

NORTH COUNTY FIRE PROTECTION DISTRICT

www.ncfireprotectiondistrict.org

330 S. Main Avenue

Fallbrook, California 92028-2938

Phone: (760) 723-2005

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BOARD OF DIRECTORS

RUTH HARRIS
BOB HOFFMAN
FRED LUEVANO
KENNETH E. MUNSON
KATHLEEN THUNER

STEPHEN J. ABBOTT - Fire Chief/CEO - sabbou@ncfire.org
ROBERT H. JAMES - District Counsel Robert James - roberthjameslaw@gmail.com
LOREN A. STEPHEN-PORTER - Executive Assistant/Board Secretary - lstephen@ncfire.org

TO: BOARD OF DIRECTORS

FROM: STEPHEN ABBOTT, FIRE CHIEF/CEO

SUBJECT: BOARD MEETING PACKAGE

DATE: August 22, 2017

Enclosed is your Board package for the Regular August Board Meeting. We have tried to include the information you will need to effectively consider and act on agenda items. The Board meeting will be held at **FALLBROOK PUBLIC UTILITY DISTRICT, 990 EAST MISSION ROAD, FALLBROOK, CALIFORNIA.**

Please note this month's meeting is scheduled for Tuesday, August 22, 2017, beginning at 5:00 p.m.

It is our goal to be prepared to respond accurately to Board questions and concerns. You can help us achieve this goal by contacting me prior to the Board meeting with your questions and concerns. This will allow time for the Staff and me to provide the appropriate information for review at the Board meeting.

To ensure a quorum is present, please call Loren in advance of the meeting if you will be unable to attend. She may be reached at (760) 723-2012.

Respectfully,



Stephen Abbott
Fire Chief/CEO



PROUDLY SERVING THE COMMUNITIES OF FALLBROOK, BONSALE AND RAINBOW



NORTH COUNTY FIRE PROTECTION DISTRICT

AGENDA FOR REGULAR BOARD MEETING

AUGUST 22, 2017

5:00 p.m.

CALL TO ORDER
ROLL CALL
INVOCATION
PLEDGE OF ALLEGIANCE

FALLBROOK PUBLIC UTILITY DISTRICT
990 EAST MISSION ROAD
FALLBROOK CALIFORNIA

PUBLIC ACTIVITIES AGENDA

For those joining us for the Public Activities Agenda, please feel free to depart at the close of the agenda. We invite you to stay for the remainder of the business meeting.

- 1. PUBLIC COMMENT — PRESIDENT MUNSON** (pgs. 1-2)
➤ **Standing Event:** *Members of the Public may directly address the Board of Directors on Events of interest to the Public provided no action will be taken on non-agenda Events. The Board President may limit comments to three minutes per speaker (Board of Directors Operations Policy § 4.7.2.1.2.).*

ACTION AGENDA

CONSENT EVENTS:

All Events listed under the Consent Events are considered routine and will be enacted in one motion. There will be no separate discussion of these Events prior to the Board action on the motion, unless members of the Board, Staff or public request specific Events be removed from the Consent Agenda.

- 2. APPROVE REGULAR BOARD MEETING MINUTES, JULY 2017** (pgs. 3-8)
➤ **Standing Event:** *Review and approve minutes from July meeting as presented.*
- 3. REVIEW AND ACCEPT FINANCIAL REPORT FOR JULY 2017** (pgs. 9-30)
➤ **Standing Event:** *Review and Accept Financial Report for July as presented.*
- 4. REVIEW AND ACCEPT POLICIES & PROCEDURES** (pgs. 31-84)
➤ **Standing Event:**
 - 4.1. Interdepartmental Communications — Computer Use:**
➤ **Modification:** Updated for e-mail policies usage, Public Records Act requirements and security requirements/expectations.
 - 4.2. Conditions of Employment — Off-Duty Employment:**
➤ **Modification:** Minor housekeeping relating to the use of District supplies & equipment.
 - 4.3. Interdepartmental Communications — Social Media:**
➤ **Modification:** Update for current practices, addressing security requirements/expectations, expectations of usage.
 - 4.4. Personnel Rules — Substance Abuse:**
➤ **Modification:** Updated for changes in California/Federal laws, clarification of processes and terms.
 - 4.5. Claims — Workers' Compensation Claims:**
➤ **Modification:** Clarification of time off, taxing and fitness for duty evaluations.



AGENDA FOR REGULAR BOARD MEETING

AUGUST 22, 2017

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ACTION EVENTS:

All events listed under the Action Events Agenda will be presented and discussed prior to the Board taking action on any matter. Time Certain Events will commence precisely at the time announced in the Agenda.

5. **REVIEW AND ACCEPT FINANCIAL AUDIT FOR FY 2015/2016 — CHIEF MAROVICH AND CHIEF ABBOTT** (pgs. 85-156)
 - **ANNUAL ITEM:** Review and accept audit, auditor will be present to give an overview of the audit.
6. **REQUEST TO ESTABLISH AN REVENUE MEASURE STUDY AD HOC COMMITTEE — CHIEF ABBOTT** (pgs. 157-58)
 - **New Item:** Request to establish an Ad Hoc Committee to define specific objectives for the District to achieve with the proposed Revenue Measure Study.
7. **REVIEW AND APPROVE RESOLUTION 2017-09 ADOPTING A PAY SCHEDULE — CHIEF MAROVICH AND CHIEF ABBOTT** (pgs. 159-64)
 - **Recurring Item:** Review and approve Resolution 2017-09 adopted to reflect a single Pay Schedule document as required by California Code of Regulations §570.5 and which is being amended due to salary adjustments.

DISCUSSION AGENDA

No action shall be undertaken on any Discussion Event. The Board may: acknowledge receipt of the information or report and make comments; refer the matter to Staff for further study or report; or refer the matter to a future agenda.

8. There are no Discussion Agenda Items for the August 22, 2017 Board Meeting. (pgs. 165-66)

STANDING DISCUSSION EVENTS:

All Events listed under the Standing Discussion Events are presented every meeting.

- **LEGAL COUNSEL REPORT:** (pgs. 167-68)
 - “Emails and Text Messages on Personal Accounts and Devices May Be Public Records Subject to Disclosure – Part 2”
- **WRITTEN COMMUNICATION** (pgs. 169-72)
 - BOARD RECOGNITION PROGRAM
- **NEWS ARTICLES:** As attached. (pgs. 173-90)
- **COMMENTS/QUESTIONS:** (pgs. 191-92)
 - **STAFF:**
 - Chief’s Report
 - Other Chief Officers & Staff
 - **BOARD**
 - **BARGAINING GROUPS**
 - **PUBLIC COMMENT**



AGENDA FOR REGULAR BOARD MEETING

AUGUST 22, 2017

PAGE 3 OF 3

CLOSED SESSION

The Board will enter closed session to discuss Events as outlined herein. As provided in the Government Code, the public will not be present during these discussions. At the end of the Closed Session, the Board shall publicly report any action taken in Closed Session (and the vote or abstention on that action of every member present) in accordance with Government Code § 54950 et. seq.

CS-1. ANNOUNCEMENT — PRESIDENT MUNSON:

(pgs. 193-94)

- An announcement regarding the items to be discussed in Closed Session will be made prior to the commencement of Closed Session.

CS-2. CONFERENCE WITH LABOR NEGOTIATOR – GOVERNMENT CODE § 54957.6 - NON-SAFETY GROUP NEGOTIATIONS – CHIEF ABBOTT:

- FFA Non-Safety Group Negotiators DISTRICT NEGOTIATORS:
Chief Abbott, District Counsel James

CS-3. REPORT FROM CLOSED SESSION — PRESIDENT MUNSON

ADJOURNMENT

SCHEDULED MEETINGS

The next regularly scheduled Board meeting is: Tuesday, **September 26, 2017**, 5:00 p.m. at Fallbrook Public Utility District, Board Room.

CERTIFICATION OF AGENDA POSTING

"I certify that this Agenda was posted in accordance with the provisions of the Government Code § 54950 et. seq. The posting locations were: [1] the entrance of North County Fire Protection District Administrative Offices, [2] Fallbrook Public Utility District Administrative Offices and [3] the Roy Noon Meeting Hall; [4] District's website at <http://www.ncfireprotectiondistrict.org>. The Agenda was also available for review at the Office of the Board Secretary, located at located at 330 S. Main Avenue, Fallbrook (760) 723-2012. Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet, are available for public inspection in the Office of the Board Secretary, during normal business hours or may be found on the District website, subject to the Staff's ability to post the documents before the meeting. The date of posting was **August 17, 2017.**"

Board Secretary Loren Stephen-Porter:

Loren A. Stephen-Porter

Date: August 17, 2017



**NORTH COUNTY FIRE
PROTECTION DISTRICT
FIRE CHIEF/CEO**

TO: BOARD OF DIRECTORS
FROM: STEPHEN ABBOTT, FIRE CHIEF/CEO
DATE: AUGUST 22, 2017
SUBJECT: PUBLIC COMMENT

PUBLIC COMMENT:

1. *Members of the Public may directly address the Board of Directors on items of interest to the Public provided no action will be taken on non-agenda items. The Board President may limit comments to three minutes per speaker (Board of Directors Operations Policy § 4.7.2.1.2).*

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1 July 25, 2017

2 REGULAR MEETING OF THE BOARD OF DIRECTORS OF
3 THE NORTH COUNTY FIRE PROTECTION DISTRICT

4 President Munson called the meeting to order at 5:03 p.m.

5 THE INVOCATION GIVEN BY Chief Abbott.

6 ALL RECITED THE PLEDGE OF ALLEGIANCE.

7 ROLL CALL:

8 **Present:** Directors Harris, Hoffman, Luevano, Munson and Thuner.

9 **Absent:** None.

10 **Staff Present:** Fire Chief/CEO Abbott, Attorney James and Board Secretary Stephen-
11 Porter. In the audience were: D/C Mahr, B/C Schoenheit, HR/F Specialist Juul and members
12 of the public and Association.

13
14 **PUBLIC ACTIVITIES AGENDA**

15 1. **PUBLIC COMMENT:** President Munson addressed the audience and inquired whether
16 there were any public comments regarding items not on the Agenda. Mr. Andrew Askins
17 appeared and commented that he had asked last month to be placed on the Agenda to
18 discuss his issue with the lien placed on his property by FPS. Chief Abbott stated after the
19 Board meeting, the District had contacted Mr. Askins with additional information and asking
20 him to notify the Board Secretary if he wished to be placed on the Agenda for an appeal for
21 the July meeting. There was no response and therefore, he was not placed on the Agenda.
22 The President informed Mr. Askins that the Board could not hear his appeal if he was not on
23 the Agenda. Mr. Askins said FPS was unlicensed and he would pursue his options with his
24 attorney and the Attorney General. After Mr. Askins left the room, discussion ensued
25 regarding reaching out to Mr. Askins and his son again. Chief Abbott informed the Board
26 he had a lengthy discussion with Mr. Osborn, who stated he was willing to work with Mr.
27 Askins. In addition, Chief Abbott noted he had received a letter from state licensing noting
28 that this type of work falls within an exceptions for licensing. As requested by the Board,
29 Chief Abbott will again reach out to both Mr. Askins and his son to determine whether he

30 would like an opportunity to appeal to the Board. There being no further comments, the
31 Public Comment Section was closed.

32 **2. SELECT AWARDS FOR BOARD RECOGNITION PROGRAM — B/S STEPHEN-PORTER AND**
33 **CHIEF ABBOTT:** Chief Abbott presented the following individuals and crews to the Board for
34 consideration: [1] **JUNE 6, 2017 – EMAIL RE: HOSPITAL TRANSPORT:** Engine 1114: B.
35 Krumwiede, C. Baker, R. Lewis and Medic 1194: M. Dye, C. Panis; [2] **MAY 17, 2017 – THANK**
36 **YOU CARD RE: MEDICAL RESPONSE:** Engine 1111: R. Berry, J. Bracci, R. Hager and Medic
37 **1191:** K. Krenz and C. Pena; [3] **UNDATED – THANK YOU CARD RE: CAREER DAY**
38 **PARTICIPATION:** D. Soriano and L. Espinoza; **MAY 17, 2017 – EMAIL RE: SIDEWALK CPR**
39 **TRAINING:** F. Schoenheit, Engine 1111: J. Bradshaw, T. Ruiz, C. Spenser and Engine 1112:
40 A. Fieri, B. Itzaina, B. Lian, Engine 1115: G. Mann, J. Hammer, J. Harlin and Squad 1183:
41 T. Harrington, P. Moritz; [4] **May 1, 2017 - Thank You Note:** Captain Rich Berry, Engineer
42 Jason Bracci, FF/PM Rob Hager, FF/PM Kyle Krenz, LTAF Chris Pena; [5] **April 25, 2017**
43 **– Thank You Note:** Captain John Choi, Engineer Sam Russell, FF/PM Derek Wheeler; [6]
44 **April 25, 2017 – Thank You Note:** Captain John Choi, Engineer Sam Russell, FF/PM Derek
45 Wheeler, FF/PM Jorge Gonzalez, LTAF Robert Castellano; [7] **April 25, 2017 – Thank You**
46 **Note:** D/C Mahr, Engine 1112: A/Captain M. Benoit, Engineer S. McInerney, FF/PM B. Moore,
47 Engine 1114: Captain P. August, Engineer M. Lindsey, FF/PM J. Rivera and Medic 1194:
48 FF/PM E. Alter-Reitz, LTAF G. Medica; [8] **Undated Thank You Note:** Captain Rob
49 Decamp, Engineer Jason Bracci, FF/PM Dennis Soriano, FF/PM Klayton Symmes, LTAF
50 Enrique Jacobo; [9] **March 9, 2017 Letter from the Fallbrook Woman's' Club re:**
51 **Assistance with Attic Sale:** Captain Choi, FF/PM Leo Espinoza and Unidentified Explorers;
52 [10] **UNDATED THANK YOU CARD FROM RESPONSE TO MEDICAL AID:** ENGINE 1114: Capitan
53 Pete August, Engineer Matt Lindsey, FF/PM Justin Rivera, FF/PM Erik Alter-Reitz, LTAF
54 Grant Medica; [11] **UNDATED THANK YOU CARD FROM RESPONSE TO PUBLIC ASSISTANCE:**
55 **1111:** Captain John Choi, Engineer Sam Russell, FF/PM Jorge Gonzalez, FF/PM Derek
56 Wheeler, LTAF Robert Castellano. After discussion, a motion was made by Director Harris,
57 seconded by Director Luevano to select the May 17th Sidewalk CPR group and the March
58 9th Explorer group passed unanimously. Selected individuals/crews will be invited for

59 recognition to an upcoming meeting. The Board requested Staff revisit the parameters of
60 the Recognition Program at a future date.

62 ACTION AGENDA

63 CONSENT ITEMS:

- 64 3. REVIEW AND ACCEPT REGULAR BOARD MEETING FOR JUNE 2017
- 65 4. REVIEW AND ACCEPT FINANCIAL REPORT FOR JUNE 2017
- 66 5. REVIEW AND ACCEPT POLICIES & PROCEDURES
- 67 6. REVIEW AND ACCEPT CUSTOMER SATISFACTION SURVEY PROGRAM RESULTS
- 68 7. REVIEW EMERGENCY SERVICE OVERTIME TRACKING REPORT FOR THE FOURTH QUARTER
69 2016/2017
- 70 8. REVIEW AND ACCEPT ANNUAL TRAINING REPORT FOR 2016

71 President Munson inquired whether there were any questions on Consent Items 3-8.
72 Concerns were raised regarding certain items on the Customer Service Survey, which Chief
73 Mahr will follow-up on. Discussion ensued on how to share the good work being done, such
74 as presenting a realistic fire log through the news, along with information on what is
75 impacting the District, separated from the Sheriff's Log. Also discussed the continuing
76 integration of the Rainbow Division and the benefits and burdens of the integration. There
77 being no further discussion, President Munson asked for a motion to approve the Consent
78 Agenda. On a motion by Director Harris, seconded by Director Luevano, the motion to
79 approve the Consent Agenda Items as presented, passed unanimously.

81 ACTION ITEMS:

- 82 9. PUBLIC HEARING DATE/TIME CERTAIN JULY 25, 2017 AT 5:15 P.M. — FOR
83 ESTABLISHMENT OF MULTIYEAR FACILITIES AND EQUIPMENT PLAN FOR THE FEE MITIGATION
84 PROGRAM WITH ADOPTION OF RESOLUTION 2017-10 — FM KOCH AND CHIEF ABBOTT: President
85 Munson read the Resolution title and opened the Public Hearing, inquiring whether there
86 was any public comment or testimony. There being neither, the Public Hearing was closed.
87 Chief Abbott presented the Plan and Resolution to the Board outlining the Fire Mitigation

88 Program and Plan and the District's compliance. Chief Abbott noted the District remains
89 upside down in the Program and for that reason, the District has determined that it will
90 exercise the "pay back" option, rather than move forward with approving new plans.
91 Discussion ensued on the amount of mitigation fees expected this year and what can be
92 done to impact these amounts. On a motion by Vice President Thuner, seconded by Director
93 Hoffman, the Board unanimously approved Resolution 2017-10 with the following roll call
94 votes: **Ayes:** Directors Harris, Hoffman, Luevano, Munson and Thuner; **Noes:** None.

95 **10. REVIEW AND APPROVE RESOLUTION 2017-09 RE: UPDATING COST RECOVERY PROGRAM**
96 **FOR RESPONSE TO HIGHWAY INCIDENTS — CHIEF ABBOTT:** Chief Abbott introduced a revised
97 Cost Recovery Resolution to modify reflect actual costs of District services and responses.
98 The District has not adjusted its charges since the inception of the Program in 2009. The
99 vendor has suggested the rate of twelve percent to be in line with the historical Consumer
100 Price Index. In addition, to keep charges current moving forward, Staff recommends addition
101 of an automatic inflator to this Resolution, similar to that adopted in the ambulance resolution
102 last year. Since the District may recover actual costs, the Board requested a comparison of
103 actual current costs with the proposed costs, with documentation of the same and
104 adjustment to reflect the actual costs as a starting point. Approval of the Resolution tabled
105 until the costs comparison can be presented.

106 **11. REVIEW AND APPROVE AMENDMENTS TO DISTRICT'S CODE OF CONFLICT AND APPROVAL**
107 **OF RESOLUTION 2017-11 — CHIEF ABBOTT:** Chief Abbott presented the Conflict of Interest
108 Code to the Board for review and approval, noting that there were several suggested
109 changes to the Code, which have been reviewed and approved by District Counsel. The
110 changes involved the following housekeeping updates: [1] removing the Administrative
111 Captains from the list of reporters, [2] adding the Fire Marshal, which used to be a Chief
112 Officer designation and now is a division head and Non-Safety position and [3] clarifying a
113 job title as requested by the County for the Vehicle Maintenance Supervisor (Mechanic III-
114 Supervisor) position. On a motion by Vice President Thuner, seconded by Director Luevano,
115 the motion to ratify the recommendations and to approve Resolution 2017-11 with necessary
116 amendments to the Code passed unanimously.

DISCUSSION AGENDA

There are no Discussion Items for July 25, 2017 Board meeting.

STANDING DISCUSSION ITEMS:

● **LEGAL COUNSEL REPORT:** Counsel James presented his letter "Emails and Text Messages on Personal Accounts and Devices May Be Public Records Subject to Disclosure – Part 1." Brief discussion ensued regarding the records issues surrounding using personal email and phones for public business. This is informational only, no action required.

● **WRITTEN COMMUNICATIONS:** None.

● **BOARD RECOGNITION PROGRAM:** Brief discussion ensued regarding the July 12th event.

● **NEWS ARTICLES:** Brief discussion ensued regarding articles. This is informational only, no action required.

● **COMMENTS:**

● **STAFF REPORTS/UPDATES:**

● **STEPHEN ABBOTT, FIRE CHIEF/CEO:** Chief Abbott updated the Board on the "Coffee with the Chief Meeting" held at the Bonsall Community Center, noting there was a question and answer period. After discussion the improvements in response due to the CAD update, MUM implementation and "priority" assignment of Station 5, there were no concerns expressed about losing support of Station 3. Most concerns were with the fire insurance impact and weed abatement. Chief Abbott opined the messages were well received. Chief Abbott updated the Board on the Rainbow transition with the staff movements. He noted also that escrow on the Administrative building is pending repair of the air conditioning system. Chief Abbott will be finalizing his meetings with Labor over the plan for implementation of the Non-Safety Single role model. Chief Abbott expects to have the Audit results for presentation next month, noting that the results appear to put the District in a revenue neutral position. He noted that AB 398, suspending the Fire Fees in the District for ten years, has been approved. Finally, he thanked Ryan Garing, Greg Wilson and staff for the award of the AFG grant for the new ambulance. Informational only, no further action required.

