

**KENSINGTON FIRE PROTECTION DISTRICT  
AGENDA OF A MEETING OF THE  
BOARD OF DIRECTORS**

Date of Meeting: February 11, 2015  
Time of Meeting: 7:00 p.m.  
Place of Meeting: Kensington Community Center  
59 Arlington Avenue, Kensington, CA 94707

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Please Note: Copies of the agenda bills and other written documentation relating to each item of business referred to on the agenda are on file in the office of the Kensington Fire Protection District Administration Office, 217 Arlington Avenue, Kensington, and are available for public inspection. A copy of the Board of Directors packet can be viewed on the internet at [www.kensingtonfire.org/agenda/index.shtml](http://www.kensingtonfire.org/agenda/index.shtml).

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Manager, 510/527-8395. Notification 48 hours prior to the meeting will enable the Kensington Fire Protection District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102-35.104 ADA Title 1).

7:00 p.m.

**CALL TO ORDER**

Directors: Joe de Ville, Nina Harmon, Michael Kassarian, Janice Kosel, and Laurence Nagel

1. **ADOPTION OF CONSENT ITEMS.** Items 3, 4, 5 & 6

All matters listed with the notation "CC" are consent items, which are considered to be routine by the Board of Directors and will be enacted by one motion. The Board of Directors has received and considered reports and recommendations prior to assigning consent item designations to the various items. Copies of the reports are on file in the Fire Protection District Administrative Office at 217 Arlington Avenue and are available to the public. The disposition of the item is indicated. There will be no separate discussion of consent items. If discussion is requested for an item, that item will be removed from the list of consent items and considered separately on the agenda. PLEASE NOTE: Public review copy of the agenda packet is available at the Directors' table at the Board meetings.

2. **ORAL COMMUNICATIONS.** (This place on the agenda is reserved for comments and inquiries from citizens and Board members concerning matters that do not otherwise appear on the agenda. Speakers shall be requested to provide their names and addresses prior to giving public comments or making inquiries.)

CC 3. **APPROVAL OF THE MINUTES.** Approval of the minutes of the regular meeting of January 14, 2015 (APPROVE)

CC 4. **APPROVAL OF MONTHLY A/P VOUCHER - TRANSMITTAL #8** (APPROVE)

CC 5. **APPROVAL OF MONTHLY FINANCIAL REPORT.** December 2014/January 2015 (APPROVE)

CC 6. **APPROVAL OF MONTHLY INCIDENT ACTIVITY REPORT.** January 2015 (APPROVE)

**NEW BUSINESS**

7. Review of FY13-14 Financial Statements and Independent Auditor's Review (ACTION)

8. FY 14-15 Mid-Year Budget Review – Finance Committee

9. **FIRE CHIEF'S REPORT**

- a. Review of operations.
- b. Regional issues and developments.

10. **PRESIDENT'S REPORT**

- a. Proposed Goal Setting Workshop

11. **BOARD REPORTS**

Informational reports from Board members or staff covering the following assignments:

- a. Finance Committee (Kosel/Nagel): Minutes of the May 28, 2014 Committee meeting.
- b. Public Safety Building (de Ville/Harmon):
- c. Education (Kosel):
- d. Contra Costa County/California Special Districts Assoc. (Nagel/Kassarjian): Report on Chapter meeting of 1/26/15; Report on SDLA conference 1/26-1/28/15; CSDA nomination papers
- e. Diablo Fire Safe Council/Interface (Staff):

**ADJOURNMENT.** The next regular meeting of the Board of Directors of the Kensington Fire Protection District will be held on Wednesday, March 11, 2015, at 7:00 p.m. at the Kensington Community Center, 59 Arlington Avenue, Kensington, CA 94707.

The deadline for agenda items to be included in the Board packet for the next regular meeting of 3/11/15 is Wednesday, 2/25/15 by 1:00 p.m. The deadline for agenda-related materials to be included in the Board packet is Wednesday, 3/4/15 by 1:00 p.m., Fire Protection District Administration Office, 217 Arlington Ave., Kensington.

IF YOU CHALLENGE A DECISION OF THE BOARD OF DIRECTORS IN COURT, YOU MAY BE LIMITED TO RAISING ONLY THOSE ISSUES YOU OR SOMEONE ELSE RAISED AT THE BOARD MEETING OR IN WRITTEN CORRESPONDENCE DELIVERED AT, OR PRIOR TO, THE BOARD MEETING

# **CONSENT CALENDAR**

**MINUTES OF THE JANUARY 14, 2015 MEETING OF THE BOARD OF DIRECTORS  
OF THE KENSINGTON FIRE PROTECTION DISTRICT**

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**PRESENT:**      Directors:      Nina Harmon, Michael Kassarjian, Janice Kosel, Larry Nagel  
   Staff:                      Chief Lance Maples, Manager Brenda Navellier  
   Absent:                     Director Joe de Ville

**CALL TO ORDER:**

President Nagel called the meeting to order at 7:00 p.m. and noted the Directors and staff that were present. Director de Ville was excused from the meeting.

**APPROVAL OF CONSENT ITEMS:**

President Nagel called for the approval of the consent calendar (items 3, 4, 5 & 6) consisting of approval of the minutes of the December 10, 2014 meeting, approval of monthly transmittal #7, approval of the monthly November/December 2014 financial report, and approval of the December monthly incident activity report. Director Kosel made a motion to accept consent calendar items 3, 4, 5 & 6 as submitted. Director Harmon seconded the motion.

AYES:                 Harmon, Kassarjian, Kosel, Nagel  
NOES:                 None  
ABSENT:              de Ville

**ORAL COMMUNICATIONS:**

Rachelle Sherris-Watt commended Director Harmon on her presentation at the "K Group" meeting earlier in the week. She offered to disseminate KFPD information to other groups in an unofficial capacity.

**CHIEF'S REPORT:**

Chief Maples gave an overview of the total incidents of 2014. There were a total of 324 incidents in Kensington which is consistent with the last five years. There are a total of about 3,000 calls in the total El Cerrito-Kensington area for the last ten years. The department is comfortable with its amount of resources and the consistent number of incidents.

Engineer Michael Cassidy, a 30-year veteran of the department, retired at the end of December. This creates a promotional opportunity for a firefighter and a vacancy to fill in the department. Richmond Fire Chief Michael Banks also retired from RFD after 34 years on the job. The new hire is from the Oakland Fire Department.

**PRESIDENT'S REPORT:**

President Nagel reviewed the Committee Assignments for 2015 that were included in the packet. The only changes will be that Nagel will replace former Director Blaschczyk on the Finance Committee and Director Kassarjian will join Nagel on the CSDA committee. Kassarjian will be unable to attend the January CSDA Chapter meeting as he will be attending CSDA Special District Leadership Academy training at that time.

**NEW BUSINESS:**

Resolution 15-01 – Memorandum of Understanding between the City of Berkeley and the Kensington Fire Protection District for Automatic Aid Response and Exchange of Fire and Emergency Services: Chief Maples reported that this MOU has been in the works for over five years. The two agencies currently have a strong mutual aid agreement but not automatic aid. In 1997 both agencies entered into an agreement for automatic aid for the wildland interface area but not for everyday operations. The Berkeley labor group had some concerns that were addressed. This agreement would only increase the level of service to both communities with a greater depth of coverage. This same agreement has been adopted by Lawrence Berkeley National Lab, Moraga-Orinda Fire Department, and Albany Fire Department. It will also go before the El Cerrito City Council for their approval. This auto aid agreement would be the exact same functionality as El Cerrito-Kensington and Richmond Fire Department's relationship. Director Kosel asked about the frequency that we have been called under mutual aid.

Chief Maples said very seldom and doesn't expect that to change. Kosel noted that there is a 30-day termination clause in the agreement so if the relationship isn't working it can easily be changed. The MOU was reviewed by the District's attorney. Director Kassarian asked who authored the document and how the finances work for mutual and auto aid. Chief Maples answered that automatic aid is voluntary and he will track the auto-aid to make sure the relationship is not out of balance and we are not augmenting Berkeley's everyday operations. Mutual aid depends on the relationship, how far away and for how long. The exception would be the OES engine which is required to respond when requested per contract with the State. Director Kosel made a motion to adopt Resolution 15-01 calling for the execution of the MOU with the City of Berkeley for year-round automatic aid for fire and emergency services. Director Harmon seconded the motion.

AYES: Harmon, Kassarian, Kosel, Nagel  
NOES: None  
ABSENT: de Ville

**BOARD REPORTS:**

Finance Committee: The Finance Committee will meet on January 29<sup>th</sup> at 2:00 p.m. at the Kensington Fire Station. The Committee will be performing a mid-year budget review. The meeting is open to the public and the packet will be on the District's website.

Public Safety Building: Harmon reported that the construction drawings are at the County Planning Department for review. Navellier said the District is investigating different approaches with its attorney regarding a contractor whether it be public bid, staying with the same contractor/architect team or other approach.

CSDA: Nagel will attend the January 26, 2015 meeting. The agenda for the meeting was included in the packet.

Correspondence: Thank you emails from firefighting staff were received regarding the annual employee appreciation dinner.

**ADJOURNMENT:** The meeting was adjourned at 7:25 p.m.

MINUTES PREPARED BY: Brenda J. Navellier

These minutes were approved at the regular Board meeting of the Kensington Fire Protection District on February 11, 2015.

Attest:

\_\_\_\_\_  
Michael Kassarian, Board Secretary

TRANSMITTAL - APPROVAL

TO: Auditor Controller of Contra Costa County:

Forwarded herewith are the following invoices and claims for goods and services received which have been approved for payment:

KENSINGTON FPD									
TRANSMITTAL - APPROVAL									
Invoices									
								PY/CY:	
								BATCH #:	2170
								DATE :	2/6/2015
								LOCATION #:	13
								FILENAME:	KENSINGTON
00982	Delta Dental	2/1/2015	BE001039872 Feb dental	7840	1061				1,189.07
01169	CalPERS	01/14/15	14457273 Mar medical	7840	1061				6,712.86
01406	KFPD	02/06/15	Reimburse revolving fund	7840	2490				16,324.00
01634	Vision Service Plan	01/21/15	001027770001 Feb vision	7840	1061				330.22
02120	City of El Cerrito	02/01/15	Feb fire protection	7840	2328				197,136.98
12420	Meyers/Nave	01/26/15	2014120443 - legal counsel	7840	2490				1,892.70
<b>TOTAL</b>									<b>223,585.83</b>

Kensington FPD Approval

Date: 1/1

*[Signature]* Date: 2/6/15

February 6, 2015

**Attachment to Transmittal 0215**

Kensington Fire Protection District Revolving Fund 01406

Detailed invoice for reimbursement to the Revolving Fund for payment of the following expenditures:

INVOICE DATE	DESCRIPTION	AMOUNT
1/6/2015	PG&E - electric	1,591.47
1/6/2015	PG&E - gas	299.50
1/5/2015	Office Depot - office supplies	48.45
1/16/2015	Payroll processing	54.50
1/16/2015	Payroll - 1/1-1/15/15	2,421.82
1/16/2015	Withholding payroll taxes 1/1-1/15/15	1,193.27
1/22/2015	Ovation Payroll - Additional 2014 FUTA	84.00
1/13/2015	Mechanics Bank - CSDA training, employee apprc. D	3,581.89
1/21/2015	Pagepoint - website updates	21.00
1/5/2015	AT&T - telephone	465.89
2/1/2015	Stericycle - medical waste	226.92
2/2/2015	Payroll processing	54.50
2/2/2015	Payroll - 1/16-1/31/15	2,412.62
2/2/2015	Withholding payroll taxes 1/16-1/31/15	1,099.08
2/5/2015	Reimburse Harmon - hotel/mileage	537.18
2/5/2015	Reimburse Kosel - hotel/mileage	567.40
2/5/2015	Reimburse Kassarjian - hotel/mileage/meals	748.83
2/5/2015	ICMA - Jan deferred comp	915.68
	<b>Total</b>	<b>16,324.00</b>

Please complete the enclosed deposit ticket and mail in the attached envelope to The Mechanics Bank.

**Kensington Fire Protection District**  
**Balance Sheet**  
As of January 13, 2015

Jan 13, 15

**ASSETS**

**Current Assets**

**Checking/Savings**

Petty Cash	200.00
KFPD Revolving Acct - Gen Fund	7,886.05
General Fund	1,750,288.14
Special Tax Fund	202,428.39
Capital Fund	-194,009.23

**Total Checking/Savings** 1,766,793.35

**Accounts Receivable**

Due from County for Reimb.	13,884.66
Accounts Receivable	699.66
Advance on Taxes	1,532,702.93
Advance on Supplemental Taxes	44,912.11

**Total Accounts Receivable** 1,592,199.36

**Other Current Assets**

Prepaid Services - EC	1,207,669.26
Prepaid Exp.	9,287.73
Prepaid CERBT - Retiree Trust	1,023,813.66
Investments	
Capital Replacement Funds	1,368,947.00
Fire Protect. Contract Reserves	2,415,339.00
Investments - Other	-566,050.19

**Total Investments** 3,218,235.81

**Total Other Current Assets** 5,459,006.46

**Total Current Assets** 8,817,999.17

**Fixed Assets**

Equipment	1,057,967.17
Accumulated Depreciation-Equip	-701,991.00
Land	5,800.00
Building and Improvements	2,006,389.30
Accumulated Depreciation - Bldg	-739,375.00
Current Capital Outlay	
Firefighters Qtrs/Equip	6,935.27
Apparatus Bay Construction	990.00
Computers/Furniture	1,017.71

**Total Current Capital Outlay** 8,942.98

**Total Fixed Assets** 1,637,733.45

**TOTAL ASSETS** 10,455,732.62

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

Due to Revolving Acct - Gen Fnd	13,884.66
Due to Other - Issued by CCC	24,024.97

**Total Accounts Payable** 37,909.63

**Other Current Liabilities**

El Cerrito Service Contract Pay	1,207,669.26
Wages & PR Taxes Payable	108.33

**Total Other Current Liabilities** 1,207,777.59

**Total Current Liabilities** 1,245,687.22

**Total Liabilities** 1,245,687.22



**Kensington Fire Protection District**  
**Balance Sheet**  
As of January 13, 2015

	<u>Jan 13, 15</u>
<b>Equity</b>	
Fund Equity - General	3,325,448.26
Fund Equity - Capital Projects	548,373.00
Fund Equity - Special Revenue	17,789.00
Fund Equity - Gen Fixed Asset	1,321,009.00
Fund Equity	2,002,744.29
Net Income	1,994,681.85
<b>Total Equity</b>	<u>9,210,045.40</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>10,455,732.62</u></u>

**Kensington Fire Protection District  
Revenue & Expense Prev Year Comparison**

July 1, 2014 through January 13, 2015

	Jul 1, '14 - Jan 13, 15	Jul 1, '13 - Jan 13, 14	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	3,203,716.55	2,925,607.33	278,109.22	9.5%
Special Taxes	200,345.40	200,428.40	-83.00	0.0%
Other Tax Income	153.26	148.12	5.14	3.5%
Lease Agreement	0.00	15,757.00	-15,757.00	-100.0%
Interest Income	2,299.21	1,916.82	382.39	20.0%
Salary Reimbursement Agreement	24,847.38	23,853.14	994.24	4.2%
Miscellaneous Income	13,408.57	14,266.11	-857.54	-6.0%
<b>Total Income</b>	<b>3,444,770.37</b>	<b>3,181,976.92</b>	<b>262,793.45</b>	<b>8.3%</b>
<b>Expense</b>				
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
LAFCO Fees	1,796.45	1,760.39	36.06	2.1%
Contra Costa County Expenses	2,694.86	2,684.15	10.71	0.4%
El Cerrito Contract Fee	1,207,669.26	1,180,417.03	27,252.23	2.3%
Water System Improvements	110,000.00	0.00	110,000.00	100.0%
Fire Abatement Contract	0.00	865.00	-865.00	-100.0%
Risk Management Insurance	11,523.00	10,601.00	922.00	8.7%
<b>Professional Fees</b>				
Accounting	2,080.00	1,608.75	471.25	29.3%
Actuarial Valuation	0.00	2,500.00	-2,500.00	-100.0%
Audit	13,025.00	12,000.00	1,025.00	8.5%
Legal Fees	649.08	1,536.30	-887.22	-57.8%
<b>Total Professional Fees</b>	<b>15,754.08</b>	<b>17,645.05</b>	<b>-1,890.97</b>	<b>-10.7%</b>
Wildland Vegetation Mgmt	3,045.00	5,320.00	-2,275.00	-42.8%
<b>Total OUTSIDE PROFESSIONAL SER...</b>	<b>1,352,482.65</b>	<b>1,219,292.62</b>	<b>133,190.03</b>	<b>10.9%</b>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	13,313.36	29,904.60	-16,591.24	-55.5%
Delta Dental	1,490.45	3,826.65	-2,336.20	-61.1%
Vision Care	405.45	1,044.15	-638.70	-61.2%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>15,209.26</b>	<b>34,775.40</b>	<b>-19,566.14</b>	<b>-56.3%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	4,726.70	4,261.48	465.22	10.9%
Comm. Pharmaceutical Drop-Off	773.38	238.14	535.24	224.8%
Vial of Life Program	0.00	114.27	-114.27	-100.0%
Open Houses	253.51	287.48	-33.97	-11.8%
<b>Total COMMUNITY SERVICE ACTIVITI...</b>	<b>5,753.59</b>	<b>4,901.37</b>	<b>852.22</b>	<b>17.4%</b>
<b>DISTRICT ACTIVITIES</b>				
Firefighters' Expenses	1,793.99	0.00	1,793.99	100.0%
Airpacks Expense	0.00	15,561.45	-15,561.45	-100.0%
Staff Appreciation	21.05	0.00	21.05	100.0%
Professional Development	0.00	3,723.38	-3,723.38	-100.0%
<b>Building Maintenance</b>				
Janitorial Service	735.00	717.55	17.45	2.4%
Medical Waste Disposal	1,419.64	1,311.61	108.03	8.2%
Building alarm	100.00	100.00	0.00	0.0%
Gardening service	480.00	1,330.00	-850.00	-63.9%
Miscellaneous Maint.	4,929.35	7,508.59	-2,579.24	-34.4%
<b>Total Building Maintenance</b>	<b>7,663.99</b>	<b>10,967.75</b>	<b>-3,303.76</b>	<b>-30.1%</b>
<b>Building Utilities/Service</b>				
Garbage	682.68	621.24	61.44	9.9%
Gas and Electric	3,239.21	3,732.21	-493.00	-13.2%
Water/Sewer	1,068.92	726.52	342.40	47.1%
<b>Total Building Utilities/Service</b>	<b>4,990.81</b>	<b>5,079.97</b>	<b>-89.16</b>	<b>-1.8%</b>
Election	399.18	0.00	399.18	100.0%
Memberships	5,888.00	5,519.00	369.00	6.7%
<b>Office</b>				
Office Expense	908.97	416.79	492.18	118.1%
Office Supplies	695.84	262.25	433.59	165.3%
Telephone	3,682.14	3,011.03	671.11	22.3%
<b>Total Office</b>	<b>5,286.95</b>	<b>3,690.07</b>	<b>1,596.88</b>	<b>43.3%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>26,043.97</b>	<b>44,541.62</b>	<b>-18,497.65</b>	<b>-41.5%</b>
<b>Staff</b>				
Wages	37,554.06	37,552.50	1.56	0.0%
Longevity Pay	1,000.00	0.00	1,000.00	100.0%
Overtime Wages	135.41	216.59	-81.18	-37.5%
Medical/dental ins compensation	3,900.00	3,600.00	300.00	8.3%
Retirement Contribution	2,854.06	1,877.59	976.47	52.0%
Payroll Taxes	3,056.78	2,985.76	71.02	2.4%
Workers Compensation/Life Ins	1,318.34	1,738.61	-420.27	-24.2%
Payroll Processing	780.40	700.70	79.70	11.4%
<b>Total Staff</b>	<b>50,599.05</b>	<b>48,671.75</b>	<b>1,927.30</b>	<b>4.0%</b>
<b>Total Expense</b>	<b>1,450,088.52</b>	<b>1,352,182.76</b>	<b>97,905.76</b>	<b>7.2%</b>
<b>Net Ordinary Income</b>	<b>1,994,681.85</b>	<b>1,829,794.16</b>	<b>164,887.69</b>	<b>9.0%</b>

Kensington Fire Protection District  
**Revenue & Expense Prev Year Comparison**  
 July 1, 2014 through January 13, 2015

