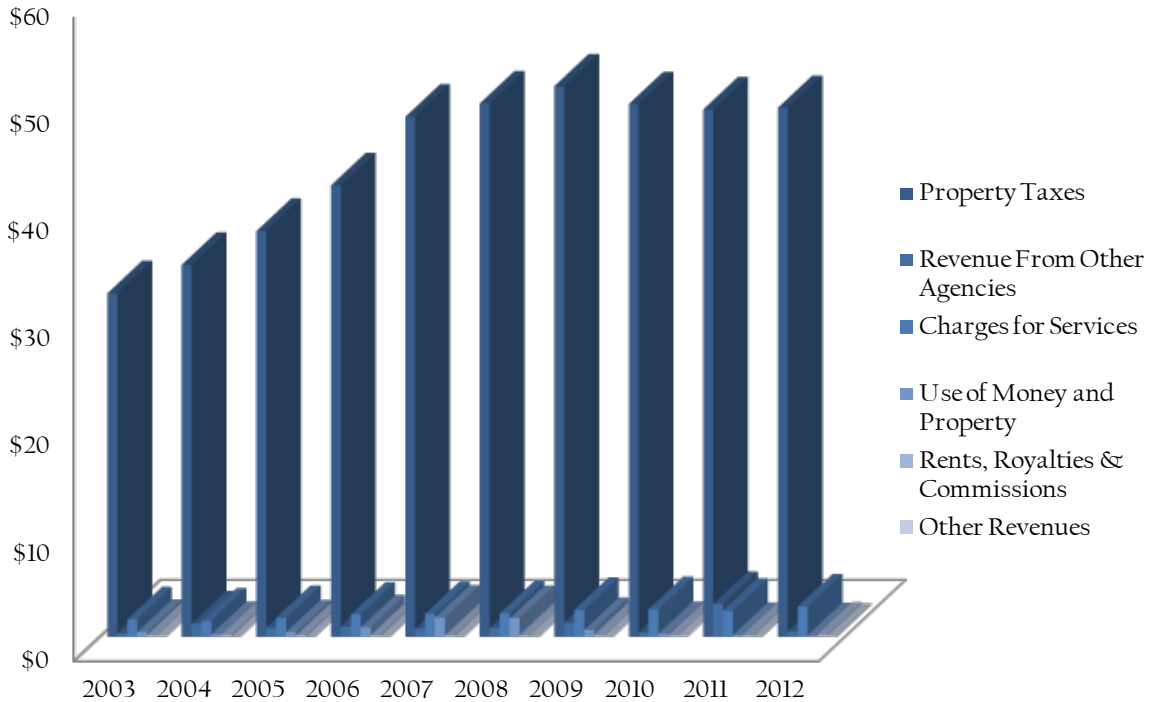
San Ramon Valley Fire Protection District  
 General Expenditures by Function  
 All Governmental Fund Types  
 Last Ten Fiscal Years



Fiscal Year	Salaries & Benefits	Services & Supplies	Capital Projects/ Equipment/ Debt Service	Total
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
2011	44,973,080	4,796,561	6,776,520	56,546,161
2012	44,784,659	4,413,289	3,719,562	52,917,510

Source: Annual District Financial Statements and Records

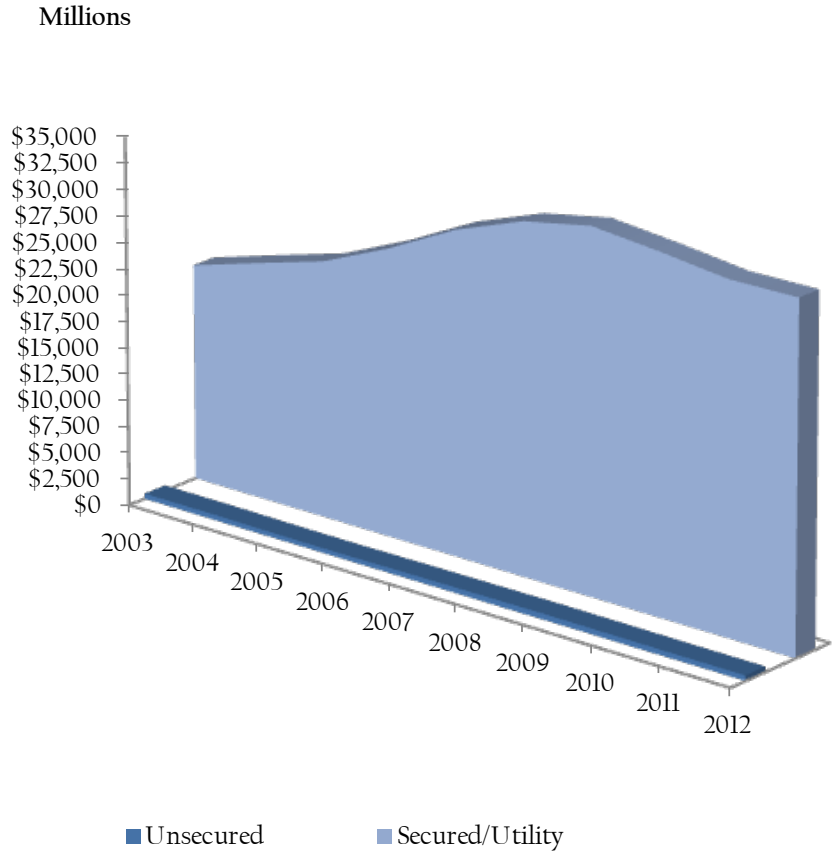
San Ramon Valley Fire Protection District  
 General Revenues by Source  
 All Governmental Fund Types  
 Last Ten Fiscal Years



Fiscal Year	Property Taxes	Revenue From Other Agencies	Charges for Services	Use of Money and Property	Rents, Royalties & Commissions	Other Revenues	Total
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
2011	49,184,817	3,054,056	2,425,597	152,454	159,877	36,058	55,012,859
2012	49,329,131	462,267	2,795,046	98,834	189,978	61,084	52,936,340

Source: Annual District Financial Statements and Records

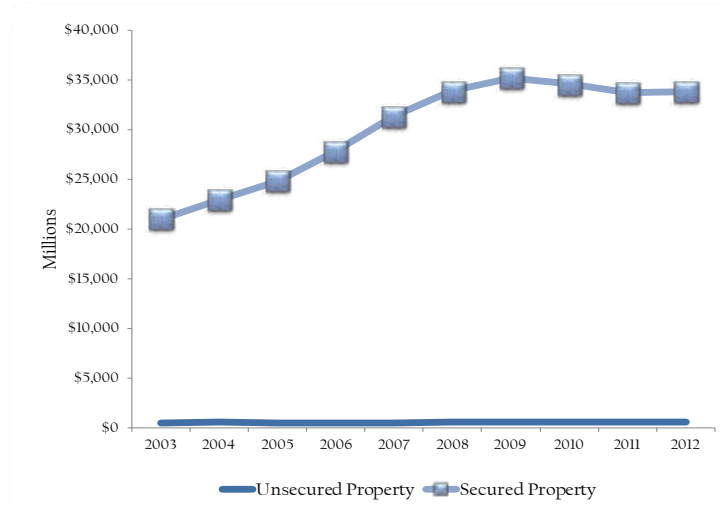
## San Ramon Valley Fire Protection District Assessed Value of Taxable Property Last Ten Fiscal Years



Fiscal Year	Local Secured	Utility	Unsecured	Total Assessed Value
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
2011	33,214,600,585	486,521	513,425,007	33,728,512,183
2012	33,301,067,929	1,279,399	514,027,979	33,816,375,307

Source: California Municipal Statistics, Inc.

## San Ramon Valley Fire Protection District Assessed and Estimated Actual Value of Taxable Property Last Ten 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
2011	29,773,860,084	2,756,249,783	185,682,986	499,294,253
2012	29,977,973,155	2,666,415,458	173,213,643	484,745,072

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%
2011	33,215,087,106	513,425,077	33,728,512,183	33,728,512,183	1%
2012	33,302,347,328	514,027,979	33,816,375,307	33,816,375,307	1%