146 ● **CHIEF OFFICERS AND OTHER STAFF: CHIEF MAHR:** Chief Mahr thanked the Board for
147 the continuing support to allow participation in the Zone, noting how it serves us through
148 better relationships, support, training, employee selection and collaboration. He informed
149 the Board the Zone has moved to a new three-digit numbering system, which the Board will
150 see on all vehicles in the County going forward. **CHIEF SCHOENHEIT:** Chief Schoenheit
151 updated the Board on his recent deployment on a strike team and some of the problems
152 associated with assignment in Riverside County.

153 ● **BOARD: DIRECTOR HARRIS:** Director Harris requested and received an updated on the
154 outstanding deployments of staff on fires. **DIRECTOR THUNER:** Director Thuner informed the
155 Board she had sustained significant fire damage to a home in Santa Barbara County.

156 ● **BARGAINING GROUPS:** No comments.

157 ● **PUBLIC COMMENT:** No comments.

158 **CLOSED SESSION**

159 CS-1. There were no Closed Session Items for the July 25, 2017 Meeting.

160 **ADJOURNMENT**

161 A motion was made at 6:30 p.m. by Director Harris and seconded by Vice President Thuner,
162 to adjourn the meeting and reconvene on August 22, 2017, at 17:00. The motion carried
163 unanimously.

164 Respectfully submitted,

165
166 

167 Loren Stephen-Porter

168 Board Secretary

169
170 Minutes approved at the Board of Director's Meeting on: August 22, 2017



**NORTH COUNTY FIRE
PROTECTION DISTRICT
ADMINISTRATION - BUDGET & FINANCE**

TO: BOARD OF DIRECTORS
FROM: DFC CHIEF STEVEN MAROVICH, HR/FS CHERIE JUUL AND CHIEF ABBOTT
DATE: AUGUST 22, 2017
SUBJECT: REVENUE & EXPENDITURES AS OF JULY 31, 2017 (8%)

FALLBROOK DIVISION

Revenue Sources	Budgeted	Collected	Over/Under	% of Budget
Property Taxes	13,905,000.00	-	(13,905,000.00)	0%
Ambulance and Collections	1,700,000.00	147,411.57	(1,552,588.43)	9%
GEMT-State Supplement	70,000.00	-	(70,000.00)	0%
Prevention Fees	130,000.00	27,331.00	(102,669.00)	21%
Tower Lease Agreements	85,000.00	3,944.85	(81,055.15)	5%
Other Revenue Sources	110,000.00	-	(110,000.00)	0%
Interest	25,000.00	544.51	(24,455.49)	2%
Rainbow Div Admin Fees	66,250.00	2,083.33	(64,166.67)	3%
Cost Recovery	60,000.00	5,082.66	(54,917.34)	8%
Strike Team Reimbursements	-	-	-	-
Other Reimbursements	413,404.00	-	(413,404.00)	0%
Mitigation Fees & Interest	200,000.00	42,624.36	(157,375.64)	21%
Donations & Grants	745,334.00	61,383.90	(683,950.10)	8%
Annexation fees	-	-	-	-
Transfers & Loans	220,269.00	-	(220,269.00)	0%
Total Revenue:	17,730,257.00	290,406.18	(17,439,850.82)	2%
	Budgeted	Spent	Over/Under	% of Budget
TTL Expenditures YTD thru 7/31/2017	17,730,257.00	2,553,981.80	(15,176,275.20)	14%
Revenue over Expenditures		(2,263,575.62)		

RAINBOW DIVISION

Revenue Sources	Budgeted	Collected	Over/Under	% of Budget
Property Taxes	242,000.00	-	(242,000.00)	0%
Other Revenue	-	-	-	-
Mitigation Fees & Interest			-	-
Grants	37,940.00		(37,940.00)	
Transfers & Loans			-	
Total Revenue:	279,940.00	-	(279,940.00)	0%
	Budgeted	Spent	Over/Under	% of Budget
Expenditures YTD thru 7/31/2017	297,940.00	32,476.83	(265,463.17)	11%
Revenue over Expenditures		(32,476.83)		

**NORTH COUNTY FIRE PROTECTION DISTRICT
Tax Apportionments FY 16-17**

DATE	APP #	GROSS	REFUNDS & ADJUSTMENTS	FY 16/17 NET	FY 16/17 RUNNING	FY 15/16 NET	FY 15/16 RUNNING	
8/31/2016	1	202,731.47	1,058.62	201,672.85	201,672.85	203,770.18	203,770.18	
9/30/2016	2	59,503.81	1,924.91	57,578.90	259,251.75	57,493.46	261,263.64	
10/31/2016	3	165,777.76	19,157.67	146,620.09	405,871.84	128,727.78	389,991.42	
11/30/2016	4	372,733.46	10,644.24	362,089.22	767,961.06	322,805.04	712,796.46	
12/31/2016	5	4,477,872.68	17,083.23	4,460,789.45	5,228,750.51	4,355,808.18	5,068,604.64	
1/31/2017	6	2,222,576.48	19,667.02	2,202,909.46	7,431,659.97	1,971,465.01	7,040,069.65	
2/28/2017	7	472,861.30	5391.04	467,470.26	7,899,130.23	211,378.07	7,251,447.72	
3/31/2017		-	-	-	-	424,399.91	7,675,847.63	
4/30/2017	8	3,541,142.64	145,021.44	3,396,121.20	11,295,251.43	3,082,141.31	10,757,988.94	
5/2/2017	9	1,595,203.32	6,652.65	1,588,550.67	12,883,802.10	1,487,659.35	12,245,648.29	
5/30/2017	10	114,353.16	15,753.52	98,599.64	12,982,401.74	140,146.83	12,385,795.12	
6/30/2017	11	225,815.80	4,744.21	221,071.59	13,203,473.33	213,364.06	12,599,159.18	
7/31/2017	12	42,394.70	1,989.96	40,404.74	13,243,878.07	41,520.37	12,640,679.55	
TOTAL YTD		13,492,966.58	249,088.51	13,243,878.07	13,243,878.07	12,640,679.55	12,640,679.55	
							Net Rev Increase 4.77%	

RAINBOW FIRE PROTECTION DISTRICT
Tax Apportionments FY 16-17

DATE	APP #	GROSS	REFUNDS & ADJUSTMENTS	FY 16/17 NET	FY 16/17 RUNNING	FY 15/16 NET	FY 15/16 RUNNING	
8/31/2016	1	3,788.15	19.76	3,768.39	3,768.39	3,844.60	3,844.60	
9/30/2016	2	1,111.85	35.97	1,075.88	4,844.27	1,084.73	4,929.33	
10/31/2016	3	3,097.62	358.13	2,739.49	7,583.76	2,424.90	7,354.23	
11/30/2016	4	6,964.66	238.01	6,726.65	14,310.41	6,227.37	13,581.60	
12/31/2016	5	83,596.39	319.19	83,277.20	97,587.61	81,876.22	95,457.82	
1/31/2017	6	42,163.01	366.72	41,796.29	139,383.90	37,520.79	132,978.61	
2/28/2017	7	8,772.57	100.52	8,672.05	148,055.95	3,949.04	136,927.65	
3/31/2017		-	-	-	148,055.95	7,931.81	144,859.46	
4/30/2017	8	66,326.48	2,722.83	63,603.65	211,659.60	58,177.26	203,036.72	
5/2/2017	9	30,463.73	123.90	30,339.83	241,999.43	28,939.90	231,976.62	
5/30/2017	10	2,127.00	294.21	1,832.79	243,832.22	2,619.00	234,595.62	
6/30/2017	11	4,194.27	88.54	4,105.73	247,937.95	3,989.79	238,585.41	
7/31/2017	12	788.54	36.92	751.62	248,689.57	41,520.37	280,105.78	
TOTAL YTD		253,394.27	4,704.70	248,689.57	248,689.57	280,105.78	280,105.78	
							Net Rev Increase	
							-11.22%	

**NORTH COUNTY FIRE PROTECTION DISTRICT
AMBULANCE REVENUE FY 2016-2017**

MONTH	BILLED	CONTRACTUAL WRITE-DOWNS	TOTAL AR		BAD DEBT WRITE-OFFS	REFUNDS	ADJAR	DEPOSITS RECIEVED	BILLING FEES	FY 17-18 NET REVENUE	FY 16-17 NET REVENUE
			FY 17-18	FY 16-17							
7/31/2016	467,059.46	240,104.83	226,954.83	194,455.88	40,150.48	2,862.45	183,941.70	156,437.77	9,026.20	147,411.57	129,619.78
8/31/2016			-	296,860.02			-			-	157,791.57
9/30/2016			-	174,865.48			-			-	130,898.93
10/31/2016			-	187,346.76			-			-	147,654.64
11/30/2016			-	150,270.24			-			-	151,019.87
12/31/2016			-	213,013.12			-			-	120,619.75
1/31/2017			-	239,099.75			-			-	152,777.01
2/28/2017			-	225,731.74			-			-	155,686.27
3/31/2017			-	176,896.05			-			-	144,172.28
4/30/2017			-	164,116.56			-			-	145,178.26
5/31/2017			-	149,843.13			-			-	159,911.80
6/30/2017			-	188,377.18			-			-	135,485.00
TOTAL:	467,059.46	240,104.83	226,954.83	2,270,676.71	40,150.48	2,862.45	183,941.70	156,437.77	9,026.20	147,411.57	1,731,026.16
					Net A/R Change		16.71%			New Revenue Change	13.73%

NORTH COUNTY FIRE PROTECTION DISTRICT MONTHLY INVESTMENT REPORT
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July 31, 2017

	BALANCE	INTEREST RATE	
FALLBROOK			
County of San Diego/General Fund	921,355.79	0.01%	Operating
County of San Diego/Capital Reserve	377,451.26	0.01%	Capital Reserves
County of San Diego/Fire Mitigation Fund	567,700.15	0.01%	Mitigation Fees
Local Agency Investment Fund	19,024.85	0.78%	LAIF
Workers' Comp JPA	454,177.47	0.26%	PASIS Funds
Bank of America/PASIS	769,755.67	0.01%	
Petty Cash	500.00	0.00%	
First National/Benefit Fund	152,857.03	0.70%	
First National/Payroll	1,112,890.67	0.70%	
First National/Accounts Payable	205,581.40	0.69%	
First National/Accounts Receivable	111,762.10	0.69%	
Wells Fargo/Accounts Receivable	1,518,387.01	0.00%	
TOTAL	6,211,443.40		
RAINBOW			
County of San Diego/General Fund	429,504.33	0.01%	Operating
County of San Diego/Fire Mitigation Fund	16,262.16	0.01%	Mitigation
Petty Cash	500.00	0.00%	
TOTAL	446,266.49		

**NORTH COUNTY FIRE PROTECTION DISTRICT
COST RECOVERY FY 2016/2017**

<u>Month</u>	<u>Billed</u>	<u>Collected</u>	<u>YTD % Collected</u>	<u>Billing Fees</u>	<u>Net Revenue</u>	<u>FY 16/17 Net Revenue</u>
7/31/2017	8,155.00	6,353.32	77.91%	1,270.66	5,082.66	4,877.13
8/30/2017						7,592.08
9/30/2017						3,060.00
10/31/2017						6,328.47
11/30/2017						1,616.00
12/31/2017						8,474.40
1/31/2018						5,840.00
2/28/2018						5,802.69
3/31/2018						6,444.74
4/30/2018						7,562.00
5/31/2018						5,310.45
6/30/2018						6,474.10
TOTAL:	8,155.00	6,353.32	77.91%	1,270.66	5,082.66	4,877.13
					Net Rev Increase	4.21%

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North County Fire Protection District

For the First Month Ending July 31, 2017

Account	Overtime	July		July		Amount Remaining	% Used
		Actual	Actual	Actual	Annual Budget		
00-102-0-5010-01-003	CEO/Fire Chief	13,284.62	13,284.62	172,700.00	159,415.38	7.7%	
00-102-0-5010-01-004	Deputy Fire Chief	11,816.62	11,816.62	161,299.00	149,482.38	7.3%	
00-104-0-5010-01-009	Division Chief/Operations	11,541.84	11,541.84	153,705.00	142,163.16	7.5%	
00-109-0-5010-01-009	Admin BC	-	-	145,610.00	145,610.00	0.0%	
00-104-0-5010-01-010	Battalion Chiefs	34,991.77	34,991.77	395,585.00	360,593.23	8.8%	
00-104-0-5010-01-011	Captains/Captain Medics	116,211.98	116,211.98	1,557,553.00	1,441,341.02	7.5%	
00-104-0-5010-01-012	Engineers/Engineer Medics	103,930.56	103,930.56	1,390,761.00	1,286,830.44	7.5%	
00-104-0-5010-01-013	Firefighters/FF Medics	127,991.38	127,991.38	1,096,911.00	968,919.62	11.7%	
	TOTAL	419,768.77	419,768.77	5,074,124.00	4,654,355.23	8.3%	
	PEPRA (Safety)						
00-104-0-5010-01-014	Firefighters/FF Medics	10,757.88	10,757.88	628,592.00	617,834.12	1.7%	
	TOTAL SAFETY SALARIES	430,526.65	430,526.65	5,702,716.00	5,272,189.35	7.5%	
	MISC. (Non-Safety) Salaries						
00-102-0-5010-01-005	Executive Assistant	6,714.00	6,714.00	89,418.00	82,704.00	7.5%	
00-102-0-5010-01-007	HR/Finance Specialist	5,684.44	5,684.44	77,593.00	71,908.56	7.3%	
00-103-0-5010-01-010	Fire Marshal	8,130.16	8,130.16	108,271.00	100,140.84	7.5%	
00-103-0-5010-01-022	Fire Protection Specialist	5,903.54	5,903.54	78,619.00	72,715.46	7.5%	
00-108-0-5010-01-018	Mechanic III	6,834.90	6,834.90	91,022.00	84,187.10	7.5%	
	TOTAL MISC. (Non-Safety)	33,267.04	33,267.04	444,923.00	411,655.96	7.5%	
	PEPRA (Non-Safety)						
00-102-0-5010-01-006	HR/Finance Specialist	5,217.26	5,217.26	73,854.00	68,636.74	7.1%	
00-102-0-5010-01-025	Administrative Specialist	3,816.12	3,816.12	52,726.00	48,909.88	7.2%	
00-108-0-5010-01-029	Mechanic II	5,264.16	5,264.16	70,104.00	64,839.84	7.5%	
	TOTAL PEPRA (Non-Safety)	14,297.54	14,297.54	196,684.00	182,386.46	7.3%	
	SAFER						
00-104-0-5010-01-014	SAFER I	10,757.88	10,757.88	149,981.00	139,223.12	7.2%	
00-104-0-5010-01-015	SAFER II	9,441.52	9,441.52	109,175.00	99,733.48	8.6%	
00-106-0-5010-01-014	SAFER Salary	6,020.28	6,020.28	120,450.00	114,429.72	5.0%	
	TOTAL SAFER	26,219.68	26,219.68	379,606.00	353,386.32	6.9%	
	LT						
00-106-0-5010-01-000	Regular Salaries	24,327.26	24,327.26	206,424.00	182,096.74	11.8%	

North County Fire Protection District

For the First Month Ending July 31, 2017

TOTAL LT	24,327.26	24,327.26	206,424.00	182,096.74	11.8%
PART-TIME					
00-103-0-5010-01-023 PT Fire Protection Specialist (PT)	-	-	32,089.00	32,089.00	0.0%
00-103-0-5010-15-000 Admin Assistant (PT)	1,617.75	1,617.75	23,455.00	21,837.25	6.9%
00-103-0-5010-24-000 Fire Svcs Asst/Hydrant Maint	501.38	501.38	14,750.00	14,248.62	3.4%
00-105-0-5010-01-000 MSO	2,449.01	2,449.01	38,845.00	36,395.99	6.3%
TOTAL PART-TIME	4,568.14	4,568.14	109,139.00	104,570.86	4.2%
TOTAL PERSONNEL	533,206.31	533,718.95	7,039,492.00	6,505,773.05	7.6%

North County Fire Protection District

For the First Month Ending July 31, 2017

Account	July		July		Annual Budget	Amount Remaining	% Used
	Actual		Actual				
	1,280.46	1,280.46			13,488.00	12,207.54	9.5%
Overtime/Adminin							
Overtime/Admin	81.50	81.50			3,108.00	3,026.50	2.6%
Overtime/Fire & Arson	-	-			3,108.00	3,108.00	0.0%
FLSA 56 Hour Adjustment	10,563.88	10,563.88			137,924.00	127,360.12	7.7%
SAFER I FLSA	219.27	219.27			4,076.00	3,856.73	5.4%
Overtime Promotional Testing	-	-			5,532.00	5,532.00	0.0%
Association Leave	-	-			8,297.00	8,297.00	0.0%
Overtime/Ambulance Callback	372.93	372.93			3,367.00	2,994.07	11.1%
Lead Medic	595.20	595.20			7,179.00	6,583.80	8.3%
Overtime/Other	-	-			15,541.00	15,541.00	0.0%
Rainbow Coverage	-	-			-	-	0.0%
Overtime/Replacement	64,425.13	64,425.13			606,106.00	541,680.87	10.6%
Orientation Mentorship	-	-			-	-	0.0%
Vacancy	9,473.52	9,473.52			-	-	0.0%
Admin	2,807.36	2,807.36			20,488.00	17,680.64	13.7%
Workers Comp	-	-			80,000.00	80,000.00	0.0%
Overtime/Strike Team	14,984.78	14,984.78			-	(14,984.78)	0.0%
Overtime/Fire Callback	-	-			6,146.00	6,146.00	0.0%
Overtime/Admin/Other	595.20	595.20			4,098.00	3,502.80	14.5%
FLSA 53/56 Hour Adjustment	-	-			14,000.00	14,000.00	0.0%
SAFER FLSA Adjustment	-	-			7,000.00	7,000.00	0.0%
Overtime/Full Time Coverage	-	-			15,366.00	15,366.00	0.0%
Replacement Reserve SL/AL	-	-			21,000.00	21,000.00	0.0%
Drills & Training	-	-			2,500.00	2,500.00	0.0%
Overtime Admin - Explorers	418.74	418.74			10,244.00	9,825.26	4.1%
Communication - Overtime	-	-			2,060.00	2,060.00	0.0%
Overtime/Admin	512.64	512.64			4,145.00	3,632.36	12.4%
Overtime/Training	434.65	434.65			43,537.00	43,102.35	1.0%
Total Overtime	106,683.76	106,765.26			1,038,310.00	931,544.74	10.3%
Other Pay							
Total Medicare Tax	19,088.98	19,088.98			126,952.00	107,863.02	15.0%
Total Social Security Tax	818.24	818.24			14,235.00	13,416.76	5.7%
A/L & S/L Reimbursement	33,736.23	33,736.23			440,985.00	407,248.77	7.7%
Holiday Time Adjustment	17,614.92	17,614.92			229,734.00	212,119.08	7.7%
SAFER I Holiday Time Adjustment	-	-			6,802.00	6,802.00	0.0%
Total Uniforms	550.83	550.83			47,950.00	47,399.17	1.1%
Reserve Uniforms	715.39	715.39			8,000.00	7,284.61	8.9%
Total Other Pay	72,524.59	72,524.59			874,658.00	802,133.41	8.3%
Benefits							

North County Fire Protection District

For the First Month Ending July 31, 2017

00-102-0-5020-00-000	Retirement (Misc - Classic)	4,168.28	4,168.28	73,013.00	68,844.72	5.7%
00-102-0-5020-00-001	PEPRA Retirement (Misc-PEPRA)	986.36	986.36	13,587.00	12,600.64	7.3%
00-102-0-5020-00-102	Classic UAL (Misc.)	217,965.00	217,965.00	225,991.00	8,026.00	96.4%
00-102-0-5020-00-103	PEPRA UAL (Misc.)	37.00	37.00	39.00	2.00	94.9%
00-104-0-5020-00-000	Retirement (Safety-Classic)	75,757.18	75,757.18	1,151,503.00	1,075,745.82	6.6%
00-104-0-5020-00-001	PEPRA (Safety - PEPRA)	10,562.82	10,562.84	80,014.00	69,451.16	13.2%
00-104-0-5020-00-002	SAFER I Retirement	1,109.46	1,109.46	31,478.00	30,368.54	3.5%
00-104-0-5020-00-003	SAFER II Retirement	1,595.42	1,595.42	21,950.00	20,354.58	7.3%
00-104-0-5020-00-102	Classic UAL (Safety)	811,237.00	811,237.00	841,108.00	29,871.00	96.4%
00-104-0-5020-00-103	PEPRA UAL Safety	128.00	128.00	132.00	4.00	97.0%
00-106-0-5020-00-000	Retirement	936.74	936.74	26,276.00	25,339.26	3.6%
00-106-0-5020-00-002	SAFER Retirement	464.13	464.13	34,423.00	33,958.87	1.3%
00-102-0-5030-40-000	Flexible Plan Insurance	130,819.16	130,819.16	1,623,128.00	1,492,308.84	0.0%
	Total Benefits	1,255,766.55	1,255,766.57	4,122,642.00	2,866,875.43	30.5%
Workers Compensation						
00-102-0-5100-42-000	Worker's Compensation	365,400.19	365,400.19	590,000.00	224,599.81	61.9%
	Total Worker's Compensation	365,400.19	365,400.19	590,000.00	224,599.81	61.9%