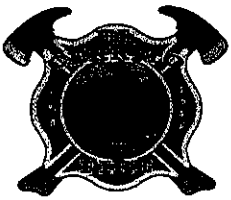
	Jul 1, '14 - Jan 13, 15	Jul 1, '13 - Jan 13, 14	\$ Change	% Change
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Transfers In - Capital	201,615.00	197,455.00	4,160.00	2.1%
Transfers In - General	712.41	1,218.21	-505.80	-41.5%
<b>Total Other Income</b>	202,327.41	198,673.21	3,654.20	1.8%
<b>Other Expense</b>				
Transfers Out - Capital	712.41	1,218.21	-505.80	-41.5%
Transfers Out - General	201,615.00	197,455.00	4,160.00	2.1%
<b>Total Other Expense</b>	202,327.41	198,673.21	3,654.20	1.8%
<b>Net Other Income</b>	0.00	0.00	0.00	0.0%
<b>Net Income</b>	<b>1,984,681.85</b>	<b>1,829,794.16</b>	<b>164,887.69</b>	<b>9.0%</b>

**Kensington Fire Protection District**  
**Revenue & Expense Budget vs. Actual**  
 July through December 2014

	Jul - Dec 14	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	3,203,716.55	2,982,110.00	221,606.55	107.4%
Special Taxes	200,345.40	200,428.00	-82.60	100.0%
Other Tax Income	153.26	0.00	153.26	100.0%
Lease Agreement	0.00	1.00	-1.00	0.0%
Interest Income	2,299.21	1,428.75	870.46	160.9%
Salary Reimbursement Agreement	24,847.38	25,568.02	-720.64	97.2%
Grant Revenue	0.00	0.00	0.00	0.0%
Miscellaneous Income	13,408.57	0.00	13,408.57	100.0%
<b>Total Income</b>	<b>3,444,770.37</b>	<b>3,209,535.77</b>	<b>235,234.60</b>	<b>107.3%</b>
<b>Expense</b>				
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
LAFCO Fees	1,796.45	1,850.00	-53.55	97.1%
Contra Costa County Expenses	2,590.36	2,829.00	-238.64	91.6%
El Cerrito Contract Fee	1,207,669.26	1,207,669.50	-0.24	100.0%
Water System Improvements	110,000.00	110,000.00	0.00	100.0%
Fire Abatement Contract	0.00	8,000.00	-8,000.00	0.0%
Risk Management Insurance	11,523.00	11,525.00	-2.00	100.0%
<b>Professional Fees</b>				
Accounting	2,080.00	2,050.00	30.00	101.5%
Audit	13,025.00	13,000.00	25.00	100.2%
Legal Fees	649.08	15,000.00	-14,350.92	4.3%
<b>Total Professional Fees</b>	<b>15,754.08</b>	<b>30,050.00</b>	<b>-14,295.92</b>	<b>52.4%</b>
Wildland Vegetation Mgmt	3,045.00	3,700.00	-655.00	82.3%
<b>Total OUTSIDE PROFESSIONAL SER...</b>	<b>1,352,378.15</b>	<b>1,375,623.50</b>	<b>-23,245.35</b>	<b>98.3%</b>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	11,649.20	9,984.98	1,664.22	116.7%
Delta Dental	1,277.54	1,277.48	0.06	100.0%
Vision Care	405.45	347.48	57.97	116.7%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>13,332.19</b>	<b>11,609.94</b>	<b>1,722.25</b>	<b>114.8%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	4,705.70	6,499.98	-1,794.28	72.4%
Comm. Pharmaceutical Drop-Off	773.38	1,250.00	-476.62	61.9%
Vial of Life Program	0.00	0.00	0.00	0.0%
CERT Emergency Kits	0.00	0.00	0.00	0.0%
Open Houses	253.51	750.00	-496.49	33.8%
Community Shredder	0.00	0.00	0.00	0.0%
<b>Total COMMUNITY SERVICE ACTIVI...</b>	<b>5,732.59</b>	<b>8,499.98</b>	<b>-2,767.39</b>	<b>67.4%</b>
<b>DISTRICT ACTIVITIES</b>				
Firefighter's Apparel	0.00	0.00	0.00	0.0%
Firefighters' Expenses	1,793.99	2,000.00	-206.01	89.7%
Engine Rescue Equipment	0.00	0.00	0.00	0.0%
Staff Appreciation	21.05	0.00	21.05	100.0%
Professional Development	0.00	0.00	0.00	0.0%
<b>Building Maintenance</b>				
Janitorial Service	630.00	750.00	-120.00	84.0%
Medical Waste Disposal	1,192.72	1,998.00	-805.28	59.7%
Building alarm	100.00	250.00	-150.00	40.0%
Gardening service	360.00	600.00	-240.00	60.0%
Miscellaneous Maint.	4,929.35	6,249.96	-1,320.61	78.9%
<b>Total Building Maintenance</b>	<b>7,212.07</b>	<b>9,847.96</b>	<b>-2,635.89</b>	<b>73.2%</b>
<b>Building Utilities/Service</b>				
Garbage	336.28	305.00	31.28	110.3%
Gas and Electric	3,239.21	3,602.46	-363.25	89.9%
Water/Sewer	1,068.92	657.48	411.44	162.6%
<b>Total Building Utilities/Service</b>	<b>4,644.41</b>	<b>4,564.94</b>	<b>79.47</b>	<b>101.7%</b>
Election	399.18	1,000.00	-600.82	39.9%
Memberships	5,888.00	5,800.00	88.00	101.5%
<b>Office</b>				
Office Expense	876.12	1,749.96	-873.84	50.1%
Office Supplies	695.84	1,249.98	-554.14	55.7%
Telephone	3,588.19	3,322.50	265.69	108.0%
<b>Total Office</b>	<b>5,160.15</b>	<b>6,322.44</b>	<b>-1,162.29</b>	<b>81.6%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>25,118.85</b>	<b>29,535.34</b>	<b>-4,416.49</b>	<b>85.0%</b>

**Kensington Fire Protection District**  
**Revenue & Expense Budget vs. Actual**  
 July through December 2014

	Jul - Dec 14	Budget	\$ Over Budget	% of Budget
<b>Staff</b>				
Wages	37,554.06	37,554.96	-0.90	100.0%
Longevity Pay	1,000.00	1,000.00	0.00	100.0%
Overtime Wages	135.41	649.98	-514.57	20.8%
Vacation Wages	0.00	0.00	0.00	0.0%
Medical/dental ins compensation	3,900.00	3,900.00	0.00	100.0%
Retirement Contribution	2,854.06	2,854.98	-0.92	100.0%
Payroll Taxes	3,056.78	3,293.00	-236.22	92.8%
Workers Compensation/Life Ins	1,318.34	1,800.00	-481.66	73.2%
Payroll Processing	725.90	705.00	20.90	103.0%
<b>Total Staff</b>	<u>50,544.55</u>	<u>51,757.92</u>	<u>-1,213.37</u>	<u>97.7%</u>
Contingency	0.00	12,499.98	-12,499.98	0.0%
<b>Total Expense</b>	<u>1,447,106.33</u>	<u>1,489,526.66</u>	<u>-42,420.33</u>	<u>97.2%</u>
<b>Net Ordinary Income</b>	1,997,664.04	1,720,009.11	277,654.93	116.1%
<b>Other Income/Expense</b>				
Other Income				
Transfers In - General	712.41			
<b>Total Other Income</b>	<u>712.41</u>			
Other Expense				
Transfers Out - Capital	712.41			
<b>Total Other Expense</b>	<u>712.41</u>			
<b>Net Other Income</b>	<u>0.00</u>			
<b>Net Income</b>	<u>1,997,664.04</u>	<u>1,720,009.11</u>	<u>277,654.93</u>	<u>116.1%</u>



# EL CERRITO FIRE DEPARTMENT

## Memorandum

February 1, 2015

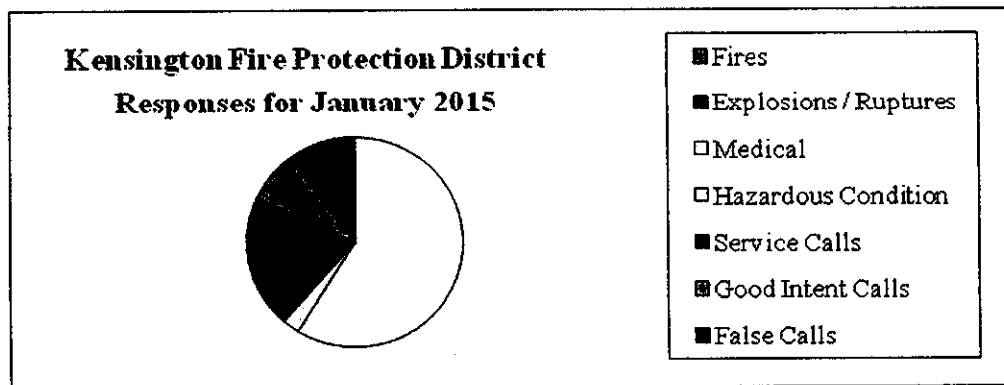
**TO:** Kensington Fire Protection District Board Members  
**FROM:** Laurence I. Carr: Battalion Chief  
**RE:** Incident Activity Reports for the Month of January 2015

---

There were 39 incidents that occurred during the month of January in the community of Kensington. Please see the attached "Incident Log" for the dates and times locations and incident type for these calls that the Fire Department responded to this past month. Kensington calls are shown in the charts at the bottom of this page. During this month E65 responded to a total of 73 calls in all districts, including Tilden Park.

The chart below is broken down into NFIRS incident types. The following is a list of the response types, the number of responses for each type and the percentage of the total calls for each type.

<u>Call Type</u>		<u>Incident Count</u>	<u>Percentages</u>
Fires	<i>(Structure, Trash, Vehicles, Vegetation Fires)</i>	0	0.00%
Explosions / Ruptures	<i>(Over Pressure/Ruptures, Explosions, Bombs)</i>	0	0.00%
Medical	<i>(EMS, Vehicle Accidents, Extrication Rescue)</i>	23	58.97%
Hazardous Condition	<i>(Chemical Spills, Leaks, Down Power Lines)</i>	1	2.56%
Service Calls	<i>(Distress, Water/Smoke/Odor Problems, Public Assists)</i>	8	20.51%
Good Intent Calls	<i>(Cancelled En Route, Wrong Location)</i>	3	7.69%
False Calls	<i>(Wrong Company/Unit Dispatched)</i>	4	10.26%
<b>Totals</b>		<b>39</b>	<b>100.00%</b>



## Kensington Fire Protection District Response Log for January 2015

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	1500010	01-Jan-15 17:02:01	374 OCEAN VIEW AVE	Kensington	E65	321
2	1500015	02-Jan-15 08:59:00	255 WILLAMETTE AVE	Kensington	E65	321
3	1500030	04-Jan-15 14:04:44	179 PURDUE AVE	Kensington	E65	522
4	1500037	05-Jan-15 14:40:11	154 LAWSON DR	Kensington	E65	745
5	1500041	06-Jan-15 03:38:16	80 ARDMORE DR	Kensington	E65	735
6	1500044	06-Jan-15 09:52:44	134 WINDSOR AVE	Kensington	E65	321
7	1500045	06-Jan-15 10:17:00	65 NORWOOD AVE	Kensington	E65	321
8	1500070	08-Jan-15 17:44:05	139 ARLINGTON AVE	Kensington	E65	550
9	1500076	09-Jan-15 06:12:05	251 STANFORD AVE	Kensington	E65	736
10	1500083	09-Jan-15 10:52:05	293 ARLINGTON AVE	Kensington	E65	321
11	1500128	12-Jan-15 20:18:19	141 SAINT ALBANS DR	Kensington	E65	321
12	1500129	12-Jan-15 22:42:36	38 ARDMORE DR	Kensington	E65	321
13	1500131	13-Jan-15 00:48:28	120 SAINT ALBANS DR	Kensington	E65	321
14	1500137	13-Jan-15 12:26:08	1 MARCHANT CT	Kensington	E65	321
15	1500138	13-Jan-15 13:06:36	266 GRIZZLY PEAK BLVD	Kensington	E65	321
16	1500158	15-Jan-15 02:23:39	216 LAKE DR	Kensington	E65	553
17	1500163	15-Jan-15 10:38:23	503 BELOIT AVE	Kensington	E65	321
18	1500170	15-Jan-15 19:22:42	244 COLGATE AVE	Kensington	E65	321
19	1500180	17-Jan-15 10:46:14	42 AVON DR	Kensington	E65	321
20	1500184	17-Jan-15 19:53:56	32 SUNSET DR	Kensington	E65	321
21	1500185	17-Jan-15 21:43:21	10 ANSON WAY	Kensington	E65	321
22	1500187	17-Jan-15 23:50:16	212 COLGATE AVE	Kensington	E65	554
23	1500190	19-Jan-15 02:03:44	719 COVENTRY DR	Kensington	E65	554
24	1500191	19-Jan-15 05:18:50	63 HIGHLAND BLVD	Kensington	E65	321
25	1500192	19-Jan-15 08:50:32	719 COVENTRY DR	Kensington	E65	550
26	1500195	19-Jan-15 13:17:00	176 HIGHLAND BLVD	Kensington	E65	321
27	1500203	20-Jan-15 05:58:28	201 AMHERST AVE	Kensington	E65	553
28	1500218	21-Jan-15 11:14:49	188 ARLINGTON AVE	Kensington	E65	651
29	1500220	21-Jan-15 15:02:44	143 ARLINGTON AVE	Kensington	E72	321
30	1500230	23-Jan-15 06:41:02	9 WINDSOR AVE	Kensington	E65	321

31	1500234	23-Jan-15 14:42:03	141 SAINT ALBANS DR	Kensington	E65	321
32	1500237	23-Jan-15 18:32:47	232 LAKE DR	Kensington	E65	400
33	1500256	25-Jan-15 18:08:35	510 BELOIT AVE	Kensington	E65	321
34	1500266	26-Jan-15 21:10:08	73 STRATFORD DR	Kensington	E65	700
35	1500268	27-Jan-15 08:37:31	1 WINDSOR AVE	Kensington	E65	321
36	1500300	30-Jan-15 10:19:25	BELOIT AVE	Kensington	E65	500
37	1500302	30-Jan-15 14:23:28	BELOIT AVE	Kensington	E65	600
38	1500308	31-Jan-15 13:22:36	40 STRATFORD DR	Kensington	E65	651
39	1500321	01-Feb-15 02:59:19	262 LAKE DR	Kensington	E65	321

\* See Attached Table for Incident Type Explanations

**Type Series**

**Description**

**100**

*(Structure, Trash, Vehicle, Vegetation Fire)*

**200**

*(Over Pressure/Ruptures Explosions, Bombs)*

**300**

*(EMS, Vehicle Accidents, Extrication, Rescue)*

**400**

*(Chemical Spills, Leaks, Down power Lines)*

**500**

*(Distress, Water/ Smoke/Odor Problems, Public Assists)*

**600**

*(Cancelled En Route, Wrong Location)*

**700**

*(Wrong Company/Unit Dispatched)*



## Kensington Fire Protection District Engine 65 Response Log for January 2015

#	Incident Number	Date & Time	Address	City	Apparatus ID	Incident Type*
1	1500006	01-Jan-15 11:42:23	540 ASHBURY AVE	El Cerrito	E65	700
2	1500010	01-Jan-15 17:02:01	374 OCEAN VIEW AVE	Kensington	E65	321
3	1500015	02-Jan-15 08:59:00	255 WILLAMETTE AVE	Kensington	E65	321
4	1500023	03-Jan-15 14:04:04	737 BAY TREE LN	El Cerrito	E65	321
5	1500029	03-Jan-15 23:58:21	10203 SAN PABLO AVE	El Cerrito	E65	734
6	1500030	04-Jan-15 14:04:44	179 PURDUE AVE	Kensington	E65	522
7	1500037	05-Jan-15 14:40:11	154 LAWSON DR	Kensington	E65	745
8	1500041	06-Jan-15 03:38:16	80 ARDMORE DR	Kensington	E65	735
9	1500044	06-Jan-15 09:52:44	134 WINDSOR AVE	Kensington	E65	321
10	1500045	06-Jan-15 10:17:00	65 NORWOOD AVE	Kensington	E65	321
11	1500050	06-Jan-15 17:40:20	601 ALBEMARLE ST	El Cerrito	E65	651
12	1500070	08-Jan-15 17:44:05	139 ARLINGTON AVE	Kensington	E65	550
13	1500076	09-Jan-15 06:12:05	251 STANFORD AVE	Kensington	E65	736
14	1500083	09-Jan-15 10:52:05	293 ARLINGTON AVE	Kensington	E65	321
15	1500084	09-Jan-15 11:26:56	11 SAN CARLOS AVE	El Cerrito	E65	553
16	1500094	10-Jan-15 09:28:05	10 GOLF COURSE DR	Berkeley	E65	311
17	1500105	10-Jan-15 21:37:29	8000 EL CERRITO PLZ	El Cerrito	E65	611X
18	1500112	11-Jan-15 09:44:06	TILDEN PARK	Contra Costa C	E65	321
19	1500128	12-Jan-15 20:18:19	141 SAINT ALBANS DR	Kensington	E65	321
20	1500129	12-Jan-15 22:42:36	38 ARDMORE DR	Kensington	E65	321
21	1500131	13-Jan-15 00:48:28	120 SAINT ALBANS DR	Kensington	E65	321
22	1500134	13-Jan-15 09:17:27	2348 ALVA AVE	El Cerrito	E65	111
23	1500136	13-Jan-15 11:59:18	1307 BREWSTER CT	El Cerrito	E65	611X
24	1500137	13-Jan-15 12:26:08	1 MARCHANT CT	Kensington	E65	321
25	1500138	13-Jan-15 13:06:36	266 GRIZZLY PEAK BLVD	Kensington	E65	321
26	1500145	14-Jan-15 06:35:04	8666 TERRACE DR	El Cerrito	E65	651
27	1500146	14-Jan-15 07:41:05	312 RUGBY AVE	Kensington	E65	700
28	1500148	14-Jan-15 08:49:51	8500 MADERA DR	El Cerrito	E65	321
29	1500152	14-Jan-15 18:35:00	629 BELOIT AVE	Kensington	E65	611M
30	1500158	15-Jan-15 02:23:39	216 LAKE DR	Kensington	E65	553

31	1500162	15-Jan-15 09:33:57	7025 CUTTING BLVD	El Cerrito	E65	611M
32	1500163	15-Jan-15 10:38:23	503 BELOIT AVE	Kensington	E65	321
33	1500165	15-Jan-15 12:13:00	647 KEARNEY ST	El Cerrito	E65	311
34	1500166	15-Jan-15 17:19:27	6700 FAIRMOUNT AVE	El Cerrito	E65	321
35	1500168	15-Jan-15 18:13:29	819 BALRA DR	El Cerrito	E65	321
36	1500170	15-Jan-15 19:22:42	244 COLGATE AVE	Kensington	E65	321
37	1500171	15-Jan-15 23:04:37	402 SEAVIEW DR	El Cerrito	E65	553
38	1500180	17-Jan-15 10:46:14	42 AVON DR	Kensington	E65	321
39	1500184	17-Jan-15 19:53:56	32 SUNSET DR	Kensington	E65	321
40	1500185	17-Jan-15 21:43:21	10 ANSON WAY	Kensington	E65	321
41	1500187	17-Jan-15 23:50:16	212 COLGATE AVE	Kensington	E65	554
42	1500190	19-Jan-15 02:03:44	719 COVENTRY DR	Kensington	E65	554
43	1500191	19-Jan-15 05:18:50	63 HIGHLAND BLVD	Kensington	E65	321
44	1500192	19-Jan-15 08:50:32	719 COVENTRY DR	Kensington	E65	550
45	1500195	19-Jan-15 13:17:00	176 HIGHLAND BLVD	Kensington	E65	321
46	1500203	20-Jan-15 05:58:28	201 AMHERST AVE	Kensington	E65	553
47	1500209	20-Jan-15 14:39:19	540 ASHBURY AVE	El Cerrito	E65	745
48	1500210	20-Jan-15 18:37:26	138 LAWSON DR	Kensington	E65	611M
49	1500218	21-Jan-15 11:14:49	188 ARLINGTON AVE	Kensington	E65	651
50	1500223	21-Jan-15 22:31:20	8765 TERRACE DR	El Cerrito	E65	553
51	1500230	23-Jan-15 06:41:02	9 WINDSOR AVE	Kensington	E65	321
52	1500232	23-Jan-15 12:09:14	506 LIBERTY ST	El Cerrito	E65	743
53	1500234	23-Jan-15 14:42:03	141 SAINT ALBANS DR	Kensington	E65	321
54	1500237	23-Jan-15 18:32:47	232 LAKE DR	Kensington	E65	400
55	1500239	23-Jan-15 19:09:30	110 CARMEL AVE	El Cerrito	E65	321
56	1500246	24-Jan-15 21:23:50	110 CARMEL AVE	El Cerrito	E65	321
57	1500247	25-Jan-15 00:53:37	7720 EUREKA AVE	El Cerrito	E65	240
58	1500248	25-Jan-15 08:55:33	1336 SCOTT ST	El Cerrito	E65	735
59	1500256	25-Jan-15 18:08:35	510 BELOIT AVE	Kensington	E65	321
60	1500260	26-Jan-15 09:17:38	110 CARMEL AVE	El Cerrito	E65	553
61	1500266	26-Jan-15 21:10:08	73 STRATFORD DR	Kensington	E65	700
62	1500268	27-Jan-15 08:37:31	1 WINDSOR AVE	Kensington	E65	321
63	1500270	27-Jan-15 10:24:05	6120 SAN JOSE AVE	Richmond	E65	611F
64	1500283	28-Jan-15 11:12:31	769 BAY TREE LN	El Cerrito	E65	311
65	1500288	28-Jan-15 15:13:20	3288 PIERCE ST	Richmond	E65	611F