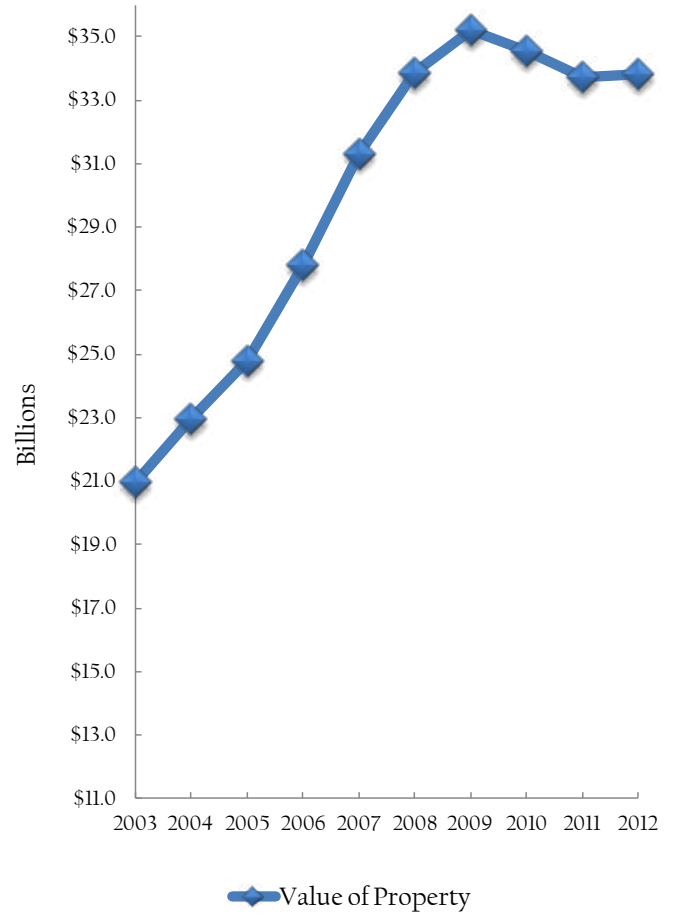
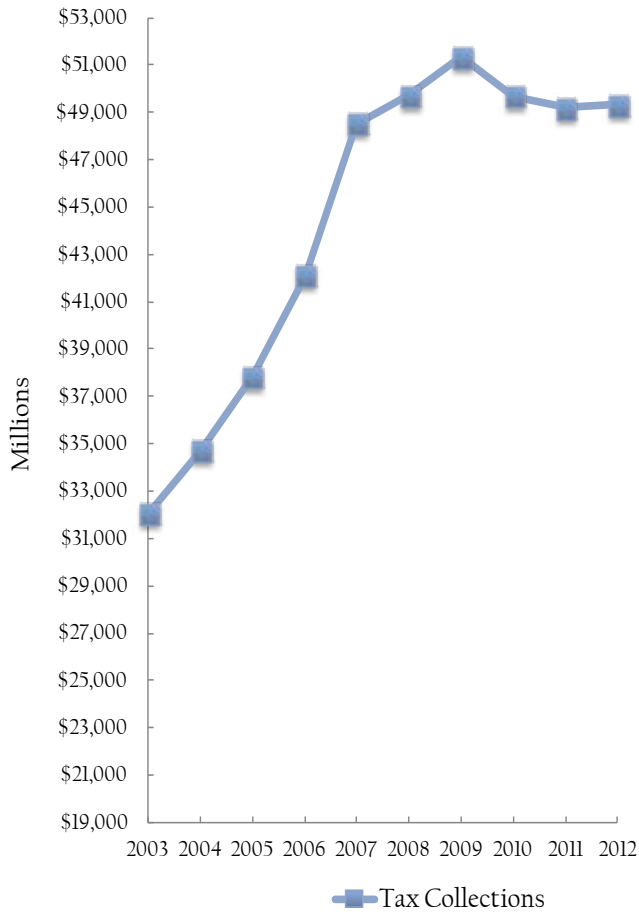
Source: California Municipal Statistics, Inc.

(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.



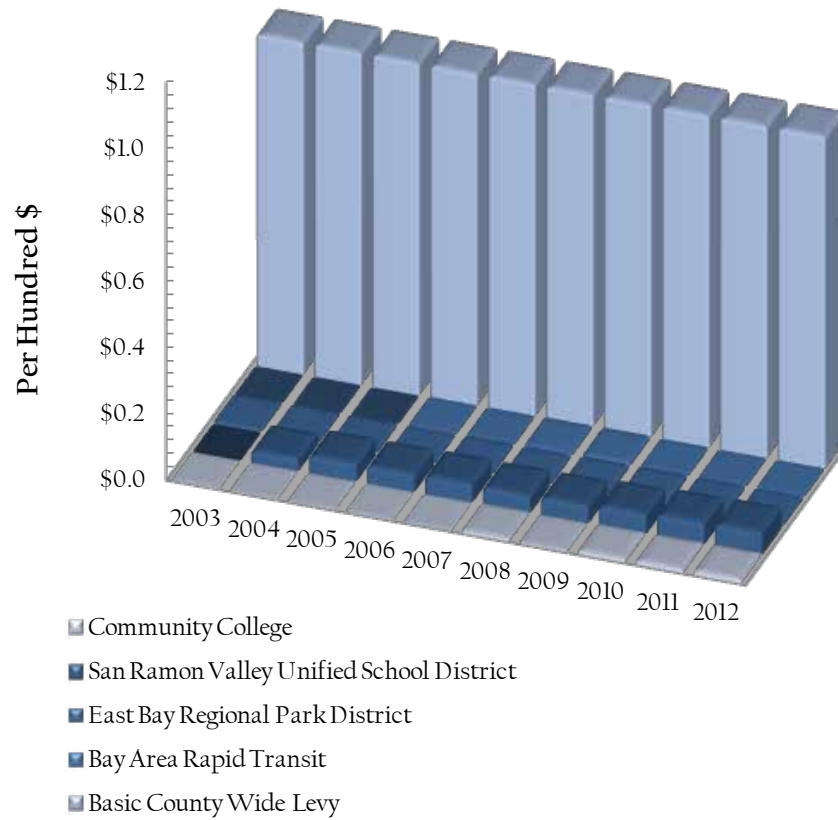
## San Ramon Valley Fire Protection District Property Tax Levies and Collections Last Ten Fiscal Years



Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Value of Property Subject to Local Tax Rate
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
2011	49,184,817	49,184,817	100.0000%	33,728,512,183
2012	49,329,131	49,329,131	100.0000%	33,816,375,307

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
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
2011	1.0000	0.0031	0.0084	0.0641	0.0133	1.0889
2012	1.0000	0.0041	0.0071	0.0664	0.0144	1.0920

Source: California Municipal Statistics, Inc.

(Note: As of June 30, 2012, the District had no outstanding general obligation bonds)

# San Ramon Valley Fire Protection District

## Principal Property Taxpayers

### Current Year and Nine Years Ago

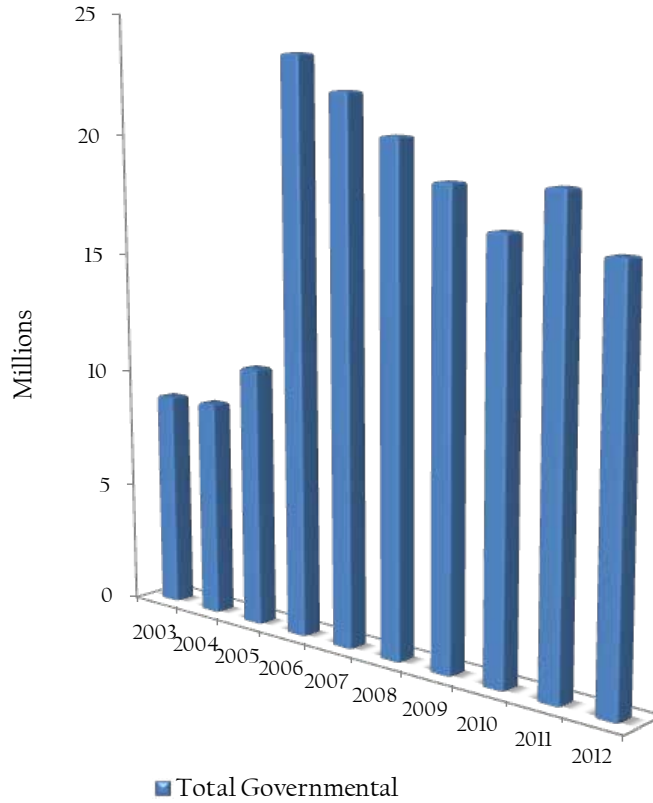
2011 - 2012

2002 - 2003

Taxpayer	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.	\$485,040,504	1	1.46%	\$91,111,757	6	0.45%
Sunset Building/Land Co. LLC	368,623,158	2	1.11%	266,174,503	2	1.30%
Chevron USA, Inc.	362,333,829	3	1.09%	296,178,904	1	1.45%
Essex San Ramon Partners LLC	215,866,398	4	0.65%	65,204,851	9	0.32%
SDC-7	156,140,766	5	0.47%	136,319,031	4	0.67%
Annabel Investment Co.	153,103,903	6	0.46%	132,758,166	5	0.65%
Alexander Properties Co.	93,608,495	7	0.28%	81,076,200	8	0.40%
Legacy II and III San Ramon	88,171,066	8	0.26%	not available	N/A	0.00%
San Ramon Regional Medical Center	62,231,446	9	0.19%	not available	N/A	0.00%
Wittschen Capital Resources LP	59,576,300	10	0.18%	not available	N/A	0.00%
BRE Properties, Inc.	54,415,886	11	0.16%	47,191,522	14	0.23%
Ardenwood Development Assoc.	51,147,257	12	0.15%	not available	N/A	0.00%
230 Alamo Plaza, Inc.	46,166,509	13	0.14%	40,037,462	17	0.20%
Cedar Grove Apartments	42,843,450	14	0.13%	41,883,746	16	0.20%
GMS Five LLC	40,237,511	15	0.12%	34,895,488	19	0.17%
REG8 Tassajara Crossing LLC	35,139,120	16	0.11%	not available	N/A	0.00%
Keenan/Bariteau Bishop Ranch	34,962,342	17	0.10%	32,782,789	20	0.16%
Toyota Motor Sales USA	34,057,298	18	0.10%	not available	20	0.16%
San Ramon Reflections LLC	34,000,000	19	0.10%	not available	N/A	0.00%
Grupe Real Estate Investors 19	33,547,169	20	0.10%	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%
Regency Centers LP			0.00%	63,797,968	10	0.31%
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%
Granada Sales, Inc.			0.00%	39,171,011	18	0.19%
<b>Subtotal</b>	<b>\$2,451,212,407</b>		<b>7.36%</b>	<b>\$1,864,186,963</b>		<b>9.1%</b>
<b>Total Net Assessed Valuation:</b>						
Fiscal Year 2011- 2012	\$33,301,067,929					
Fiscal Year 2002 - 2003	\$20,468,162,469					

Source: California Municipal Statistics, Inc.