North County Fire Protection District

For the First Month Ending July 31, 2017

Account	Overtime		July		July		Amount Remaining	% Used
	Actual	Actual	Actual	Annual Budget	Remaining			
00-101-0-5010-14-000	400.00	400.00	400.00	7,500.00	7,100.00	5.3%		
00-101-0-5043-00-000	-	-	-	-	-	0.0%		
00-101-0-5150-00-000	750.00	750.00	750.00	7,900.00	7,150.00	9.5%		
00-101-0-5170-72-000	-	-	-	2,000.00	2,000.00	0.0%		
00-101-0-5180-83-000	1,336.06	1,336.06	1,336.06	21,000.00	19,663.94	6.4%		
00-101-0-5180-84-000	420.00	420.00	420.00	4,000.00	3,580.00	10.5%		
00-101-0-5190-00-000	-	-	-	4,000.00	4,000.00	0.0%		
00-101-0-5230-30-000	-	-	-	5,000.00	5,000.00	0.0%		
00-101-0-5230-31-000	100.00	100.00	100.00	9,000.00	8,900.00	1.1%		
00-101-0-5230-32-000	-	-	-	150.00	150.00	0.0%		
00-101-0-5230-38-000	-	-	-	2,365.00	2,365.00	0.0%		
00-101-0-5340-00-000	-	-	-	100,000.00	100,000.00	0.0%		
00-101-0-5340-01-000	-	-	-	7,907.00	7,907.00	0.0%		
Total Board Administration	3,006.06	3,006.06	3,006.06	170,822.00	167,815.94	1.8%		
Administration								
00-102-0-5070-00-000	9,026.20	9,026.20	9,026.20	105,000.00	95,973.80	8.6%		
00-102-0-5100-43-000	-	-	-	5,000.00	5,000.00	0.0%		
00-102-0-5130-66-000	10,104.91	10,104.91	10,104.91	89,000.00	78,895.09	11.4%		
00-102-0-5140-01-000	-	-	-	3,000.00	3,000.00	0.0%		
00-102-0-5145-00-000	1,585.60	1,585.60	1,585.60	14,000.00	12,414.40	11.3%		
00-102-0-5150-00-000	985.00	985.00	985.00	4,200.00	3,215.00	23.5%		
00-102-0-5170-70-000	1,989.96	1,989.96	1,989.96	190,000.00	188,010.04	1.0%		
00-102-0-5170-71-000	207.23	207.23	207.23	1,000.00	792.77	20.7%		
00-102-0-5170-72-000	-	-	-	13,430.00	13,430.00	0.0%		
00-102-0-5170-73-000	253.66	253.66	253.66	4,500.00	4,246.34	5.6%		
00-102-0-5170-74-000	-	-	-	4,500.00	4,500.00	0.0%		
00-102-0-5180-81-000	12,000.00	12,000.00	12,000.00	13,000.00	1,000.00	92.3%		
00-102-0-5180-82-000	11,523.50	11,523.50	11,523.50	93,500.00	81,976.50	12.3%		
00-102-0-5180-83-000	14,436.16	14,436.16	14,436.16	128,174.00	113,737.84	11.3%		
00-102-0-5180-84-000	-	-	-	7,800.00	7,800.00	0.0%		
00-102-0-5180-85-000	-	-	-	60,000.00	60,000.00	0.0%		
00-102-0-5200-00-000	1,170.48	1,170.48	1,170.48	16,200.00	15,029.52	7.2%		
00-102-0-5221-01-000	-	-	-	6,500.00	6,500.00	0.0%		
00-102-0-5230-19-000	7,257.00	7,257.00	7,257.00	7,257.00	-	100.0%		
00-102-0-5230-30-000	-	-	-	3,640.00	3,640.00	0.0%		
00-102-0-5230-31-000	-	-	-	7,257.00	7,257.00	0.0%		
00-102-0-5230-37-000	30.00	30.00	30.00	33,580.00	33,550.00	0.1%		
00-102-0-5230-38-000	-	-	-	16,500.00	16,500.00	0.0%		

North County Fire Protection District

For the First Month Ending July 31, 2017

00-102-0-5230-39-000	Employee Asst. Program	480.00	480.00	7,000.00	6,520.00	6.9%
00-102-0-5230-40-000	Formal Education	-	-	-	-	0.0%
00-102-0-5230-41-000	Meetings and Misc Expense	-	-	5,000.00	5,000.00	0.0%
00-102-0-5230-49-000	PERS Medical Admin Fees	482.35	482.35	5,032.00	4,549.65	9.6%
00-102-0-5260-23-000	Water	1,073.27	1,073.27	23,880.00	22,806.73	4.5%
00-102-0-5260-24-000	Sewer	781.75	781.75	11,300.00	10,518.25	6.9%
00-102-0-5260-25-000	Trash	706.50	706.50	9,500.00	8,793.50	7.4%
00-102-0-5260-26-000	Gas & Electric	1,903.35	1,903.35	25,000.00	23,096.65	7.6%
	Total Administration	75,996.92	75,996.92	913,750.00	837,753.08	8.3%

North County Fire Protection District

For the First Month Ending July 31, 2017

Account	Overtime		July		July		Amount Remaining	% Used
	Actual	Actual	Actual	Actual	Annual Budget	Amount Remaining		
Fire Prevention								
00-103-0-5120-56-000	-	-	-	-	14,500.00	14,500.00	0.0%	
00-103-0-5150-00-000	1,345.50	1,345.50	1,345.50	-	4,000.00	2,654.50	33.6%	
00-103-0-5230-30-000	-	-	-	-	1,000.00	1,000.00	0.0%	
00-103-0-5230-31-000	-	-	-	-	1,900.00	1,900.00	0.0%	
00-103-0-5230-32-000	525.98	525.98	525.98	-	15,000.00	14,474.02	3.5%	
00-103-0-5230-34-000	1,341.29	1,341.29	1,341.29	-	30,000.00	28,658.71	4.5%	
00-103-0-5230-35-000	-	-	-	-	1,500.00	1,500.00	0.0%	
00-103-0-5230-36-000	-	-	-	-	1,500.00	1,500.00	0.0%	
00-103-0-5230-38-000	-	-	-	-	5,500.00	5,500.00	0.0%	
00-103-0-5230-38-001	-	-	-	-	3,078.00	3,078.00	0.0%	
Total Fire Prevention	3,212.77	3,212.77	3,212.77	-	77,978.00	74,765.23	4.1%	
Emergency Services								
00-104-0-5080-00-000	-	-	-	-	1,500.00	1,500.00	0.0%	
00-104-0-5090-21-000	213.25	213.25	213.25	-	20,000.00	19,786.75	1.1%	
00-104-0-5100-44-000	86,525.19	86,525.19	86,525.19	-	86,000.00	(525.19)	100.6%	
00-104-0-5120-12-000	1,160.09	1,160.09	1,160.09	-	59,543.00	58,382.91	1.9%	
00-104-0-5125-00-000	-	-	-	-	13,500.00	13,500.00	0.0%	
00-104-0-5150-00-000	-	-	-	-	5,600.00	5,600.00	0.0%	
00-104-0-5221-00-000	-	-	-	-	66,750.00	66,750.00	0.0%	
00-104-0-5221-01-000	9,189.60	9,189.60	9,189.60	-	-	(9,189.60)	0.0%	
00-104-0-5223-00-000	-	-	-	-	2,000.00	2,000.00	0.0%	
00-104-0-5230-38-000	-	-	-	-	9,000.00	9,000.00	0.0%	
Total Emergency Services	97,088.13	97,088.13	97,088.13	-	263,893.00	166,804.87	36.8%	
Emergency Med Services								
00-105-0-5140-00-000	-	-	-	-	114,000.00	111,951.38	1.8%	
00-105-0-5150-00-000	2,048.62	2,048.62	2,048.62	-	-	-50.00	0.0%	
00-105-0-5180-82-000	50.00	50.00	50.00	-	-	0.00	0.0%	
00-105-0-5221-00-000	-	-	-	-	-	0.00	0.0%	
00-105-0-5230-32-000	1,328.40	1,328.40	1,328.40	-	1,500.00	171.60	88.6%	
00-105-0-5230-33-000	-	-	-	-	2,000.00	2,000.00	0.0%	
00-105-0-5230-34-000	219.50	219.50	219.50	-	8,250.00	8,030.50	2.7%	
00-105-0-5230-35-000	-	-	-	-	35,848.00	35,848.00	0.0%	
00-105-0-5230-36-000	-	-	-	-	3,040.00	3,040.00	0.0%	
00-105-0-5230-37-000	-	-	-	-	-	0.00	0.0%	
00-105-0-5230-38-000	-	-	-	-	5,000.00	5,000.00	0.0%	

North County Fire Protection District

For the First Month Ending July 31, 2017

		3,646.52	3,646.52	169,638.00	165,991.48	2.1%
Total Emergency Med Svcs						
Limited Term						
Firefighters/Volunteers						
00-106-0-5120-12-000	Explorer Materials & Equip	-	-	4,000.00	-	0.0%
00-106-0-5180-82-000	Medical & Pre-Emp Exams	500.00	500.00	1,500.00	3,500.00	12.5%
00-106-0-5230-38-000	Professional Development	-	-	5,500.00	1,500.00	0.0%
	Total Reserves	500.00	500.00	5,500.00	5,000.00	9.1%
Communications						
00-107-0-5060-26-000	Pagers	-	-	72,000.00	-	0.0%
00-107-0-5060-27-000	Telephone/Cable TV/IP Tele	8,195.64	8,195.64	15,000.00	63,804.36	11.4%
00-107-0-5060-29-000	Verizon Data	-	-	15,500.00	15,000.00	0.0%
00-107-0-5060-30-000	MDC & AVL Maint Costs	-	-	25,600.00	15,500.00	0.0%
00-107-0-5120-52-000	Radios/Parts & Service	-	-	1,500.00	25,600.00	0.0%
00-107-0-5120-54-000	Alarm Services & Supplies	-	-	4,800.00	1,500.00	0.0%
00-107-0-5120-56-000	T-1 Phone Line Maintenance	2,730.86	2,730.86	37,500.00	2,069.14	56.9%
00-107-0-5120-69-000	RCS 800 MHz Maint. Fee	2,919.67	2,919.67	1,000.00	34,580.33	7.8%
00-107-0-5150-00-000	Memberships/Subscriptions	117.00	117.00	314,452.00	883.00	11.7%
00-107-0-5180-00-000	Displach Services	-	-	500.00	314,452.00	0.0%
00-107-0-5230-31-000	Meetings & Travel	-	-	-	500.00	0.0%
00-107-0-5230-38-000	Professional Development	-	-	-	-	0.0%
	Total Communications	13,963.17	13,963.17	487,852.00	473,888.83	2.9%

North County Fire Protection District

For the First Month Ending July 31, 2017

Account	July		Annual Budget	Amount		% Used
	Actual	July Actual		Remaining		
Shop/Maintenance						
00-108-0-5090-22-000 Laundry/Linen Supplies	-	-	1,700.00	1,700.00	0.0%	
00-108-0-5090-53-000 Hazmat Disposal & Permits	276.11	276.11	8,600.00	8,323.89	3.2%	
00-108-0-5120-52-000 Parts & Accessories	2,278.71	2,278.71	101,200.00	98,921.29	2.3%	
00-108-0-5120-53-000 Fuel	5,819.47	5,819.47	120,000.00	114,180.53	4.8%	
00-108-0-5120-54-000 Oils & Lubricants	-	-	7,000.00	7,000.00	0.0%	
00-108-0-5120-59-000 Sublet Repairs	649.03	649.03	24,000.00	23,350.97	2.7%	
00-108-0-5150-00-000 Memberships/Subscriptions	-	-	80.00	80.00	0.0%	
00-108-0-5180-52-000 Fleet Maint Software	-	-	3,300.00	3,300.00	0.0%	
00-108-0-5220-00-000 Small Tools/Minor Equipment	-	-	4,100.00	4,100.00	0.0%	
00-108-0-5230-38-000 Professional Development	-	-	7,000.00	7,000.00	0.0%	
00-108-0-5230-39-000 Formal Education	-	-	450.00	450.00	0.0%	
Total Shop/Maintenance	9,023.32	9,023.32	277,430.00	268,406.68	3.3%	
Training						
00-109-0-5150-00-000 Memberships/Subscriptions	-	-	500.00	500.00	0.0%	
00-109-0-5230-20-000 Training Materials	-	-	10,000.00	10,000.00	0.0%	
00-109-0-5230-38-000 Professional Development	35.00	35.00	50,000.00	49,965.00	0.1%	
00-109-0-5230-39-000 Formal Education	1,538.50	1,538.50	41,000.00	39,461.50	3.8%	
Total Training	1,573.50	1,573.50	101,500.00	99,926.50	1.6%	

North County Fire Protection District

For the First Month Ending July 31, 2017

Account	Overtime		July Actual	July Annual Budget	Amount Remaining	% Used
	July Actual	July Annual Budget				
General Fund Reserve						
00-120-0-5400-00-000 Contingency Fund	-	190,000.00	-	190,000.00	190,000.00	0%
00-120-0-5400-02-000 Transfer to Vehicle Reserve	-	-	-	-	-	0%
00-120-0-5400-03-000 Transfer to Facilities Reserve	-	-	-	-	-	0%
00-120-0-5400-05-000 Equip Reserve - Defib Replacement	-	-	-	-	-	0%
00-120-0-5400-07-000 Transfer to Equip Reserve - MDC	-	-	-	-	-	0%
Total General Fund Reserve	-	190,000.00	-	190,000.00	190,000.00	0%
Capital Expense						
00-200-0-5500-03-000 Building Repairs	-	-	-	-	-	0%
00-200-0-5500-04-000 Personal Protective Equip	-	-	-	-	-	0%
00-200-0-5500-05-000 EMS Equipment	-	-	-	-	-	0%
00-200-0-5500-08-000 Communication Equipment	-	110,000.00	-	110,000.00	110,000.00	0%
00-200-0-5500-55-000 Station 5 Loan	-	-	-	-	-	0%
00-200-0-5500-55-001 Station 5 Loan Payment #1	-	182,739.00	-	182,739.00	182,739.00	0%
00-200-0-5500-55-002 Station 5 Loan Payment #2	-	235,674.00	-	235,674.00	235,674.00	0%
00-200-0-5500-59-000 Station 4 Project	-	50,000.00	-	50,000.00	50,000.00	0%
00-200-0-5500-55-003 Admin Payment	-	85,751.00	-	85,751.00	85,751.00	0%
00-200-0-5500-56-000 ECAA/Solar Loan	-	12,575.00	-	12,575.00	12,575.00	0%
00-200-0-5500-56-001 ECAA/Solar Loan Payment	-	35,729.00	-	35,729.00	35,729.00	0%
00-200-0-5500-57-000 Hwy 76 Traffic Controllers	-	-	-	-	-	0%
00-200-0-5500-58-000 Apparatus Loan	-	91,324.00	-	91,324.00	91,324.00	0%
00-200-0-5500-58-001 Emergency Vehicles	11,795.85	603,000.00	11,795.85	603,000.00	591,204.15	2%
Total Capital Equipment	11,795.85	1,406,792.00	11,795.85	1,406,792.00	664,214.41	1%
GRAND TOTAL	\$2,553,387.64	\$17,730,257.00	\$2,553,981.80	\$17,730,257.00	\$15,176,275.20	14.4%

North County Fire Protection District

For the First Month Ending July 31, 2017

Account	2017-2018		2017-2018 Annual Budget	Amount Remaining	% Used
	July Actual	2017-2018 Actual			
Rainbow General Fund					
11-000-0-5010-09-000			41,250.00	41,250.00	0%
11-000-0-5050-00-000	278.00	278.00	23,290.00	23,012.00	0%
11-000-0-5060-27-000			300.00	300.00	0%
11-000-0-5080-00-000			4,000.00	4,000.00	0%
11-000-0-5100-42-000			15,200.00	15,200.00	0%
11-000-0-5100-44-000	26,800.00	26,800.00	28,000.00	1,200.00	96%
11-000-0-5120-52-000			13,000.00	13,000.00	0%
11-000-0-5120-54-000	526.48	526.48	10,000.00	9,473.52	5%
11-000-0-5120-69-000	554.50	554.50	8,000.00	7,445.50	7%
11-000-0-5130-00-000	110.45	110.45	7,500.00	7,389.55	1%
11-000-0-5170-72-000			1,300.00	1,300.00	0%
11-000-0-5180-91-000			1,000.00	1,000.00	0%
11-000-0-5220-00-000			4,000.00	4,000.00	0%
11-000-0-5221-00-000			3,000.00	3,000.00	0%
11-000-0-5230-30-000			4,500.00	4,500.00	0%
11-000-0-5230-37-000			12,000.00	12,000.00	0%
11-000-0-5230-37-001			15,000.00	15,000.00	0%
11-000-0-5240-38-000			500.00	500.00	0%
11-000-0-5260-23-000	133.76	133.76	1,800.00	1,666.24	7%
11-000-0-5260-26-000	24.93	24.93	3,500.00	3,475.07	1%
11-000-0-5270-00-000	2,083.33	2,083.33	25,000.00	22,916.67	8%
11-000-0-5340-00-000	36.92	36.92	3,000.00	2,963.08	1%
11-000-0-5400-00-000	-	-	10,000.00	10,000.00	0%
Total Rainbow General Fund	30,548.37	30,548.37	235,140.00	204,591.63	13%

North County Fire Protection District

For the First Month Ending July 31, 2017

Account	2017-2018		2017-2018 Annual Budget	Amount Remaining	% Used
	July Actual	2017-2018 Actual			
Rainbow Capital Fund					
11-200-0-5370-00-386			6,000.00	6,000.00	0%
11-200-0-5370-00-387			5,000.00	5,000.00	0%
11-200-0-5420-00-000			38,800.00	38,800.00	0%
11-200-0-5500-02-000	1,928.46	1,928.46	5,000.00	3,071.54	39%
11-200-0-5500-03-000			-	-	0%
11-200-0-5500-04-000			5,000.00	5,000.00	0%
11-200-0-5500-06-000			3,000.00	3,000.00	0%
Total Rainbow Capital Fund	1,928.46	1,928.46	62,800.00	60,871.54	3%
GRAND TOTAL					
	\$	\$ 32,476.83	\$ 297,940.00	\$ 265,463.17	10.90%