66	1500292	29-Jan-15 14:03:29	104 POMONA AVE	El Cerrito	E65	321
67	1500293	29-Jan-15 14:04:30	WALDO AVE	El Cerrito	E65	611M
68	1500300	30-Jan-15 10:19:25	BELOIT AVE	Kensington	E65	500
69	1500301	30-Jan-15 13:06:44	417 BALRA DR	El Cerrito	E65	321
70	1500302	30-Jan-15 14:23:28	BELOIT AVE	Kensington	E65	600
71	1500306	30-Jan-15 20:19:35	409 VILLAGE DR	El Cerrito	E65	321
72	1500308	31-Jan-15 13:22:36	40 STRATFORD DR	Kensington	E65	651
73	1500321	01-Feb-15 02:59:19	262 LAKE DR	Kensington	E65	32

\* See Attached Table for Incident Type Explanations

**Type Series**

**Description**

100

*(Structure, Trash, Vehicle, Vegetation Fire)*

200

*(Over Pressure/Ruptures Explosions, Bombs)*

300

*(EMS, Vehicle Accidents, Extrication, Rescue)*

400

*(Chemical Spills, Leaks, Down power Lines)*

500

*(Distress, Water/ Smoke/Odor Problems, Public Assists)*

600

*(Cancelled En Route, Wrong Location)*

700

*(Wrong Company/Unit Dispatched)*

# **CHIEF'S REPORT**

**KENSINGTON FIRE PROTECTION DISTRICT  
MEMORANDUM**

February 2015

TO: President and Board Members  
Kensington Fire Protection District

FROM: Lance J. Maples, Fire Chief

SUBJECT: **Fire Chief's Report**

---

**Training 2014**

In 2014, the Training Division enjoyed another productive year which actually broke an all-time number of training memorandums and training programs delivered to personnel in the areas of performance evolution standards in personal safety, engine company operations, truck company operations and wildland operations. In addition, there were several classes conducted for firefighter safety, hazard awareness, fire prevention/target hazards, emergency operations and emergency medical training for both Emergency Medical Technicians (EMT) and advanced medical training and certification for Paramedics. We also enjoyed a very cooperative year in several program areas that included continued efforts in compliance training, expanding our partnership with California Fire Fighter Joint Apprenticeship Committee (CFFJAC) and we continued our cooperative training agreement with all fire agencies in West Contra Costa County under the West Contra Costa County Training Consortium by which El Cerrito personnel train a minimum of quarterly with personnel from the Richmond Fire Department, Contra Costa County Fire Protection District, Pinole Fire Department, Chevron Fire Department and Rodeo-Hercules Fire Protection District. In 2014, our training records were thoroughly examined and documented for our ISO evaluation. Based on the records provided to ISO we received the highest point value for our training.

In 2014, we completed our ninth year working with online training company TargetSolutions which assists us in compliance training with our Injury, Illness & Prevention Program (IIPP), City of El Cerrito policy review, Contra Costa County Operational Area policy review and didactic training prior to field training. In 2014, members of the department completed a record 1,266 hours of online training in 1,109 trainings that included annual hazardous materials refresher training, wildland refresher training, basic & advanced medical training, driver safety training, firefighter safety training and operational training which broke the previous high of 1,043 hours. At the conclusion of 2014, fire department personnel have completed 7,100 online training courses/activities.

In 2014, the Department continued its agreement with the California Fire Fighter Joint Apprenticeship Committee (CFFJAC) which is a joint labor and management training program at the state-level. Currently, we have 7 of our line personnel enrolled in the CFFJAC Program who will complete between 2000 and 4000 hours of training in order to earn journey level status in their perspective rank in accordance with program guidelines. Based on program guidelines these training hours generate State apprenticeship funds which are then held at then used to pay for online training through TargetSolutions, annual maintenance of our Fireblast Fire Training Simulator, advanced life support training and other training materials.

In 2014, 166 performance evolutions were completed for personal safety, engine company operations, truck company operations and wildland operations. Training evolutions were conducted throughout the year. The Standards Committee which is comprised of labor and management personnel met in December 2014 to review current standards. The outcome of this meeting was to approve the program for 2015 and recommend new training evolutions.

In 2014 training was also conducted in the following areas:

- Operational Training (Performance Evolutions & Quarterly Truck Training)
- Multi-Company Training with Richmond, County, Chevron, Pinole & Rodeo-Hercules
- Annual West County Multi-Causality Incident Training
- Wildland Training for Annual Refresher, Standards and Trail Familiarization
- Quarterly EMS Training for Basic and Advanced
- Advanced Life Support mandated certification training in cardiac and pediatrics
- Quarterly driver safety and operator training
- Quarterly Rescue Systems I (RS I) training
- Auto Extrication & Technical Rescue Training
- Quarterly Safety Training, Facility Tours and Pre-Planning
- NFPA 1404 air management training
- P.G. & E Gas and Electrical Awareness Training
- New Truck Training
- New hire and probationary firefighter training for three new firefighters

In addition to the 1,266 hours of online training, firefighters recorded 13,263 hours of training in an array of training categories that included 729 hours of emergency medical training and 582 hours of physical fitness training which once again demonstrates their dedication and commitment to serving our communities.

As we look ahead to 2015, we will continue to build on previous years training in order to plan for another year of well-rounded, dynamic training that will include the following additions to increase firefighter safety and operational aptitude:

- Continued certification training for paramedics and EMT's
- Rapid Intervention Crew (RIC) training
- Large Area Search (LAS) training
- Joint operations training with Albany Fire Department
- Accountability training to increase firefighter safety
- Continued Communications training for East Bay Regional Communications System
- Train/BART familiarization and response training
- Advanced training with Chevron Fire Department
- Continued Extensive truck training for new aerial (Grant Awarded)

Moreover, we look to expand our training partnerships with West Contra Costa County agencies including Chevron and East Bay Regional Parks District with classroom training, field training and advanced training which will include new hire training in Texas funded by Chevron. In addition, in 2015 a new regional training facility in West Contra Costa County will be fully operational which will allow personnel to receive an array of training with a multitude of agencies. Lastly, one very big goal for 2015 will be for us to complete a written one year training plan which will allow us to better plan and facilitate training in the coming year and beyond.

# **NEW BUSINESS**

**KENSINGTON FIRE  
PROTECTION DISTRICT**

**Financial Statements and Independent Auditor's Report for the  
Year ended June 30, 2014**



**KENSINGTON FIRE PROTECTION DISTRICT**  
For the Fiscal Year Ended June 30, 2014

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**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2014**

(Required Supplementary Information)

The following discussion and analysis provides an overview of the Kensington Fire Protection District's (District) financial activities for the year ended June 30, 2014. Please read it in conjunction with the District's basic financial statements, which follow this section.

**Financial Highlights**

- At the close of the year, June 30, 2014, assets of the District exceeded its liabilities by \$7.22 million (net assets). Of this amount, \$3.40 million (unrestricted net assets) may be used to meet the District's ongoing obligations to the citizens that the District serves.
- The District's total net assets increased by \$467,550.
- At the close of the year, June 30, 2014, the District's general fund reported an ending fund balance of \$4,328,152, an increase of \$320,713 when compared with the prior year.
- At the close of the year, June 30, 2014, the District's special revenue fund reported an ending fund balance of \$85,452, an increase of \$69,242 when compared with the prior year.
- At the close of the year, June 30, 2014, the District's capital project fund reported an ending fund balance of \$1,172,971, an increase of \$197,479 when compared with the prior year.
- At the end of the current year, June 30, 2014, unrestricted fund balance for the governmental funds was \$3,396,717 or 119.43 % of total governmental funds' expenditures.

**Overview of the Basic Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The annual financial report for the District includes this management's discussion and analysis (MD&A), the basic financial statements and notes to basic financial statements.

The basic financial statements of the District are presented showing two different views of the District in one statement. The government-wide financial statements view shows both long-term and short-term information on the District's overall financial status. The fund financial statements view focuses on the District's operations with a short-term focus.

The government-wide statements are the statement of net assets and the statement of activities, which are prepared using the economic resources measurement focus and the accrual basis of accounting. These statements provide both long-term and short-term information about the District's overall financial status. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of whether cash is received or paid. The two government-wide statements report the District's net assets and how they have changed. Net assets, the difference between the District's assets and liabilities, are one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net assets is an indicator, of whether its financial health is improving or deteriorating, respectively.

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2014**

*Overview of the Basic Financial Statements (Continued)*

The fund financial statements are the balance sheet and statement of revenues, expenditures and changes in fund balance and are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Fund financial statements keep track of specific sources of funding and spending for particular purposes. The District has three funds: general fund, special revenue fund, and capital project fund. They are all components of the governmental funds. The fund financial statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided in the footnotes that explains the relationship (or differences) between them.

***Government-wide financial statement analysis***

A comparative analysis of government-wide data is as follows:

Net assets serve over time as a useful indicator of a government's financial position. For the District, assets exceeded liabilities in the years ended June 30, 2014 and 2013 by \$7,215,366 and \$6,747,816, respectively. The largest portion of the District's net assets, 47.08%, reflects its investment in unrestricted net assets. Restricted assets equal 30.35% of net assets. The final component of the District's net assets represents its investment in capital assets, which makes up the remaining 22.57% of the District's net assets. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The following table summarizes the net assets of the District as of:

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
<b>General revenues</b>		
Property taxes	\$ 2,982,113	\$ 2,766,585
Other revenues	329,503	434,732
<b>Total general revenues</b>	<u>3,311,616</u>	<u>3,201,317</u>
 <b>Total program expenses – public</b>		
<b>safety - fire protection operation</b>	<u>(2,844,066)</u>	<u>(3,011,252)</u>
 Change in net assets	467,550	190,065
Net assets, beginning of year	<u>6,747,816</u>	<u>6,557,751</u>
Net assets, end of year	<u>\$ 7,215,366</u>	<u>\$ 6,747,816</u>

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2014**

*Fund financial statement analysis*

**General fund** — The general fund's revenue is derived from County of Contra Costa property taxes, which are used to run daily operations of the District.

Property taxes increased by \$215,528 (about 7.79%) in the current year.

Program expenses decreased by \$167,186 (about 5.55%) in the current year.

**Special revenue fund** — The special revenue fund receives the special assessment tax voted in by the Kensington taxpayers in 1980 to be used for fire protection and prevention operations as determined by the District. The revenue received remains consistent with prior years.

**Capital project fund** — The capital project fund receives no tax revenue of its own; it is funded by the general fund on an as-needed basis. The District's Board of Directors votes annually on an amount to transfer and invest from the general fund to the capital project fund for long-term expected replacements.

*General Fund Budgetary Highlights*

The budget was adopted by the Board of Directors at the September 2013 meeting. A budget revision was adopted by the Board of Directors at the February 2014 meeting.

During the initial budgeting process for fiscal year 13-14, KFPD understood we were sharing a grant with the City of El Cerrito to purchase both a ladder truck and firefighter airpaks. These budget items were classified as capital expenditures based on the full of cost of the items as well as budgeting grant revenue leaving a small net cash expenditure. During the fiscal year, both grants were received and purchases made, costing KFPD the net as expected. During the audit process, both expenditures were deemed to be operating expenses, not capital expenditures. This reclass results in budgeted grant revenue being overstated, offsetting the capital expenditures that were also overstated. Net cash, in the amount that was expected, is reflected as two operating expenses labeled "Airpaks" and "Fire Engine Rolling Stock".

*Capital Assets*

As shown in the table below, the District's investment in capital assets (net of accumulated depreciation) as of June 30, 2014 and 2013 was \$1,628,791 and \$1,748,675, respectively.

*Capital Assets (Net of accumulated depreciation)*

	<b>Governmental Activities</b>	
	<b>2014</b>	<b>2013</b>
Land	\$ 5,800	\$ 5,800
Building and improvements	1,267,013	1,312,647
Equipment and furniture	213,723	241,603
Rolling stock	142,255	188,625
<b>Total</b>	<b>\$ 1,628,791</b>	<b>\$ 1,748,675</b>

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2014**

*Retiree Healthcare Benefits*

In June 2007, the District implemented Governmental Accounting Standards Board Statement No. 45 (GASB 45). This statement requires governmental entities to account for and report their costs and obligations for Other Postemployment Benefits (OPEB). OPEB are part of an exchange of salaries and benefits for employee services rendered, such as agreements to provide health care benefits to employee upon retirement. Prior to GASB 45, the District financed the retiree health care costs on a "pay-as-you-go" basis, and did not report the financial effects of OPEB until the promised benefits are paid.

Based on the latest valuation for the District's OPEB plan (July 1, 2011 Revised), the District's unfunded actuarial accrued liability was \$144,402 as of June 30, 2014; and its annual required contribution (ARC) was \$15,249 for the fiscal year ended June 30, 2014. The ARC is calculated in accordance with certain parameters, and includes (a) the normal cost, the actuarial present value of benefits attributed to prior services; and (b) a component for amortization of the total unfunded actuarial accrued liabilities (or funding excess) of the plan over a period not to exceed twenty years.

*Economic Factors and Next Year's Budgets and Rates*

The primary factor affecting expenditures in the District's fiscal year 2014-15 budget is the City of El Cerrito service contract fee.

*Request for Information*

Questions concerning any of the information provided, in this report or requests for additional financial information should be addressed to the Kensington Fire Protection District, 217 Arlington Avenue, Kensington, California 94707.

## **Independent Auditor's Report**

Board of Directors  
Kensington Fire Protection District  
Kensington, California

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the governmental activities and each major fund of Kensington Fire Protection District (KFPD), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise KFPD's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### **Opinions**

In my 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 KFPD, as of June 30, 2014, and the respective changes in financial position, and for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Independent Auditor's Report (Continued)

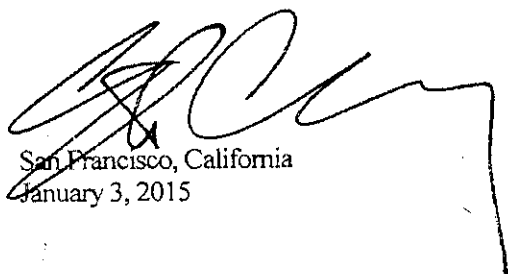
### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on page 1 to 4 and 8 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. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated January 3, 2015 on my consideration of KFPD's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KFPD's internal control over financial reporting and compliance.



San Francisco, California  
January 3, 2015

**Basic Financial Statements**



**KENSINGTON FIRE PROTECTION DISTRICT  
STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET  
FOR THE YEAR ENDED JUNE 30, 2014**

	General Fund	Special Revenue Fund	Capital Project Fund	Total	GAAP Adjustment (Note 4)	Statement of Net Assets
<b>ASSET</b>						
Cash and investments	\$ 3,311,119	\$ 85,452	\$ 1,172,329	\$ 4,568,900	\$ -	\$ 4,568,900
Receivables:						
Supplemental taxes	33,660	-	-	33,660	-	33,660
Accounts receivable- KPPCSD	1,338	-	-	1,338	-	1,338
Interest receivables	1,359	-	645	2,004	-	2,004
Prepaid Expenses	9,288	-	-	9,288	-	9,288
Reimbursements and other	13,885	-	-	13,885	-	13,885
Net OPEB assets	1,022,526	-	-	1,022,526	-	1,022,526
Capital assets:						
Land	-	-	-	-	5,800	5,800
Buildings and improvements, net	-	-	-	-	1,267,013	1,267,013
Equipment and furniture, net	-	-	-	-	213,723	213,723
Rolling stock, net	-	-	-	-	142,255	142,255
<b>Total assets</b>	<u>\$ 4,393,175</u>	<u>\$ 85,452</u>	<u>\$ 1,172,974</u>	<u>\$ 5,651,601</u>	<u>\$ 1,628,791</u>	<u>\$ 7,280,392</u>
<b>LIABILITIES</b>						
Accounts payable and other accruals	\$ 61,446	\$ -	\$ 3	\$ 61,449	\$ -	\$ 61,449
Wages payable	3,577	-	-	3,577	-	3,577
<b>Total liabilities</b>	<u>65,023</u>	<u>-</u>	<u>3</u>	<u>65,026</u>	<u>-</u>	<u>65,026</u>
<b>FUND BALANCES</b>						
Nonspendable	\$ 1,022,526	\$ -	\$ -	\$ 1,022,526	\$ -	\$ -
Restricted	-	-	-	-	-	-
Committed	-	-	1,167,332	1,167,332	-	-
Assigned	2,360,834	-	-	2,360,834	1,628,791	-
Unassigned	944,792	85,452	5,639	1,035,883	-	-
<b>Total fund balances</b>	<u>4,328,152</u>	<u>85,452</u>	<u>1,172,971</u>	<u>5,586,575</u>	<u>1,628,791</u>	<u>-</u>
<b>Total liabilities and fund balances</b>	<u>\$ 4,393,175</u>	<u>\$ 85,452</u>	<u>\$ 1,172,974</u>	<u>\$ 5,651,601</u>		
<b>Net assets:</b>						
Invested in capital assets					1,628,791	1,628,791
Restricted					2,189,858	2,189,858
Unrestricted					3,396,717	3,396,717
<b>Total net assets</b>					<u>\$ 7,215,366</u>	<u>\$ 7,215,366</u>