## 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)
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
2011	14,360,000	4,446,154	18,806,154	236.30%	106.00496379
2012	13,630,000	2,950,830	16,580,830	200.77%	92.35224659

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 66 (Demographic Statistics) for population data.

## San Ramon Valley Fire Protection District Computation of District and Overlapping Debt June 30, 2012

2011-12 Assessed Valuation \$33,816,375,307

OVERLAPPING TAX AND ASSESSMENT DEBT	Net Debt Outstanding	% Applicable San Ramon Valley (1)	Amount Applicable San Ramon Valley
Bay Area Rapid Transit District	\$412,540,000	7.505%	\$30,961,127
Chabot-Las Positas Community College District	445,918,869	0.719%	3,206,157
Contra Costa Community College District	223,985,000	25.844%	57,886,683
Livermore Valley Joint Unified School District	97,990,000	0.393%	385,101
San Ramon Valley Unified School District	269,513,252	99.276%	267,561,976
Acalanes Union High School District	160,867,849	0.008%	12,869
Lafayette School District	17,125,000	0.030%	5,138
East Bay Regional Park District	129,525,000	11.659%	15,101,320
ABAG Windemere Ranch Community Facilities District No. 2004-2	41,406,255	100.000%	41,406,255
Contra Costa County Community Facilities District No. 2001-1	5,890,000	100.000%	5,890,000
ABAG Windemere Ranch 1915 Act Bonds	92,701,794	100.000%	92,701,794
City, County and Special District 1915 Act Bonds (Estimate)	5,947,316	2.781 - 100%	3,895,995
SUBTOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT			\$519,014,415
DIRECT AND OVERLAPPING GENERAL FUND DEBT			
Contra Costa County General Fund Obligations	\$301,690,976	26.173%	\$78,961,579
Contra Costa County Pension Obligations	358,495,000	26.173%	93,828,896
Chabot-Las Positas Community College District General Fund Obligations	4,320,000	0.719%	31,061
Contra Costa Community College District Certificates of Participation	855,000	25.844%	220,966
San Ramon Valley Unified School District General Fund Obligations	24,640,000	99.276%	24,461,606
Town of Danville Certificates of Participation	9,590,000	100.000%	9,590,000
City of San Ramon Certificates of Participation	12,785,000	100.000%	12,785,000
City of San Ramon Pension Obligations	17,315,000	100.000%	17,315,000
San Ramon Valley Fire Protection District Certificates of Participation	13,630,000	100.000%	13,630,000
SUBTOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$250,824,108
LESS: Contra Costa County revenue supported obligations			(29,645,580)
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			221,178,528
<b>TOTAL DIRECT DEBT</b>			<b>\$13,360,000</b>
<b>TOTAL GROSS OVERLAPPING DEBT</b>			<b>\$756,208,523</b>
<b>TOTAL NET OVERLAPPING DEBT</b>			<b>\$726,562,943</b>
<b>GROSS COMBINED TOTAL DEBT</b>			<b>\$769,838,523 (2)</b>
<b>NET COMBINED TOTAL DEBT</b>			<b>\$740,192,943</b>

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

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

### RATIOS TO 2011-12 ASSESSED VALUATION

Combined Direct Debt	0.04%
Total Gross Direct and Overlapping Tax Assessment Debt	2.35%
Total Net Direct and Overlapping Tax Assessment Debt	2.26%
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, 2012**

ASSESSED VALUATION

Secured Property assessed value, net of exempt real property \$33,816,375,307

BOUNDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a) \$1,268,114,074

AMOUNT OF DEBT SUBJECT TO LIMIT:

Total Bonded Debt \$16,580,830

Less Tax Allocation Bounds and Sales Tax Revenue

Bonds, Certificates of Participation not subject to limit 16,580,830

Amount of debt subject to limit 0

LEGAL BONDED DEBT MARGIN \$1,268,114,074

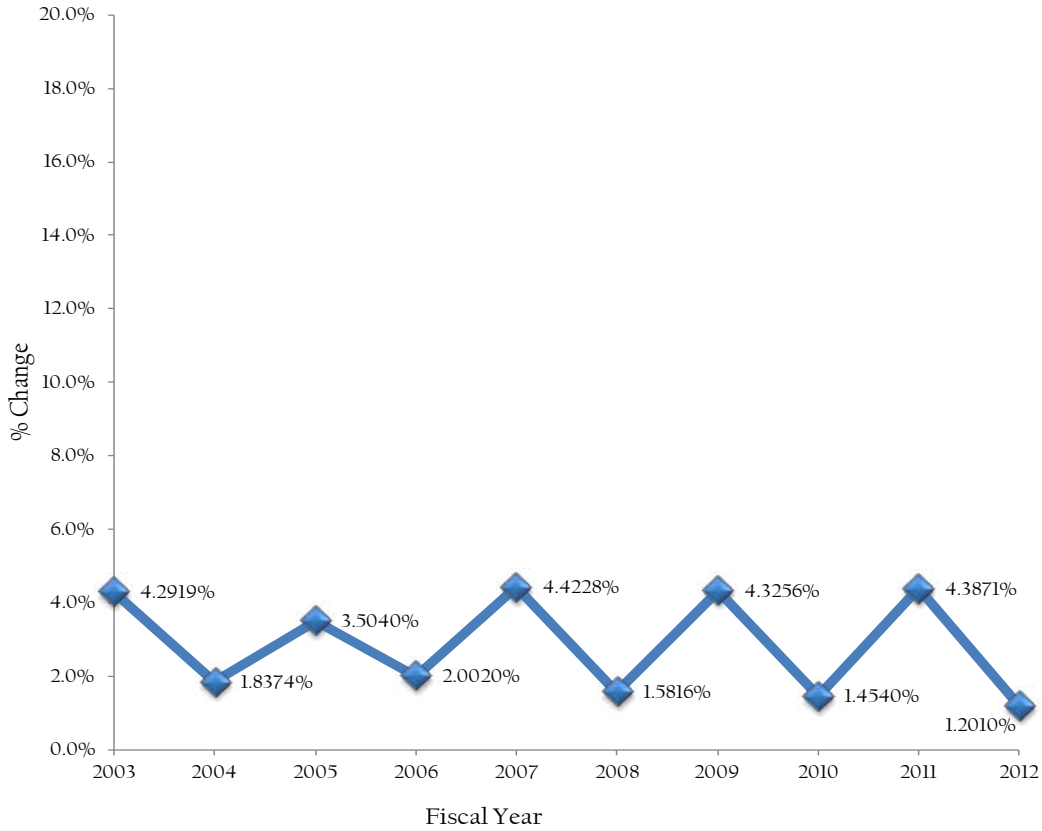
Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2003	\$841,213,321	0	\$841,213,321	0.00%
2004	912,931,496	0	912,931,496	0.00%
2005	1,024,850,430	0	1,024,850,430	0.00%
2006	1,154,942,899	0	1,154,942,899	0.00%
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%
2011	1,245,547,522	0	1,245,547,522	0.00%
2012	1,268,114,074	0	1,268,114,074	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

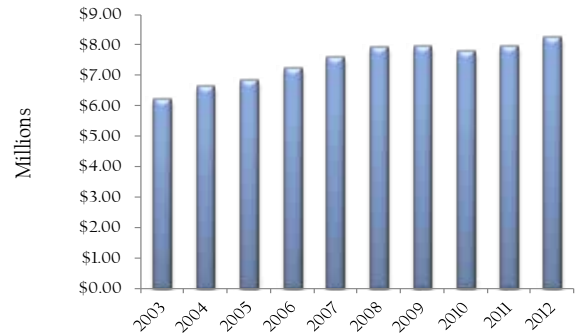
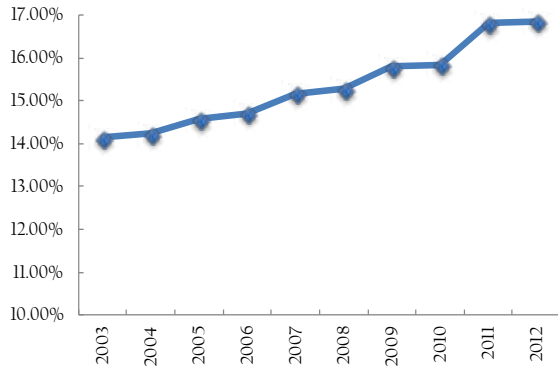