Document Date	Document Number	Vendor Name	Transaction Description	Document Amount
7/1/2017	Q1 FY17/18 ADMIN FEE	CITY OF SAN MARCOS/KISER	Q1 FY17-18 Admin Fees	116,502.00
7/1/2017	0117789	GFOA	GFOA membership - JUUL	150.00
7/1/2017	7/1/17-7/31/17	Harry J. Wilson Insurance Center	LTD 07/1/17-07/31/17	966.00
7/1/2017	1244321	MYERS-STEVENSON & CO. INC.	LTD 07/01/17-07/31/17	566.50
7/1/2017	60823	SDRMA	Liability Insurance FY17/18	113,328.19
7/1/2017	07/02/17-8/1/17	TIME WARNER CABLE	07/02/17-08/01/17	654.72
7/1/2017	MEBJTWD	AETNA HEALTHCARE	Ambulance refund	100.34
7/1/2017	MEBK7JVM	AETNA HEALTHCARE	Ambulance refund	294.00
7/1/2017	MEBJYQD	AETNA HEALTHCARE	Ambulance refund	294.00
7/1/2017	MEBJOPMB	AETNA HEALTHCARE	Ambulance refund	294.01
7/1/2017	MEBGDZCD	AETNA HEALTHCARE	Ambulance refund	294.01
7/1/2017	RUN 239608	George Archibald	Ambulance refund	200.00
7/1/2017	94969366	Arrow International	Medical supplies	64.91
7/1/2017	R22876535	BCBS Federal of CA	Ambulance refund	67.00
7/1/2017	R58178317	BLUE SHIELD OF CA	Ambulance refund	1,000.00
7/1/2017	DUES FY17/18	CALIFORNIA FIRE CHIEFS ASSOC	Dues FY 17/18	825.00
7/1/2017	170582	City of Oceanside	IT support 07/2017	5,100.00
7/1/2017	FY17-18	CSDA - SAN DIEGO CHAPTER	Membership FY17-18	150.00
7/1/2017	31781598079	DIRECTV	07/01/17-07/31/17	141.23
7/1/2017	RUN 150097	Charlotte Edwards	Ambulance refund	164.78
7/1/2017	MEMBERSHIP FY17/18	FDAC	Membership FY 17/18	550.00
7/1/2017	91379659A - 2	HEALTH NET	Ambulance refund	154.31
7/1/2017	MEDIC RENEW 17-19	Joshua Kortekaas	Medic renew 17-19	219.50
7/1/2017	DUES FY 17/18	SDCFCA-ADMIN SECTION	Membership dues FY 17/18	60.00
7/1/2017	DUES FY 17/18	SDCFCA-EMS SECTION	Membership dues FY 17/18	50.00
7/1/2017	40332	THE COUNSELING TEAM	Psych - Applegate/DelCastillo	500.00
7/1/2017	2017-011	TRAUMA INTERVENTION PROGRAM	Services FY 17/18	7,257.00
7/1/2017	9291	Ultra Graphix	Long sleeve shirts - RNBW	278.00
7/1/2017	73291	UNIFORM SPECIALIST/ACE UNIFORMS	Loren - uniform	550.83
7/1/2017	003326624	UNION-TRIBUNE	Classified listing	211.06
7/1/2017	KOCH/BEEBE 17-18	SO CALIF FIRE PREVENTION OFF.	FPD renewal FY17-18	110.00
7/1/2017	2202790 M	STRYKER MEDICAL	7 yr EMS Protect Mx Agreement	2,670.87
7/2/2017	7/2/17-8/1/17	TIME WARNER CABLE	Internet 7/2/17-8/1/17	675.00
7/3/2017	6-007002	Arrow Pipeline Repair, Inc.	Sta. 2 kitchen sink	149.00
7/5/2017	057444	M&M Air Conditioning	Ice machine repair	280.82
7/7/2017	PR AP 7/7/17	LINCOLN NATIONAL	PR AP 7/7/17	3,417.72
7/7/2017	PR AP 7/7/17	FALLBROOK FIREFIGHTERS' ASSN	PR AP 7/7/17	2,394.27
7/7/2017	PR AP 7/7/17-RESV	FALLBROOK FIREFIGHTERS' ASSN	PR AP 7/7/17	9.36

Document Date	Document Number	Vendor Name	Transaction Description	Document Amount
7/7/2017	PR AP 7/7/17	FIREFIGHTERS LEG. ACTION GRP	PR AP 7/7/17	108.00
7/7/2017	PR AP 7/7/17	NORTH COUNTY FIRE RESERVES	PR AP 7/7/17	18.72

7/7/2017 PR AP 7/7/17	California State Disbursement Unit	PR AP 7/7/17	398.65
7/7/2017 22623	VILLAGE NEWS, INC	3 x 8.5 color ad	325.00
7/10/2017 ROOM RENTAL 7/10/17	Bonsall Unifoed School District	Bonsall school - rental room	100.00
7/10/2017 10265	EAST BROS GROVE SERVICE INC.	Sumac - weedeating	384.00
7/10/2017 6/13/17-7/10/17-000	RAINBOW MUNICIPAL WATER DIST	6/13/17-7/10/17	14.81
7/10/2017 6/13/17-7/10/17	RAINBOW MUNICIPAL WATER DIST	6/13/17-7/10/17	133.76
7/10/2017 6/13/17-7/10/17-002	RAINBOW MUNICIPAL WATER DIST	6/13/17-7/10/17	262.56
7/10/2017 7/20/17-8/19/17	TIME WARNER CABLE	07/20/17-08/19/17	149.95
7/11/2017 APR-JUN 2017	STEVE ABBOTT	CELL REIMB	300.00
7/11/2017 APR-JUN 2017	JOHN BUCHANAN	CELL REIMB	300.00
7/11/2017 APR-JUN 2017	Patty Koch	CELL REIMB	300.00
7/11/2017 APR-JUN 2017	KEVIN MAHR	CELL REIMB	300.00
7/11/2017 APR-JUN 2017	STEVE MAROVICH	CELL REIMB	300.00
7/11/2017 APR-JUN 2017	KEITH MCREYNOLDS	CELL REIMB	300.00
7/11/2017 APR-JUN 2017	LOREN STEPHEN-PORTER	CELL REIMB	300.00
7/11/2017 APR-JUN 2017	GREG WILSON	CELL REIMB	300.00
7/11/2017 APR-JUN 2017	JAMES BEEBE	CELL REIMB	204.00
7/11/2017 APR-JUN 2017	Nancy Goss	CELL REIMB	300.00
7/11/2017 APR-JUN 2017	Cherie Juul	CELL REIMB	204.00
7/11/2017 APR-JUN 2017	DAN NIETO	CELL REIMB	204.00
7/11/2017 APR-JUN 2017	Todd Parmelee	CELL REIMB	204.00
7/11/2017 APR-JUN 2017	DELGADO, DANNY	CELL REIMB	204.00
7/11/2017 APR-JUN 2017	Charlie Swanger	CELL REIMB	204.00
7/11/2017 APR-JUN 2017	FRED SCHOENHEIT	CELL REIMB	300.00
7/11/2017 STA 2 CUT DOWN 2017	McHolland Services	Eucalyptus tree cut down Sta 2	1,900.00
7/11/2017 PO 18-001	SDCPA	Protocol Handbooks	1,328.40
7/11/2017 FINAL BALANCE 7/17	TelComTec	Balance on acct	210.14
7/11/2017 485314	SOUTH COAST EMERGENCY VEHICLE SERV	Module/Plate/Harness	2,860.25
7/12/2017 1206869057	Citrix Systems, Inc	GoTo Mtg 7/12/17-8/11/17	117.00
7/12/2017 1001	Bonsall Fine Wine & Spirits	Brema Ice maker	1,000.00
7/12/2017 1206830147	Citrix Systems, Inc	GoTo Mtg 6/12/17-7/11/17	117.00
7/12/2017 52954475	DEL CITY	Clamps/Blast/tubing	209.62
7/12/2017 1443935	LIEBERT CASSIDY WHITMORE	ERC Membership 17-18	3,895.50
7/12/2017 24298	Richardson Technologies	HVAC Mx Sta 5	349.00
7/13/2017 FUEL RNBW 07/17	AUGUST, PETER	Fuel	43.49
7/13/2017 0000233	Galvanized Strategies	Community outreach	2,000.00
7/13/2017 057399	M&M Air Conditioning	Ice machine Sta 4	3,750.00

Document Date	Document Number	Vendor Name	Transaction Description	Document Amount
7/13/2017	GASB 68 FY16-17	Total Compensation Systems, Inc.	GASB 68 FY16-17	725.00
7/14/2017	SAC-GEMT 7/2017	STEVE MAROVICH	Trans in SAC - GEMT	52.97
7/14/2017	123326	Global CTI	Global shield support	134.48
7/14/2017	REPAIR 07/2017	Custom Upholstery Unlimited	Canvas repair	20.00
7/14/2017	461442-00	DUO-SAFETY LADDER CORP.	Aluminum rung - ladder	163.01

7/15/2017 270	Fallbrook Alarm	311 Minnesota alarm svcs 3 mos	191.00
7/15/2017 STMT 7/15/17	FALLBROOK OIL COMPANY	Fuel 07/01/17-7/15/17	3,208.91
7/15/2017 6/23/17-7/25/17	FALLBROOK PUBLIC UTILITY DISTR	6/23/17-7/25/17	89.22
7/15/2017 6/23/17-7/25/17-001	FALLBROOK PUBLIC UTILITY DISTR	6/23/17-7/25/17	480.77
7/17/2017 INV 07/17/2017	MURPHY'S PRINTING	Building FPS forms	64.65
7/17/2017 06/20/17-7/17/17	RAINBOW MUNICIPAL WATER DIST	06/20/17-7/17/17	1,100.14
7/17/2017 MEDIC RECERT 17-19	RICHARD REES	Medic recert 17-19	242.50
7/18/2017 STMT 07/18/17	House Calls	Washer repair	145.78
7/18/2017 NCFPD001	David J. Givot, PLC	Advanced EMS Documentation	1,500.00
7/18/2017 24145	Richardson Technologies	Repair to HVAC Scout Hut	396.00
7/18/2017 40350	THE COUNSELING TEAM	Psych A. Bastien	250.00
7/19/2017 1390896	Conduent Business Services, LLC	Firehouse support FY17-18	3,455.00
7/19/2017 24301	Richardson Technologies	HVAC MX sta 4	99.00
7/19/2017 24302	Richardson Technologies	HVAC Mx Scout Hut	99.00
7/19/2017 24303	Richardson Technologies	HVAC Mx Sta 1	149.00
7/19/2017 24304	Richardson Technologies	HVAX Mx Sta 2	99.00
7/19/2017 24305	Richardson Technologies	HVAC Mx Admin	129.00
7/19/2017 24306	Richardson Technologies	HVAC Mx Sta 3	149.00
7/20/2017 56735072	Linde Gas North America LLC	Oxygen refill	109.40
7/20/2017 56735071	Linde Gas North America LLC	Oxygen refill	103.47
7/20/2017 56734907	Linde Gas North America LLC	Oxygen refill	144.36
7/20/2017 9789582319	VERIZON WIRELESS	06/21/17-7/20/17	610.02
7/20/2017 9789582320	VERIZON WIRELESS	06/21/17-07/20/17	1.76
7/21/2017 7PR 7/21/17	LINCOLN NATIONAL	PR AP 7/21/17 - Lincoln	3,411.77
7/21/2017 PR AP 7/21/17	California State Disbursement Unit	Garnishment - Payroll 7/21/17	398.65
7/21/2017 PR AP 7/21/17	FALLBROOK FIREFIGHTERS' ASSN	FFA - PR AP 07/21/17	2,394.27
7/21/2017 FFA RESV 7/21/17	FALLBROOK FIREFIGHTERS' ASSN	FFA RESV - PR AP 7/21/17	9.36
7/21/2017 PR AP 7/21/17	FIREFIGHTERS LEG. ACTION GRP	FLAG - PR AP 7/21/17	108.00
7/21/2017 PR AP 7/21/17	NORTH COUNTY FIRE RESERVES	RESV DUES - PR AP 7/21/17	18.72
7/21/2017 51276-6	Best Best & Krieger	Infrastructure proceedings	5,000.00
7/21/2017 93318499	ESRI	ArcGIS 09/17-09/18	3,562.00
7/22/2017 07G0030602940	READY FRESH	6/21/17-7/20/17	7.53
7/22/2017 07G0030618029	READY FRESH	6/21/17-7/20/17	150.78
7/22/2017 07G9901381948	READY FRESH	6/21/17-7/20/17	38.78

Document Date	Document Number	Vendor Name	Transaction Description	Document Amount
7/22/2017	6/9/17-7/8/17	AT&T	6/9/17-7/8/17	146.90
7/22/2017	RNBW LUNCH 7/17	ED JONES	Lunch for RNBW crew	56.62
7/22/2017	7/22/17 - CHIPPING	McHolland Services	Chipping services 7/22/17	1,200.00
7/22/2017	RNBW BLDG SUPP 7/17	Samuel Richards	Building supplies - RNBW	180.94
7/23/2017	9789796169	VERIZON WIRELESS	06/24/17-7/23/17	738.97
7/24/2017	06/27/17-7/24/17	RAINBOW MUNICIPAL WATER DIST	06/27/17-7/24/17	188.44
7/24/2017	06/27/17-7/27/17-003	RAINBOW MUNICIPAL WATER DIST	06/27/17-7/27/17	61.14
7/24/2017	07/24/17	RAINBOW MUNICIPAL WATER DIST	06/27/17-7/24/17	28.70

7/24/2017	6/20/17-7/20/17-390	SDG&E	06/20/17-07/20/17	841.18
7/24/2017	6/20/17-7/20/17-122	SDG&E	6/20/17-7/20/17	129.31
7/25/2017	MEDIC RECERT 17-19	Dustin Glasgow	Medic recert 17-19	242.50
7/25/2017	STMT 7/25/17	KING WELDING	Ladder repair	150.00
7/25/2017	06/21/17-7/21/17-871	SDG&E	06/21/17-07/21/17	22.03
7/25/2017	6/22/17-7/24/17-657	SDG&E	06/22/17-07/24/17	27.77
7/26/2017	STMT 07/30/2017	FALLBROOK IRRIGATION	Parts for training course	90.53
7/26/2017	STMT 7/26/17	KEN GRODY FORD CARLSBAD	Sensor Asy	393.50
7/26/2017	6/22/17-7/24/17-183	SDG&E	6/22/17-7/24/17	68.28
7/26/2017	6/22/17-7/24/17-782	SDG&E	6/22/17-7/24/17	224.11
7/26/2017	6/22/17-7/24/17-986	SDG&E	6/22/17-7/24/17	753.68
7/26/2017	6/22/17-7/24/17-716	SDG&E	6/22/17-7/24/17	22.44
7/26/2017	6/22/17-7/24/17-322	SDG&E	6/22/17-7/24/17	17.72
7/27/2017	MILEAGE 7/25-7/26	Nancy Goss	Mileage Staples/PERS	80.25
7/27/2017	9270B	JIM'S SIGN SHOP	Sta 3 Temporarily closed sign	527.98
7/27/2017	6/23/17-7/25/17-080	SDG&E	6/23/17-7/25/17	110.13
7/27/2017	6/23/17-7/25/17-533	SDG&E	6/23/17-7/25/17	13.43
7/28/2017	REL 2350	Patty Koch	REL 2350	855.00
7/30/2017	STMT 7/30/17	D&F Cleaning Services	Admin janitorial service	400.00
7/31/2017	QTR 2 2017	INTERNAL REVENUE SERVICE	QTR 2 2017 underpymt	167.23
7/31/2017	40033 - POSTAGE	ACTION MAIL	Sta 3 closure mailer	218.81



**NORTH COUNTY FIRE
PROTECTION DISTRICT
FIRE CHIEF/CEO**

TO: BOARD OF DIRECTORS
FROM: STEPHEN ABBOTT, FIRE CHIEF/CEO
DATE: AUGUST 22, 2017
SUBJECT: APPROVAL OF POLICIES AND PROCEDURES

The following Policies and Procedures are being presented for review and approval:

1. **Interdepartmental Communications — Computer Use:**
 - Modification: Updated for e-mail policies usage, Public Records Act requirements and security requirements/expectations.
2. **Conditions of Employment — Off-Duty Employment:**
 - Modification: Minor housekeeping relating to the use of District supplies & equipment.
3. **Interdepartmental Communications — Social Media:**
 - Modification: Update for current practices, addressing security requirements/expectations, expectations of usage.
4. **Personnel Rules — Substance Abuse:**
 - Modification: Updated for changes in California/Federal laws, clarification of processes and terms.
5. **Claims — Workers' Compensation Claims:**
 - Modification: Clarification of time off, taxing and fitness for duty evaluations.



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COMPUTER USE

1.0. PURPOSE:

- 1.1. To establish Policy and Procedures relevant to the use and maintenance of the District's computers, related network system, software and intellectual property.

2.0. DEFINITIONS:

- 2.1. AUTHORIZED USER: Persons employed by, volunteering services to or specifically authorized by a chief officer.

- 2.2. COMPUTER NETWORK SYSTEM: Any personal computer, server, networking hardware, Application Software, printer, modem, Data, mass storage and associated devices owned, rented, leased or used by the District that is intended for use by Authorized Users.

- 2.3. APPLICATION SOFTWARE: Compiled and uncompiled computer useable instructions intended to process Data and/or perform specific computing tasks.

- 2.4. DATA: All electronic information retrieved from or entered into, the Computer Network System by Authorized Users or approved outside sources. Data shall include, but not be limited to, typed, scanned, downloaded, printed and verbally inputted usable information that is not considered Application Software.

3.0. POLICY:

- 3.1. It is the Policy of the District to utilize a Computer Network System for the purposes of transferring Data and conducting business.
- 3.2. Use of the Computer Network System shall be for and limited to, conducting District business.
- 3.3. Except for pre-authorized external Data exchange, only Authorized Users may use the Computer Network System.
- 3.4. Authorized Users shall comply with the Computer Network System security procedures contained herein.
- 3.5. All Data (including electronic communications) contained in the Computer Network System is owned by and is the intellectual property of the District.



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4.0. PROCEDURES:

4.1. LOG ON ID'S, PASSWORDS AND ACCESS PRIVILAGES:

- 4.1.1. Authorized Users will be assigned a unique Computer Network System logon ID and password. At the discretion of the Computer Network System Chief, an Authorized User may alter his/her password to a password selected by and known only to the user.
- 4.1.2. A password shall be constructed so as not to be obvious or easily determinable. Maintaining the secrecy of passwords is the sole responsibility of each Authorized User. Authorized Users may be required to change passwords whenever there is reason to believe that the secrecy of existing passwords may have been compromised or on a regular time basis.
- 4.1.3. Each Authorized User is responsible for the Computer Network System usage conducted under his/her assigned log on ID. Therefore, Authorized Users will access the Computer Network System only under their own unique log on ID and password and must not share their assigned log on ID and password with others or use the log on ID of any other Authorized User.
- 4.1.4. When an Authorized User is terminated from employment or access authorization, the Computer Network System Chief will deactivate the terminated log on ID. The Computer Network System Chief will archive all Data files of the terminated user and transfer any appropriate files to other Authorized Users and/or groups as needed.
- 4.1.5. The Computer Network System Chief will determine resource access privileges; in order to reduce or increase access privileges as changes in Authorized User's position and responsibilities occurs. Users shall not access the Computer Network System files and/or resources under another User's ID and password.

4.2. DATA CUSTODIANSHIP: Every Application Software package and Data set has an assigned Data custodian. The Data custodian is responsible for any necessary access control to and the security and integrity of Data in his/her care. In this regard, the Data custodian may also administer routine or recurring computer processes which access/modify the Data and creates and executes (or schedules for execution) appropriate backup and recovery procedures to provide Data protection consistent with the individual program requirements.

4.3. ALLOWABLE DATA: Only District-approved and licensed, Application Software will be installed on any Computer Network System device.



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- 4.3.1. All Application Software installations will be completed under the direction and approval of the Computer Network System Chief.
- 4.3.2. Virus scans shall and must be performed on all Application Software and Data coming from any source external to the Computer Network System. The scanning must take place before the new software is executed. Users may not bypass the scanning processes that could arrest the transmission of computer viruses.
- 4.3.3. Virus scan Application Software updates shall be applied to all Computer Network System devices as determined necessary by the Computer Network System Administrator.
- 4.3.4. Uploading/downloading and/or installation of "shareware" or any other Application Software/ programs/files/ Data and/or documents to a District-owned Computer Network System device without prior approval of the Computer Network System Chief is prohibited.
- 4.3.5. All Application Software should not be released for Computer Network System use until and unless it has first been subjected to a rigorous testing regimen approved by the Computer Network System Chief.
- 4.4. **INTERNET ACCESS:** It is the District's Policy that all Employees using District-provided Internet resources shall do so only in support of official District business. The District provides Internet resources to support and promote official District business through research, education, innovation, development, discourse and debate. Use of the Internet is a privilege, not a right and may be rescinded at any time. Internet connections may be monitored for compliance with the above policies; there is no expectation of privacy for District-provided Internet resources. Employees are expected to exercise good judgment when determining subject matter that qualifies as official business. Information that is considered rude or offensive, as described in the District's [Harassment Policy](#), is expressly prohibited. Use of Internet resources (including, but not limited to, electronic mail, World Wide Web, news groups, gopher, FTP, telnet and other Internet resources) must be job-related. Use of Internet resources is encouraged to broaden one's awareness and skills. Employees shall not use District-provided Internet resources to conduct any private business activities or for unauthorized purposes.
- 4.5. **REMOTE ACCESS:** Remote access to the Computer Network System is permitted. Only District supported remote access Application Software products are acceptable and will be distributed to Approved Users as needed. All dial-up access must be facilitated through a District-approved remote access system only. Software resident on a District Computer Network System device or Application Software contained on diskettes provided by the District are prohibited from



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unauthorized duplication. All Users authorized to use this remote access service on their privately owned computers will exercise due diligence in ensuring that their privately owned systems (hardware and software) are free from viral infection and that no unauthorized persons use the remote access connection. All Data intended to be transferred from an Authorized User's privately owned computer system to any District owned Computer Network System device will first be scanned on the User's system with the most current anti-virus scanning program and most recent virus signature update approved by the District's Computer Network System Chief. If the Authorized User does not possess the required anti-virus products he/she must not transfer any Data via remote access, but may copy the Data to disk for appropriate anti-virus scanning on a local District Computer Network System Device before introduction into the system. All Employees authorized to use this system are reminded that it must be used for authorized District work only and any non-District use constitutes a misuse of District resources/software.