*The accompanying notes are an integral part of the financial statements.*

**KENSINGTON FIRE PROTECTION DISTRICT**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT**  
**OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	General Fund	Special Revenue Fund	Capital Project Fund	Total	Adjustment (Note 5)	Statement of Activities
<b>EXPENDITURES/EXPENSES</b>						
<b>Current expenditures/expenses:</b>						
Public safety:						
City of El Cerrito service contract	\$ 2,360,834	\$ -	\$ -	\$ 2,360,834	\$ -	\$ 2,360,834
Retiree health insurance	59,615	-	-	59,615	-	59,615
Firefighters' apparel/expenses	2,557	-	-	2,557	-	2,557
Engine rescue equipment	6,000	-	-	6,000	-	6,000
Airpacks	15,561	-	-	15,561	-	15,561
Fire engine rolling stock	31,719	-	-	31,719	-	31,719
Insurance	10,601	-	-	10,601	-	10,601
Office wages and related expenses	94,429	-	-	94,429	-	94,429
County property tax administration/fees	29,820	2,186	32	32,038	-	32,038
Wildland vegetation management	9,905	-	-	9,905	-	9,905
Water system improvement	-	-	-	-	-	-
Fire abatement contract	865	-	-	865	-	865
LAFCO	1,760	-	-	1,760	-	1,760
Professional development	3,178	-	-	3,178	-	3,178
Outside professional service fees	20,599	-	-	20,599	-	20,599
Public education	8,373	-	-	8,373	-	8,373
Office equipment and supplies	2,305	-	-	2,305	-	2,305
Building utilities/services	34,966	-	-	34,966	-	34,966
Memberships	6,519	-	-	6,519	-	6,519
Community service activities	5,684	-	-	5,684	-	5,684
Staff Appreciation	1,487	-	-	1,487	-	1,487
Gain from disposition	-	-	-	-	580	580
Depreciation	-	-	-	-	134,491	134,491
<b>Total current expenditures/expenses</b>	<u>2,706,777</u>	<u>2,186</u>	<u>32</u>	<u>2,708,995</u>	<u>135,071</u>	<u>2,844,066</u>
<b>Capital outlay:</b>						
Equipment and furniture	5,052	-	-	5,052	(5,052)	-
Buildings and improvements	10,135	-	-	10,135	(10,135)	-
<b>Total capital outlay</b>	<u>15,187</u>	<u>-</u>	<u>-</u>	<u>15,187</u>	<u>(15,187)</u>	<u>-</u>
<b>Total expenditures/expenses</b>	<u>2,721,964</u>	<u>2,186</u>	<u>32</u>	<u>2,724,182</u>	<u>119,884</u>	<u>2,844,066</u>
<b>GENERAL REVENUES</b>						
Property taxes	2,982,113	-	-	2,982,113	-	2,982,113
Special taxes	-	200,428	-	200,428	-	200,428
Other taxes	28,107	-	-	28,107	-	28,107
Other revenue	14,266	-	-	14,266	-	14,266
Rental income	31,514	-	-	31,514	-	31,514
Salary reimbursement income	47,706	-	-	47,706	-	47,706
Investment income	4,978	-	2,504	7,482	-	7,482
<b>Total revenues</b>	<u>3,108,684</u>	<u>200,428</u>	<u>2,504</u>	<u>3,311,616</u>	<u>-</u>	<u>3,311,616</u>
Excess (deficiency) of revenues over (under) expenditures before extraordinary item:	<u>386,720</u>	<u>198,242</u>	<u>2,472</u>	<u>587,434</u>	<u>(119,884)</u>	<u>467,550</u>
Extraordinary item-Construction performance surety bond gain	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures after extraordinary item:	<u>386,720</u>	<u>198,242</u>	<u>2,472</u>	<u>587,434</u>	<u>(119,884)</u>	<u>467,550</u>
<b>Other financing sources (uses):</b>						
Transfers in	131,448	-	197,455	328,903	-	328,903
Transfers out	(197,455)	(129,000)	(2,448)	(328,903)	-	(328,903)
<b>Total other financing sources (uses)</b>	<u>(66,007)</u>	<u>(129,000)</u>	<u>195,007</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in net assets</b>	<u>320,713</u>	<u>69,242</u>	<u>197,479</u>	<u>587,434</u>	<u>(119,884)</u>	<u>467,550</u>
Fund balances/net assets, beginning of year	4,007,439	16,210	975,492	4,999,141	1,748,675	6,747,816
<b>Fund balances/net assets, end of year</b>	<u>\$ 4,328,152</u>	<u>\$ 85,452</u>	<u>\$ 1,172,971</u>	<u>\$ 5,586,575</u>	<u>\$ 1,628,791</u>	<u>\$ 7,215,366</u>

*The accompanying notes are an integral part of the financial statements.*

**KENSINGTON FIRE PROTECTION DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	General Fund			Special Revenue Fund		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>						
Property taxes	\$ 2,765,000	\$ 2,982,113	\$ 217,113	\$ -	\$ -	\$ -
Special taxes	-	-	-	200,395	200,428	33
Other taxes	33,000	28,107	(4,893)	-	-	-
Other revenue	-	14,266	14,266	-	-	-
Rental income	31,514	31,514	-	-	-	-
Other income	340,403	-	(340,403)	-	-	-
Salary reimbursement income	48,655	47,706	(949)	-	-	-
Interest income	5,200	4,978	(222)	-	-	-
<b>Total revenues</b>	<u>3,223,772</u>	<u>3,108,684</u>	<u>(115,088)</u>	<u>200,395</u>	<u>200,428</u>	<u>33</u>
<b>Current expenditures:</b>						
Public safety:						
City of El Cerrito service contract	2,360,834	2,360,834	-	-	-	-
Retiree health insurance	59,615	59,615	-	-	-	-
Firefighters' apparel and expenses	6,600	2,557	4,043	-	-	-
Engine rescue equipment	6,000	6,000	-	-	-	-
Airpacks	-	15,561	(15,561)	-	-	-
Fire engine rolling stock	-	31,719	(31,719)	-	-	-
Insurance	10,600	10,601	(1)	-	-	-
Office wages and related expenses	99,910	94,429	5,481	-	-	-
County property tax administration fees	30,425	29,820	605	2,200	2,186	14
Wildland vegetation management	10,000	9,905	95	-	-	-
Water system improvement	20,000	-	20,000	-	-	-
Fire Abatement Contract	8,000	865	7,135	-	-	-
LAFCO	1,620	1,760	(140)	-	-	-
Professional development	5,500	3,178	2,322	-	-	-
Outside professional service fees	50,000	20,599	29,401	-	-	-
Public education	13,000	8,373	4,627	-	-	-
Office equipment and supplies	6,000	2,305	3,695	-	-	-
Building utilities/services	39,410	34,966	4,444	-	-	-
Memberships	6,000	6,519	(519)	-	-	-
Community service activities	8,250	5,684	2,566	-	-	-
Staff appreciation	2,500	1,487	1,013	-	-	-
Contingency	25,000	-	25,000	-	-	-
Gain from disposition	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
<b>Total current expenditures</b>	<u>2,769,264</u>	<u>2,706,777</u>	<u>62,487</u>	<u>2,200</u>	<u>2,186</u>	<u>14</u>
<b>Capital outlay:</b>						
Equipment and Furniture	405,854	5,052	400,802	-	-	-
Buildings and Improvements	-	10,135	(10,135)	-	-	-
<b>Total capital outlay</b>	<u>405,854</u>	<u>15,187</u>	<u>390,667</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures before extraordinary item:	<u>48,654</u>	<u>386,720</u>	<u>338,066</u>	<u>198,195</u>	<u>198,242</u>	<u>(47)</u>
Extraordinary item-Construction performance surety bond gain	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures after extraordinary item:	<u>48,654</u>	<u>386,720</u>	<u>338,066</u>	<u>198,195</u>	<u>198,242</u>	<u>(47)</u>
Other financing sources (uses):						
Transfers in	-	131,448	(131,448)	-	-	-
Transfers out	-	(197,455)	197,455	(393,034)	(129,000)	(264,034)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(66,007)</u>	<u>66,007</u>	<u>(393,034)</u>	<u>(129,000)</u>	<u>(264,034)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>48,654</u>	<u>320,713</u>	<u>404,073</u>	<u>(194,839)</u>	<u>69,242</u>	<u>(264,081)</u>
<b>Fund balances/net assets, beginning of year, as restated</b>		<u>4,007,439</u>			<u>16,210</u>	
<b>Fund balances/net assets, end of year</b>		<u>\$ 4,328,152</u>			<u>\$ 85,452</u>	

*The accompanying notes are an integral part of the financial statements.*

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2014**

**NOTE 1 – REPORTING ENTITY**

The Kensington Fire Protection District (District) is a special district empowered to take all the necessary steps to provide for fire protection and prevention services including enforcement of California State (State) laws applicable to fire codes. The financial statements of the District include all funds of the District. An elected Board of Directors governs the District, and exercises powers granted by State statutes.

In August 1995, the District entered into a contract with the City of El Cerrito (City) under which the City provides fire suppression and emergency medical services for the District. The contract provides that the District will pay the City an annual fee as defined in the contract (paid on a monthly basis) that expires June 30, 2015. The annual fee that the District paid under this contract for the fiscal years ended June 30, 2014 and 2013 were \$2,360,834 and \$2,365,475, respectively.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Implementation of Governmental Accounting Standards (GASB) Statement***

In February 2009, GASB released a new Statement, *GASB Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions*. The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. The initial distinction in reporting fund balance information is identifying amounts that are considered *nonspendable*, such as fund balance associated with inventories. This Statement provides for additional classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent. The requirements of the Statement are effective for financial statements for periods beginning after June 15, 2010. The details for the fund balance classifications prescribed under this Statement are separately discussed in Note 9.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2014**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Measurement focus, basis of accounting and financial statement presentation*

The District prepares its government-wide statements using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The District's fund financial statements are prepared using the current financial resources focus and the modified accrual basis of accounting. Revenues are recorded when "susceptible to accrual" (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means that revenues are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Revenues meeting these availability criteria include special and other taxes. The availability period for property taxes is 60 days. Revenues not considered available are recorded as deferred revenues. Expenditures are generally recorded when the fund liability is incurred, except for compensated absences, such as vacation and sick leave, which are recognized when due. Liabilities expected to be paid after one year is recorded in the government-wide column as a noncurrent liability due more than one year.

*Fund Accounting*

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. The District uses the following funds.

**Governmental Fund Types**

The *General Fund* is the operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

The *Special Revenue Fund* accounts for the special tax authorized by Section 53978 of the Government Code and approved by the District's electorate on April 8, 1980.

The *Capital Project Fund* is used to account for financial resources to be used for the acquisition or construction of major capital facilities and rolling stock.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2014**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Budgets and Budgetary Accounting***

The District follows the procedures below in establishing the budgetary data reflected in the basic financial statements:

1. At the June Board of Directors (Board) meeting, the Finance Committee submits to the Board proposed operating and capital improvement draft budgets for the fiscal year commencing the following July 1. The operating and capital improvement budgets include proposed expenditures and the means of financing them.
2. The Draft budget is legally enacted through the adoption of a resolution by the Board.
3. A final operating and capital improvement budget is submitted to the Board at the September Board meeting. The budget is legally enacted through the adoption of a resolution by the Board.
4. Formal budgetary integration is employed as a management control device during the fiscal year for the General Fund. The Capital Project Fund is budgeted over the life of the project.
5. Budgets for the General Fund, Special Revenue Fund and the Capital Project Fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
6. The Special Revenue Fund is only used to accumulate special tax revenues, which are then transferred to the other funds as needed.

***Encumbrances***

Encumbrance accounting, under which purchases orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and Capital Project Fund. There are no appropriations or encumbrances in the Special Revenue Fund. All appropriations lapse at fiscal year-end.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2014**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Cash and Investments***

Cash and investments include amounts in demand deposits as well as short-term investments. Substantially all of the District's cash and investments are held by the County of Contra Costa (County) as its fiscal agent. The District's investments are reported at fair value. The fair value represents the amount the District could reasonably expect to receive for an investment in a current sale between a willing buyer and a willing seller. The fair value of investments is obtained by using quotations obtained from independent published sources. The District also maintains a general checking account to facilitate the processing of small transactions.

As permitted by the California Government Code, contracts and agreements, the District is permitted to invest in the County's cash and investment pool, obligations of the U.S. Treasury or its agencies; certificates of deposits; mutual funds invested in U.S. Government securities; and other permitted investments.

***Capital assets***

Capital assets, which include land, buildings, rolling stock (vehicles), and equipment and furniture, are valued at historical cost. Donated capital assets are valued at their estimated fair market value on the date donated. Capital assets are defined as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated using the straight-line method over the estimated useful lives in the government-wide statements.

Depreciation has been computed using the straight-line method over the following estimated useful lives:

Building and improvements	15 to 40 years
Rolling stock, equipment and furniture	5 to 15 years

***Property Taxes and Special Assessments Revenue***

Revenue is recognized in the fiscal year for which the tax and assessment are levied. The County levies, bills and collects property taxes and special assessments for the District; under the County's "Teeter Plan," the County remits the entire amount levied and handles all delinquencies while retaining related interest and penalties.

Taxes are levied for each fiscal year on taxable real and personal property situated in the County. The levy is based on the assessed values as of the preceding January 1st, which is also the lien date. Property taxes on the secured roll are due in two installments: November 1st and February 1st and become delinquent after December 10th and April 10th, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real property sales or construction completion and the preceding assessment date. The additional supplemental property taxes are prorated from the first day of the month following the date of such occurrence. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31st.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2014**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Interfund Transactions*

All interfund transactions are treated as transfers. The general fund is the main operating fund for the District. Annually, tax revenues recorded in the special revenue fund are transferred to the general fund to fund the District's operations. Transfers between governmental funds are eliminated as part of the adjustments to the government-wide presentation.

*Use of Estimates*

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

*Effects of New Pronouncements*

In June 2004, GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, which addresses how state and local governments should account for and report their costs and obligations related to postemployment healthcare and nonpension benefits. Collectively, these benefits are commonly referred to as other postemployment benefits (OPEB). The GASB statement generally requires that employers account for and report the annual OPEB cost and the outstanding obligations and commitments related to OPEB in essentially the same manner as employers currently do for pensions. Annual OPEB cost for most employers will be based on actuarially determined amounts that, if paid on an ongoing basis, generally would provide sufficient resources to pay benefits as they come due. This statement's provisions may be applied prospectively and do not require governments to fund their OPEB plans. An employer may establish its OPEB liability at zero as of the beginning of the initial year of implementation; however, the unfunded actuarial liability is required to be amortized over future periods. This statement also establishes disclosure requirements for information about the plans in which an employer participates, the funding policy followed, the actuarial valuation process and assumptions, and for certain employers, the extent to which the plan has been funded over time. At July 1, 2008, the District implemented GASB Statement No. 45 prospectively and as such, the District did not have a net OPEB obligation at transition (i.e., July 1, 2007). The District pays all health care insurance premiums for retired employees. Employees became eligible for these benefits when they reached normal retirement age while working for the District. As of June 30, 2014, the District's annual OPEB expense of \$21,689 and the current year requirements have been met as of June 30, 2014.



**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2014**

**NOTE 3 – POSTEMPLOYMENT HEALTHCARE BENEFITS**

***Plan Description***

The District provides postretirement health benefits (medical, dental and vision) to a closed group of former employees who have retired from the District and to their surviving spouses and dependent children. The District pays 100% of the annuitants' health plan premiums. Currently, a total of 11 family units (19 individuals) are receiving postretirement health benefits.

In October 2008, KFPD participated in the California Employers' Retiree Benefits Trust (CERBT). CERBT is an irrevocable trust fund that allows public employers to prefund the future cost of their retiree health insurance benefits and other postemployment benefits (OPEB) for their covered retirees. The District elected to participate in CERBT and contributed a total of \$1,165,000 to CalPERS, the CERBT's administrator. The prefunding was intended to reduce and stabilize the District's annual required contribution to its OPEB plan in future years at an expected level for budgeting purposes. CalPERS issued a publicly available financial report that includes financial statements and required supplementary information for CERBT in aggregate. The report may be obtained by writing to CalPERS, Lincoln Plaza North, 400 Q Street, Sacramento, CA 95811.

***Funding Policy***

The contribution requirements of plan members and the District are established and may be amended by the Board. As of June 30, 2014, the District contributed \$21,689, or 100%, of the OPEB cost, to the CERBT.

The District is required to contribute the ARC, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed twenty years.

***Annual OPEB Cost***

As of June 30, 2014, the District's annual other postemployment benefit (OPEB) expense of \$(12,262) was equal to the ARC. The following table represents annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the net OPEB obligation.

<b>Fiscal year ended</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual OPEB Cost Contributed</b>	<b>Net OPEB Obligation</b>
June 30, 2014	\$ 21,689	100%	\$ -

The actuarial valuation was performed as of July 1, 2011 (Revised) covering the fiscal year ended June 30, 2014. A new valuation was performed as of July 1, 2013 and will be used for the fiscal year 2014/2015 budget.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2014**

**NOTE 3 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued)**

***Funded Status and Funding Progress***

Using the actuarial valuation date of July 1, 2011, the funded status of the plan was as follows:

Actuarial accrued liability (AAL)		\$ 1,807,830
Actuarial value of plan assets		<u>1,663,428</u>
Unfunded actuarial accrued liability (UAAL)		<u>\$ 144,402</u>
Funded ratio (actuarial value of plan assets/AAL)		92.01%
Covered payroll (active plan members)	\$	-
UAAL as a percentage of covered payroll		0.00%

Based upon 6.39%.

KFPD will update actuarial valuation in fiscal year 2015

***Actuarial Methods and Assumptions***

Actuarial valuations of an ongoing plan involved estimates of the value of reported amounts and assumptions about the probability of occurrence of certain events far into the future. Examples include assumptions about mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents current year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided as the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with long-term perspective of the calculations.

In the July 1, 2011 (Revised) actuarial valuation, a level dollar amortization method was used. Under this method, the amortization period is 15 years. The actuarial assumption was a 6.39 percent investment rate of return and an annual healthcare cost medical trend rate of 7.3 percent in 2013 reduced by decrements of 0.30 percent to an ultimate rate of 5.50 percent after 6 years (2019 and thereafter). KFPD's unfunded actuarial accrued liability is being amortized as a level dollar amortization on a closed basis.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2014**

**NOTE 3 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued)**

As of June 30, 2014, KFPD paid \$110,338 directly to medical service provider vendors, adding to the CERBT balance by \$50,723, netting to the OPEB costs of \$59,615. KFPD requested and received a reimbursement of \$121,095 from CERBT, bringing net OPEB assets balance (before Actuarial Valuation) on KFPD's balance sheet to \$1,022,526.

**NOTE 4 - EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL FUND  
BALANCE SHEET AND THE STATEMENT OF NET ASSETS**

Total fund balance of the District's governmental funds differs from the net assets of governmental activities reported in the statement of net assets primarily as a result of the long-term economic focus of the statement of net assets versus the current financial resources focus of the governmental fund balance sheet. When capital assets (land, building, rolling stock and equipment) that are used in governmental activities are purchased or constructed, the costs of those assets are reported as capital outlay expenditures in the governmental fund. However, the statement of net assets includes the capital assets, net of accumulated depreciation, among the assets of the District. In addition, compensated absences are accrued on the governmental activities statement of net assets but not on the balance sheet since they also have a long-term economic focus.

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
<b>Differences</b>		
Cost of capital assets	\$ 3,070,157	\$ 3,060,036
Accumulated depreciation	<u>(1,441,366)</u>	<u>(1,311,361)</u>
Net capital assets	<u>1,628,791</u>	<u>1,748,675</u>
<b>Net difference</b>	<u><u>\$ 1,628,791</u></u>	<u><u>\$ 1,748,675</u></u>

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2014**

**NOTE 5 - EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL FUND OPERATING STATEMENT AND THE STATEMENT OF ACTIVITIES**

The net change in fund balance for the governmental funds differs from the "change in net assets" as a result of the long-term economic focus of the statement of activities versus the current financial resources focus of the general fund. When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as capital outlay expenditures in the general fund. Also, when capital assets are sold, the resources received are reported as proceeds from sale of capital assets in the respective fund. However, in the statement of activities, the cost of those assets purchased or constructed is allocated over their estimated useful lives and reported as depreciation expense. The resources received from the sale of capital assets offset against the net carrying value of the assets sold and reported as a gain or loss in the statement of activities. As a result, the fund balance decreased by the amount of financial resources expended and increased by the amount of financial resources received, whereas net assets decreased by the amount of depreciation expense on rolling stock and equipment items during the year and increased (decreased) by the amount of net gain (loss) on disposal of capital assets. In addition, the fund balance is reduced to account for the recording of compensated absences, which has a long-term focus.

	<b>June 30, 2014</b>	<b>June 30, 2013</b>
<b>Differences</b>		
Capital outlay	\$ 15,187	\$ 152,091
Net gain (loss) and Depreciation expense	(135,071)	(124,165)
<b>Net difference</b>	<b>\$ 119,884</b>	<b>\$ 27,926</b>

**NOTE 6 - CASH AND INVESTMENTS**

The District's cash and investments included the following:

	<b>June 30, 2014</b>	<b>June 30, 2013</b>
Deposits	\$ 11,431	\$ 11,062
Cash held by the county	542,366	465,186
Separately held investments - LAIF	4,014,933	3,412,633
Petty cash	200	200
<b>Total</b>	<b>\$ 4,568,930</b>	<b>\$ 3,889,081</b>

***Deposits***

At year-end, the carrying amount of the District's demand deposits was \$11,431 with a commercial bank which is covered by federal depository insurance.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2014**

**NOTE 6 - CASH AND INVESTMENTS (Continued)**

*Cash held by the County*

The District's cash is included in the Contra Costa County (County) Treasurer cash and investments pool. Investments made by the Treasurers are regulated by California Government Code and by a County investment policy approved annually by the County Treasury Oversight Committee. Adherence to the statutes and policies is monitored by the County Board of Supervisors and by the Treasury Oversight Committee via monthly reports and an annual audit. Investment income earned on the District's cash is allocated quarterly to the District. Changes in fair value are included in investment income. Redeemed or sold shares are priced at book value, which includes realized investment earnings such as interest income, realized gains or losses upon sale of investments, and amortized premiums and discounts. This number may differ from the shares' fair value, which would include unrealized gains or losses based on market conditions. Additional information regarding insurance, collateralization, and custodial risk categorization of the County's cash and investments is presented in the notes of the County's basic financial statements.