Fiscal Year	Town of Danville Population	City of San Ramon Population	Unincorporated Population (1)	Total Population	% Increase
2003	43,215	47,060	50,519	140,794	4.2919%
2004	43,243	48,609	51,529	143,381	1.8374%
2005	43,273	51,027	54,105	148,405	3.5040%
2006	43,052	53,137	55,187	151,376	2.0020%
2007	42,601	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%
2011	42,215	73,109	62,084	177,408	4.3871%
2012	42,450	74,378	62,711	179,539	1.2010%

Source: State of California Department of Finance

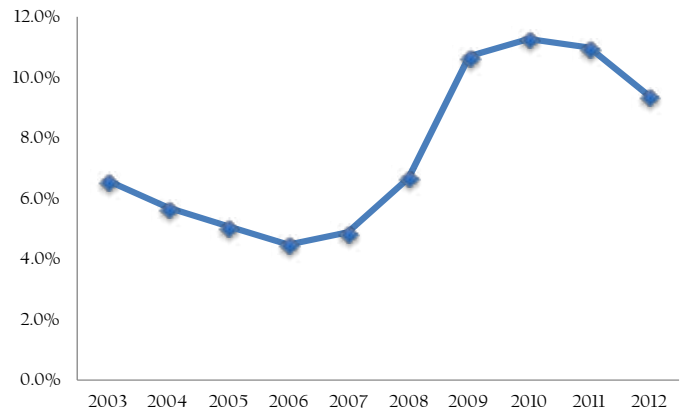
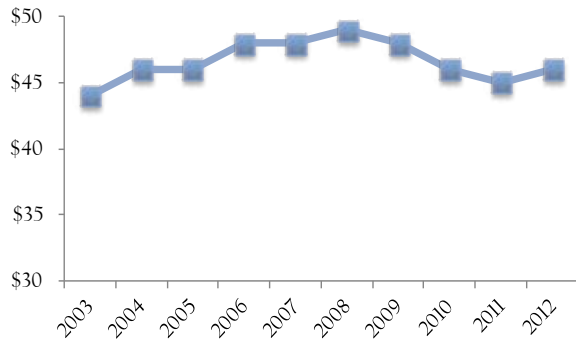
(1) For the years 2003 and 2004, the Unincorporated area population figure is based on SRVFPD's data.

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



◆ District Population as a % of County Population

■ Total Personal Income (in 000's)



■ Per Capita Personal Income (in 000's)

◆ Unemployment Rate (%)

Fiscal Year	District Population	Total Personal Income in (000's)	Per Capita Personal Income in (000's)	Unemployment Rate (%)	Contra Costa County Population	District Population % of County
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%
2011	177,408	7,958,671	45	11.0%	1,056,064	16.80%
2012	179,539	8,258,713	46	9.4%	1,065,117	16.86%

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

San Ramon Valley Fire Protection District  
Principal Employers  
June 30, 2012

2012

Employer	Number of Employees	Percent of Total Employees
Chevron USA Inc	3,500	27.77%
AT & T	1,753	13.91%
Bank of the West	1,600	12.69%
Robert Half International Inc.	1,100	8.73%
Accenture	750	5.95%
PG&E	604	4.79%
San Ramon Regional Medical Center	500	3.97%
General Electric Company	500	3.97%
Safeway	419	3.32%
Primed Management Consulting	413	3.28%
IBM Corporation	408	3.24%
24 Hour Fitness USA Inc.	375	2.98%
Marriott	368	2.92%
Target	315	2.50%

Source: City of San Ramon Finance Department and Town of Danville Business License Division

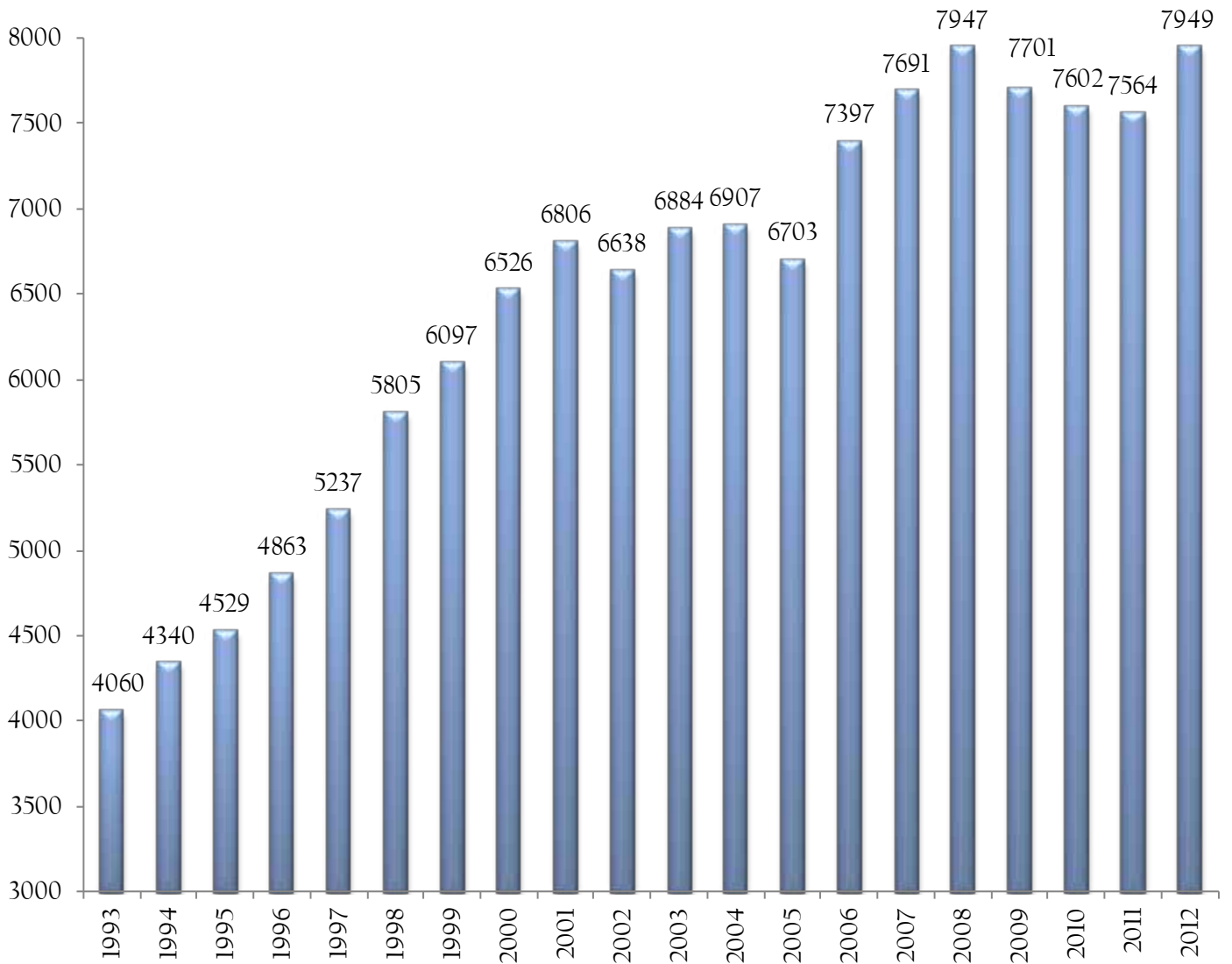
Data for 2003 not available.

San Ramon Valley Fire Protection District  
 Summary of District Activities  
 Fiscal Year 2011 - 2012

CATEGORY	TOTAL	% CHANGE
POPULATION	179,539	1.20%
RESPONSES	7,949	5.09%
MUTUAL AID (Including Station Coverage)		
Received	77	22.22%
Extended	314	19.39%
PROPERTY LOSS (Due to Fire)		
Value of Property Involved	\$346,288,250	204.15%
Property Loss	\$6,227,021	150.03%
Property Loss: Percentage of Value of Property Involved	1.80%	-17.89%
TOTAL FULL-TIME EMPLOYEES	182	0.00%
WORKERS' COMPENSATION CLAIMS		
Premium and Claims Expenses	\$530,716	-23.25%
LEAVE HOURS (All Personnel)		
Sick leave Used	20,607	0.80%
Service Connected Disability Leave	12,288	-7.20%
Vacation Time Used	32,316	-5.01%
TRAINING FOR SUPPRESSION PERSONNEL		
Total Training Hours	80,985	18.78%

% change is the measurement against prior year actuals

San Ramon Valley Fire Protection District  
Comparative Annual Graph  
Total Responses FY 1993 - 2012





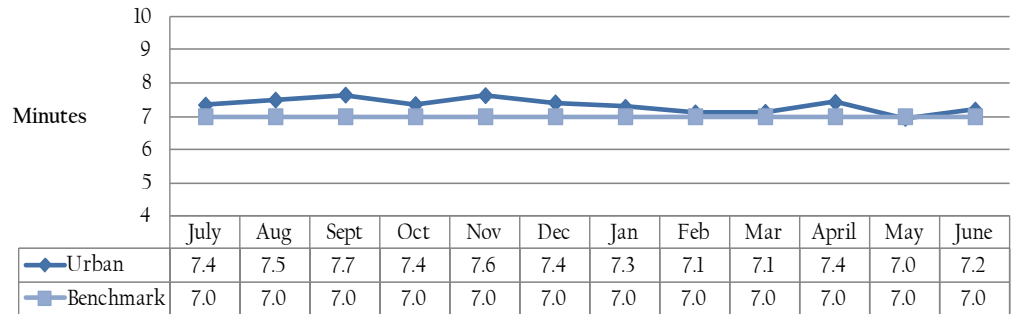
# San Ramon Valley Fire Protection District Standards of Cover Policy Compliance Report Fiscal Year 2011 - 2012 First Unit Response