4.6. ELECTRONIC MAIL (EMAIL) & ELECTRONIC COMMUNICATIONS DEVICES (E.G. TEXT MESSAGING, SMARTPHONES): The District's Computer Network System is intended to expedite/improve intradepartmental communications for Department-related business. Consequently, sending messages, memoranda, Policy changes, etc., is encouraged under the following parameters:

- 4.6.1. Utilize your department issued Email account for all Department-related business. Use of personal Email accounts and/or personal electronic devices for conducting Department-related business is discouraged in that it subjects an Employee's personal Email account(s) and/or personal devices to search pursuant to the California Public Records Act.
- 4.6.2. When an Employee utilizes personal Email accounts or personal electronic devices expressly to conduct Department-related business, they shall forward or sent a copy (CC) of that communication to their Department Email account.
- 4.6.3. E-mail is afforded the same degree of privacy as the U.S. mail and faxes. Like these modes of communication, e-mail is intended for the recipient only. However, the District ultimately retains the right to read e-mail sent on the Department's network. [Refer to [Section 4.6.12](#) below.]
- 4.6.4. E-mail should be read each day when an Employee reports to work.
- 4.6.5. E-mail will be the preferred means of intradepartmental communications, which require written communication.



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- 4.6.6. Any Departmental forms, reports, requests, etc. may be sent to the intended recipient via e-mail.
 - 4.6.7. The District will routinely store Emails for a ninety (90)-day period, after which time they will be automatically deleted. Should an Employee wish to archive an Email communication for their personal future use it is the primary responsibility of the sender to do so. If it is necessary to retain an Email record as an element of supporting documentation for District business, it shall be printed and retained in the file to which it pertains and subject to retention pursuant to the District's Records & Reports Policy.
 - 4.6.8. Employees shall refrain from any unauthorized political advocacy and the unauthorized endorsement or appearance of endorsement by the District of any commercial product or service. Employees shall maintain professional standards in the tone and composition of e-mail messages.
 - 4.6.9. Forgery or attempted forgery of electronic mail messages is prohibited.
 - 4.6.10. Users shall not attempt to defeat the ability of the District to monitor system usage or enforce this Policy through the installation of local security devices or local file encryption keys.
 - 4.6.11. When sending official memoranda or policies, attach the specified file rather than typing the entire message on e-mail. Note any changes to a policy or memo by utilizing the strikethrough and highlight features. [Refer to the following policies for more information on Memos and Policies: [Memoranda Development](#) and [Preparation of Policies](#).]
 - 4.6.12. Harassing, threatening, obscene or offensive e-mail is prohibited to the same extent that verbal/written forms of such harassment is prohibited, as set forth in the [Harassment Policy](#). If such mail is suspected, the Employee's expectation of privacy is outweighed by the District's need to conduct an investigation and consequently the District retains the right to read any and all e-mail messages sent on its network.
- 5.0. **NETWORK SECURITY:**
- 5.1. Attempts by Employees to disable, defeat or circumvent any District security facility, regardless of the success or failure of the attempts, are prohibited.



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- 5.2. Attempts by Employees to decrypt District operating systems, network, applications and/or remote system passwords are prohibited.
- 5.3. The copying of District network security, operating system security or configuration files is prohibited.
- 5.4. Any attempt to secure a higher level of privilege on any District network or system is prohibited.
- 5.5. Using District information and communication systems or equipment to gain or attempt to gain unauthorized access to other communication systems (hacking) is prohibited.
- 5.6. Using District information and communication systems or equipment to connect to a system in order to circumvent the physical or security limitations of another system is prohibited.
- 5.7. Any intentional attempt to infiltrate, sabotage, disrupt, disable or "crash" any network, system or program is prohibited.
- 5.8. The willful introduction of computer "viruses," "worms," "Trojan Horses," "trap-door code," "denial-of-service attacks" or other disruptive and/or destructive programs into the District's computer systems or network is prohibited.
- 5.9. Employees shall not download, upload, open or use any file, program or e-mail attachment from a source other than the District until it has been scanned with an anti-virus utility.
- 6.0. **COMPUTER HARDWARE:**
- 6.1. Users must not attempt to repair or resolve hardware failures, bugs, anomalies and/or problems themselves. These types of problems should be reported to the District's Information Technology Specialists or Administrative Support Manager.
- 6.2. The moving of computer hardware and/or the removal of computer hardware from District premises, without the expressed approval of the District's Administrative Support Manager is prohibited.



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- 6.3. Users must not alter District computer systems hardware including adding or removing hardware upgrades, enhancements and/or peripherals without the expressed approval of the District's Administrative Support Manager.
- 6.4. The repair of computer hardware or peripherals must be approved and coordinated by the District's Administrative Support Manager.
- 6.5. Any computer while used for independent dial-up or leased line connections to any outside computer or network must be physically isolated from the District's internal network.
- 6.6. Non-District owned computer hardware or peripherals are not allowed on District premises without the expressed approval of the District's Administrative Support Manager or as provided herein.
- 6.7. All District purchases of computer hardware or peripherals must be approved by the District's Administrative Support Manager.
- 7.0. **COMPUTER SOFTWARE:**
- 7.1. Users must not attempt to repair or resolve software failures, bugs, anomalies and/or problems. These types of problems should be reported to the District's Information Technology Specialists or the Administrative Support Manager.
- 7.2. The removal of computer software from District premises, without the expressed approval of the District's Administrative Support Manager is prohibited.
- 7.3. The copying of copyrighted materials, including all District-owned software, without the expressed approval of the District's Administrative Support Manager is prohibited.
- 7.4. The loading of any software application not specifically purchased and/or approved by the District's Administrative Support Manager on any District-owned computer is prohibited.
- 7.5. Users must not attempt to load, install, alter and/or modify any District-owned software application without the expressed approval of the District's Administrative Support Manager.



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- 7.6. Computer software not owned by the District shall not be brought onto District premises for installation without the express approval of the DISTRICT's Administrative Support Manager.
- 7.7. All District purchases of computer software must be approved by the District's Administrative Support Manager.
- 7.8. **VIRUSES:** All Application Software and Data files shall be scanned for viruses prior to introduction into the Computer Network System. This procedure will consist of scanning the suspected floppy disk or other Data source in a quarantined environment and on the original Data storage disk/CD or tape device. In the event a "virus" notification is received on a Computer Network System device the User must immediately inform the Computer Network System Chief or his/her designee, who will in turn:
 - 7.8.1. Identify and quarantine the workstations.
 - 7.8.2. Protect the network server(s) by temporarily disabling all logins and run a virus check on server files.
 - 7.8.3. Notify all users on the Network segment.
 - 7.8.4. Scan all floppy diskettes and hard drives; if no virus is detected, diskettes will receive clearance; only diskettes that receive this clearance can be authorized for installation.
 - 7.8.5. If infected diskettes are found, identify their origin; other infected disks may be in circulation; confiscate.
 - 7.8.6. Follow all instructions provided by the detection software documentation.
- 7.9. **BACKUP:** To protect the District's information resources from loss or damage designated Users will be responsible for backing-up the information on specific Computer Network System PC's, as determined by the Computer Network System Chief. For multi-user computer and communication systems, designated Users and/or a System Administrator will be responsible for making periodic back-ups, as determined by the Computer Network System Chief.



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- 7.10. **INTELLECTUAL PROPERTY:** The laws for copyrights, patents, trademarks and the like apply to all information contained within the District's Computer Network System. To uphold these rights and to ensure the quality and security of the Computer Network System, individuals may post material to the Network only after they follow these steps:
- 7.10.1. If material to be posted originates outside of the District, written permission from the source must first be obtained and the source must be given adequate credit.
 - 7.10.2. If copyright infringement, confidential information disclosure, libel, defamation of character and/or other potential legal issues could be involved, District Counsel must approve the posting.
 - 7.10.3. Individuals must independently confirm the material's accuracy, timeliness and relevance to District business.
 - 7.10.4. The Network Administrator according to an approved process must test all user-developed web pages for security and operational problems.
 - 7.10.5. **PROHIBITED CONTENT:** Restricted or confidential information must not reside on either Internet or Intranet servers.
 - 7.10.6. **APPROVALS FOR POSTINGS:** Before any information is posted to the Computer Network System, including Intranet and Internet posting, approval from two sources must be made. First, the owner of the involved information (or creator of the information if the owner has not yet been designated) must approve. Second, the Computer Network System Chief or his/her designee must approve. In some cases, these two approvals may come from the same person.
 - 7.10.7. **DESIGNATED OWNER:** All information posted to the Network must have a designated "owner" (responsible person or contact). Contact information for this owner must be clearly indicated on the page where the information appears.
 - 7.10.8. **LEGAL OWNERSHIP OF MATERIAL POSTED:** Unless approved in advance by the Computer Network System Chief and explicitly noted on the Intranet/Internet page, all content posted to the Department's Intranet/Internet is the property of the District.



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7.10.9. **THIRD PARTY ACCESS:** All third party access to District computer systems that is not clearly public (such as the Intranet), must be approved in advance by the Network Administrator.

7.10.10. **RESTRICTED DISSEMINATION:** The District's Computer Network System is for the exclusive use of Authorized Users. Unlike the Internet, information reproduced on the Intranet may be disseminated only to authorized persons. Individuals must not forward information appearing on the Intranet to third parties without going through the appropriate internal channel (Computer Network System Chief).

8.0. **REFERENCES:** None.

9.0. **RELATED POLICIES/FORMS:**

10.0. **POLICIES:**

10.1. [Harassment Policy;](#)

10.2. [Memoranda Development;](#)

10.3. [Preparation of Policies.](#)

11.0. **FORMS:** None.



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OFF-DUTY EMPLOYMENT

1.0. PURPOSE:

1.1. To establish a Policy relative to Off-Duty Employment.

2.0. SCOPE:

2.1. Off-Duty or outside employment shall be considered to be any gainful occupation (other than the North County Fire Protection District) requiring time and energy, whether working for others or self-employed.

3.0. POLICY:

3.1. Members shall not engage in outside employment without prior written notice, on an Off-Duty Employment Form, to the Fire Chief. All notices shall sunset on December 31 of each year.

3.2. Members shall provide written notice of outside employment, on an [Off-Duty Employment Form](#), to the Fire Chief/CEO prior to January 1st of each year.

3.3. Members shall not conduct any outside business, employment or other non-District transactions while utilizing telephones, computers, supplies or materials owned or supplied by the District.

3.4. Fire Department equipment and facilities shall not be used to conduct or support any outside business or employment engaged in by any member.

3.5. Members shall not utilize the Fire Department name or their position within the Department to further their outside business or employment. [Refer to the [Department Endorsements Policy](#)].

3.6. Members shall not report for duty at another employer while utilizing [Industrial Injury Leave](#) or [Sick Leave](#) without prior written approval from the Fire Chief or Designee. Use of such leave for this purpose is construed to be an abuse of privileges and subject to [Discipline](#).

3.7. Members shall not conduct any outside business, employment or non-District transactions during regular working hours in such a manner as to impede, obstruct or hinder Fire Department operations.



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OFF-DUTY EMPLOYMENT

3.8. Members shall not be involved or engage in any outside business or employment which may:

3.8.1. Impair their ability to perform assigned tasks within their job description.

3.8.2. Obstruct, impede or hinder Fire Department operations in any way or form.

3.8.3. Bring discredit or criticism upon the Fire Department.

Create a conflict of interest relating to their position within the Fire Department.

3.9. Failure to comply with any of the above may lead to disciplinary action and/or termination of employment.

3.10. Should an employee accept primary employment with an outside employer, the District may pursue termination of the employment relationship.

4.0. **REFERENCES:**

5.0. **RELATED POLICIES/FORMS:**

5.1. **POLICIES:**

5.1.1. [Department Endorsements Policy;](#)

5.1.2. [Discipline;](#)

5.1.3. [Industrial Injury Leave;](#)

5.1.4. [Sick Leave.](#)

5.2. **FORMS:**

5.2.1. [Off-Duty Employment Form.](#)



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SOCIAL MEDIA POLICY

1.0. PURPOSE:

- 1.1. North County Fire Protection District (the District) endorses the secure use of Social Media to enhance communication and information exchange, streamline processes and foster productivity between Employees.
- 1.2. This Policy establishes this District's position on the use and management of District authorized Social Media and Personal Social Media, as well as providing guidelines on its management, administration and oversight.
- 1.3. This Policy is not intended to address one particular form of Social Media, but rather, Social Media in general and in general terms, as technology will outpace the District's ability to discover emerging technology and create policies governing their specific uses.

2.0. INTENT:

2.1. PERSONAL SOCIAL MEDIA:

- 2.1.1. This Policy is intended as a means to provide guidance of a precautionary nature as well as stating restrictions and prohibitions on the use of Social Media by District personnel.
- 2.1.2. Messages and content posted on a District Social Media site may constitute speech on behalf of the District, but such speech takes place on a non-District venue. Therefore, the District Board of Directors finds and intends that speech posted on a Social Media site venue by District representatives and comments by the public posted on a social media site venue in response, do not create a public forum or limited public forum on any portion of the District's websites, equipment or other District property.

3.0. POLICY:

- 3.1. The District's official website at www.ncfireprotectiondistrict (or any other domain owned by the District) will remain the District's primary means of internet communication. Use of Social Media shall only serve as an enhancement to the District's official website. Therefore, information and communications should be organized in a manner that avoids the posting of duplicative or conflicting information.



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SOCIAL MEDIA POLICY

- 3.2. The same principles and guidelines found in District policies apply to Employee activities online. Before creating online content, keep in mind that if your conduct adversely affects your job performance, the performance of co-workers or otherwise adversely affects members of the public served by the District, people who work on behalf of the District or the District's legitimate business interests, the District may take disciplinary action against you, up to and including termination.
- 3.3. All communications transmitted via the District's Computer Network System, whether or not related to personal or confidential matters, are subject to monitoring at the District's discretion. The District monitors communications transmitted via the District's Computer Network System in the ordinary course of business for purposes that include ensuring their reliability and security.
- 3.4. Employees should not communicate their private, privileged or confidential information, including but not limited to personal attorney client communications, financial or medical information and other privileged information, via the District's Computer Network System. Employees who do communicate their private, privileged or confidential information via the District's Computer Network System will be deemed to have waived any privilege or privacy rights in those communications, even where those communications are made via personal password-protected accounts using the District's Computer Network System.
- 4.0. **DEFINITIONS:**
 - 4.1. **BLOG:** A self-published diary or commentary on a particular topic that may allow visitors to post responses, reactions or comments.
 - 4.2. **DISTRICT SOCIAL MEDIA SITES:** The District's official Social Media internet communication sites.
 - 4.3. **EMERGING TECHNOLOGIES:** This Policy does not address the specific details of technologies that are yet to be invented or implemented at the District. This Policy should be sufficient to allow you to determine the acceptable use of any new or Emerging Technology.
 - 4.4. **PERSONAL USE OF SOCIAL MEDIA:** Personal Use refers to things you may do to socialize or advance yourself personally, although this may include some professional activities such as networking or promoting academic or professional research or writing. It includes your personal internet or Social Media account, which for the definition of this Policy means an account created via a bounded



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system established by an internet-based service that requires a user to input or store access information via an electronic device to view, create, utilize or edit the user's account information, profile, display, communications or stored data, which is separate and outside the District's supplied Email or intranet systems.

- 4.5. POST(s)/POSTING(s): Content (information, articles, pictures, videos or any other form of communication) placed or shared on a Social Media site or the act of publish content on a site.
- 4.6. PROFILE: Information that a user provides about him/herself on a Social networking site.
- 4.7. PROFESSIONAL USE OF SOCIAL MEDIA: Professional use refers to using Social Media to advance a part or activity of the District [such as a division] as part of your job responsibilities. The guidelines in this area are meant to ensure consistency and quality in representation of the District in Social Media. In addition, it is to ensure that departments and members are not creating redundancies or sending competing or mixed messages to any District audience.
- 4.8. PROTECTED HEALTH INFORMATION (PHI): "PHI" means information that (i) is created or received by a Health Care Provider, Health Plan, employer or Health Care Clearinghouse; (ii) relates to the past, present or future physical or mental health or condition of an individual; the provision of Health Care to an individual or the past, present or future Payment for the provision of Health Care to an individual; and (iii) identifies the individual (or for which there is a reasonable basis for believing that the information can be used to identify the individual).
- 4.9. PUBLIC RECORD(S): "Public Records" includes any writing containing information relating to the conduct of the public's business prepared, owned, used or retained by any state or local agency regardless of physical form or characteristics. This may include "Records" that the individual may consider private, when such Records are developed on maintained on District-owned devices/medium.
- 4.10. SOCIAL MEDIA: A category of internet-based resources that enable the user to generate content and encourage other user participation. As used in this Policy, Social Media means an electronic service or account or electronic content, including, but not limited to, videos, still photographs, blogs, video blogs, podcasts, instant and text messages, email, online services or accounts or Internet Web site profiles or locations. This includes, but is not limited to, social networking sites such as: Facebook, MySpace, Twitter, YouTube, Wikipedia, blogs and other



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similar sites. With the thousands of current and potential Social Media sites, this short list is only intended to be exemplary, not inclusive.

- 4.11. **SITE CONTRIBUTOR**: Designated District staff member responsible for posting information and monitoring comments under the direction of the Site Manager.
- 4.12. **SITE MANAGER**: Designated District staff member responsible for establishing District and department-specific Social Media sites, with responsibility for supervising the Site Contributor.
- 5.0. **PROCEDURE**:
- 5.1. **PERSONAL USE OF SOCIAL MEDIA**:
 - 5.1.1. Your online postings should always represent your personal point of view and not necessarily that of North County Fire Protection District. When posting your point of view, you should neither claim nor imply you are speaking on the District's behalf. When appropriate, please be clear to indicate that the views expressed on your posts are your own and do not necessarily reflect the views of the District.
 - 5.1.2. Employees using District-provided internet resources shall do so only in support of official District business. District email is limited to conducting District business and is not to be used for as Personal Social Media forum. All data contained in the Computer Network Systems is owned by and is the intellectual property of the District. [See [Computer Use Policy](#).]
 - 5.1.3. When using a personal email or social media account to conduct District business, that correspondence becomes subject to the [California Public Records Act](#) and as such, is NOT considered private communication. Such correspondence is therefore subject to the same restrictions as when using District-provided email and internet resources.
 - 5.1.4. **POST ONLY APPROPRIATE & RESPECTFUL CONTENT**: Always be fair and courteous to your co-workers, District clients, members of the public and individuals working on behalf of the District. Keep in mind you are more likely to resolve work-related issues by speaking directly to the individual or via other authorized channels such as Human Resources or by filing an internal complaint or grievance, if applicable.



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5.2.5.2. If you decide to post complaints or criticisms, avoid using statements, photographs, video or audio that reasonably could be viewed as malicious, obscene, threatening or intimidating, that disparage District clients, co-workers or that may constitute harassment or bullying.

5.2.5.2.1. Examples of such conduct might include: Offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, religious creed, color, national origin, ancestry, physical or mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation or any other status protected by law or District policy.

5.2.6. **BE HONEST AND ACCURATE:** Strive for accuracy and full disclosure in any blog or post. Include a link to your sources of information. If you make a mistake, correct the information or retract it promptly.

5.2.6.1. Remember the Internet archives almost everything; even deleted postings can be searched. Never post any information or rumors that you know to be false or inaccurate about the District, co-workers, District clients or individuals working on behalf of the District.

5.2.7. **DO NOT PROMOTE THE DISTRICT ANONYMOUSLY:** Do not create a link from your blog, website or other Social Media/Networking site to a District website without identifying yourself as an Employee. If the District is the subject of content you are creating, be clear and open about the fact that you are an Employee. Make it clear that your views do not represent those of the District, your co-workers, District clients or individuals working on behalf of the District. Include a disclaimer such as "The postings on this site are my own and do not necessarily reflect the views of the District."

5.2.7.1. **PRECAUTIONS AND PROHIBITIONS:**

5.2.7.1.1. Use of the District's Computer Network System on work time for your Social Media use must not interfere with your duties. Do not use District email addresses to register on social networks, blogs or other online tools utilized for personal use.