*Separately Held Investments*

The County also has investments in the State Treasurer's Local Agency Investment Fund (LAIF) separately held for the District. As of June 30, 2014, the District's investment in LAIF is \$4,014,933 which is approximately 1.61% of total Contra Costa County LAIF. The total amount invested by all public agencies under the County Pool in LAIF at June 30, 2014 is \$249,031,121.23. Of that amount, approximately 16.82% is invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different from the fair value of the District's position in the pool.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2014**

**NOTE 7 - CAPITAL ASSETS**

A summary of changes in capital assets for the year ended June 30, 2014 follows:

<b>Governmental Activities</b>	<b>Balance</b>	<b>Current</b>		<b>Balance</b>
	<b>June 30, 2013</b>	<b>Year</b>	<b>Retirements</b>	<b>June 30, 2014</b>
	<b>June 30, 2013</b>	<b>Additions</b>	<b>Retirements</b>	<b>June 30, 2014</b>
<i>Capital assets not being depreciated</i>				
Land	\$ 5,800	\$ -	\$ -	\$ 5,800
Construction in progress	-	-	-	-
Total capital assets not being depreciated	<u>5,800</u>	<u>-</u>	<u>-</u>	<u>5,800</u>
<i>Capital assets being depreciated</i>				
Building & improvements	1,997,305	10,135	(1,052)	2,006,388
Equipment & furniture	405,142	5,052	(4,014)	406,180
Rolling stock equipment	651,789	-	-	651,789
Total capital assets being depreciated	<u>3,054,236</u>	<u>15,187</u>	<u>(5,066)</u>	<u>3,064,357</u>
<i>Less accumulated depreciation for:</i>				
Building & improvements	(684,659)	(55,189)	473	(739,375)
Equipment & furniture	(163,539)	(32,932)	4,014	(192,457)
Rolling stock equipment	(463,163)	(46,371)	-	(509,534)
Total accumulated depreciation	<u>(1,311,361)</u>	<u>(134,492)</u>	<u>4,487</u>	<u>(1,441,366)</u>
Total capital assets being depreciated, net	<u>1,742,875</u>	<u>(119,305)</u>	<u>(9,553)</u>	<u>1,622,991</u>
Capital assets, net	<u>\$ 1,748,675</u>	<u>\$ (119,305)</u>	<u>\$ (9,553)</u>	<u>\$ 1,628,791</u>

**NOTE 8 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; thefts damages, and destructions of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for risks of loss. There have been no significant reductions in insurance coverage from the previous year, nor have settled claims exceeded the District's insurance coverage in any of the past three fiscal years.

*The Kensington Fire Protection District is a member of Contra Costa County Fire Districts Joint Power of Authority Insurance Pool (CSAC). Deductibles and maximum coverage are as follows:*

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2014**

**NOTE 8-RISK MANAGEMENT (Continued)**

<u>Coverage Description</u>	<u>Deductibles</u>	<u>Insurance Coverage</u>
General & Automobile Liability	None	\$50,000,000
All Risk Property	\$500 (all other property)	\$600,000,000 (all other property)
	\$100,000 (flood)	\$600,000,000 (flood)
	\$500 (mobile equip)	
	\$500,000 (terrorism)	\$200,000,000
Earthquake	5% per unit	\$280,000,000
	\$100,000 minimum	
Employee Dishonesty	\$50,000	\$10,000,000
Pollution Liability	\$500,000	\$10,000,000
Boiler & Machinery	\$5,000	\$100,000,000

**NOTE 9 – FUND BALANCES**

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2014, fund balance for government funds are made up of the followings:

- *Nonspendable Fund Balance* – includes amounts that are (a) not in spendable forms, or (b) legally or contractually required to be maintained intact. The ‘not in spendable form’ criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.
- *Restricted Fund Balance* – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- *Committed Fund Balance* – includes amounts that can only be used for the specific purposes determined by a formal action of the District’s highest level of decision-making authority, the District’s Board. Commitments may be changed or lifted only by the District taking the same formal action that imposed the constraint originally (for example: resolution and ordinance).
- *Assigned Fund Balance* – comprises amounts intended to be used by the District for specific purposes that are neither restricted nor committed. *Intent* is expressed by (1) the District’s Board or (b) a body (for example: a budget or finance committee) or official to which the District’s Board has delegated the authority to assign amounts to be used for specific purposes.
- *Unassigned Fund Balance* – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2014**

**NOTE 9 – FUND BALANCES (Continued)**

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

Fund balances for all the major and non-major governmental funds as of June 30, 2014, were distributed as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Project Fund</u>	<u>Total</u>
<b>Nonspendable:</b>				
Inventory	\$ -	\$ -	\$ -	\$ -
Advances (OPEB)	1,022,526	-	-	1,022,526
Subtotal	<u>1,022,526</u>	<u>-</u>	<u>-</u>	<u>1,022,526</u>
<b>Restricted for:</b>				
General government	-	-	-	-
Public protection	-	-	-	-
Public ways & facilities	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Committed to:</b>				
Public protection	-	-	963,332	963,332
Capital projects	-	-	204,000	204,000
Subtotal	<u>-</u>	<u>-</u>	<u>1,167,332</u>	<u>1,167,332</u>
<b>Assigned to:</b>				
General government	-	-	-	-
Public protection	2,360,834	-	-	2,360,834
Capital projects	-	-	-	-
Subtotal	<u>2,360,834</u>	<u>-</u>	<u>-</u>	<u>2,360,834</u>
<b>Unassigned</b>	<u>944,792</u>	<u>85,452</u>	<u>5,639</u>	<u>1,035,883</u>
<b>Total</b>	<u>\$ 4,328,152</u>	<u>\$ 85,452</u>	<u>\$ 1,172,971</u>	<u>\$ 5,586,575</u>

The Board's financial planning aims to help reduce the negative impact on the District in times of economic uncertainty and potential losses of funding from federal or state governmental agencies. District funds are *restricted*, *committed* and *assigned* as part of a multi-year financial plan to balance the budget and avoid operating deficits.



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

Board of Directors  
Kensington Fire Protection District  
Kensington, California

I have audited the financial statements of the Kensington Fire Protection District (the "District"), as of and for the fiscal year ended June 30, 2014, and have issued my report thereon dated January 3, 2015. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

***Internal Control over Financial Reporting***

In planning and performing my audit, I considered the District's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the District's internal control over financial reporting.

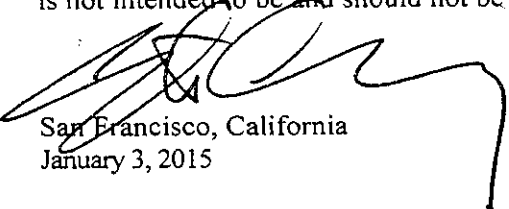
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

***Compliance and Other Matters***

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

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



San Francisco, California  
January 3, 2015

**KENSINGTON FIRE PROTECTION DISTRICT  
STATUS OF PRIOR YEAR FINDINGS  
YEAR ENDED JUNE 30, 2014**

<u>Finding</u>	<u>Present Status</u>	<u>Explanation if not fully implemented</u>
None		

**Kensington Fire Protection District  
Profit & Loss Budget vs. Actual**

July through December 2014

	Jul - Dec 14	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	3,203,716.55	2,982,110.00	221,606.55	107.4%
Special Taxes	200,345.40	200,428.00	-82.60	100.0%
Other Tax Income	153.26	0.00	153.26	100.0%
Lease Agreement	0.00	1.00	-1.00	0.0%
Interest Income	2,299.21	1,428.75	870.46	180.9%
Salary Reimbursement Agreement	24,847.38	25,568.02	-720.64	97.2%
Grant Revenue	0.00	0.00	0.00	0.0%
Miscellaneous Income	13,408.57	0.00	13,408.57	100.0%
<b>Total Income</b>	<b>3,444,770.37</b>	<b>3,209,535.77</b>	<b>235,234.60</b>	<b>107.3%</b>
<b>Expense</b>				
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
LAFCO Fees	1,796.45	1,850.00	-53.55	97.1%
Contra Costa County Expenses	2,590.36	2,829.00	-238.64	91.6%
El Cerrito Contract Fee	1,207,669.26	1,207,669.50	-0.24	100.0%
Water System Improvements	110,000.00	110,000.00	0.00	100.0%
Fire Abatement Contract	0.00	8,000.00	-8,000.00	0.0%
Risk Management Insurance	11,523.00	11,525.00	-2.00	100.0%
<b>Professional Fees</b>				
Accounting	2,080.00	2,050.00	30.00	101.5%
Audit	13,025.00	13,000.00	25.00	100.2%
Legal Fees	649.08	15,000.00	-14,350.92	4.3%
<b>Total Professional Fees</b>	<b>15,754.08</b>	<b>30,050.00</b>	<b>-14,295.92</b>	<b>52.4%</b>
Wildland Vegetation Mgmt	3,045.00	3,700.00	-655.00	82.3%
<b>Total OUTSIDE PROFESSIONAL SER...</b>	<b>1,352,378.15</b>	<b>1,375,623.50</b>	<b>-23,245.35</b>	<b>98.3%</b>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	11,649.20	9,984.98	1,664.22	116.7%
Delta Dental	1,277.54	1,277.48	0.06	100.0%
Vision Care	405.45	347.48	57.97	116.7%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>13,332.19</b>	<b>11,609.94</b>	<b>1,722.25</b>	<b>114.8%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	4,705.70	6,499.98	-1,794.28	72.4%
Comm. Pharmaceutical Drop-Off	773.38	1,250.00	-476.62	61.9%
Vial of Life Program	0.00	0.00	0.00	0.0%
CERT Emergency Kits	0.00	0.00	0.00	0.0%
Open Houses	253.51	750.00	-496.49	33.8%
Community Shredder	0.00	0.00	0.00	0.0%
<b>Total COMMUNITY SERVICE ACTIVITI...</b>	<b>5,732.59</b>	<b>8,499.98</b>	<b>-2,767.39</b>	<b>67.4%</b>
<b>DISTRICT ACTIVITIES</b>				
Firefighter's Apparel	0.00	0.00	0.00	0.0%
Firefighters' Expenses	1,793.99	2,000.00	-206.01	89.7%
Engine Rescue Equipment	0.00	0.00	0.00	0.0%
Staff Appreciation	21.05	0.00	21.05	100.0%
Professional Development	0.00	0.00	0.00	0.0%
<b>Building Maintenance</b>				
Janitorial Service	630.00	750.00	-120.00	84.0%
Medical Waste Disposal	1,192.72	1,998.00	-805.28	59.7%
Building alarm	100.00	250.00	-150.00	40.0%
Gardening service	360.00	600.00	-240.00	60.0%
Miscellaneous Maint.	4,929.35	6,249.96	-1,320.61	78.9%
<b>Total Building Maintenance</b>	<b>7,212.07</b>	<b>9,847.96</b>	<b>-2,635.89</b>	<b>73.2%</b>
<b>Building Utilities/Service</b>				
Garbage	336.28	305.00	31.28	110.3%
Gas and Electric	3,239.21	3,602.46	-363.25	89.9%
Water/Sewer	1,068.92	657.48	411.44	162.6%
<b>Total Building Utilities/Service</b>	<b>4,644.41</b>	<b>4,564.94</b>	<b>79.47</b>	<b>101.7%</b>
Election	399.18	1,000.00	-600.82	39.9%
Memberships	5,888.00	5,800.00	88.00	101.5%
<b>Office</b>				
Office Expense	876.12	1,749.96	-873.84	50.1%
Office Supplies	695.84	1,249.98	-554.14	55.7%
Telephone	3,588.19	3,322.50	265.69	108.0%
<b>Total Office</b>	<b>5,160.15</b>	<b>6,322.44</b>	<b>-1,162.29</b>	<b>81.6%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>25,118.85</b>	<b>29,535.34</b>	<b>-4,416.49</b>	<b>85.0%</b>

**Kensington Fire Protection District**  
**Profit & Loss Budget vs. Actual**  
 July through December 2014

	Jul - Dec 14	Budget	\$ Over Budget	% of Budget
<b>Staff</b>				
Wages	37,554.06	37,554.96	-0.90	100.0%
Longevity Pay	1,000.00	1,000.00	0.00	100.0%
Overtime Wages	135.41	649.98	-514.57	20.8%
Vacation Wages	0.00	0.00	0.00	0.0%
Medical/dental ins compensation	3,900.00	3,900.00	0.00	100.0%
Retirement Contribution	2,854.06	2,854.98	-0.92	100.0%
Payroll Taxes	3,056.78	3,293.00	-236.22	92.8%
Workers Compensation/Life ins	1,318.34	1,800.00	-481.66	73.2%
Payroll Processing	725.90	705.00	20.90	103.0%
<b>Total Staff</b>	<u>50,544.55</u>	<u>51,757.92</u>	<u>-1,213.37</u>	<u>97.7%</u>
Contingency	0.00	12,499.98	-12,499.98	0.0%
<b>Total Expense</b>	<u>1,447,106.33</u>	<u>1,489,526.66</u>	<u>-42,420.33</u>	<u>97.2%</u>
<b>Net Ordinary Income</b>	1,997,664.04	1,720,009.11	277,654.93	116.1%
<b>Other Income/Expense</b>				
Other Income	712.41			
Transfers In - General	<u>712.41</u>			
<b>Total Other Income</b>	712.41			
Other Expense	712.41			
Transfers Out - Capital	<u>712.41</u>			
<b>Total Other Expense</b>	712.41			
<b>Net Other Income</b>	<u>0.00</u>			
<b>Net Income</b>	<u><u>1,997,664.04</u></u>	<u><u>1,720,009.11</u></u>	<u><u>277,654.93</u></u>	<u><u>116.1%</u></u>

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET  
 Fiscal Year 2014-2015

	FY 2013-2014 Budget	FY 2013-2014 Est. Actual	FY 2014-2015 Budget	FY 2015-2016 Planning
<b>REVENUE BUDGET</b>				
Property Taxes	2,765,000	2,982,111	2,982,110	3,011,930
Special Taxes	200,395	200,428	200,428	200,430
Other tax income	33,000	28,107	30,000	31,000
Interest income	8,000	7,481	6,000	7,000
Lease agreement	31,514	31,514	1	1
Salary reimb agreement	48,655	47,706	51,136	50,880
Grant revenue - Airpacks	54,934	62,246	0	0
Grant revenue - Ladder Truck	285,469	285,469	0	0
Miscellaneous income	0	14,266	0	0
<b>Total Revenue</b>	<b>3,426,967</b>	<b>3,659,328</b>	<b>3,269,675</b>	<b>3,301,241</b>
<b>OPERATING EXPENSE BUDGET</b>				
	FY 2013-2014 Budget	FY 2013-2014 Est. Actual	FY 2014-2015 Budget	FY 2015-2016 Planning
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	4,500	3,544	4,500	4,725
Actuarial Valuation	3,500	2,500	0	3,000
Audit	12,000	12,000	13,000	13,000
CC County Expenses	32,635	32,038	33,640	35,321
El Cerrito Contract	2,360,834	2,360,834	2,415,339	2,536,105
Fire Abatement Contract	8,000	865	8,000	8,000
Insurance - Risk Mgmt	10,600	10,601	11,525	12,100
LAFCO Fees	1,620	1,760	1,850	1,850
Legal Fees	30,000	2,555	30,000	30,000
Water System Improvements **	20,000	0	380,000	20,000
Wildland Vegetation Mgmt	10,000	9,905	10,000	10,000
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical (OPEB cost)	51,265	51,265	19,970	21,380
Delta Dental	6,560	6,560	2,555	2,735
Vision Care	1,790	1,790	695	745
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	13,000	8,372	13,000	13,000
Community Pharmaceutical Drop-Off	3,000	1,305	2,500	2,500
Vial of Life Program	250	114	250	250
CERT Emergency Kits	3,000	3,173	3,330	3,330
Open Houses	1,000	287	750	900
Community Shredder	1,000	805	1,000	1,000
<b>DISTRICT ACTIVITIES</b>				
Professional Development	5,500	3,178	5,500	5,500
District Office				
Office expense	3,500	1,583	3,500	3,500
Office supplies	2,500	722	2,500	2,500
Telephone	5,795	6,327	6,645	6,975
Election	0	0	1,000	1,000
Firefighter's Apparel	1,600	617	1,500	1,575
Firefighters' Expenses	5,000	1,940	5,000	5,000
Engine Rescue Equipment	6,000	6,000	0	0
Staff Appreciation	2,500	1,487	2,500	2,500
Memberships	6,000	6,519	6,845	7,000
P/S Building				
Gardening service	1,500	1,810	1,900	2,000
Building alarm	2,000	1,696	2,000	2,000
Medical waste disposal	7,230	2,638	4,000	4,200
Janitorial	1,500	1,243	1,500	1,500
Misc. Maint/Improvements	12,000	12,183	12,500	12,500
PG&E	7,000	6,860	7,205	7,565
Water/Sewer	1,500	1,251	1,315	1,550

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2014-2015

Garbage	885	958	1,005	1,055
Staff				
Wages	75,105	75,105	75,110	76,610
Longevity Pay	0	0	1,000	1,000
Overtime Wages	2,600	542	1,300	1,325
Vacation Wages Accrual Adjustment	1,650	-1,131	2,855	36
Medical/dental insurance compensation	7,200	7,200	7,800	8,190
Retirement Contribution	3,755	3,755	5,710	5,820
Payroll Taxes	6,745	6,004	6,693	6,840
Insurance - Workers Comp/Life	1,500	1,612	1,695	1,780
Processing	1,355	1,342	1,410	1,480
Operating Contingency Fund	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
<b>Total Operating Expense</b>	<b>2,771,472</b>	<b>2,661,712</b>	<b>3,146,888</b>	<b>2,915,941</b>
Capital Outlay				
Airpacks	68,667	77,807	0	0
Ladder Truck	317,187	317,187	0	0
Type I Engine	0	0	632,000	0
Firefighter qtrs/equip	15,000	13,715	15,000	15,000
Apparatus Bay Construction	0	0	200,000	0
Holmatro Tool	0	0	11,000	0
Office Furniture/Computers	<u>5,000</u>	<u>1,471</u>	<u>5,000</u>	<u>5,000</u>
<b>Total Capital Outlay</b>	<b>405,854</b>	<b>410,180</b>	<b>863,000</b>	<b>20,000</b>
<b>TOTAL EXPENDITURES</b>	<b>3,177,326</b>	<b>3,071,892</b>	<b>4,009,888</b>	<b>2,935,941</b>

Notes: The standard expenditure increase is 5% unless otherwise indicated or unless policy decisions mandated.

\*\* For FY14/15, the total estimated cost of the Columbia improvement project is \$450,000. EBMUD will rebate 20% upon completion.