## First Unit Response

Goal 1,5,6

Urban (Count = 2,814)

Goal	Actual
7:00	7:18
100%	97%

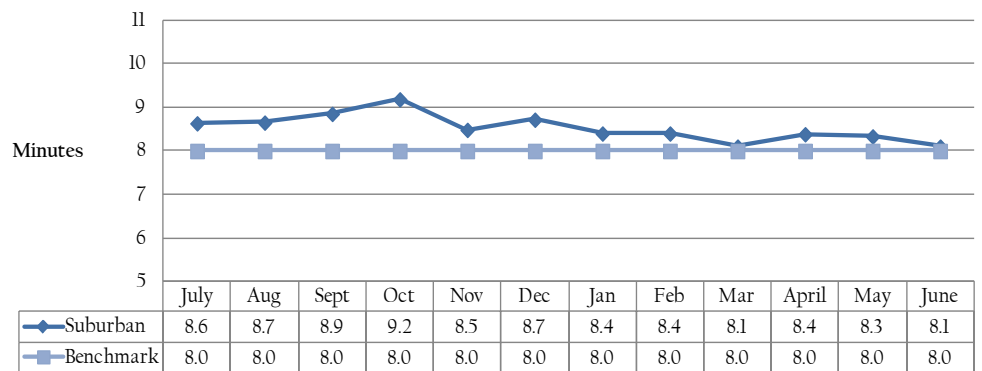


## First Unit Response

SOC Goal 2,5,6

Suburban (Count = 1,081)

Goal	Actual
8:00	8:39
100%	95%

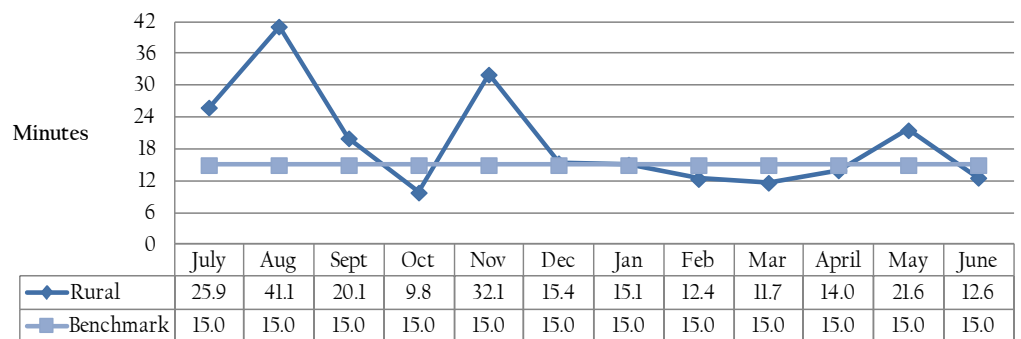


## First Unit Response

SOC Goal 3,5,6

Rural (Count = 107)

Goal	Actual
15:00	20:03
100%	93%



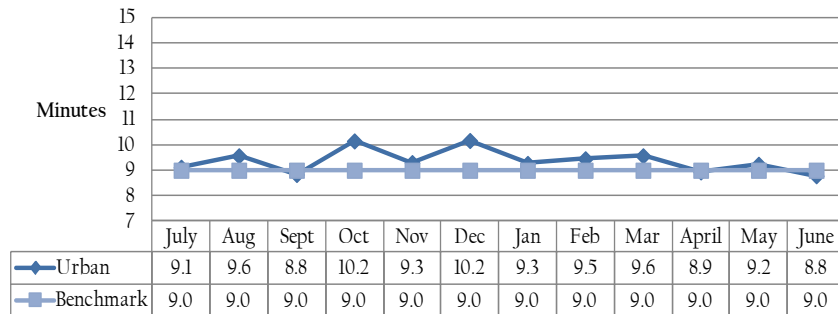
# San Ramon Valley Fire Protection District Standards of Cover Policy Compliance Report Fiscal Year 2011 - 2012 ERF Medical Response

## ERF Medical Response

### SOC Goal 8

#### Urban (Count = 923)

Goal	Actual
9:00	9:24
100%	98%

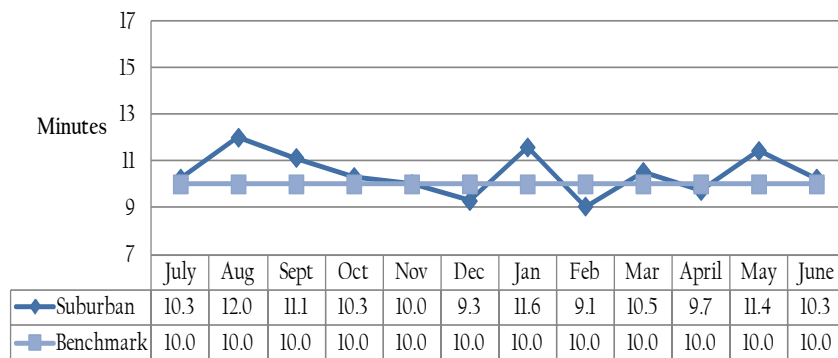


## ERF Medical Response

### SOC Goal 8

#### Suburban (Count = 286)

Goal	Actual
10:00	10:48
100%	93%

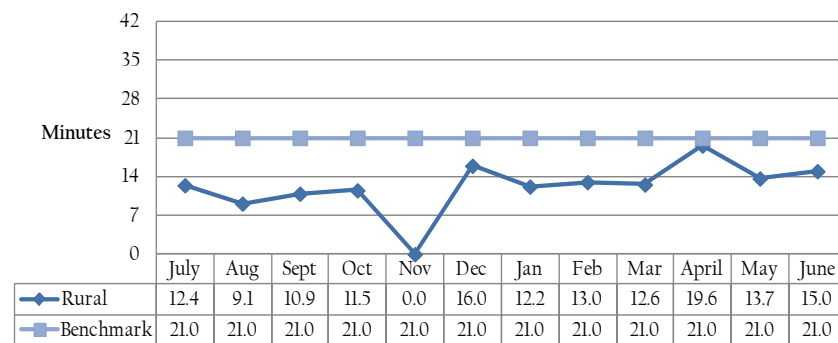


## ERF Medical Response

### SOC Goal 8

#### Rural (Count = 26)

Goal	Actual
21:00	14:59
100%	100%



## SOC Goal 7

### Call Processing Time

### Turnout Time

Goal	Actual	Goal	Actual
1:00	0:52	2:00	2:40
100%	100%	100%	81%

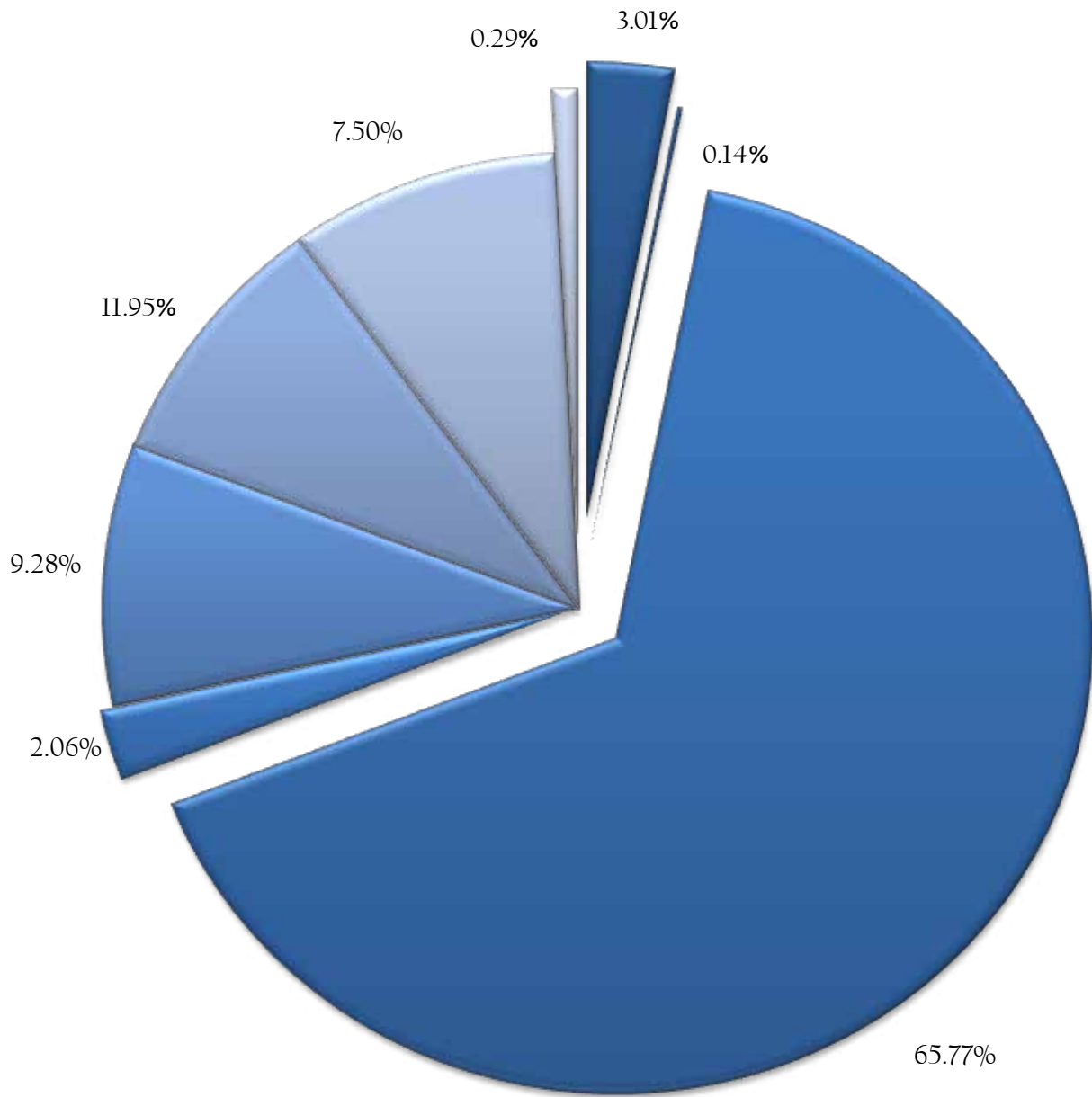
San Ramon Valley Fire Protection District  
 Emergency Response Detail Analysis  
 Fiscal Year 2011 - 2012  
 Total Responses: 7,949