5.2.7.1.2. District personnel shall abide by the following when using Social Media:



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- 5.2.7.1.2.1. District personnel are free to express themselves as private citizens on Social Media sites to the degree that the speech does not impair or impede the performance of District duties, impair discipline and harmony among co-workers or negatively affect the public perception of the District. **The District intranet, internet and website are for business-related communications only and should not to be used for personal Social Media exchanges.**
- 5.2.7.1.2.2. As public Employees, District personnel are cautioned that their speech, either on or off duty and in the course of their official duties, has a nexus to the District's professional duties and responsibilities. As such, such speech may not be protected under the First Amendment and may:
- 5.2.7.1.2.2.1.1. Form the basis for discipline if deemed detrimental to the District;
 - 5.2.7.1.2.2.1.2. Be assumed that such speech and related activities on Social Media sites will reflect on their position within the District and on the District itself.
- 5.2.7.2. District personnel are cautioned regarding the following:
- 5.2.7.2.1. Personnel should not display department logos, uniforms or similar identifying items on personal webpages without prior written permission of the Fire Chief/CEO or his/her designee;
 - 5.2.7.2.2. Personnel should not post personal photographs or provide similar means of personal recognition that may cause them to be identified as a firefighter, fire officer or Employee of the District, without prior written permission of the Fire Chief/CEO or his/her designee;
 - 5.2.7.2.3. When using the Social Media, District personnel should be mindful that their speech becomes part of the World Wide Web.
 - 5.2.7.2.4. Department personnel should be aware that they may be subject to civil litigation for publishing or posting false information that harms the reputation of another person, group or organization, otherwise known as defamation.
 - 5.2.7.2.5. Personnel and public safety take precedence over Social Media posting. Members shall follow existing Member safety policies as outlined in Department Policies and Procedures. Members will refrain from involvement with Social Media while on duty. Posting to Social Media is never permitted while on an incident or during training.



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- 5.2.8. Adherence to the District's [General Rules & Regulations](#) is required in personal use of Social Media. In particular, District personnel are prohibited from the following:
- 5.2.8.1. Speech containing obscene or sexually explicit language, images or acts, statements or other forms of speech that ridicule, malign, disparage or otherwise express bias against any race, any religion or any protected class of individuals;
 - 5.2.8.2. Divulge information gained by reason of their authority or publish materials that could reasonably be considered to represent the views or positions of the District without prior written permission of the Fire Chief/CEO or his/her designee;
 - 5.2.8.3. District personnel shall not post, transmit or otherwise disseminate any information to which they have access as a result of their employment without written authorization of the Fire Chief/CEO or his/her designee. Entering into racial, political, sexually oriented or religious discussions that may develop into heated dialog creating a hostile environment;
 - 5.2.8.4. On or off duty, use his/her name as a member of the Department, the uniform, badge or prestige of the Department for personal gain or in any commercial or business enterprise; nor shall he approve or sanction the use of the name and the prestige of the Department for any such purpose.
- 5.3. **DISTRICT SOCIAL MEDIA:** Social Media provides a valuable means of assisting the District and its personnel in meeting community education, information, fire prevention and other related organizational and community objectives.
- 5.3.1. **GENERAL RULES:**
- 5.3.1.1. The establishment of a District Social Media sites are subject to approval by Fire Chief/CEO or his/her designee.
 - 5.3.1.2. Posting to District Social Media sites is to be accomplished only by designated individuals, as identified by the Fire Chief/CEO or his/her designee.
 - 5.3.1.3. Upon approval, District Social Media sites shall bear the name and/or official logo of the District.
 - 5.3.1.4. All Social Media pages should link or refer to the District's official website.
 - 5.3.1.5. The District reserves the right to terminate any District Social Media site at any time without notice.



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- 5.3.1.6. The use of the District's Social Media sites shall be in strict conformity with all applicable provisions of the District's Administrative and Ethics Codes and Policies.
- 5.3.1.7. District Social Media sites shall comply with usage rules and regulations required by the site provider, including privacy policies.
- 5.3.1.8. Social Media content shall adhere to applicable laws, regulations and policies, including all information technology and records management policies of the District.
- 5.3.1.9. District Social Media sites may contain content, including but not limited to, advertisements or hyperlinks over which the District has no control. The District does not endorse any hyperlink or advertisement placed on District Social Media sites by the Social Media site's owners, vendors or partners.

5.3.2. CONTENT GUIDELINES:

- 5.3.2.1. The content of District Social Media sites shall only pertain to District-sponsored or District-endorsed programs, services and events. Content includes, but is not limited to, information, photographs, videos and hyperlinks.
- 5.3.2.2. The District shall have full permission or rights to any content posted by the District, including photographs and videos.
- 5.3.2.3. Any Employee authorized to post items on any of the District's Social Media sites shall review, be familiar with and comply with the Social Media site's use policies and terms and conditions.
- 5.3.2.4. Postings on any District Social Media site by an authorized District Employee shall relate only to the purpose of communicating information of public interest regarding functions, activities, programs and goals of the District and/or to facilitate the community's ability to learn about and participate in the same. Postings shall not include any personal views or concerns of District Employees.
- 5.3.2.5. Postings must contain information that is freely available to the public and not be confidential as defined by any District policy, state or federal law.
- 5.3.2.6. Postings may NOT contain any personal information, except for the name(s) of District Employee(s) whose job duty includes being available for contact by the public.
- 5.3.2.7. Social Media pages should state that the opinions expressed by visitors to the page(s) do not reflect the opinions of the District.



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5.3.2.8. Social Media pages should indicate that posted comments will be monitored and that the District reserves the right to remove obscenities, off-topic comments and personal attacks.

5.3.3. DISTRICT-SANCTIONED USE:

5.3.3.1. **Postings to District Social Media sites shall NOT contain any of the following:**

- 5.3.3.1.1. Comments that are not topically related to the posting;
- 5.3.3.1.2. Comments in support of or opposition to, political campaigns, candidates or ballot measures;
- 5.3.3.1.3. Profane language or content;
- 5.3.3.1.4. Content that promotes, fosters or perpetuates discrimination on the basis of race, creed, color, age, religion, gender, marital status or status with regard to public assistance, national origin, physical or mental disability or sexual orientation, as well as any other category protected by federal, state or local laws;
- 5.3.3.1.5. Sexual content or links to sexual content;
- 5.3.3.1.6. Conduct or encouragement of illegal activity;
- 5.3.3.1.7. Information that may tend to compromise the safety or security of the public or public systems;
- 5.3.3.1.8. Content that violates a legal ownership interest of any other party; or
- 5.3.3.1.9. Content posted by District Employees that may incite disruption in the workplace.

5.3.3.2. USERS OF DISTRICT SOCIAL MEDIA SHALL:

- 5.3.3.2.1. Only access Social Media when specifically authorized.
- 5.3.3.2.2. Conduct themselves at all times as representatives of the District and shall adhere to all District standards of conduct, observing conventionally accepted protocols and proper decorum.
- 5.3.3.2.3. Identify themselves as members of the District.
- 5.3.3.2.4. Shall not post, transmit or otherwise disseminate confidential information, including photographs or videos, related to District training, activities or work-related assignments, without express permission of the Fire Chief/CEO.
- 5.3.3.2.5. Shall not conduct political or private business activities.
- 5.3.3.2.6. Shall obtain express permission of the Fire Chief/CEO prior to using personally owned devices to manage the District's Social Media Activities or in the course of official duties.



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5.3.3.2.7. Observe and abide by all copyright © ®, trademark® and service mark (SM) restrictions in posting materials to electronic media:

5.3.3.2.7.1. Copyright: Copyright is a legal concept, enacted by most governments, giving the creator of an original work, exclusive rights to it, usually for a limited time. A copyright© is for written work, while a copyright denoted as ® indicates sound recording copyright.

5.3.3.2.7.2. Service Mark: A service mark or servicemark is a trademark used to identify a service rather than a product. This mark is generally used prior to the service being federally registered.

5.3.3.2.7.3. Trademark: A trademark, trade mark or trade-mark is a recognizable sign, design or expression that identifies products or services of a particular source from those of others. A trademark is generally used to indicate packaging or delivery of service.

5.3.4. EXAMPLE OF POTENTIAL SOCIAL MEDIA USES:

5.3.4.1. COMMUNITY UPDATES: Providing updates on road closures, special events, weather emergencies, major ongoing events to the jurisdiction that affects the entire community.

6.0. REFERENCES:

6.1. [California Public Records Act.](#)

7.0. POLICIES & FORMS:

7.1. POLICIES:

- 7.1.1. [Code of Ethics & Values;](#)
- 7.1.2. [Computer Use Policy;](#)
- 7.1.3. [General Rules & Regulations;](#)
- 7.1.4. [Harassment Policy;](#)
- 7.1.5. [HIPAA Notice of Privacy Practices;](#)
- 7.1.6. [Identity Theft Protection Program;](#)
- 7.1.7. [Job Performance Standards;](#)
- 7.1.8. [Non-Discrimination Policy;](#)
- 7.1.9. [Records and Reports;](#)
- 7.1.10. [Release of Information;](#)
- 7.1.11. [Workplace Violence.](#)



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7.2. **FORMS:** None.

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TRACKER: [224.20](#)

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SUBSTANCE ABUSE

1.0. PURPOSE:

- 1.1. This Policy sets forth the North County Fire Protection District (District) position regarding substance abuse and provides guidance to Employees, Supervisors and managers in addressing substance abuse problems.

2.0. INTENT:

- 2.1. The District recognizes that its Employees are its most important resource.
- 2.2. To comply with the [Drug Free Workplace Act 41 U.S.C. Chapter 81](#).
- 2.3. While the District has no intention of intruding into the private lives of its Employees, involvement with drugs and alcohol can take its toll on job performance and Employee safety. The District recognizes its responsibility to maintain a safe, healthful and productive work environment and each Employee's responsibility to perform work for the public safety, effectively and efficiently, the District will act to eliminate any substance abuse which increases the risk for accidents, absenteeism, substandard performance, poor Employee morale or damage to the District's reputation.
- 2.4. Substance abuse includes the use or possession of illegal drugs, alcohol, marijuana or controlled substances or misuse of prescription or over-the-counter drugs, which could impair an Employee's ability to perform his or her job safely, effectively and efficiently.

3.0. VIOLATION OF POLICY:

- 3.1. The District will not tolerate or excuse any violation of this Policy and a violation of this Policy will result in disciplinary action, up to and including termination.

4.0. INDIVIDUALS COVERED:

- 4.1. This Policy applies to all District job applicants and Employees. (For purposes of this Policy, "Employee" shall include Provisional and Part-Time Employees, Volunteers and Employees of independent contractors who perform work for the District and are required to be covered by this Policy under State or Federal law.)
- 4.2. Employees will be provided training on this Policy within two (2) weeks of initial assignment and at least annually thereafter; copies are available the District network server.



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5.0. **CONFIDENTIALITY:**

- 5.1. Any information about an Employee's use of prescription or non-prescription medication, the results of any pre-employment or for-cause drug and/or alcohol testing and/or an Employee's past or present participation in rehabilitation or treatment for substance abuse shall be considered confidential personnel information and shall not be disclosed except as expressly provided in this Policy.
- 5.2. Information obtained pursuant to this Policy will only be disclosed to the Designated Employer Representative (DER) and the Supervisor designated by the Department Director to implement any action necessary or appropriate pursuant to this Policy. Except for the DER, the information described in this Section shall be disclosed only as necessary to initiate disciplinary action or resolve legal issues.
- 5.3. The Employees authorized to receive the information described in this Section shall consider all such information, including test results, to be confidential and not to be disclosed to any person or position other than as expressly provided in this Policy.
- 5.4. Any reports, findings or test results generated pursuant to this Policy shall be kept indefinitely in a confidential file, accessible only by those authorized to receive the information and separate and distinct from the Employee's personnel file. Laboratory reports or test results shall not appear in an Employee's medical personnel file. [Refer to [Personnel Files Policy](#) for more information on personnel files.] Information of this nature will be contained in a separate confidential medical file that will be securely kept under the control of the HR/Finance Chief. The reports or test results may be disclosed to the District management on a strictly need-to-know basis and to the tested Employee upon request.
- 5.5. Disclosures without patient consent, may also occur when:
 - 5.5.1. The information is compelled by law or by judicial or legal administrative process;
 - 5.5.2. The information has been placed at issue in a formal dispute between the employer and Employee;
 - 5.5.3. The information is to be used in administering the Wellness Program;



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5.5.4. The information is needed by medical personnel for the diagnosis or treatment of the patient, who is unable to authorize disclosure.

6.0. **SENSITIVITY:**

6.1. All Employees and Supervisors shall be thoughtful and respectful when dealing with Employees suspected of inappropriate use of drugs and/or alcohol. Allegations or suspicions of drug and/or alcohol use in violation of this Policy are to be handled with the utmost objectivity, confidentiality and within the guidelines of this Policy.

6.2. The District is committed to providing reasonable accommodation to those Employees whose drug and/or alcohol problem classifies them as disabled under federal and/or state law. Refer to the "[Non-Discrimination Policy](#)" or more information pertaining to protections afforded under the Americans with Disabilities Act.

7.0. **DEFINITIONS:**

7.1. "ALCOHOL" shall mean the intoxicating agent in beverage alcohol, ethyl alcohol or other low molecular weight alcohol including methyl or isopropyl alcohol.

7.2. "CHAIN OF CUSTODY" shall mean procedures to account for the integrity of each urine specimen by tracking its handling and storage from point of specimen collection to final disposition of the specimen at the certified laboratory.

7.3. "COLLECTION SITE" shall mean a designated clinic/facility where applicants or Employees may present themselves for the purpose of providing a specimen of their blood, urine, saliva or breath, to be analyzed all as specified and defined in 49 CFR Part 40.

7.3.1. Collection Sites shall include the following or as otherwise designated by the Designated Employer Representative (DER):

7.3.1.1. PALOMAR HEALTHCARE:

Palomar Healthcare – San Marcos
120 Craven Road
San Marcos, CA 92078
Phone: 442-281-3230



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7.3.1.2. QUEST DIAGNOSTICS:

Quest Diagnostic Lab
521 E. Elder Street
Fallbrook, CA 92028
760-451-8732

7.3.1.3. AFTER HOURS/WEEKEND TESTING:

Palomar Health Medical Center – Escondido
2185 Citracado Parkway
Escondido, CA 92029
Phone: 442.281.5000

7.3.2. The Collection Site will comply with all methods of collection and Chain of Custody and provide documentation of compliance to the District.

7.4. "DESIGNATED EMPLOYER REPRESENTATIVE (DER)" shall mean Fire Chief/CEO or designee.

7.5. "DISTRICT EQUIPMENT" shall mean all property and equipment, machinery and vehicles owned, leased, rented or used by the District.

7.6. "DRUG OR DRUGS" shall mean any controlled substance that is not legally obtainable under State or Federal law or a prescription drug obtained or used without benefit of a prescription by a licensed physician.

7.7. "MARIJUANA" shall mean any substance derived from cannabis or any synthetic cannabinoid like product.

7.8. "MEDICAL REVIEW OFFICER (MRO)" shall mean a licensed physician with knowledge of drug abuse disorders as well as appropriate training to interpret and evaluate an Employee's positive test results together with an Employee's medical history and any other biomedical information. MRO reviews all negative and positive test results and interviews individuals who tested positive to verify the laboratory report before the employer is notified. MRO recommends whether and when an Employee who refused to take or did not pass a drug and/or alcohol test may return to work and schedules follow-up unannounced testing for a period of up to thirty-six (36) months from the date Employee tested positive.



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- 7.8.1. The MRO shall be the following physician unless an alternative is authorized pursuant to the procedure specified below:
- Palomar Healthcare – San Marcos
120 Craven Road
San Marcos, CA 92078
Phone: 442-281-3230
- 7.9. “OVER-THE-COUNTER DRUG” shall mean any substance that can lawfully be obtained or possessed for which a prescription is not necessary.
- 7.10. “POSITIVE TEST” shall mean to have the presence of a drug or a drug metabolite, marijuana and/or alcohol in a person’s system that is equal to or greater than the levels allowed by this Policy in the confirmation test as determined by appropriate testing of a blood, breath, saliva or urine specimen and which is determined by the MRO to be the result of the use of drugs, marijuana and/or alcohol. In the absence of an allowable level identified in this Policy, allowable levels identified by California State law shall prevail.
- 7.11. “PRESCRIPTION DRUG” shall mean any substance that can lawfully be obtained or possessed pursuant to a prescription by a licensed physician.
- 7.12. “REASONABLE SUSPICION” is defined as a belief, drawn from specific objective facts and reasonable inferences, taken from those facts in light of experience, that an Employee is using or may have, used drugs or alcohol in violation of a Departmental policy, the law or an applicable memorandum of understanding.
- 7.12.1. Reasonable Suspicion describes a set of circumstances that indicate the need to explore possible explanations for an Employee’s appearance, behavior, conduct or performance. The suspicion only has to be *reasonable* (it doesn’t have to be an iron-clad certainty), but it must be based on facts and observations related to that Employee. (See Exhibit A.)
- 7.12.2. Reasonable Suspicion thus leaves room to rule out a particular cause and includes the consideration of a number of signs and symptoms that can be associated with other problems and conditions besides alcohol or drug use. In other words, the Reasonable Suspicion Test is used as much to determine that alcohol or drugs are *not* the cause of the observed behavior or appearance, as it is to prove that one of them is the causative agent.



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- 7.13. "SAMPLE" for testing shall refer to a collection of one or more laboratory collections of blood, breathe, saliva or urine.
- 7.14. "SUBSTANCE ABUSE PROFESSIONAL (SAP)" shall mean a licensed physician, social worker, psychologist, Employee Assistance Program (EAP) or certified National Association of Alcohol and Drug Abuse Counselors (NAADAC) with knowledge of and clinical experience in diagnosis and treatment of alcohol and controlled substance disorders.
- 7.15. "TESTING LABORATORY" shall mean a Substance Abuse and Mental Health Services Administration (SAMHSA)-certified testing laboratory.
- 8.0. **RESTRICTIONS ON THE USE OF ALCOHOL AND MARIJUANA:**
- 8.1. Employees may not use or possess alcohol or be under the influence of alcohol or marijuana while on District property, while performing their duties (whether or not on District property) or at any time when use of alcohol or marijuana would impair, to any extent, the Employee's ability to perform his/her duties or operate any District Equipment.
- 10.0. **PROHIBITION AGAINST THE USE OF DRUGS AND ALCOHOL:**
- 10.1. No Employee shall possess, use, sell, transfer, manufacture, purchase or transport illegal drugs or attempt to do so or report to work with these drugs in his or her system.
- 10.2. No Employee shall possess, use, sell, transfer, manufacture, purchase or transport prescription drugs or attempt to do so or report to work with prescription drugs in his or her system, unless the prescription drug has been lawfully prescribed to the Employee.
- 10.3. Employees shall never report to work with a drug or alcohol level (legal or illegal) in their system that could cause impairment.
- 10.4. The District's Smoking and Tobacco Usage Contract applies to Safety members and the smoking of marijuana. It reads "The member shall abstain from the use of any tobacco product during his (or her) on-duty and off-duty time while an Employee of the North County Fire Protection District. Any such use of tobacco products or the smoking of any substance, shall be grounds for disciplinary action and/or termination, as per this agreement



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11.0. CRIMINAL DRUG STATUTE CONVICTIONS:

- 11.1. To fulfill its obligations under the Federal Drug-Free Workplace Act of 1988, the District requires any Employee who is convicted of any criminal drug statute, for a violation occurring in the workplace, to provide written notice of the conviction to the DER no later than five (5) days after the conviction. The DISTRICT is also required and will fulfill its obligations to, educate Employees on the harmful effects of using and abusing drugs and/or alcohol.
- 11.2. As required by law, the District will notify Federal contracting agencies within ten (10) days after receiving notice that an Employee, directly engaged in performance of work on a Federal contract, has been convicted of a criminal drug statute violation resulting from conduct occurring in the workplace.
- 11.3. Whenever the District has reason to believe that Federal, State or local drug laws are being violated, the District may refer the matter to the appropriate law enforcement agencies for investigation and possible criminal prosecution.

12.0. MEDICATION REPORTING REQUIREMENTS:

- 12.1. Employees shall, in the case of prescription drugs, ask the prescribing physician and/or, in the case of medication available over-the-counter, review product packaging, to determine whether the use of a prescription drug or over-the-counter medication may impair his/her ability to perform his/her normal job duties or to safely operate District Equipment.
- 12.2. Any Employee taking any over-the-counter medication or prescription drug marked "do not drive," "do not operate heavy equipment" or similarly labeled, shall inform their Supervisor and Duty Chief of the use of the medication or drug prior to reporting for duty.
- 12.3. In the case of prescription drugs, the Duty Chief shall determine whether the Employee may work full duty or light duty based on the written opinion of the Employee's medical provider that the use of the medication may impair the Employee's ability to perform specific duties. The Duty Chief may, upon a determination that the Employee is unable to safely perform his or her normal duties or a modified work assignment is not available, direct the Employee not to work and to return home on paid leave or industrial leave if appropriate.