**Designated Funds (see attached schedules)**

Engine Replacement Fund	93,455	93,455	93,455	117,860
Public Safety Building Fund	<u>104,000</u>	<u>104,000</u>	<u>108,160</u>	<u>112,486</u>
	197,455	197,455	201,615	230,346
	<b>FY 2013-2014</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>
	<b><u>Budget</u></b>	<b><u>Est. Actual</u></b>	<b><u>Budget</u></b>	<b><u>Planning</u></b>
Beginning Cash	5,007,928	4,981,980	5,592,768	4,852,555
Revenue	3,426,967	3,659,328	3,269,675	3,301,241
Operating Expenditures	-2,771,472	-2,661,712	-3,146,888	-2,915,941
Capital Expenditures	-405,854	-410,180	-863,000	-20,000
Accrual to Cash Adjustment		23,352		
<b><u>ENDING CASH</u></b>	<b>5,257,568</b>	<b>5,592,768</b>	<b>4,852,555</b>	<b>5,217,856</b>
<b>Cumulative Designated Funds</b>				
Capital Replacement Funds	-1,167,332	-1,167,332	-736,285	-966,631
Prepaid CERBT - Retiree Trust	-1,092,899	-1,020,819	-1,020,819	-1,020,819
EI Cerrito Contract 12 month set aside	-2,360,834	-2,360,834	-2,415,339	-2,536,105
<b><u>AVAILABLE CASH</u></b>	<b>636,503</b>	<b>1,043,783</b>	<b>680,113</b>	<b>694,300</b>

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET  
 Fiscal Year 2014-2015

**SCHEDULE FOR REPLACEMENT OF EQUIPMENT**

Type I Vehicle Cost	Estimated Cost 15 yrs/4%	Fiscal Year	Yearly Contribution To Cap. Fund	Accumulated Funds	Type III Vehicle Cost	Estimated Cost 15 yrs/4%	Fiscal Year	Yearly Contribution To Cap. Fund	Accumulated Funds
	\$543,700					\$540,094			
\$123,464		99-00							
\$178,435		00-01	30,832	30,832					
		01-02	36,633	67,465					
		02-03	36,633	104,098	\$94,000		02-03		
		03-04	36,633	140,731	\$205,895		03-04		
		04-05	36,633	177,364			04-05	32,860	32,860
		05-06	36,633	213,997			05-06	32,860	65,720
		06-07	36,633	250,630			06-07	32,855	98,575
		07-08	36,633	287,263			07-08	36,793	135,368
		08-09	36,633	323,896			08-09	36,793	172,161
adjust to	\$632,660	09-10	51,461	375,357	adjust to	\$592,100	09-10	41,994	214,155
		10-11	51,461	426,818			10-11	41,994	256,149
		11-12	51,461	478,279			11-12	41,994	298,143
		12-13	51,461	529,740			12-13	41,994	340,137
		13-14	51,461	581,201			13-14	41,994	382,131
		14-15	<u>51,461</u>	632,662			14-15	41,994	424,125
			632,662				15-16	41,994	466,119
							16-17	41,994	508,113
							17-18	41,994	550,107
							18-19	<u>41,994</u>	592,101
								592,101	

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET  
Fiscal Year 2014-2015

**SAVINGS SCHEDULE FOR BUILDING IMPROVEMENTS/RENOVATION**

<u>Adjusted for 4% Inflation</u>	<u>Fiscal Year</u>	<u>Yearly Contribution</u>	<u>Accumulated Reserves</u>
	12-13	100,000	100,000
	13-14	104,000	204,000
	14-15	108,160	312,160
	15-16	112,486	424,646
	16-17	116,986	541,632
	17-18	121,665	663,298
	18-19	126,532	789,829

\* Based on historical building expenditures, KFPD will be setting aside \$100,000 per fiscal year to accumulate funds to be available for future building improvements/major repairs.



# **BOARD REPORTS**

**MINUTES OF THE MAY 28, 2014 FINANCE COMMITTEE MEETING  
OF THE KENSINGTON FIRE PROTECTION DISTRICT**

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**PRESENT:**     **Directors:**     Janice Kosel and Helmut Blaschczyk  
                  **Staff:**             Manager Brenda Navellier, CPA Deborah Russell  
                  **Guests:**          El Cerrito City Manager Scott Hanin, Fire Chief Lance Maples

**CALL TO ORDER:**

Director Kosel called the meeting to order at 10:00 a.m. and noted those present.

**ORAL COMMUNICATIONS:**

None.

**APPROVAL OF JANUARY 21, 2014 COMMITTEE MINUTES:**

The Committee agreed to approve the minutes by consensus as presented.

**EL CERRITO CONTRACT FEE PROPOSAL for FY14-15:**

Director Kosel gave a brief overview of KFPD's financial status—we have prefunded our retirees benefit obligations, we will be in a deficit during the next fiscal year due to water system improvements and the cost of the new Kensington engine but will still have excess of \$800,000 unencumbered. KFPD is very happy with the service it receives from the El Cerrito Fire Department.

City Manager Scott Hanin also gave an overview of the City of El Cerrito's finances. El Cerrito has enjoyed many years of great relationship with KFPD with thanks to the Chief and firefighting staff. He believes KFPD is getting an excellent level of service at a good price. The City of El Cerrito has a tough financial year ahead in fiscal year 14-15. Data shows the housing market is strong but it takes a while for that to be reflected on City financials. There was a brief discussion on property tax percentages. Sales tax is projected to be either flat or down from previous years. The Fire Department will continue to carry three vacancies—the work force is happy at that level. City-wide, 15% of the workforce will remain vacant. El Cerrito barely balanced their budget this year and is currently in contract negotiations with all collective bargaining units. The City is asking the fire department to apply their cost of living adjustment (2.6%) toward their PERS contribution. The firefighters are currently in contract until FY16-17. Pension costs are 20% of the City's general fund.

Kosel noted that the District will match the cost of living increase of 2.6% toward Manager Navellier's 457 contribution. She also requested that Hanin attend the District's June meeting to give an overview of El Cerrito financials.

This is the first year that El Cerrito has had public budget meetings in community centers throughout the city. There has been minimal turnout. El Cerrito is polling its residents for another sales tax measure. El Cerrito has many public works projects going on through grants and various measures. The residents have not been affected by any negative impacts at this point. El Cerrito has not laid off any employees but the 15% vacancies are starting to take a toll. Kosel requested that Hanin check with the El Cerrito City attorney concerning the contract and the \$1 a year rent for engines. She also asked Hanin about public cameras in El Cerrito to record crime. Hanin said the City Police Chief is currently researching grants for that; however, the majority of the Ohlone Greenway has cameras.

Salaries and PERS contribution are not yet finalized on the City's side. If the numbers change markedly, the City will come back with an adjustment. Chief Maples reviewed the line items that have changed. The CPI is 2.6% and the contract increase is 2.3%. Again, the firefighters are in contract to FY16-17. Per their contract they are due a cost of living increase. The employees have come to the table and are willing to negotiate instead of insisting on their cost of living adjustment.

Kosel added that the labor group has been extremely generous. The Board will plan to accept the contract fee proposal in June subject to a possible revision. The Finance Committee will recommend the adoption of the fee proposal of \$2,365,644. Navellier will update the annual contract percentage sheet for the packet. *Scott Hanin left the meeting.*

**FY13-14 AUDITOR PROPOSAL/RECOMMENDATION:**

A proposal from Lamorena & Chang was included in the Committee packet. The fee is proposed at \$13,000, up \$1,000 from the previous fiscal year. Lamorena & Chang's product is very user friendly. The Committee will propose acceptance of the Lamorena & Chang audit proposal at the June Board meeting. Discussion followed on Lamorena & Chang's peer review that they disclosed. Staff was directed to obtain proposals from several firms for the following year.

**REVIEW AND RECOMMEND DRAFT FY14-15 BUDGET:**

A draft of the FY14-15 budget was included in the Committee packet. Property taxes are budgeted at actual for FY13-14. The lease agreement is not resolved but the Committee budgeted it at \$1. KFPD is still waiting for a response from KPPCSD. Expenditures are \$3.8 million with capital and revenue is projected at \$3.2 million. Russell explained the retiree medical benefits and how they equal the actuarial study OPEB cost. It's not a cash number. Navellier's raise this year will go into retirement contribution instead of cash at 2.6%. Kosel said Navellier received glowing reviews from all Board members. Russell added that she works in offices all over the bay area and Navellier does an exceptional job. Maples gave an example of Navellier's performance and said he couldn't have a better person working in the office. A line item for the apparatus bay project was not included in the draft as the project is just beginning and the costs are not known at this time. An estimate will be included in the final September budget as more information is gathered.

**REVIEW DISTRICT INVESTMENTS:**

Navellier handed out a cash flow sheet with projections through September that the Committee reviewed. LAIF is currently paying .23% on investments. The PERS trust is doing well. The District withdrew \$58,000 for expenses and made \$59,000 in interest. Russell said the District is way ahead—most Districts are still identifying their liability.

**ADJOURNMENT:**

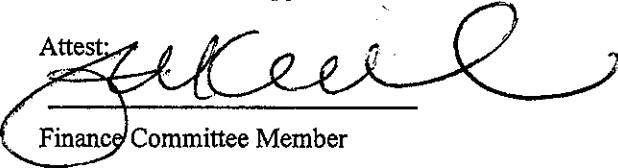
The meeting was adjourned at 11:00 a.m.

MINUTES PREPARED BY:

Brenda J. Navellier

These minutes were approved at the Committee meeting of January 29, 2015.

Attest:

  
Finance Committee Member



California Special  
Districts Association  
*Districts Stronger Together*

# 2015 PROFESSIONAL DEVELOPMENT CATALOG

*Education opportunities for special district elected officials and staff.*

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— C. Porteur, Executive Assistant, Sunnyslope County Water District

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### Workshops - Pages 3-5

- **Best Practices in Strategic Planning: Effective Approaches that Work!**
- **Introduction to Good Governance Principles**
- **Proposition 26, Proposition 218 and Rate Setting**
- **Building Confidence in Public Speaking**
- **So You Want to Be A General Manager?**
- **Staying in Compliance: Understanding Fundamental Special District Laws**
- **Social Media Basic Training: Launching an Effective Online Presence for Your District**
- **Social Media Mastery for Districts: Taking Your Existing Efforts to The Next Level**
- **Supervisory Skills for the Public Sector**

### Webinars - Over 20 webinars on pages 10-17!

- **Annual Employment Law Update**
- **Best Practices in Managing Special District Investments**
- **California Tort Claims Requirements**
- **Introduction to Special District Finances for New Board Members**
- **Legislative Round-Up**
- **Maximize Your CSDA Membership**
- **Positioning Your Agency for a Successful Financing**
- **Records Retention & Management**
- **Required Ethics Compliance Training – AB 1234**
- **Required Sexual Harassment Prevention Training for Special Districts**
- **Rules of Order Made Easy!**
- **Spot the Fraud! Fraud Detection/Prevention for Special Districts**
- **The Essential Guide to the Brown Act**
- **The Power of CSDA's Alliance Partners**
- **Understanding Public Entity Liability Exposures**
- **Workers' Compensation Claims and the Interactive Process**
- **AND MORE!**

### Special District Leadership Academy - Pages 8-9

#### Module 1: Governance Foundations

March 24, 2015 - Sacramento

June 16, 2015 - Fresno

September 21, 2015 - Monterey

#### Module 2: Setting Direction/Community Leadership

July 22, 2015 - Sacramento

#### Module 3: Board's Role in Finance and Fiscal Accountability

August 18, 2015 - Sacramento

#### Module 4: Board's Role in Human Resources

July 23, 2015 - Sacramento

### Conferences - Pages 6-7

#### Board Secretary/Clerk Conference

February 11-13, 2015 - San Diego

#### Special Districts Legislative Days

May 19-20, 2015 - Sacramento

#### General Manager Leadership Summit

July 12-14, 2015 - Newport Beach

#### CSDA Annual Conference & Exhibitor Showcase

September 21-24, 2015 - Monterey



*Special District Risk Management Authority (SDRMA) is committed to establishing a strategic partnership with our members to provide maximum protection, help control losses and positively impact the overall cost of property/liability and workers' compensation coverage through the Credit Incentive Program. Credit incentive points can be earned based on an Agency's attendance at workshops/webinars noted by "Earn SDRMA Credit Incentive Points or CIPs."*



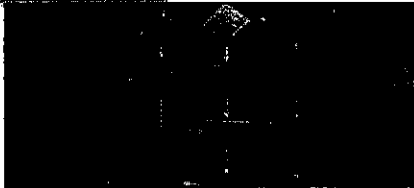
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California Special Districts Association

# 2015 WORKSHOPS



## Best Practices in Strategic Planning: Effective Approaches that Work!

**SACRAMENTO – May 18, 2015**

CSDA Training Center  
1112 I Street, Suite 250  
Sacramento, CA 95814

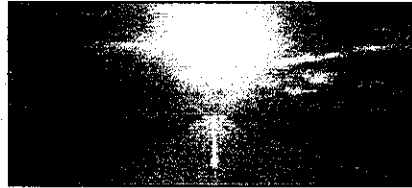
If there is one thing that is a critical best practice for special districts, it's a well-devised strategic plan. A good plan takes into account the past, understands the current environment, evaluates risks and allows a district to visualize the future. All of the ambiguity about strategic planning, its definitions, its uses, its approaches, who and when, etc. will be discussed and answered at this great day-long class. The class is valuable for both large and small districts. Board members and staff should attend so that together the benefits of planning can be made clear.

**AGENDA:**

8:30 – 9:00 a.m.	Registration
9:00 a.m. – 12:00 p.m.	Workshop
12:00 – 1:00 p.m.	Lunch on your own
1:00 – 4:00 p.m.	Workshop

\$225 CSDA member  
\$375 Non-member

Workshop presented by:



## Introduction to Good Governance Principles

*Earn SDRMA Credit Incentive Points*

*THIS COURSE QUALIFIES FOR SIX HOURS OF GOVERNANCE TRAINING TOWARD THE SPECIAL DISTRICT LEADERSHIP FOUNDATION DISTRICT OF DISTINCTION DESIGNATION.*

**RIVERSIDE AREA - January 15, 2015**

Western Municipal Water District  
14205 Meridian Parkway, Riverside, CA 92518

**ORANGE COUNTY AREA – January 22, 2015**

Municipal Water District of Orange County  
18700 Ward Street, Fountain Valley, CA 92708

**HUMBOLDT COUNTY AREA – April 16, 2015**

McKinleyville Community Services District  
Azalea Hall: Hewitt Room, 1620 Pickett Road, McKinleyville, CA 95519

Also meets AB1234 Requirement. Leading a special district as an experienced or newly elected/appointed official is both exciting and challenging. The Introduction to Good Governance Principles training has been designed specifically for special district board members and board chairs/presidents in order to provide the tools, background and overall knowledge necessary to help navigate the first year of governing a special district and be an effective leader.

**AGENDA:**

8:30 – 9:00 a.m.	Registration
9:00 a.m. – 12:00 p.m.	Workshop
12:00 – 1:00 p.m.	Lunch
<i>(sponsored by the California Special Districts Alliance)</i>	
1:00 – 4:00 p.m.	Workshop

\$225 CSDA member  
\$375 Non-member



## Proposition 26, Proposition 218 and Rate Setting

**SACRAMENTO – April 22, 2015**

CSDA Training Center  
1112 I Street, suite 250  
Sacramento, CA 95814

On November 2, 1996, the California voters approved Proposition 218, which amended the California Constitution by adding new substantive and procedural requirements for the adoption of taxes, assessments, and property-related fees and charges. On November 2, 2010, the voters approved Proposition 26, another ballot initiative that further restricts the ability of the state and local governments to raise revenues to fund government services, facilities, and regulatory programs, by reclassifying certain fees and charges as taxes. This workshop will provide an update on recent court cases and legislation interpreting and clarifying Proposition 218 and an overview of the provisions of Proposition 26 and the impacts that they may have on local governments and their ability to raise revenues.

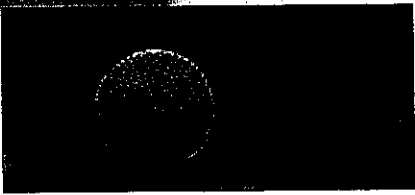
**AGENDA:**

8:30 – 9:00 a.m.	Registration
9:00 a.m. – 12:00 p.m.	Workshop
12:00 – 1:00 p.m.	Lunch on your own
1:00 – 4:00 p.m.	Workshop

\$225 CSDA member  
\$375 Non-member

Workshop presented by:





### Building Confidence in Public Speaking

**MONTEREY – September 21, 2015**  
Marriott Monterey  
350 Calle Principal  
Monterey, CA 93940

This workshop is designed to help employees improve their public speaking skills in a supportive and non-threatening environment. As a result of this workshop, students will learn how to: deal with nervousness about speaking in public; improve their presentations skills; prepare the best introduction for their audiences; fine tune their messages; deal with difficult questions; and develop a positive outlook for their next public speaking opportunities. This is an interactive workshop.

**AGENDA:**  
8:30 – 9:00 a.m. Registration  
9:00 a.m. – 12:00 p.m. Workshop  
12:00 – 1:00 p.m. Lunch on your own  
1:00 – 4:00 p.m. Workshop

\$225 CSDA member  
\$375 Non-member

Workshop presented by:



### So You Want to Be A General Manager?

**SDLF** SPONSORED BY THE SPECIAL DISTRICT LEADERSHIP FOUNDATION  
*A CAREER DEVELOPMENT WORKSHOP FOR SENIOR EXECUTIVES AND EMERGING LEADERS IN SPECIAL DISTRICTS.*

**NEWPORT BEACH - July 12, 2015**  
Hyatt Regency Newport Beach  
1107 Jamboree Road, Newport Beach, CA 92660

**MONTEREY – September 21, 2015**  
Marriott Monterey  
350 Calle Principal, Monterey, CA 93940

A practical career development workshop for senior executives and emerging leaders in special districts. This action-oriented workshop includes group and panel discussions on the journey, roles and skill sets of a general manager; identifying general manager opportunities, including positioning yourself for executive recruitment; developing positive relations with the board, staff and peer agency executives; and leadership practices. Registration fee includes continental breakfast and lunch. Limited class size - register early!

**AGENDA:**  
8:00 – 8:30 a.m. Registration and Continental Breakfast  
8:30 a.m. – 4:00 p.m. Workshop and Lunch Provided

\$100 CSDA member  
\$100 Non-member

Part of Board Secretary/Clerk Certificate Program



### Staying in Compliance: Understanding Fundamental Special District Laws

*Earn SDRMA Credit Incentive Points*  
*ALSO MEETS AB1234 ETHICS TRAINING REQUIREMENT*

**SACRAMENTO – June 3, 2015**  
CSDA Training Center  
1112 I Street, Suite 250  
Sacramento, CA 95814

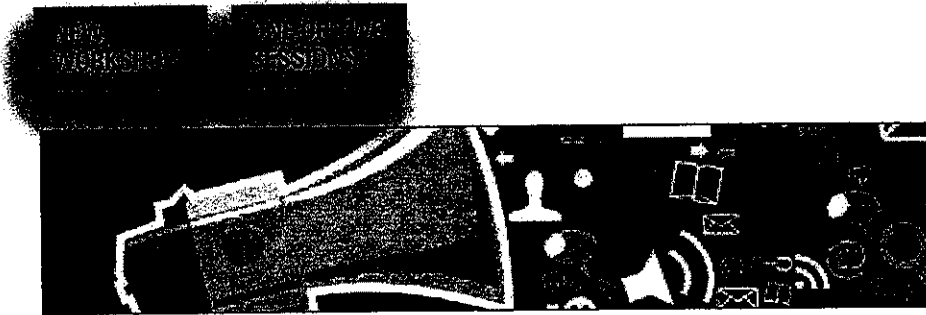
Attendees will receive: an overview of the latest updates and protocols for closed session; an understanding of the Public Records Act; current legislative developments; an understanding of the Political Reform Act; an overview of Government Code 1090, which addresses contractual conflicts of interest; and AB1234 Compliance Training.

**AGENDA:**  
8:30 – 9:00 a.m. Registration  
9:00 a.m. – 12:00 p.m. Workshop  
12:00 – 1:00 p.m. Lunch on your own  
1:00 – 3:00 p.m. Workshop

\$175 SDRMA member  
\$225 CSDA member  
\$375 Non-member

Workshop presented by:





## Social Media Basic Training: Launching an Effective Online Presence for Your District

**SACRAMENTO – June 23, 2015**

**8:30 – 12:00 p.m.**

CSDA Training Center  
1112 I Street, Suite 250  
Sacramento, CA 95814

Training elements include: why social media is influential; the impact of social media on communications and outreach programs; how social media has transformed newsgathering; review of key social media platforms; social media getting-started steps for special districts; how to manage social media within the scope of your other responsibilities; how often you should update, and who should do it; creating content for social media; and social media tools, tips and techniques you can use!

**AGENDA:**

8:30 – 9:00 a.m.	Registration
9:00 a.m. – 12:00 p.m.	Social Media Basic Training
12:00 – 1:00 p.m.	Lunch on your own
1:00 – 4:00 p.m.	Social Media Mastery for Districts

\$150 CSDA member - one session  
\$225 CSDA member - both sessions

\$200 Non-member - one session  
\$375 Non-member - both sessions

## Social Media Mastery for Districts: Taking Your Existing Efforts to The Next Level

**SACRAMENTO – June 23, 2015**

**1:00 – 4:00 p.m.**

CSDA Training Center  
1112 I Street, Suite 250  
Sacramento, CA 95814

Training elements include: update on key social media platforms; effective social media management tools; what to do about Facebook's changes that limit the reach of pages; techniques for writing the most effective social media headlines that will get clicks and shares; using audio and video to take your outreach to a new level; using social media for listening; using social media in emergencies; and best practices.