CA FIRE INCIDENT REPORT SYSTEM CODE	CATEGORY DESCRIPTION	NUMBER OF INCIDENTS
<b>FIRE &amp; EXPLOSION</b>		
10,16	Fire, explosion; other outside fire; insufficient information	27
11,12	Structure fire	101
13	Fire in mobile property inside/outside a structure	28
14,17	Fire in trees, grass, brush, standing crops	58
15	Refuse fire outside	25
<b>TOTAL: FIRE &amp; EXPLOSION</b>		<b>239</b>
<b>OVERPRESSURE RUPTURE &amp; EXPLOSION</b>		
20,21,22,23	Steam, air, gas rupture	3
24	Fireworks explosion (no fire)	0
25	Excessive heat, overheat, scorch with no ignition	8
<b>TOTAL: OVERPRESSURE RUPTURE &amp; EXPLOSION</b>		<b>11</b>
<b>RESCUE &amp; EMERGENCY MEDICAL CALL</b>		
30,39	Rescue, emergency medical call; insufficient information	16
31	Emergency medical assist	12
32	Emergency medical call	5,156
33,34,38	Lock-in, land search (people), rescue/EMS standby	30
35,36,37	People trapped, caught, buried, electrocution	14
<b>TOTAL: RESCUE &amp; EMERGENCY MEDICAL CALL</b>		<b>5,228</b>
<b>HAZARDOUS CONDITION</b>		
40,47,49	Hazardous condition, standby; insufficient information	39
41	Flammable gas or liquid condition	28
42	Toxic condition	16
44	Electrical arcing, shorted electrical equipment	73
46	Vehicle accident	7
48	Attempted burning, illegal action	1
<b>TOTAL: HAZARDOUS CONDITION</b>		<b>164</b>

San Ramon Valley Fire Protection District  
 Emergency Response Detail Analysis  
 Fiscal Year 2011 - 2012  
 Total Responses: 7,949 (Cont.)

CA FIRE INCIDENT REPORT SYSTEM CODE	CATEGORY DESCRIPTION	NUMBER OF INCIDENTS
<b>SERVICE CALL</b>		
50,54,59	Service call; animal rescue; insufficient information	71
51	Lock-out	39
52	Water/steam leak	78
53	Smoke/odor removal	13
55	Assist invalid	511
56	Unauthorized burning	13
57	Cover assignment	13
<b>TOTAL: SERVICE CALL</b>		<b>738</b>
<b>GOOD INTENT CALL</b>		
60,62,69	Good intent call; wrong location; insufficient information	200
61	Incident cleared prior to arrival	550
63	Controlled burning	0
64	Vicinity alarm	6
65	Steam or other gas mistaken for smoke	178
66	EMS call where patients transported prior to arrival	13
67	Hazardous materials investigation, no condition found	3
<b>TOTAL: GOOD INTENT CALL</b>		<b>950</b>
<b>FALSE CALL</b>		
70,79	False call; insufficient information	0
71	Malicious, mischievous false call	17
73	System malfunction	231
74	Unintentional alarm	338
<b>TOTAL: FALSE CALL</b>		<b>586</b>
<b>NATURAL DISASTER</b>		
80,81,82,83,89	Flood; Windstorm; Miscellaneous not classified	10
<b>TOTAL: NATURAL DISASTER</b>		<b>10</b>
<b>OTHER TYPES OF SITUATIONS FOUND</b>		
90,91	Type of situations found not classified above	23
<b>TOTAL: OTHER</b>		<b>23</b>

San Ramon Valley Fire Protection District  
 Emergency Response Fiscal Year 2011 - 2012  
 Total Responses: 7,949



- Fire/Explosion
- Overpressure/Rupture/ Explosion/Misc.
- Rescue & Emergency Medical Call
- Hazardous Condition
- Service Call
- Good Intent Call
- False Call/Natural Disaster/Misc.
- Other Types of Situations Found

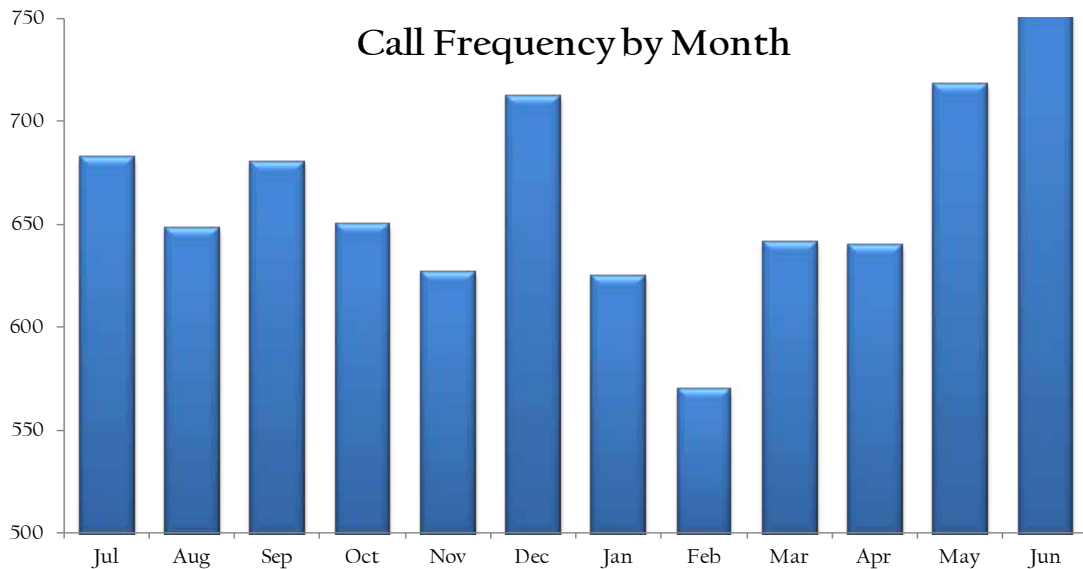
San Ramon Valley Fire Protection District  
 Call Frequency Analysis - FY 2011-2012  
 Total Responses: 7,949

CALL FREQUENCY BY HOUR

TIME	TOTAL	%	TIME	TOTAL	%
12-1 a.m.	198	2.49%	Noon-1p.m.	471	5.93%
1-2 a.m.	167	2.10%	1-2 p.m.	462	5.81%
2-3 a.m.	143	1.80%	2-3 p.m.	482	6.06%
3-4 a.m.	147	1.85%	3-4 p.m.	478	6.01%
4-5 a.m.	127	1.60%	4-5 p.m.	458	5.76%
5-6 a.m.	138	1.74%	5-6 p.m.	423	5.32%
6-7 a.m.	166	2.09%	6-7 p.m.	436	5.48%
7-8 a.m.	272	3.42%	7-8 p.m.	399	5.02%
8-9 a.m.	359	4.52%	8-9 p.m.	365	4.59%
9-10 a.m.	457	5.75%	9-10 p.m.	342	4.30%
10-11 a.m.	459	5.77%	10-11 p.m.	298	3.75%
11-12 noon	506	6.37%	11-midnight	196	2.47%

CALL FREQUENCY BY MONTH

MONTH	TOTAL	%	MONTH	TOTAL	%
July	683	8.59%	January	625	7.86%
August	648	8.15%	February	570	7.17%
September	680	8.55%	March	641	8.06%
October	650	8.18%	April	640	8.05%
November	627	7.89%	May	718	9.03%
December	712	8.96%	June	755	9.50%