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- 12.4. In the event the Employee's personal medical provider provides a written opinion that the use of the drug or medication will not impair the Employee's ability to perform his/her normal duties, the Duty Chief shall allow the Employee to perform those duties.
- 12.5. Notices or communications required by this Section shall be confidential and disclosed only to the Duty Chief and the other Employees specifically authorized to receive information pursuant to this Policy. Nothing in this section shall constitute or be construed as, a waiver of the Employee's rights under State or Federal law.
- 13.0. **TYPES OF TESTING:**
- 13.1. **PRE-EMPLOYMENT PHYSICALS:** Refer to the "[Employment Procedures Policy](#)" for a detailed description of the pre-employment evaluation procedures. Drug/Alcohol screening will be performed on all applicants who are offered employment. A positive result from a drug and/or alcohol analysis may result in the applicant not being hired where the applicant's use of drugs and/or alcohol could affect requisite job standards, duties or responsibilities.
- 13.1.1. If a drug screen is positive at the pre-employment physical, the applicant must provide within twenty-four (24) hours of request, bona fide verification of a valid current prescription for the drug identified in the drug screen. If the prescription is not in the applicant's name or the applicant does not provide acceptable verification or if the drug is one that is likely to impair the applicant's ability to perform the job duties, the applicant will not be hired. In such event the applicant may not apply for a position with the District for one (1) year from the applicant's refusal to participate in the testing process.
- 13.2. **POST VEHICLE ACCIDENT TESTING:** An Employee of the District will be required to take a post-accident drug and alcohol testing following a work-related accident, incident or any other mishap that resulted in significant property damage or death or bodily injury that requires transportation or hospitalization. (See: **Exhibit C**).
- 13.3. **REASONABLE SUSPICION:** The Supervisor may request that an Employee submit to a drug and/or alcohol test when they have a reasonable suspicion that the Employee is under the influence of drugs and/or alcohol while on the job or standby duty. The drug and/or alcohol test may test for any substance which could impair an Employee's ability to effectively and safely perform the functions of



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his/her job, including, but not limited to: prescription medications, heroin, cocaine, morphine and its derivatives, PCP, methadone, barbiturates, amphetamines, marijuana and other cannabinoids (See: **Exhibit A**).

- 13.4. **DOCUMENTATION:** Upon determination of a Reasonable Suspicion Test, the Supervisor shall document in writing the facts constituting reasonable suspicion that the Employee in question is under the influence of alcohol and/or drugs and have a second Supervisor verify these concerns. **An Employee under reasonable suspicion is to be removed from service and placed upon administrative leave until a reasonable suspicion test can be completed.** Submit these findings on a "Reasonable Suspicion Evaluation Form, Exhibit A."
- 13.5. **DRUG/ALCOHOL POSSESSION:** Supervisors shall not physically search the person of Employees, nor shall they search the personal possessions of Employees (See: [Firefighter Bill of Rights](#)).
 - 13.5.1. The Supervisor shall immediately notify the Duty Chief when they have Reasonable Suspicion to believe that an Employee may have alcohol, marijuana and/or other drugs in his or her possession or in an area not jointly or fully controlled by the District.
 - 13.5.2. If the Duty Chief and another Chief Officer concurs that there is reasonable suspicion of alcohol, marijuana and/or other drug possession, appropriate law enforcement agency shall be notified to conduct/authorize a search of that Employee's personal property.
- 13.6. **POST-INJURY TESTING:** Any time an Employee is injured while performing their normal duties and requires medical treatment for those injuries that includes ongoing treatment with prescription medications that may affect their ability to safely perform their job, which injury results in the Employee being absent or unable to work for greater than forty-five (45) days, that Employee shall be required to participate in a Drug Screen at the Facility designated by the District prior to returning to duty. The Employee will not be permitted to return to duty until the results of the test are received by the District.
- 13.7. **TESTING POSITIVE:** Violation of this policy will result in discipline, up to and including termination. Refer to the [Disciplinary Policy](#) for more information.
 - 13.7.1. Testing positive can be a violation of this Policy. If the drug screen is positive, the Employee must provide within twenty-four (24) hours of request, bona fide



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verification of a valid current prescription for the drug identified in the drug screen. The prescription must be in the Employee's name.

- 13.7.2. If the Employee does not provide acceptable verification of a valid prescription or if the prescription is not in the Employee's name or if the Employee has not previously notified their Supervisor, the Employee will be subject to disciplinary action, up to and including termination.
- 13.7.3. If an alcohol, marijuana or drug test is positive for alcohol, marijuana or other drugs, the District shall conduct an investigation to gather all facts.
- 13.7.4. Employees testing positive may be given the option of participating in a Last Chance Agreement. The agreement will include documented participation in drug counseling and voluntary unscheduled drug testing for a period of up to two years as determined by the Substance Abuse Professional.
- 13.7.5. Failure to complete any provisions of the Last Chance Agreement will result in the initiation of discipline up to and including termination.
- 13.7.6. Refusal to submit to drug and/or alcohol screen will constitute insubordination and may be grounds for disciplinary action.
- 13.8. **RETURN TO DUTY TESTING:** Before an Employee returns to duty after engaging in prohibited drug and/or alcohol use, the Employee shall undergo an evaluation by the SAP and under the direction of the MRO submit to a return to duty test and receive a verified negative result for drug and/or alcohol use.
- 13.9. **FOLLOW-UP TESTING:** Following a determination by a SAP that an Employee is in need of assistance in resolving problems associated with drug and/or alcohol use, the Employee shall be subject to unannounced follow-up testing as directed by the SAP of at least six (6) tests in the first twelve (12) months following the Employee's return to duty and thereafter as determined necessary by the SAP.
 - 13.9.1. The SAP can terminate the requirement for the follow-up testing in excess of the minimum at any time, if the SAP determines that the testing is no longer necessary and is supported by the District.
 - 13.9.2. Follow-up alcohol testing may also include testing for controlled substance use as directed and determined by the SAP. The time period for "follow-up" testing for drug and/or alcohol use will be determined by the SAP, subject to



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a reasonable minimum of twelve (12) months and never to exceed twenty-four (24) months.

13.9.3. Follow-up testing may be on a daily, weekly, monthly or longer basis at the discretion of the SAP.

13.10. REFUSAL TO SUBMIT TO TESTING:

13.10.1. The following are definitions of refusal:

- 13.10.1.1. Not providing the District a written consent to take the test;
- 13.10.1.2. The Employee does not supply enough quantity of either urine or blood (for alcohol or drug testing) without sufficient or valid medical explanation;
- 13.10.1.3. Tampering with a specimen or collection process;
- 13.10.1.4. Tardiness to reporting Collection Site after time allocated for Employee to report without valid explanation;
- 13.10.1.5. Leaving the accident scene without justifiable cause before tests are conducted (testing for drugs and/or alcohol after an accident is presumed).

13.10.2. Any refusal to test will be considered a violation subject to discipline up to and including termination.

14.0. DRUG AND ALCOHOL TESTING:

14.1. ADMINISTRATION:

14.1.1. The Fire Chief/CEO or his/her designee is the DER and shall be responsible for overseeing implementation of this Policy and the testing procedures in Exhibit C.

14.1.2. The HR/Finance Chief will be responsible for reviewing all disciplinary actions resulting from violations of this Policy to ensure that the action proposed or taken is consistent with this Policy.

14.1.3. The DER shall be responsible for the following:

- 14.1.3.1. Communications directly with the MRO, SAP and SAMHSA, regarding any drug and/or alcohol tests;
- 14.1.3.2. Overseeing testing programs;



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14.1.3.3. Providing training to Supervisors and Employees.

14.2. PROCEDURES:

14.2.1. **MANDATORY REPORTING:** Any Employee who has reason to believe that another Employee may be in violation of this Policy shall immediately notify his or her immediate Supervisor.

14.2.2. The Supervisor should take whatever immediate action is deemed prudent to ensure the safety of the public and Employees. Should the Supervisor have reasonable suspicion to believe, based upon specific and articulable facts and observations, that the Employee may be under the influence of drugs and/or alcohol, the Employee should be immediately be removed from the workplace and placed upon administrative leave with pay until such time as testing results confirm or refute the presence of drugs and/or alcohol.

14.2.3. The Supervisor shall use the Reasonable Suspicion Evaluation Form (Exhibit A) to assist in making this determination. Should an Employee be found in violation of this Policy and after appropriate notice and a final decision after any hearing on appeal, administrative leave may be reversed and the lost time may be charged against the Employee's leave bank and/or leave without pay.

14.2.4. **ACKNOWLEDGEMENT:** No drug and/or alcohol test may be administered, sample obtained or drug and/or alcohol test be conducted on any sample without the written acknowledgment of the Employee being tested. (Exhibit B.) Refusal to submit to testing or attempt to adulterate or evade the testing process, will be viewed as insubordination and will subject the Employee to disciplinary action up to and including discharge. The District will pay the cost of all drug and/or alcohol tests required by this Policy.

14.2.5. COLLECTION, INTEGRITY AND IDENTIFICATION:

14.2.5.1. After the Employee has been advised about the reason for the test by the Supervisor, the Employee's identity will be verified by the Collection Site and Collection Site personnel will explain the mechanics of the collection process.

14.2.5.2. Procedures for urine collection will allow for individual privacy unless there is reason to believe the individual may alter or substitute the



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specimen to be provided. Samples will be tested for temperature and subject to other validation procedures as appropriate.

14.2.5.3. CHAIN OF CUSTODY:

14.2.5.3.1. Procedures for the storage and transportation of test specimens shall conform to the Mandatory Guidelines for Federal Workplace Drug Testing Programs promulgated by the Department of Health and Human Services as amended from time to time. These guidelines currently require that:

14.2.5.3.1.1. Specimen bottles shall be under the direct control of collection site personnel.

14.2.5.3.1.2. Specimen bottles shall be identified only by the Specimen Identification Number.

14.2.5.3.1.3. The District shall prepare no writings about the contents of the specimen bottles or the Employee identities

14.2.5.3.1.4. The test laboratory shall maintain custody of the specimens.

14.2.5.4. TESTING METHODS: All tests will be screened using an immunoassay technique and all presumptive positive tests will be confirmed at an independent laboratory using gas chromatography/mass spectrometry (GC/MS).

14.2.5.4.1. The District will test for cannabinoids (marijuana), cocaine, amphetamines, opiates, barbiturates, benzodiazepines and phencyclidine (PCP) as well as alcohol. Tests will seek only information about the presence of drugs and/or alcohol in an individual's system and will not test for any medical condition.

14.2.5.5. NOTIFICATION: Any Employee who tests positive will be notified by the MRO and will be given an opportunity to provide the MRO any reasons he or she may have that would explain the positive drug and/or alcohol test, other than the presence of alcohol or the illegal use of drugs. If the Employee provides an explanation acceptable to the MRO that the positive drug or alcohol test result is due to factors other than the presence of drugs and/or alcohol in the test specimen, the positive test result will be disregarded and reported to the District as negative. Otherwise, the MRO will report the positive test result to the DER. Test



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results will be disclosed only to the extent expressly authorized by this Policy.

14.2.5.6. **SPLIT SAMPLE TESTING:** An Employee who has been subjected to drug and/or alcohol screening may request a split sample test be conducted at a certified laboratory chosen by the Employee. All costs associated with an Employee's decision to pursue split sample testing will be the full responsibility of the Employee. The Employee must adhere to the following procedures to maintain strict Chain of Custody of the sample and validity of the split sample test results:

- 14.2.5.6.1. The Employee must submit a written request, in person, to the testing laboratory that conducted the drug and/or alcohol screening on behalf of the District. The request must be made on a form provided by the District's testing laboratory.
- 14.2.5.6.2. The request will be forwarded to the testing laboratory used by the District facility. They will release the split sample to the certified lab chosen by the Employee provided they have received the properly executed Chain of Custody Release Form.
- 14.2.5.6.3. The laboratory selected by the Employee must be a certified laboratory per State regulations and authority and be able to conduct GC/MS method of testing for validation of testing results. Any method of testing performed on the split sample that is not the GC/MS method will be considered invalid.
- 14.2.5.6.4. The split sample test results will not be released to the District without the Employee's written consent.

15.0. **REHABILITATION:**

15.1. **VOLUNTARY DISCLOSURE:** The District encourages any Employee with a drug and/or alcohol problem to Voluntarily Disclose the problem to the DER who shall refer the Employee to the Employee Assistance Program (EAP).

15.1.1. An Employee requesting this assistance will not be disciplined solely due to the request but may, with the Employee's consent, be transferred, given work restrictions or placed on leave while receiving treatment and until the Employee is drug and/or alcohol free.

15.1.2. An Employee's voluntary disclosure of a substance or alcohol abuse problem will not terminate any investigation, criminal or administrative, initiated prior



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to the disclosure. An Employee subject to this Policy and making a Voluntary Disclosure shall receive immunity one (1) time only during his/her employment with the District.

15.2. Each Employee is responsible for seeking assistance before the Employee's drug and/or alcohol problem leads to a violation of this Policy or before the Employee is asked to submit to a drug and/or alcohol screen test. Any requests for assistance for rehabilitation information are to be directed to Human Resources and will be handled on a confidential "need-to-know" basis. While the District will be supportive of those who seek help voluntarily, the District will be equally firm in identifying and disciplining those who continue to be substance abusers and do not seek help.

15.3. LEAVE TIME: Employees must use available sick time, vacation accrual, flex leave or request personal leave of absence without pay, if time off from work is necessary for any treatment or rehabilitation program. Initial or short-term rehabilitation or treatment services will be covered as per Employee Assistance Provider contract. The costs of long-term rehabilitation or treatment services, whether or not covered by the Employee's medical plan, are the ultimate responsibility of the Employee.

16.0. REFERENCES:

- 16.1. [Drug Free Workplace Act 41 U.S.C. Chapter 81](#);
- 16.2. [California Firefighter Bill of Rights](#);
- 16.3. [Federal Workplace Drug Testing Programs](#).

17.0. RELATED POLICIES/FORMS:

17.1. POLICIES:

- 17.1.1. [Disciplinary Policy](#);
- 17.1.2. [Firefighter Bill of Rights](#);
- 17.1.3. [Non-Discrimination Policy](#);
- 17.1.4. [Personnel Files](#);
- 17.1.5. [Employment Procedures](#).



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17.2. FORMS:

- 17.2.1. Acknowledgement of Submission To Drug and/or Alcohol Testing by the North County Fire Protection District;
- 17.2.2. Reasonable Suspicion Evaluation Form.

LAST REVIEW:	06-20-17	03-17-2011		
LAST UPDATE:	07-25-17	03-22-2011		
FC/BOD APPROVAL:	08-22-17	04-26-11	05-27-03	
TRACKER:	<u>222.06</u>			



NORTH COUNTY FIRE PROTECTION DISTRICT

POLICY AND PROCEDURE MANUAL - FORMS

DRUG AND ALCOHOL POLICY — REASONABLE SUSPICION EVALUATION FORM

Exhibit A

Employee Name: _____

Observation Date: _____ Time: _____

Location of Employee: _____

Location of Supervisor(s): _____

Incidents observed that give cause for **Reasonable Suspicion**: (Factors that may be considered in combination with those listed in 1-5 below, include: takes needless risks, accident(s), disregard for others safety, unusual/distinct pattern of absenteeism/tardiness, increased high/low periods of productivity, lapses of concentration or judgment, etc.)

Others present during activities or observations: _____

1. EYES/SPEECH:

- | | |
|---|--|
| <input type="checkbox"/> Repetitive Jerking Motions of the Eyes | <input type="checkbox"/> Rapid Irrational Speech |
| <input type="checkbox"/> Slurred/Incoherent Speech | <input type="checkbox"/> Bloodshot Eyes |
| <input type="checkbox"/> Droopy eyelids | <input type="checkbox"/> Dilated Pupils |
| <input type="checkbox"/> Slow Deliberate Speech | <input type="checkbox"/> Glazed Appearance |
| <input type="checkbox"/> Poor Eye Contact | |

Observation Date: _____ Time Observed: _____ Reporter's Initials: _____

2. PSYCHOLOGICAL/MENTAL:

- | | |
|--|---|
| <input type="checkbox"/> Decreased Inhibitions | <input type="checkbox"/> Poor Judgment |
| <input type="checkbox"/> Slowed Reflexes | <input type="checkbox"/> Memory Loss |
| <input type="checkbox"/> Extreme Agitation or Irritability | <input type="checkbox"/> Inability to Divide Attention |
| <input type="checkbox"/> Impaired Performance or Attention | <input type="checkbox"/> Paranoia/Disorientation/Mood Changes |
| <input type="checkbox"/> Combative, Aggressive, Violent | <input type="checkbox"/> Instability of Mood |
| <input type="checkbox"/> Slow & Deliberate Responses | <input type="checkbox"/> Unpredictable |

Observation Date: _____ Time Observed: _____ Reporter's Initials: _____

3. PHYSICAL CHANGES:

- | | |
|---|---|
| <input type="checkbox"/> Unsteady Walking | <input type="checkbox"/> Vomiting |
| <input type="checkbox"/> Uncoordinated/Impaired Balance | <input type="checkbox"/> Drowsiness (Nodding-Off) |
| <input type="checkbox"/> Dry Mouth | |

Observation Date: _____ Time Observed: _____ Reporter's Initials: _____

4. OTHER:

- | | |
|---|---|
| <input type="checkbox"/> Odor on Breath | <input type="checkbox"/> Odor in General Area |
|---|---|

Observation Date: _____ Time Observed: _____ Reporter's Initials: _____

5. PHYSICAL EVIDENCE:

- | | |
|---|---|
| <input type="checkbox"/> Liquor Bottle | <input type="checkbox"/> Motor Vehicle Accident |
| <input type="checkbox"/> Drug Paraphernalia | |

Observation Date: _____ Time Observed: _____ Reporter's Initials: _____

Supervisor's Name: _____ Signature: _____ Date: _____

Supervisor's Name: _____ Signature: _____ Date: _____

Witness Name: _____ Signature: _____ Date: _____

Witness Name: _____ Signature: _____ Date: _____



NORTH COUNTY FIRE PROTECTION DISTRICT

POLICY AND PROCEDURE MANUAL - FORMS

DRUG AND ALCOHOL POLICY ACKNOWLEDGEMENT OF SUBMISSION TO DRUG AND/OR ALCOHOL TESTING BY THE NORTH COUNTY FIRE PROTECTION DISTRICT

EXHIBIT B

I, _____ understand and acknowledge that I have
[PRINT NAME]
reviewed a copy of the North County Fire Protection District's (District's) Drug and Alcohol Policy (Policy).
I hereby acknowledge that I am required to submit to drug and/or alcohol testing pursuant to the Policy.

I understand and acknowledge that information regarding the test results will be released to the District and that such information may be used as grounds for disciplinary action, up to and including discharge.

I further understand and acknowledge that:

1. The District will pay the cost of all drug and/or alcohol tests required or requested by the District;
2. I may request in writing a copy of the results of any such test;
3. I may request that a split sample test be sent to a certified Testing Laboratory of my choice, consistent with the procedures outlined in the District's Drug and Alcohol Policy and that I will bear all of the costs associated with the split sample testing;
4. By signing this form, I hereby acknowledge that the test results will be released to the District; and
5. I have the right to refuse to submit to such testing; however, refusal by me to submit to or cooperate at any stage of the testing shall be considered equivalent to a confirmed "positive" test for purposes of disciplinary action, up to and including discharge from my employment with the District.
6. I may also be required to execute forms at the Collection Site of Testing Laboratory.

With full understanding and knowledge of the foregoing, I hereby acknowledge my obligation to submit to drug and/or alcohol testing conducted by the clinics and/or Testing Laboratory selected by the District.

I have read the above acknowledgement and certify that I have signed this document with full knowledge and understanding of its contents.