## Supervisory Skills for the Public Sector

*Earn SDRMA Credit Incentive Points*

**SACRAMENTO – April 14, 2015**

CSDA Training Center  
1112 I Street, Suite 250, Sacramento, CA 95814

Supervision for the public sector is designed exclusively for supervisors working in cities, counties and special districts with less than one year of experience. The topics are modular and presented using hands-on, practical teaching methods designed for supervisors to acquire the necessary information, skills and techniques they need to: supervise, motivate and direct staff; efficiently and effectively manage publicly funded programs; promote positive change within their communities; and improve leadership practices within their department. This one day session will focus on the following topics: the role of the supervisor; monitoring and evaluating employees; and coaching, mentoring, and motivating employees.

**AGENDA:**

8:30 – 9:00 a.m.	Registration
9:00 a.m. – 12:00 p.m.	Workshop
12:00 – 1:00 p.m.	Lunch on your own
1:00 – 4:00 p.m.	Workshop

\$175 SDRMA member  
\$225 CSDA member  
\$375 Non-member

Workshop presented by:

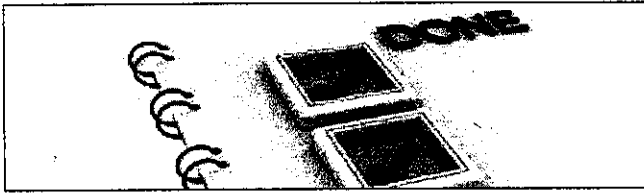






California Special Districts Association

# 2015 CONFERENCES



## Board Secretary/Clerk Conference

*Earn SDRMA Credit Incentive Points*

### SAN DIEGO – February 11 – 13, 2015

Embassy Suites Hotel San Diego Bay - Downtown  
601 Pacific Highway  
San Diego, CA 92101

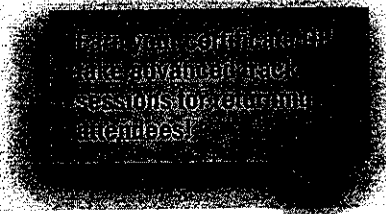
Whether you are a new or seasoned board secretary/clerk, continuing education is essential to keeping current on the many aspects of your job. In an effort to expand educational opportunities for this important position in special districts and to provide an opportunity to recognize individuals who invest the time in becoming trained in the various components of the job, CSDA created this certificate program. The Board Secretary/Clerk Certificate has become the gold standard for special district board secretaries and clerks throughout California. We invite you to participate as a first-time attendee to earn your certificate and come back year after year to advance your knowledge of special districts through new and exciting breakout sessions tailored for you.

\$525 Early Registration / \$575 Regular Registration SDRMA Member  
\$575 Early Registration / \$625 Regular Registration CSDA Member  
\$750 Early Registration / \$800 Regular Registration Non-Member

*Early registration rate is available on or before January 9, 2015*

#### HOTEL ROOMS

Room rates are only \$145 plus tax per night single/double occupancy by calling 1-800-EMBASSY and using group name California Special Districts Association. The room reservation cut-off is January 11, 2015 however, space is limited and attendees are encouraged to make their reservations early. The CSDA room rate also offers attendees a discounted parking rate of \$20 per day and a discounted guest room internet rate of \$6.50 per day.



## Special Districts Legislative Days

### SACRAMENTO – May 19 – 20, 2015

May 19 – Full Day

May 20 – Half Day

"The Grand" - 1215 J Street

*(directly across from the Sheraton Grand Sacramento)*

Sacramento, CA 95814

Gain the edge on policy changes impacting your agency at the 2015 Special Districts Legislative Days, an interactive and informative two-day legislative conference in our State's Capitol.

Representatives from all types of districts attend Special Districts Legislative Days to exchange ideas with California's top decision-makers and to discuss priority legislative issues at pre-arranged Capitol office visits and a private reception.

- Hear directly from state leadership on hot topics affecting local services and infrastructure.
- Get your questions answered at issue-focused, industry-specific roundtable sessions.
- Explore how decisions are really made in the Capitol and help shape their outcome.

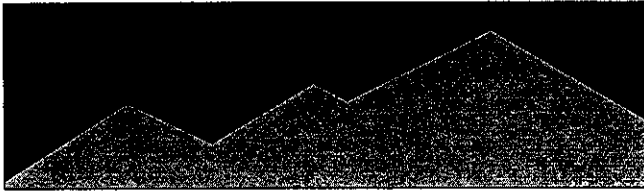
\$175 Early Registration / \$225 Regular Registration CSDA Member

\$275 Early Registration / \$325 Regular Registration Non-Member

*Early registration is available on or before April 17, 2015*

#### HOTEL ROOMS

Overnight accommodations are available at the Sheraton Grand Sacramento Hotel, 1230 J Street (13th and J Street) at the CSDA rate of \$172 single/double occupancy plus tax. Call 1-800-325-3535 and ask for the California Special Districts Association rate. The room reservation cut-off is 5:00 p.m. on April 17, 2015, however space is limited and rooms may sell out before this date. The CSDA room rate includes complimentary guestroom internet access and discounted self and valet overnight parking at \$15 on May 18 and 19, 2015.



## General Manager Leadership Summit

*Earn SDRMA Credit Incentive Points*

### **NEWPORT BEACH – July 12 – 14, 2015**

Hyatt Regency Newport Beach  
1107 Jamboree Road  
Newport Beach, CA 92660

Your job as a general manager or emerging leader of a special district demands you stay current on governance best practices, state laws, human resources issues, pension reform issues, budgeting, risk management, policies and procedures and more!

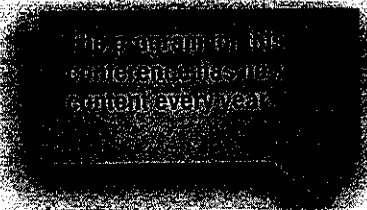
The General Manager Leadership Summit is a way for you to come together with other special district leaders from throughout the state to network and learn more about your specific job responsibilities and emerging trends. Return to your district after two days of specialized training and education, ready to take your board relationship, staff and district to the next level.

\$625 Early Registration / \$675 Regular Registration CSDA Member  
\$750 Early Registration / \$800 Regular Registration Non-Member

*Early registration is available on or before Friday, June 12, 2015*

#### **HOTEL ROOMS**

Room reservations are available at the Hyatt Regency Newport Beach at the CSDA rate of \$169 plus tax, includes complimentary self-parking. Call 1-888-421-1442 and ask for the California Special Districts Association rate. The room reservation cut-off is June 23, 2015, however space is limited and rooms may sell out before this date.



## CSDA Annual Conference & Exhibitor Showcase

*Earn SDRMA Credit Incentive Points*

### **MONTEREY – September 21 – 24, 2015**

Marriott Monterey  
350 Calle Principal  
Monterey, CA 93940

The leadership conference for special districts.

The CSDA Annual Conference & Exhibitor Showcase is the one conference special district leaders can't afford to miss! It is the most densely packed educational and networking experience available to special districts.

Come together with other special district leaders from across the state to meet with industry suppliers, hear from the best in special district-specific topics with over thirty breakout session options, network with your peers and more at the leadership conference for special districts.

\$550 Early Registration / \$600 Regular Registration CSDA Member  
\$750 Early Registration / \$800 Regular Registration Non-Member

*Early registration is available on or before Friday, August 14, 2015.*

#### **HOTEL ROOMS**

Room reservations are available at the Marriott Monterey at the CSDA rate of \$169 plus tax single or double occupancy, includes complimentary wireless guestroom internet access. Call 877-901-6632 and ask for the California Special Districts Association rate. The first night room and tax becomes non-refundable if a reservation is cancelled after the cut-off date of September 4, 2015.



**CSDA's  
Special District  
Leadership Academy**

**CSDA's Special District Leadership Academy is a groundbreaking and curriculum-based continuing education program that recognizes the necessity for the board and general manager to work closely toward a common goal.**

If you are a special district professional, you must include this training in your schedule. It is important. It is your responsibility. Completion of the Leadership Academy training program marks a hallmark in your special district career. This training is the signature of professionalism for special district leadership and special district governance.

*PROGRAM PARTICIPANTS ATTEND FOUR SIX-HOUR MODULES.*

**COST PER CLASS**


\$225 CSDA member  
\$375 Non-member

**SIGN UP FOR ALL FOUR ACADEMY COURSES AND SAVE MONEY!**

\$800 CSDA member  
\$1400 Non-member

**AGENDA (FOR ALL MODULES)**

8:30 – 9:00 a.m.	Registration
9:00 a.m. – 12:00 p.m.	Workshop
12:00 - 1:00 p.m.	Lunch on your own
1:00 – 4:00 p.m.	Workshop



**SDLA**

**Now you can attend all four modules in one location at the Special District Leadership Academy Conference!**

Visit [sdla.csdanet.net](http://sdla.csdanet.net) for details.

**Module 1  
Governance Foundations**

*Earn SDRMA Credit Incentive Points*

**1 SACRAMENTO – March 24, 2015**  
Hilton Sacramento Arden West  
2200 Harvard Street, Sacramento, CA 95815  
*In conjunction with SDRMA Safety/Claims Education Day*  
*Workshop time may vary at this location*  
**SPECIAL PRICING ON THIS DATE ONLY**  
Free SDRMA member \$125 CSDA member

**2 FRESNO – June 16, 2015**  
Fresno Irrigation District  
2907 S. Maple Avenue  
Fresno, CA 93725-2208  
**SPECIAL PRICING ON THIS DATE ONLY**  
*Sponsored by the California Special Districts Alliance*  
\$25 CSDA Member \$50 Non-member

**3 MONTEREY – September 21, 2015**  
Marriott Monterey  
350 Calle Principal  
Monterey, CA 93940  
*In conjunction with the CSDA Annual Conference & Exhibitor Showcase*  
\$225 CSDA member \$375 Non-member

*This course qualifies for six hours of governance training toward the Special District Leadership Foundation District of Distinction designation.*

Governance Foundations, the first of four modules and the core of the Special District Leadership Academy series, provides the basic information needed by board members, general managers and staff to build an effective and functional governance team. This course teaches the foundational knowledge and skills that identify and define the essential building blocks of a successful board. Directors will learn to develop a unity of purpose; understand the board's role in the district; build a strong, positive, functional board culture; and organize the formal structure of the board.

## Module 2 Setting Direction/Community Leadership

*Earn SDRMA Credit Incentive Points*

### SACRAMENTO

**JULY 22, 2015**

CSDA Training Center  
1112 I Street, Suite 250  
Sacramento, CA 95814

This workshop provides a step-by-step discourse of the board and senior management's position in establishing the vision, mission and strategic goals of the district. Discuss why the process of setting direction is important and how it benefits the district; understand the importance of being future-oriented and to think strategically; learn to transition from individual board member to members of a governance team; and understand the sequence of steps needed to set the direction of the governance team. This module will also address the importance of board leadership and duty to provide information to the public on the essential services offered by the special district in its community.

## Module 3 Board's Role In Finance and Fiscal Accountability

*Earn SDRMA Credit Incentive Points*

### SACRAMENTO

**AUGUST 18, 2015**

CSDA Training Center  
1112 I Street, Suite 250  
Sacramento, CA 95814

This course will focus on how to develop a method for approving the district's annual budget; communicate budget information to the public; establish financial goals for the district; review district finances; develop and analyze capital improvement plans and reserve guidelines; and comprehend the relationship between district finance and district belief and values as set forth in the district mission and strategic goals. This course will focus on how to develop a method for approving the district's annual budget; communicate budget information to the public; establish financial goals for the district; review district finances; and develop and analyze capital improvement plans and reserve guidelines.

## Module 4 Board's Role In Human Resources

*Earn SDRMA Credit Incentive Points*

### SACRAMENTO

**JULY 23, 2015**

CSDA Training Center  
1112 I Street, Suite 250  
Sacramento, CA 95814

This module puts the spotlight on how special district boards interface with district personnel. The workshop will address the board's ongoing relationship with the general manager, a key employee hired by the board, senior staff, and other district staff. It discusses the board's role in evaluating support personnel and the rules and practices regulating its relations with human resources. Participants will learn: to develop guidelines for assessing the performance of the general manager; to determine a protocol for approving board personnel policies; to create a process for approving job descriptions and organizational structure; and the confidentiality and legal liabilities of a district board member.



"The program was excellent and enjoyable. The instructor kept things moving."

— J. Pratt, Director, Mendocino Transit Authority

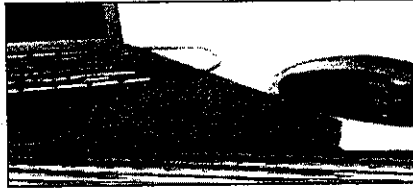


"Excellent seminar."

— J. Pearson, General Manager, West Kern Water District



# PROFESSIONAL DEVELOPMENT WEBINARS



## ANNUAL EMPLOYMENT LAW UPDATE

*Earn SDRMA Credit Incentive Points*

**January 21, 2015**

10:00 a.m. – 12:00 p.m.

This session will identify and discuss the most recent laws and decisions impacting special districts over the past year, how the new laws and decisions impact managers and supervisors, and what your agency should know in order to navigate this changing landscape, including:

- Assembly Bill 1522 - Sick leave implementation
- Senate Bill 556 - Uniform and logo requirements
- AB 218 - Criminal history background checks

Free SDRMA member  
\$69 CSDA member  
\$99 Non-member

Webinar presented by:



## BEST PRACTICES IN AGENDA PREPARATION & TAKING/RECORDING MINUTES

*Earn SDRMA Credit Incentive Points*

**April 9, 2015**

10:00 – 11:30 a.m.

Agendas and minutes drive the various meetings special district staff and elected officials participate in regularly. Understanding the essential and required components in agendas and how you can assist with agenda items is a key function for staff. Accurately recording minutes at meetings is also a critical function as they serve to reflect the general discussion and action taken at a meeting as well as being historical documents for the district. In this webinar, attendees will learn some best practices and legal requirements as they relate to agendas and minutes.

\$49 SDRMA member  
\$69 CSDA member  
\$99 Non-member

Webinar presented by:



## BEST PRACTICES IN MANAGING SPECIAL DISTRICT INVESTMENTS

**November 10, 2015**

10:00 a.m. – 12:00 p.m.

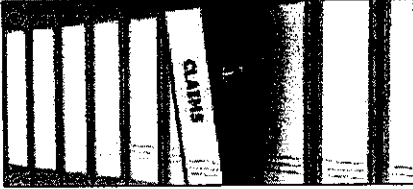
Special districts are faced with the challenge of meeting their constituents' needs of earning higher yields without taking on excess liquidity risk or risk to principal preservation. In this difficult rate environment many investors are choosing to avoid markets entirely, maintaining significant balances in deposit accounts. The opportunity cost of keeping investment dollars fully liquid shows up through missed earning opportunities. By developing a cash balance forecast and linking expected net cash flows to suitable investment alternatives, special districts can satisfy the needs of their stakeholders. Join us as we discuss cash balance forecasting, the investment process, how to implement investment strategies and understanding California Government Code Section 53601.

\$25 CSDA member  
\$50 Non-member

Webinar presented by:



ONLINE CONTINUING EDUCATION FOR DISTRICT BOARD MEMBERS & STAFF!



### CALIFORNIA TORT CLAIMS REQUIREMENTS

Earn SDRMA Credit Incentive Points

April 21, 2015  
10:00 – 11:30 a.m.

When is a claim a claim? Is your agency required to provide a claims form? What are the essential elements necessary to file a Tort Claim? What are the public entity's options? This webinar will discuss and provide examples of submitted claims and identify a public entity's statutory response to a claim and the time limitations and affirmative defenses available to a public entity.

Free SDRMA member  
\$69 CSDA member  
\$99 Non-member



### INTRODUCTION TO SPECIAL DISTRICT FINANCES FOR NEW BOARD MEMBERS

Earn SDRMA Credit Incentive Points

February 26, 2015  
10:00 a.m. – 12:00 p.m.

This course will provide new board members with an introduction to special district finance. The focus will be on gaining an understanding of the accounting, financial reporting and auditing processes. As a board member your responsibilities include providing fiscal oversight of the special district's financial reporting. The instructor will also provide you with guidance on what to look for in financial statements and audit reports to help you ask the right questions of management and to ensure the district is accomplishing its fiscal goals and meeting its responsibility to the public.

Free SDRMA member  
\$69 CSDA member  
\$99 Non-member



### LEGISLATIVE ROUND-UP

March 26, 2015 AND July 30, 2015

**Must register for each session, not required to attend both.**  
10:00 a.m. – 12:00 p.m.

Free bi-annual webinar series for CSDA members only. Each year the State Legislature introduces thousands of bills and hundreds have potentially serious implications for special districts. Hear from CSDA's advocacy team about the most significant bills and how they will impact your ability to deliver core services, maintain and build infrastructure, raise and protect revenue sources, manage personnel and more. Ask your questions directly to CSDA's lobbyists walking the Capitol halls and learn how your district can join the advocacy effort.

Free to CSDA members

Webinar presented by:



Webinar presented by:



Webinar presented by:



ONLINE CONTINUING EDUCATION FOR DISTRICT BOARD MEMBERS & STAFF!



### MANAGING PERSONAL DEVICE USE: DATA THEFT, HACKING, AND THE PUBLIC RECORDS ACT

*Earn SDRMA Credit Incentive Points*

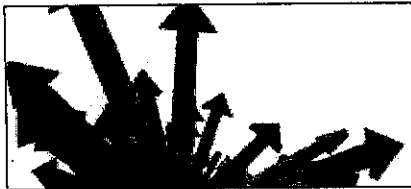
**June 18, 2015**

10:00 a.m. – 12:00 p.m.

Today, agencies are faced with employees increasingly using their personal technology for work purposes. This can create serious problems when Public Records Act requests require these devices to be searched. Additionally, there is an increased security risk from data theft, hacking and virus infiltration. These issues can be disastrous and costly. Proper policies must be in place to assist the agency in dealing with allegations that staff, or others have used technology to hack the network, view pornography, engage in harassment, or otherwise act inappropriately. This session will provide an overview of various issues that impact technology use for public agencies, such as privacy rights, search and seizure, and more.

Free SDRMA member  
\$69 CSDA member  
\$99 Non-member

Webinar  
presented by:



### MAXIMIZE YOUR CSDA MEMBERSHIP

**February 20, 2015**

**It PAYS to be a Member!**

**August 6, 2015**

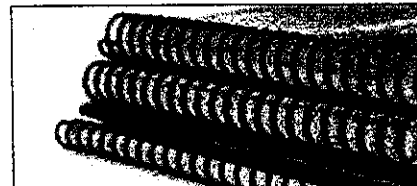
**Website Resources**

**Must register for each session,  
not required to attend both.**  
10:00 – 11:00 a.m.

You recognize the value of CSDA membership, but do you know how to get the best value from your district's investment? CSDA offers two complimentary webinars to provide you with a greater understanding of the full range of benefits your district has access to. Our first webinar covers the wide array of special programs and discounts especially designed to help members cut costs and save money. The second webinar takes you on a tour through our website and explores the members' only resources available there. Attend either or both of these webinars and start getting more out of your CSDA membership.

Free webinar

Webinar  
presented by:



### MUST HAVE COMMUNICATION PROTOCOLS FOR DISTRICT BOARD MEMBERS & STAFF

*Earn SDRMA Credit Incentive Points*

**February 24, 2015**

10:00 a.m. – 12:00 p.m.

Communication is the fluid that keeps organizations working smoothly. The opposite is an organization with friction. This webinar looks at common communication breakdowns in public agencies among staff and directors/trustees. It will discuss the proper and effective communication methods to fix current situations and prevent future failures. There will also be time for specific questions regarding your agency.

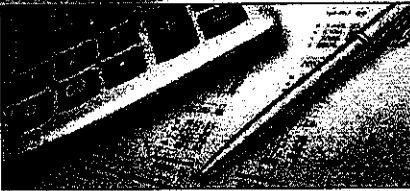
Free SDRMA member  
\$69 CSDA member  
\$99 Non-member

Webinar presented by:



ONLINE CONTINUING EDUCATION FOR DISTRICT BOARD MEMBERS & STAFF

NEW  
WEBINAR



**POSITIONING YOUR AGENCY FOR A SUCCESSFUL FINANCING**

**May 29, 2015**  
10:00 – 11:30 a.m.

Whether your agency is planning a \$500 thousand project or a \$500 million one, knowing how to position yourself for financing could be key to your success. Join consultants from the CSDA Finance Corporation to learn what financing options are available and what you can do to get the best terms and rates for your agency.

Free webinar



**RECORDS RETENTION & MANAGEMENT**

*Earn SDRMA Credit Incentive Points*

**April 15, 2015**  
10:00 a.m. – 12:00 p.m.

This webinar provides attendees with information on the details of creating a records retention schedule for a special district. Information provided will include appropriate retention policies, what's required by law, where to go to research the laws and how to determine the right retention requirements. This course will also offer suggestions on document storage and use of electronic documents in records retention and management.