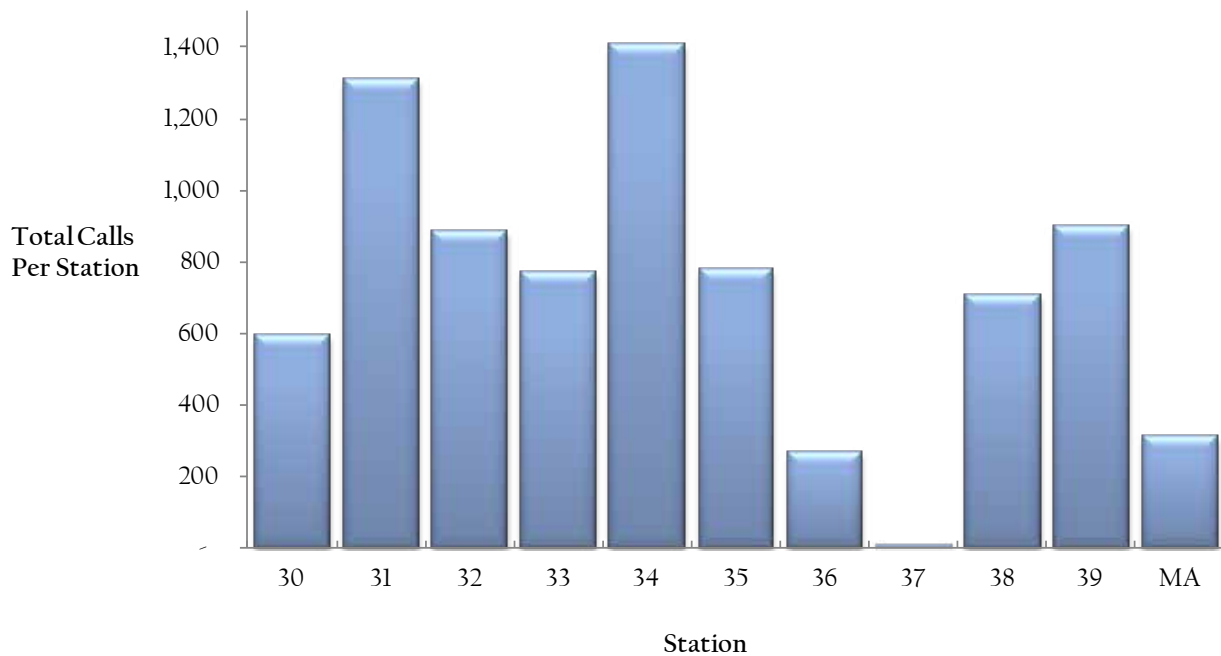


San Ramon Valley Fire Protection District  
 Call Frequency Analysis - FY 2010-2011  
 Total Responses: 7,949 (Cont.)

CALL FREQUENCY BY STATION AREA

STATION AREA	TOTAL CALLS	%
Station 30 - San Ramon	598	7.52%
Station 31 - Danville	1,309	16.47%
Station 32 - Alamo	888	11.17%
Station 33 - Diablo	769	9.67%
Station 34 - San Ramon	1,412	17.76%
Station 35 - Blackhawk	780	9.81%
Station 36 - Tassajara	267	3.36%
Station 37 - Morgan Territory	6	0.08%
Station 38 - San Ramon	706	8.88%
Station 39 - San Ramon	900	11.32%
Mutual Aid Extended	314	3.95%

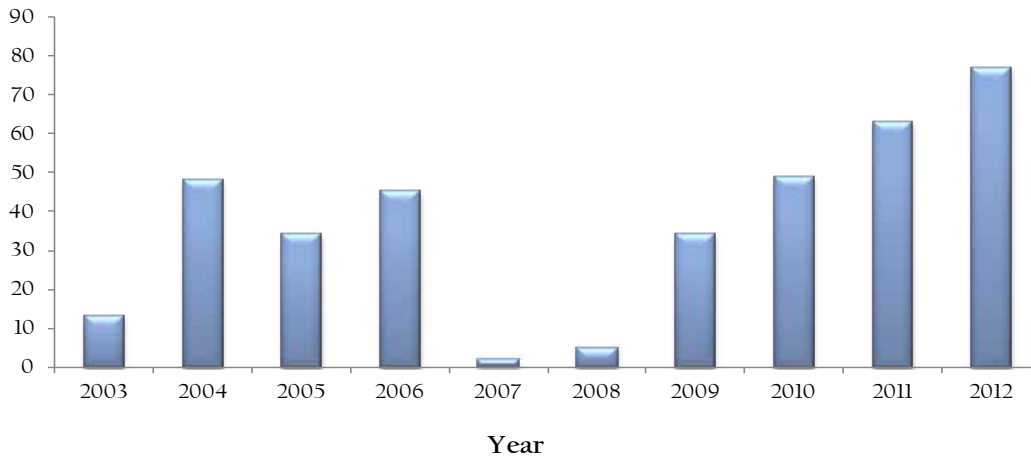
Call Frequency by Station Area



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

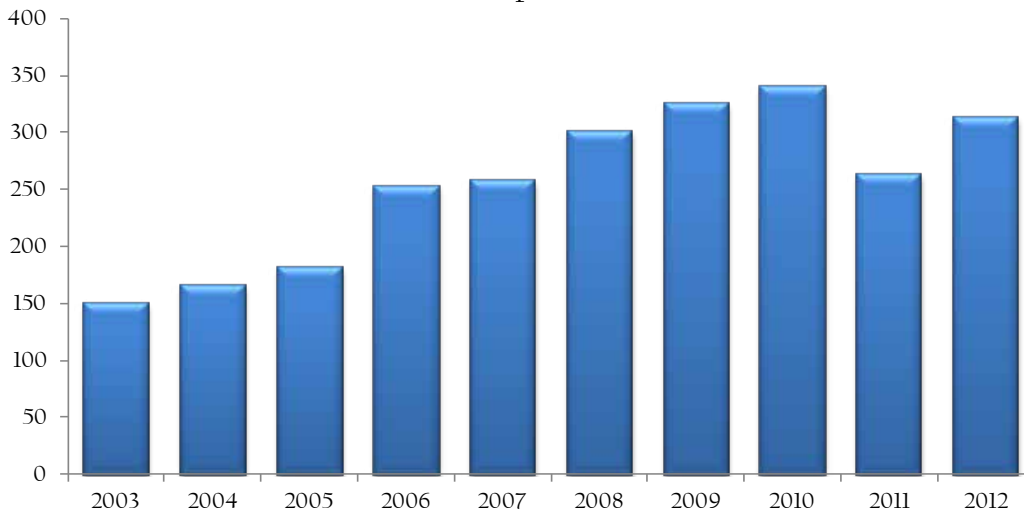
MUTUAL AID RECEIVED										
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Mutual Aid Received	13	48	34	45	2	5	34	49	63	77

Mutual Aid Fire Responses Received



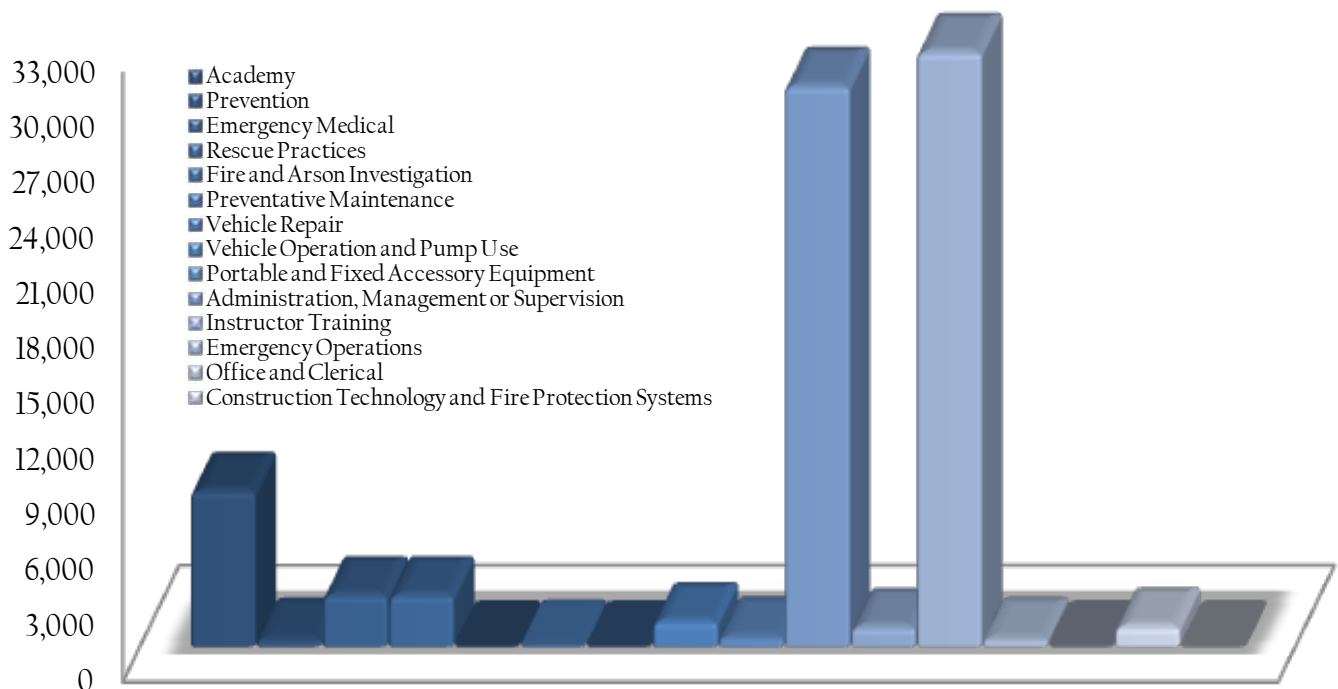
MUTUAL AID EXTENDED										
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Mutual Aid Extended	151	165	182	252	258	301	325	340	263	314

Mutual Aid Fire Responses Extended



## San Ramon Valley Fire Protection District Training Hours FY 2011 - 2012

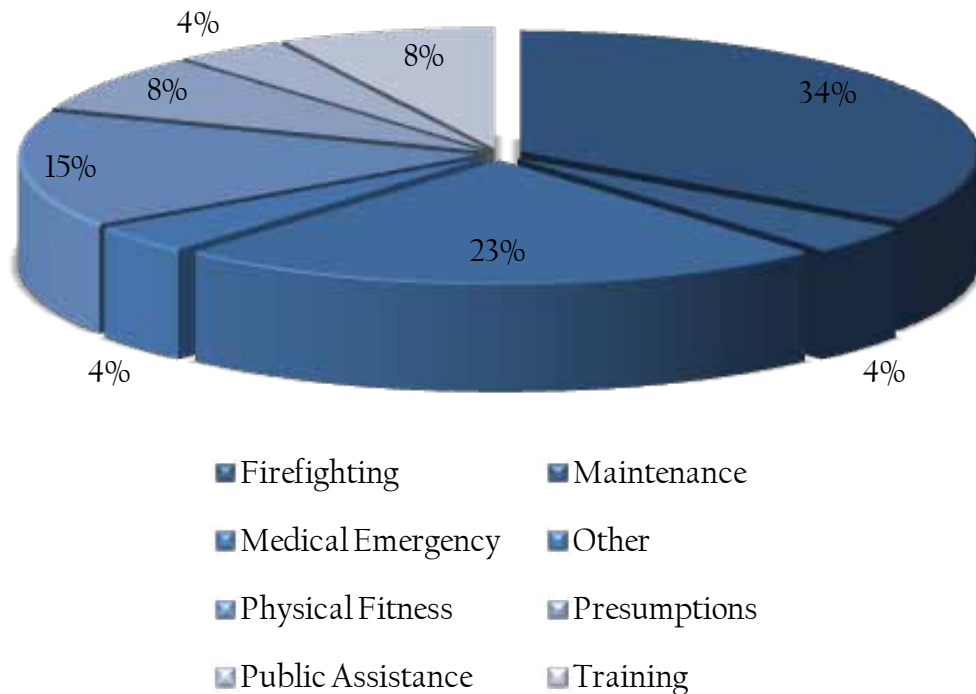
TYPE OF TRAINING	HOURS
Academy	8,320
Prevention	280
Emergency Medical	3,428
Rescue Practices	2,648
Fire and Arson Investigation	0
Preventative Maintenance	54
Vehicle Repair	0
Vehicle Operation and Pump Use	1,244
Portable and Fixed Accessory Equipment	391
Administration, Management or Supervision	30,278
Instructor Training	936
Emergency Operations	32,118
Office and Clerical	322
Construction Technology and Fire Protection Systems	0
Hazardous Materials	966
Incident Command	0
<b>TOTAL TRAINING HOURS</b>	<b>80,985</b>



## San Ramon Valley Fire Protection District Service Connected Illness/Injury Report FY 2011 - 2012

INCIDENT ACTIVITY	NUMBER	%
Firefighting	9.00	34.62%
Maintenance	1.00	3.85%
Medical Emergency	6.0	23.08%
Other	1.0	3.85%
Physical Fitness	4.0	15.38%
Presumptions	2.0	7.69%
Public Assistance	1.0	3.85%
Training	2.0	7.69%
<b>TOTAL NUMBER OF MEDICAL INJURIES</b>	<b>26.0</b>	<b>100.00%</b>

### Service Connected Illness/Injury Report



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

Function	2002 - 2003	2003 - 2004	2004 - 2005	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009	2009- 2010	2010- 2011	2011- 2012
<b>OPERATIONS</b>										
Fire & Explosion	216	290	213	280	252	243	226	240	199	239
Overpressure Rupture & Explosion	26	18	15	12	12	13	13	12	17	11
Rescue & Emergency Medical Call	4,241	4,414	4,367	4,636	4,827	5,129	5,089	4,894	4,981	5,228
Hazardous Condition	196	285	250	282	263	256	192	173	154	164
Service Call	721	620	581	658	705	639	714	706	628	738
Good Intent Call	320	377	394	643	927	1,034	709	925	935	950
False Call	1,091	859	865	776	589	562	705	628	627	586
Natural Disaster	24	2		8		5	2	5	2	10
Other Types of Situation Found	49	42	18	102	116	66	63	19	21	23
Suppression	6,884	6,907	6,703	7,397	7,691	7,947	7,713	7,602	7,564	7,949
Fire Prevention	26,782	32,618	28,668	25,731	34,929	101,252	N/A	N/A	N/A	N/A
Training	58,630	66,954	66,673	62,019	57,766	85,978	73,971	73,718	68,180	80,985

### Capital Asset Statistics

	2002 - 2003	2003 - 2004	2004 - 2005	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009	2009- 2010	2010- 2011	2011- 2012
<b>CAPITAL ASSET</b>										
Fire Stations	10	10	10	10	10	10	10	10	10	10

## San Ramon Valley Fire Protection District Staffing Summary Last Seven Fiscal Years

DIVISION	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009	2009-2010	2010-2011	2011-2012
<b>BOARD OF DIRECTORS</b>							
Directors	5	5	5	5	5	5	5
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>FIRE CHIEF</b>							
Fire Chief	1	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>HUMAN RESOURCES</b>							
Assistant Chief	1						
Director		1	1	1	1	1	1
Technician							
Generalist	1	1	1	1	1	1	1
Senior Office Assistant			1				
Office Assistant				2	2	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>
<b>FINANCE</b>							
Director	1	1					
Supervisor			1	1	1	1	1
Assistant (Part-time)					1		
Analyst	1	1					
Accounting Technician			2	2	2	2	2
Senior Office Assistant	1	1					
Office Assistant	2	2	2				
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>4</b>	<b>3</b>	<b>3</b>
<b>TRAINING</b>							
Battalion Chief	1						
Division Chief		1	1	1	1	1	1
Administrative Captain	2	3	3	3	3	2	2
Senior Office Assistant	1	1	1	1	1	1	1
<b>Total</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>4</b>
<b>TECHNOLOGY</b>							
Deputy Chief	1	1					
Assistant Chief			1				
GIS Analyst	1	1	1	1	1	1	1
Technology Systems Manager			1	1	1	1	1
Information Systems Technician	1				1	2	2
Computer Assistant (Part-time)					1		
Communication Specialist (Part-time)			1	1			
Radio Technician (Part-time)			1	1	1	1	1
<b>Total</b>	<b>3</b>	<b>2</b>	<b>5</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>



## San Ramon Valley Fire Protection District Staffing Summary Last Seven Fiscal Years

DIVISION	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009	2009-2010	2010-2011	2011-2012
<b>COMMUNICATIONS CENTER</b>							
Communications Center Manager					1	1	1
Dispatchers	9	9	9	9	9	9	9
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>FACILITIES</b>							
Assistant Chief				1	1	1	1
Senior Office Assistant		1	1	2	2	1	1
<b>Total</b>		<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>FIRE PREVENTION</b>							
Battalion Chief/Fire Marshal	1	1					
Division Chief/Fire Marshal			1	1	1	1	1
Deputy Fire Marshal	2	2	2	2	2	2	2
Inspector	2	2	2	2	2	2	2
Code Compliance Officer	4	4	4	4	4	3	3
Prevention Specialist	2	2	2	2	2	2	2
Office Assistant	1	1	1	1	1	2	2
Plans Examiner (Contract)	1	1					
Plans Examiner			1	1	1	1	1
CERT Program Coordinator (Part-time)		1	1	1	1	1	1
<b>Total</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>
<b>EMERGENCY OPERATIONS</b>							
Assistant Chief	1	1	1	1	1	1	1
Battalion Chief	3	3	4	4	4	4	4
Captain	39	39	39	39	39	39	39
Engineer	42	42	42	41	39	39	39
Firefighter / Paramedics	50	49	54	60	60	53	54
Senior Office Assistant	.5	.5	.5	.5		1	1
Station 37 Coordinator			1	1	1	1	1
<b>Total</b>	<b>136</b>	<b>135</b>	<b>141</b>	<b>146</b>	<b>144</b>	<b>138</b>	<b>139</b>
<b>FLEET</b>							
Mechanic	2	2	2	2	2	2	2
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>EMERGENCY MEDICAL</b>							
EMS Coordinator	1	1	1	1	1	1	1
EMS Specialist					1	1	1
EMS Quality Improvement Coordinator	1	1	1	1			
Senior Office Assistant	.5	.5	.5	.5	1		
<b>Total</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>GRAND TOTAL</b>	<b>183</b>	<b>184</b>	<b>195</b>	<b>200</b>	<b>201</b>	<b>190</b>	<b>191</b>