\$49 SDRMA member  
\$69 CSDA member  
\$99 Non-member



**REQUIRED ETHICS COMPLIANCE TRAINING – AB 1234**

*Earn SDRMA Credit Incentive Points*

**March 4, 2015 OR November 18, 2015**  
10:00 a.m. – 12:00 p.m.

This two-hour webinar covers general ethics principles and state laws related to: personal gain by public servants, conflict of interest, bribery and nepotism; gift, travel, and mass mailing restrictions; honoraria, financial interest disclosure and competitive bidding; prohibitions on the use of public resources for personal or political purposes; The Brown Act Open meeting law and The Public Records Act.

Free SDRMA Member  
\$69 CSDA member  
\$99 Non-member

Webinar sponsored by:



**CSDA  
Finance Corporation**

Webinar presented by:

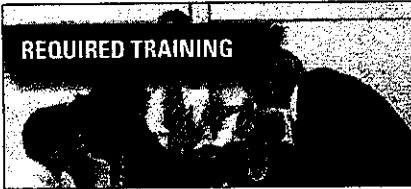


Webinar presented by:



ONLINE CONTINUING EDUCATION FOR DISTRICT BOARD MEMBERS & STAFF





**REQUIRED TRAINING**

**REQUIRED SEXUAL HARASSMENT PREVENTION TRAINING FOR SPECIAL DISTRICTS**

*Earn SDRMA Credit Incentive Points*

**January 14, 2015 or June 10, 2015**

10:00 a.m. – 12:00 p.m.

Receive your AB 1825 compliance training for special districts with this webinar. AB 1825 makes sexual harassment prevention training mandatory for supervisory employees of special districts and other organizations. This legislation requires employers to ensure that all managers/supervisory employees receive at least two hours of sexual harassment prevention training every two years.

Free SDRMA Member  
\$69 CSDA member  
\$99 Non-member



**RULES OF ORDER MADE EASY!**

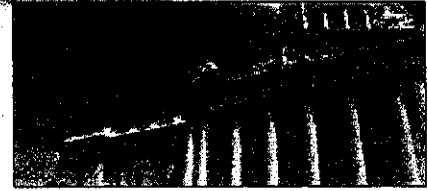
*Earn SDRMA Credit Incentive Points*

**January 29, 2015**

10:00 – 11:30 a.m.

Having an understanding of the rules of order for board meetings is important for special district staff and elected officials. These rules help to make sure meetings are productive, orderly and efficient. Participants in this webinar will learn the general protocols used in: board discussions; making and passing motions; rescinding, reconsidering or amending something previously adopted; consent items; point of order, appeals, requests; voting & quorums and much more. Meets the Board Secretary/Clerk Certificate requirement for Rules of Order and Facilitating Board Protocols.

\$49 SDRMA member  
\$69 CSDA member  
\$99 Non-member



**SOCIAL MEDIA CHALLENGES AND OPPORTUNITIES FOR SPECIAL DISTRICTS: A LEGAL PERSPECTIVE**

**May 5, 2015**

10:00 a.m. – 12:00 p.m.

The impact of social media in society cannot be overstated. For public agencies, social media continues to raise questions more rapidly than courts can provide answers. As one question is answered, new legal issues and forms of social media emerge to raise new questions. While social media presents certain challenges to special districts, it can also provide tremendous opportunities. This cutting-edge session will cover the most current developments related to social media in the public workplace. Among other things, this session will cover: the benefits and opportunities for special districts using social media; practical challenges and advice in securing your agency's place in social media; and topics that should be addressed in policy.

\$69 CSDA member  
\$99 Non-member

Webinar presented by:



Webinar presented by:



ONLINE CONTINUING EDUCATION FOR DISTRICT BOARD MEMBERS & STAFF!



**SPOT THE FRAUD! FRAUD DETECTION/  
PREVENTION FOR SPECIAL DISTRICTS**

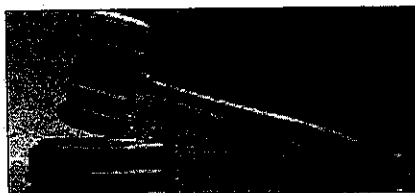
*Earn SDRMA Credit Incentive Points*

**March 19, 2015**

10:00 a.m. – 12:00 p.m.

Financial fraud is a reality for many special districts and districts need to develop not only good internal control procedures, but a culture that says “no” to fraud and irregularities. This webinar will talk about how to assess risk in your organization and develop policies and procedures that will mitigate risk and help prevent fraud. We will also provide resources to help you get started in looking at your organization and assessing risk.

Free SDRMA member  
\$69 CSDA member  
\$99 Non-member



**THE ESSENTIAL GUIDE TO  
THE BROWN ACT**

*Earn SDRMA Credit Incentive Points*

**February 10, 2015**

10:00 a.m. – 12:00 p.m.

This webinar provides the nuts and bolts of the Brown Act, California’s open meetings law. Learn what constitutes a meeting and what does not, what agenda requirements exist, when closed sessions can take place, and what role the public has in agency meetings. Find out about recent legislative updates to the law and the consequences of violating the law. Whether you are new to an agency or a seasoned professional, this webinar will provide core information and keep you up to date.

Free SDRMA member  
\$69 CSDA member  
\$99 Non-member



**THE POWER OF  
CSDA'S ALLIANCE PARTNERS**

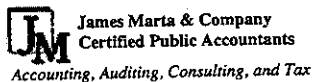
**October 2, 2015**

10:00 – 11:00 a.m.

Have you heard about the California Special Districts Alliance? This partnership between CSDA, the CSDA Finance Corporation and Special District Risk Management Authority provides the services and resources you need to run your agency effectively and efficiently. Learn more about the risk management services, financing options and other exclusive benefits available to CSDA members through the Alliance partners.

Free webinar

Webinar presented by:

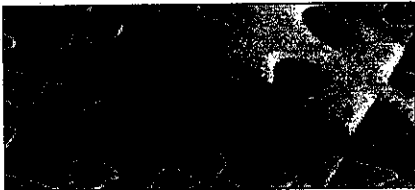


Webinar presented by:



ONLINE CONTINUING EDUCATION FOR DISTRICT BOARD MEMBERS & STAFF!

NEW  
WEBINAR



**UNDERSTANDING BOARD MEMBER & DISTRICT LIABILITY ISSUES**

*Earn SDRMA Credit Incentive Points*

**February 18, 2015 or August 12, 2015**  
10:00 – 11:30 a.m.

Having a complete understanding of the potential liability issues in your district can prevent problems in the future and even assist with efficiency and communication protocols. This webinar is a discussion of the legal role of the board in the management and operation of a public agency and the role of individual board members acting within the course and scope of their official duties.

Free SDRMA member  
\$69 CSDA member  
\$99 Non-member

**UNDERSTANDING PUBLIC ENTITY LIABILITY EXPOSURES**

*Earn SDRMA Credit Incentive Points*

**May 12, 2015**  
10:00 – 11:30 a.m.

California Government Code §815 states: Except as otherwise provided by statute: A public entity is not liable for an injury, whether such injury arises out of an act or omission of the public entity or a public employee or any other person. What is a "statutory duty"? How is that duty "breached"? This webinar will discuss statutory duties every public entity faces and the legal responsibilities and immunities afforded by California Government Code.

Free SDRMA member  
\$69 CSDA member  
\$99 Non-member

**UNDERSTANDING THE BROWN ACT: BEYOND THE BASICS**

*Earn SDRMA Credit Incentive Points*

**August 20, 2015**  
10:00 a.m. – 12:00 p.m.

Agency staff and officials familiar with the Brown Act recognize that while the principle of open meetings initially seems simple, the application of the law can prove to be quite complex. This webinar provides advanced training for California's open meeting law. This interactive session will cover some of the more complex aspects of the Brown Act: from serial meetings, to open and closed session agenda and reporting requirements, to teleconferencing, email and social media considerations. Participants will work through hypotheticals to apply their knowledge of the law. Common mistakes made under the Brown Act and practical tips to avoid violations will also be covered.

Free SDRMA member  
\$69 CSDA member  
\$99 Non-member

Webinar presented by:



Webinar presented by:



ONLINE CONTINUING EDUCATION FOR DISTRICT BOARD MEMBERS & STAFF!



**WHAT'S A PUBLIC RECORD?  
HOW TO COMPLY WITH THE PUBLIC  
RECORDS ACT**

*Earn SDRMA Credit Incentive Points*

**March 10, 2015**

10:00 a.m. – 12:00 p.m.

With government transparency a top priority in today's political culture, public agencies are facing increasing demands under the Public Records Act (PRA). How do you handle responding to a PRA request that involves potentially thousands of emails that contain confidential information? How do you respond when you know the PRA request is informal discovery? What must a special district disclose with respect to employee compensation and retiree pension amounts? Come discuss these and other recent PRA-related challenges facing your agency. This session is everything you always wanted to know about the PRA but were afraid to ask.

\$69 CSDA member

\$99 Non-member

Webinar presented by:

**LCW** LIEBERT CASSIDY WHITMORE

**WORKERS' COMPENSATION CLAIMS  
AND THE INTERACTIVE PROCESS**

*Earn SDRMA Credit Incentive Points*

**May 27, 2015**

10:00 – 11:30 a.m.

As an employer, a public entity has a statutory duty to participate in the "Interactive Process" with an employee or qualified family member that has a serious medical condition. This webinar will define the steps in the Interactive Process and how this critical step can create a liability exposure for the employer in both the Workers' Compensation and Family Medical Leave Act (FEHA)/California Family Rights Act (CFRA) claims areas.

Free SDRMA member

\$69 CSDA member

\$99 Non-member

Webinar presented by:

**SDRMA**

ONLINE CONTINUING EDUCATION FOR DISTRICT BOARD MEMBERS & STAFF



California Special Districts Association

# 2015 SCHEDULE

- Webinars
- Workshops
- Academy
- Conferences
- \*\* Free to SDRMA

January	Event	City	Board Sec	CIP
14	Required Sexual Harassment Prevention Training for Special Districts**			YES
15	Introduction to Good Governance	Riverside		YES
21	Annual Employment Law Update**			YES
22	Introduction to Good Governance	Orange County		YES
25-28	SDLA Conference	Napa Valley		YES
29	Rules of Order Made Easy!		YES	YES
February	Event	City	Board Sec	CIP
10	The Essential Guide to the Brown Act**			YES
11-13	Board Secretary/Clerk Conference	San Diego		YES
18	Understanding Board Member and District Liability Issues**		YES	YES
20	Maximize Your CSDA Membership: It PAYS To Be a Member			
24	Must Have Communication Protocols for District Board Members & Staff**			YES
26	Introduction to Special District Finances for New Board Members**			YES
March	Event	City	Board Sec	CIP
4	Required Ethics Compliance Training - AB1234**			YES
10	What's a Public Record?			YES
19	Spot the Fraud! Fraud Detection/Prevention for Special Districts**			YES
24	SDLA: Governance Foundations	Sacramento		YES
26	Legislative Round-Up			
April	Event	City	Board Sec	CIP
9	Best Practices in Agenda Prep/Minutes		YES	YES
14	Supervisory Skills for the Public Sector	Sacramento		YES
15	Records Retention & Management		YES	YES
16	Introduction to Good Governance	Humboldt County		YES
21	California Tort Claims Requirements**			YES
22	Proposition 26, Proposition 218 and Rate Setting	Sacramento		
May	Event	City	Board Sec	CIP
5	Social Media Challenges and Opportunities: A Legal Perspective			
12	Understanding Public Entity Liability Exposures**			YES
18	Best Practices in Strategic Planning: Effective Approaches that Work!	Sacramento		
19-20	Special Districts Legislative Days	Sacramento		
27	Workers' Compensation Claims and the Interactive Process**			YES
29	Positioning Your Agency for a Successful Financing			

June	Event	City	Board Sec	CIP
3	Staying in Compliance: Understanding Fundamental Special District Laws	Sacramento	YES	YES
10	Required Sexual Harassment Prevention Training for Special Districts**			YES
16	SDLA: Governance Foundations	Fresno		YES
18	Managing Personal Device Use: Data Theft, Hacking and the Public Records Act**			YES
23	Social Media Basic Training: Launching Effective Online Presence - half day	Sacramento		
23	Social Media Mastery for Districts - half day	Sacramento		
July	Event	City	Board Sec	CIP
12	So You Want To Be a General Manager?	Newport Beach		
12-14	General Manager Leadership Summit	Newport Beach		YES
22	SDLA: Setting Direction/Community Leadership	Sacramento		YES
23	SDLA: Board's Role in Human Resources	Sacramento		YES
30	Legislative Round-Up			
August	Event	City	Board Sec	CIP
6	Maximize Your CSDA Membership: Website Resources			
12	Understanding Board Member & Dist. Liability Issues**		YES	YES
18	SDLA: Board's Role in Finance and Fiscal Accountability	Sacramento		YES
20	Understanding the Brown Act: Beyond the Basics**			YES
September	Event	City	Board Sec	CIP
21	So You Want To Be a General Manager?	Monterey		
21	Building Confidence in Public Speaking	Monterey		
21	SDLA: Pre-Conference Workshop: Governance Foundations	Monterey		YES
21-24	Annual Conference	Monterey		YES
October	Event	City	Board Sec	CIP
2	The Power of CSDA's Alliance Partners			
November	Event	City	Board Sec	CIP
10	Best Practices in Managing Special District Investments			
18	Required Ethics Compliance Training - AB 1234**			YES



California Special Districts Association

# 2015 REGISTRATION

**Mail or Fax completed form to:**  
 CSDA, 1112 I Street, Suite 200, Sacramento, CA 95814  
 f: 916.520.2465

**Questions?**  
 Please contact us toll-free:  
 877.924.2732

Cancellations must be made IN WRITING and received via fax or mail no later than three days prior to the seminar. All cancellations made within the specified time will be refunded less a \$25 processing fee for workshops and webinars and \$75 for conferences/events.

**Registration Available online at**  
[www.csdanet](http://www.csdanet)

One form per registrant. Please make copies as needed.

Name/Title: \_\_\_\_\_

District: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Member status:  CSDA + SDRMA Member  CSDA Member  Non-member

Please indicate which workshop or webinar you would like to attend.

	City	Date	Total
Workshop/Webinars:			
Workshop/Webinars:			
Workshop/Webinars:			
<b>WORKSHOP/WEBINAR SUBTOTAL 1:</b>			

CSDA Conferences and Events				City	Date	Total
<input type="checkbox"/> Board Secretary/Clerk Conference	EARLY BIRD: JAN 9 <input type="checkbox"/> \$525 - SDRMA Member <input type="checkbox"/> \$575 - CSDA Member <input type="checkbox"/> \$750 - Non-member	<input type="checkbox"/> \$575 - SDRMA Member <input type="checkbox"/> \$625 - CSDA Member <input type="checkbox"/> \$800 - Non-member		San Diego	Feb 11-13	
<input type="checkbox"/> Special Districts Legislative Days	EARLY BIRD: APRIL 17 <input type="checkbox"/> \$175 - CSDA Member <input type="checkbox"/> \$275 - Non-member	<input type="checkbox"/> \$225 - CSDA Member <input type="checkbox"/> \$325 - Non-member		Sacramento	May 19-20	
<input type="checkbox"/> General Manager Leadership Summit	EARLY BIRD: JUNE 12 <input type="checkbox"/> \$625 - CSDA Member <input type="checkbox"/> \$750 - Non-member	<input type="checkbox"/> \$675 - CSDA Member <input type="checkbox"/> \$800 - Non-member		Newport Beach	July 12-14	
<input type="checkbox"/> Annual Conference & Exhibitor Showcase	EARLY BIRD: AUG 14 <input type="checkbox"/> \$550 - CSDA Member <input type="checkbox"/> \$750 - Non-member	<input type="checkbox"/> \$600 - CSDA Member <input type="checkbox"/> \$800 - Non-member		Monterey	Sept 21-24	
<b>CONFERENCE SUBTOTAL 2:</b>						

Special District Leadership Academy - Attend four 6-hour modules

Yes, I'd like to sign up for the full academy  \$800 - CSDA Member  \$1,400 - Non-member

Yes, I'd like to sign up for individual modules  \$225 - CSDA Member  \$375 - Non-member

Select Individual Modules Below

Module 1: Governance Foundations	Module 2: Setting Direction/Community Leadership	Module 3: Board's Role in Finance and Fiscal Accountability	Module 4: Board's Role in Human Resources
<input type="checkbox"/> Sacramento - Mar 24** <input type="checkbox"/> Fresno - June 16** <input type="checkbox"/> Monterey - Sept 21	<input type="checkbox"/> Sacramento - July 22	<input type="checkbox"/> Sacramento - August 18	<input type="checkbox"/> Sacramento - July 23

**SPECIAL DISTRICT LEADERSHIP ACADEMY SUBTOTAL 3:**

(COMBINE SUBTOTAL 1, 2 AND 3) ---- TOTAL AMOUNT DUE:

Payment information

Check  Visa  MasterCard  American Express  Discover

Acct. name: \_\_\_\_\_ Acct. Number: \_\_\_\_\_

Expiration date: \_\_\_\_\_ Authorized Signature: \_\_\_\_\_

\*\*Module 1 - Special Rate - see page 8 for details.



California Special Districts Association  
1112 I Street, Suite 200  
Sacramento, CA 95814

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development opportunities.



**California Special  
Districts Association**  
*Districts Stronger Together*

**DATE:** January 27, 2015  
**TO:** CSDA Voting Members – BAY AREA NETWORK  
**FROM:** CSDA Elections and Bylaws Committee  
**SUBJECT: CSDA CALL FOR NOMINATIONS – Board of Directors  
Bay Area Network, Seat A**

CSDA is conducting a call for nominations for a Bay Area Network, Seat A Director for the remainder of the 2013-2015 term.

The leadership of CSDA is elected from its six geographical networks. Each of the six networks has three seats on the Board with staggered 3-year terms. Candidates must be affiliated with an independent special district that is a CSDA regular member located within the geographic network that they seek to represent. (See attached Network Map)

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, education and resources. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.

**Commitment and Expectations:**

- Attend all Board meetings, held every other month at the CSDA office in Sacramento.
- Participate on at least one committee, meets 3-5 times a year at the CSDA office in Sacramento.  
*(CSDA reimburses Directors for their related expenses for Board and committee meetings as outlined in Board policy).*
- Attend CSDA's two annual events: Special District Legislative Days (held in the spring) and the CSDA Annual Conference (held in the fall).
- **Complete all four modules of CSDA's Special District Leadership Academy within 2 years.**  
*(CSDA does not reimburse for expenses for the two conferences or the Academy classes even if a Board or committee meeting is held in conjunction with the events).*

**Nomination Procedures:** Any regular member Independent Special District is eligible to nominate one person, a board member or managerial employee (as defined by that district's Board of Directors), for election to the CSDA Board of Directors. **A copy of the member district's resolution or minute action and Candidate Information Sheet**





**California Special  
Districts Association**  
*Districts Stronger Together*

## BOARD OF DIRECTORS NOMINATION FORM

PLEASE BE SURE THE CANDIDATE'S PHONE NUMBER IS ONE WHERE WE CAN REACH THE CANDIDATE

Name of Candidate: \_\_\_\_\_

District: \_\_\_\_\_

Mailing  
Address: \_\_\_\_\_

\_\_\_\_\_

Network: Bay Area Network

Telephone: \_\_\_\_\_

Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

Nominated by (optional): \_\_\_\_\_

Return this form and a Board resolution/minute action supporting the candidate and Candidate Information Sheet by fax or mail to:

CSDA  
Attn: Charlotte Lowe  
1112 I Street, Suite 200  
Sacramento, CA 95814  
(877) 924-2732 (916) 442-7889 fax

***DEADLINE FOR RECEIVING NOMINATIONS – March 31, 2015***



**California Special  
Districts Association**  
*Districts Stronger Together*

## **CSDA BOARD CANDIDATE INFORMATION SHEET**

The following information **MUST** accompany your nomination form and Resolution/minute order:

**Name:** \_\_\_\_\_

**District/Company:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Elected/Appointed/Staff:** \_\_\_\_\_

**Length of Service with District:** \_\_\_\_\_

- 1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

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- 2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):**

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- 3. List local government involvement (such as LAFCo, Association of Governments, etc.):**

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- 4. List civic organization involvement:**

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