Employee's Name: _____ Signature: _____

Date: _____ District : North County Fire Protection District State: CA



NORTH COUNTY FIRE PROTECTION DISTRICT

POLICY AND PROCEDURE MANUAL – FORMS

DRUG AND ALCOHOL POLICY REASONABLE SUSPICION TESTING PROCEDURES

EXHIBIT C

1.0. TESTING PROCEDURES:

- 1.1. Reasonable Suspicion testing will be conducted when a Supervisor has a Reasonable Suspicion that an Employee is under the influence of drugs and/or alcohol.
 - 1.1.1. Reasonable Suspicion must be based on specific, contemporaneous, articulate observations concerning the physical symptoms or behaviors of being under the influence of drugs and/or alcohol.
 - 1.1.2. A Supervisor must establish Reasonable Suspicion of drug and/or alcohol use during or just preceding the Workday. If conditions permit, the Supervisor will request the assistance of the Duty Chief to observe the actions or behavior of the Employee.
 - 1.1.3. The Duty Chief shall, prior to testing, permit the Employee to attempt to contact and consult with a Representative.
 - 1.1.4. The Duty Chief is encouraged to make reasonable accommodations (defined as actions that would not, in the opinion of the Duty Chief, unreasonably delay the test, affect the reliability of the test or harm the safety of the Employee or the public) that would allow the Employee to consult with a Representative prior to the test.
 - 1.1.5. Examples of performance indicators of probable drug and/or alcohol abuse sufficient to lead a Duty Chief to suspect that an Employee is under the influence of drugs and/or alcohol, include, but are not limited to, those on the attached Reasonable Suspicion Evaluation Form (**See: Exhibit A**).
- 1.2. The Reasonable Suspicion Evaluation Form and other documentation establishing Reasonable Suspicion shall be prepared and signed by the witness(es) and the Supervisor prior to testing. The DER should be notified as soon as possible.
- 1.3. Testing shall be comprised of urine blood, breath, saliva and urine samples only. Positive levels for prohibited drugs are as follows:

DRUG(S) TO BE TESTED	INITIAL LEVEL	CONFIRMATION LEVEL
Amphetamines and/or Methamphetamines	1000 n/ml	500 n/ml
Barbiturates	300 n/ml	200 n/ml
Benzodiazepines	300 n/ml	200 n/ml
Cocaine	300 n/ml	150 n/ml
Marijuana	50 n/ml	15 n/ml
Opiates (morphine and/or codeine)	2000 n/ml	2000 n/ml
Phencyclidine (PCP)	25 n/ml	25 n/ml
Alcohol	.02 percent	.02 percent



NORTH COUNTY FIRE PROTECTION DISTRICT

POLICY AND PROCEDURE MANUAL – FORMS

DRUG AND ALCOHOL POLICY REASONABLE SUSPICION TESTING PROCEDURES

- 1.4. Employee shall be tested within two (2) hours following the determination made by a Supervisor or otherwise the Employer shall document the reasons the test was not promptly administered. If a test is not administered within eight (8) hours following the determination, the Employer shall cease attempts to administer a test and shall state in the record the reasons for not administering the test.
- 1.5. The potentially affected Employee will not be allowed to proceed alone to or from the Collection Site. In addition, to the safety concerns for the Employee, the Supervisor accompanying the Employee also assures that there is no opportunity en route to the Collection Site for the Employee to do or ingest anything that could affect the test result or to acquire "clean" urine from another person.



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ADMINISTRATION
BUSINESS MANAGEMENT
CLAIMS

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WORKERS' COMPENSATION CLAIMS

1.0. **PURPOSE:**

- 1.1. To ensure timely, comprehensive and efficient processing of all Workers' Compensation Claims.

2.0. **POLICY:**

- 2.1. It is the Policy of the North County Fire Protection District to ensure that all Employees suffering a work related injury or illness receive competent and satisfactory medical treatment and are afforded all of the benefits and protections afforded under the California Labor Code. By definition, Workers' Compensation is a "no fault" system. A work-related injury is considered to exist when it arises out of and in the course of employment.

3.0. **INTENT:**

- 3.1. The intent of this Policy is to outline the claims handling process and to describe the range of potential benefits afforded to District Employees sustaining work related injuries or illnesses.

4.0. **PROCEDURE:**

- 4.1. **DOCUMENTATION OF INJURY ONLY:** If an Employee ONLY wishes to document an injury and NOT receive any evaluation or treatment, do the following:
 - 4.1.1. Provide the Employee with the State of California Facts About Worker's Compensation brochure.
 - 4.1.2. Have the injured Employee complete the Employee's Report of Injury form and the Worker's Compensation Claim Form ([DWC-1](#)). The DWC-1 will be retained for future use should a claim be filed at a later date.
 - 4.1.3. Complete a [Declination of Treatment Form](#).
 - 4.1.4. Have the Employee's direct Supervisor complete the [Supervisor's Report of Injury](#).
 - 4.1.5. Contact the Human Resources Chief and provide a situation report.
- 4.2. **EMPLOYEE INJURY REQUIRING ASSESSMENT AND/OR TREATMENT FOR A NEW INJURY:** Should an Employee sustain an injury requiring professional



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medical evaluation and/or treatment, in addition to the aforementioned, **also complete the following:**

- 4.2.1. Supervising Chief Officer to complete the [Permission to Treat Form](#).
- 4.2.2. Injured Employee to complete the [Authorization to Examine/Treat Form](#).
- 4.2.3. Submit [DWC-1](#) to Workers' Compensation Claims Administrator.
- 4.2.4. Contact the injured Employee(s) to ensure they have received treatment or are scheduled to receive an assessment (by a licensed medical physician). If any paperwork required by the Employee is missing or incomplete, instruct him/her how to complete the requisite documentation.
- 4.2.5. If the injury/illness involves a communicable disease exposure, follow the procedures set forth in the [Infection Control Policy](#), including filling out a [San Diego County Communicable Disease Exposure Report Form](#). If the injury involves an exposure to hazardous materials, complete the [Hazardous Materials Exposure Report](#) and complete the [CPF Online Exposure Report](#).
- 4.2.6. Notify the Duty B/C, who shall in turn notify Human Resources and the Fire Chief/CEO for all on-duty related injuries.
- 4.2.7. Notify the Telestaff™ Manager with the Employee's first day off and anticipated return to work date, to include light duty assignment, if applicable.
- 4.2.8. Notify the Workers' Compensation Claims Administrator of the injury within two (2) days of Notice of injury.
- 4.3. **EMPLOYEE REQUIRING ASSESSMENT AND/OR TREATMENT FOR AN EXISTING INJURY:** Same as above, except as noted below:
 - 4.3.1. In the event an Employee is seeking immediate (non-emergency) care for either an open claim or a closed claim with future medical, they will be directed to their treating physician. Designation of leave type (Industrial Injury vs. Sick Leave) is based upon review of claim by Workers' Compensation Claims Administrator (hereinafter "Administrator").
 - 4.3.2. Completion of a DWC-1 is NOT required, unless the treating physician subsequently determines that the injury is new.



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- 4.3.3. Should the treating physician be unavailable, in conjunction with the Administrator, the District may authorize one-time treatment with the District's industrial medicine provider.
- 4.4. **PROCESSING OF CLAIM:** Once the required initial paperwork and supporting documentation has been collected, forward this packet to the District's Administrator.
- 4.4.1. **TREATMENT:** All follow-up appointments, treatments, prescriptions, etc. are approved by and coordinated through the Administrator. The Employee is entitled to evaluation and/or treatment as long as medically necessary and related to the claim.
- 4.4.1.1. **EMERGENCY TREATMENT:** In the opinion of either the Employee or the Supervisor, if an injury is considered to be of an exigent or urgent nature, the injured Employee shall be transported to and treated at the closest, most appropriate emergency medical facility. As the situation dictates, this may include a burn center, hyperbaric chamber, trauma center or other specialty facility, as designated by Base Hospital direction.
- 4.4.1.2. **PRE-DESIGNATED PHYSICIANS:** If the Employee has pre-designated a physician for treatment of work related injuries, the Employee has the right to utilize this physician as the treating physician. This physician may make all necessary referrals.
- 4.4.1.3. **DISTRICT-SELECTED PHYSICIAN:** If the Employee has not pre-designated a treating physician, the District and the Administrator retain the right to select a treating physician. The District retains similar rights if the Employee fails to utilize his or her pre-designated physician. If the Employee is dissatisfied with the treating physician, he or she may select an alternative physician thirty (30) days after initial treatment/evaluation.
- 4.4.2. **INDEMNIFICATION:**
- 4.4.2.1. **REIMBURSABLE EXPENSES:** All reimbursements for Employee incurred expenses (mileage, parking, prescriptions, etc.) are handled through the Administrator. Payments are made by the Administrator.
- 4.4.2.2. **PAYROLL:**
- 4.4.2.2.1. **Safety Employees:** From the day of injury to the day of return to duty, Safety Employees are entitled to and shall receive full base salary (State and Federal tax exempt) in lieu of temporary total disability, as



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defined in the current Memorandum of Understanding while on "4850 time," as provided in Section 4850 of the California Labor Code. [Refer to the [Salary Reimbursement Policy](#) for information on paying Employees while on 4850 time.]. If the claim involves no loss of time, this benefit does not apply. This period shall extend to a maximum of one year from the date of injury, after which the Employee is eligible to receive up to an additional fifty-two (52) weeks of Total Temporary Disability (TTD) paid leave at the State Rate in accordance with [Labor Code §4656](#). Employees being compensated at the State rate may use accrued leave to make up the difference between the Employee's regular base salary and the State rate. During this period Federal and State withholding taxes only are not deducted from the Employee's base salary. All other deductions will still be posted. This benefit does not extend to unscheduled overtime, FLSA overtime, annual leave or holiday payments.

4.4.2.2. Non-Safety Employees and Reserves: These classifications receive up to one hundred and four (104) weeks of temporary total disability (TTD) benefits at the State rate- two-thirds (2/3rds) of base salary, up to the California Labor Code minimum, which is exempt from State and Federal taxation in accordance with [Labor Code §4656](#). Employees being compensated at the State rate may use accrued leave to make up the difference between the Employee's regular base salary and the State rate. .

4.4.2.3. LEAVE: Any loss time resulting from a work related injury is granted as [Industrial Injury Leave](#). Any return Workers' Compensation related visits which require time off from normal duty are also considered Industrial Injury Leave, although not always compensable under [Labor Code §4850](#). As a matter of course, leave for new injuries is covered by the Employee's [Sick Leave](#) until such time as the claim has been accepted by the Worker's Compensation Administrator. In the event an Employee incurs an injury or illness for which he/she utilizes Sick Leave and that injury or illness is subsequently determined to be work related, all used Sick Leave will be reinstated and said leave will be considered Industrial Leave. Employees continue to accrue leave while on leave under [Labor Code §4850](#), FMLA, CFRA or PDL that is running concurrent with leave under [Labor Code §4656](#). [Refer to the [Medical Leave Policy](#) for more information.]



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- 4.4.2.4. **HEALTH BENEFITS:** While on leave under [Labor Code §4850](#), FMLA, CFRA or PDL that is running concurrent with leave under [Labor Code §4656](#), Employees continue to accrue health related benefits, although the Employee is still responsible for pertinent health benefit payroll deductions. Refer to the Medical Leave policy for further information on FMLA, CFRA or PDL. [Refer to the [Insurance Benefits Policy](#) for continuation of benefits under COBRA upon termination of 4850/State Temporary Disability benefits.]
- 4.4.2.5. **RETIREMENT BENEFITS:** Compensation earned while on 4850 Leave is considered reportable earnings to CalPERS. TTD payments in lieu of Workers' Compensation concurrent with [Labor Code §4656](#), are NOT reportable to CalPERS. However, if a Miscellaneous Member uses accrued leave credits such as vacation, sick leave or compensated time off (CTO), the compensation attributable to the used leave credits is reportable to CalPERS.
- 4.4.2.6. **SETTLEMENTS:** If an Employee has sustained permanent residual disability, he/she may be entitled to a permanent disability award settlement and/or continued medical treatments.
- 4.4.2.7. **CONTINUED MEDICAL COVERAGE:** The District may be responsible for covering future medical expenses after closure of the case, as long as medically necessary and related to original injury or illness.
- 4.4.2.8. **INTERACTIVE PROCESS/REASONABLE ACCOMMODATION:** Prior to implementing any action that may affect the employment status of an Employee suffering from a work related injury that has work restrictions and has reached maximum medical improvement (MMI), to include consideration of a reasonable accommodation and/or industrial disability retirement, it is first necessary to evaluate that action via an interactive process with the injured Employee. The purpose of this process is to determine whether or not the District can accommodate an Employee's work restrictions as a component of releasing them to full duty. Note that an Employee with temporary work restrictions does not generally qualify as disabled for purposes of the employer's obligation to engage in the interactive process. The process consists of the following steps:
- 4.4.2.8.1. Obtain from the Employee or their treating physician (via a written authorization for release of records) a summary of their medical



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- condition as it pertains to how it affects their ability to perform their current job.
- 4.4.2.8.2. Arrange a meeting with the Employee and review their current job description in light of these work restrictions to determine if a reasonable accommodation can be made. If the District is unable to physically contact the Employee at least two attempts should be made to contact the Employee via certified mail.
- 4.4.2.8.3. If a reasonable accommodation can be made for their current job classification that is agreeable to all parties, document said accommodation and retain in the Employee's medical record file.
- 4.4.2.8.4. If a reasonable accommodation cannot be made for their current job classification, review the Employee's current job qualifications and determine if another position exists within the organization for which the Employee is qualified and capable of physically performing, based upon that job description. If such an accommodation is feasible and all parties can agree upon associated terms, so document and retain in the Employee's personnel file.
- 4.4.2.8.5. If despite engaging in the interactive process another position does not exist within the organization for the Employee or if unable to meet with the Employee after two or more written attempts, refer to the section on Industrial Disability Retirement.
- 4.4.2.9. PERMANENT DISABILITY AWARD SETTLEMENTS: An Employee may be entitled to a one-time lump sum payment as compensation for permanent residual disability. This is generally calculated based upon the degree or percentage of total disability. This figure may range from 1-100% and does not necessarily affect the Employee's ability to return to work. This settlement is paid by the District directly to the Employee from the PASIS account. [Refer to the [Worker's Compensation Account Policy](#) for Settlement Disbursement.]
- 4.4.2.10. INDUSTRIAL DISABILITY RETIREMENT: If an Employee or the District anticipates that a work related injury may result in a disability retirement, CalPERS should be contacted. Because benefits depend upon the classification of the Employee, nature of injury, date of entry into CalPERS and length of time in CalPERS, CalPERS should be contacted to calculate the exact amount of an Employee's retirement benefit. For more general retirement information, refer to the [Retirement Policy](#). Processing of the retirement takes approximately three (3) months (with the exception of an "emergency disability retirement" as described in Item 4.4.2.10.4. below). Contact should be considered when:



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- 4.4.2.10.1. The injury becomes "permanent and stationary with permanent work restrictions;"
 - 4.4.2.10.2. The Employee has been on temporary disability leave for an extended and uncertain period of time (usually longer than six (6) months);
 - 4.4.2.10.3. It is anticipated that the Employee will be unable to return to work;
 - 4.4.2.10.4. An Employee is facing imminent death and wishes to provide a monthly allowance to a beneficiary.
- 4.4.2.11. THIRD PARTY LIABILITY: Whenever an Employee of the Department is injured in the line of the duty through negligence of a third party and files an action for damages, the injured member shall notify the Fire Chief/CEO in writing of such filing and/or settlement.
- 4.5. RETURNING TO WORK:
- 4.5.1. TEMPORARY TOTAL DISABILITY: If an Employee receives a physician's certification indicating they are completely unable to return to work (for a limited period of time), the physician's certification must enumerate the specific reasons why and the specific physical limitations. Employees are compensated as noted in the "Indemnification" section of this Policy.
 - 4.5.2. TEMPORARY DISABILITY: An Employee receiving a return to work notice with work restrictions may be eligible for temporary reassignment based upon the nature of the injury and work restrictions. The Return to Work Notice must enumerate any restrictions to normal duty and if any exist, an end date for said restrictions. This restriction does not pertain to recurring therapy, unless an exacerbation of the specific condition restricts the Employee's ability to perform his/her duties.
 - 4.5.3. REGULAR DUTY: An Employee shall return to work as soon as he/she has been medically released by his/her treating physician and undergone a fitness for duty evaluation. Note that this release does not preclude the District from obtaining a separate Fitness for Duty evaluation. The Employee must return with the "Return to Work Certification" provided by the physician. For treat and release injuries, a "Certification of Physician" form will also suffice. The Return to Work Notice must enumerate any restrictions to normal duty and if any exist, an end date for said restrictions. When in the opinion of the District insufficient detail exists, it may seek clarification from the physician releasing the Employee to full or light duty. Safety personnel may not return to a Safety position as long



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as there are any limitations to performance of specified duties. This restriction does not pertain to recurring therapy, unless an exacerbation of the specific condition restricts the Employee's ability to perform his/her duties. Where a discrepancy exists between the Employee's Return to Work Certification and observed behavior that may impact performance of duties, Officers have the discretionary authority to order an additional fitness for duty evaluation.

- 4.5.4. **LIMITED LIGHT DUTY:** Utilizing the Interactive Process described herein, Employees may be eligible to return to work with a physical limitation in a [Light Duty](#) capacity for a limited time frame if:

4.5.4.1. A position is available; **and**

4.5.4.2. Their physical limitation(s) do not pose a risk of re-injury or secondary injury.

- 4.5.5. An Employee on industrial injury leave may be reassigned to a Limited Light Duty assignment.

4.6. **CLAIM STATUS:**

4.6.1. **ACTIVE CLAIMS:** As long as the Employee is receiving evaluation and/or treatment for a work related injury or illness, the claim is considered Active.

4.6.2. **CLOSED CLAIMS:** If the treating physician and Employee mutually agree that the Employee has fully recovered and there is no residual permanent disability, the claim is considered closed in thirty (30) days.

4.6.3. **RECORDKEEPING:** All records, reports, forms and correspondence pertaining to the injury must be kept on file in the Employee's [Medical Record File](#) for the duration of thirty (30) years after retirement/separation from the District. Because all information is medical in nature it is considered confidential and may only be released to individuals/agencies directly responsible for processing/handling the claim. [See also: [Use/Disclosure of PHI.](#)]

5.0. **REFERENCES:**

5.1. [California Labor Code §4656;](#)

5.2. [California Labor Code §4850.](#)



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6.0. RELATED POLICIES/FORMS:

6.1. POLICIES:

- 6.1.1. [Industrial Injury Leave;](#)
- 6.1.2. [Light Duty Policy;](#)
- 6.1.3. [Medical Leave Policy;](#)
- 6.1.4. [Medical Record File Policy;](#)
- 6.1.5. [Retirement Policy;](#)
- 6.1.6. [Salary Reimbursement Policy;](#)
- 6.1.7. [Sick Leave Policy;](#)
- 6.1.8. [Use/Disclosure of PHI;](#)
- 6.1.9. [Worker's Compensation Account Policy.](#)

6.2. FORMS:

- 6.2.1. [Authorization to Examine/Treat Form;](#)
- 6.2.2. [Claimant's Report of Injury;](#)
- 6.2.3. [Declination of Treatment Form;](#)
- 6.2.4. [Hazardous Materials Exposure Report;](#)
- 6.2.5. [Permission to Treat Form;](#)
- 6.2.6. [Supervisor's Report of Injury.](#)

LAST REVIEW:	09-22-15	08-03-11	11-30-99	L/M Review	09-22-15
LAST UPDATE:	09-22-15	08-04-11	11-30-99		
FC/BOD APPROVAL:	10-27-15	08-16-11			
TRACKER:	212.02				

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**NORTH COUNTY FIRE
PROTECTION DISTRICT**
ADMINISTRATIVE SERVICES

TO: BOARD OF DIRECTORS
FROM: DIVISION CHIEF MAROVICH & CHIEF ABBOTT
DATE: AUGUST 22, 2017
SUBJECT: FY 2015-2016 FINANCIAL AUDIT

ACTION AGENDA

RECOMMENDATION:

To review and accept the Annual Audit for fiscal year ending June 30, 2016 as presented.

BACKGROUND:

The District retains an independent firm to perform an audit of its financial records. Pursuant to Government Code Section 26909, the audit will be filed with the County of San Diego Auditor & Controller, County of San Diego Office of Audits & Advisory Services, County of San Diego Property Tax Services Division and the California State Controller's Office.

DISCUSSION:

The Pun Group Accountants & Advisors conducted the Annual Audit for the District for fiscal year ending June 30, 2016.

FISCAL ANALYSIS:

The Annual Audit cost was \$12,500.

SUMMARY:

A member of The Pun Group Accountants & Advisors will give an overview of the Audit and will be prepared to answer questions.

**North County
Fire Protection District**

Fallbrook, California

Annual Financial Report

For the Year Ended June 30, 2016



**North County Fire Protection District
Annual Financial Report
For the Year Ended June 30, 2016**

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
of the North County Fire Protection District
Fallbrook, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the North County Fire Protection District (District) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District'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 are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Emphasis of Matter

Unrestricted Net Position (Deficit)

The unrestricted net position deficit in the amount of (\$19,299,910) resulted from the reporting of the District's net pension liability, the pension-related debt – CalPERS side-fund liability, and the deferred inflows of resources – deferred amounts related to net pension liability per GASB No. 68 as discussed in Note 13. At June 30, 2016, the District's net pension liability amounted to \$15,207,799, the pension-related debt – CalPERS side-fund liability amounted to \$1,870,354, and the deferred inflows of resources – deferred amounts related to net pension liability amounted to \$3,322,339, which totals \$20,400,492. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 7 through 11 and the Budgetary Comparison Schedule – General Fund, Budgetary Comparison Schedule – Special Revenue – Fire Mitigation Fund, Schedule of the District's Proportionate Share of the Plans' Net Pension Liability, Schedule of the District's Contributions to the Pension Plan and the Schedule of Funding Progress – Other Post-Employment Benefits Plan on pages 59 through 63, respectively, are presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements as a whole. The combining and individual non-major fund financial statements on pages 67 and 68 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

To the Board of Directors
of the North County Fire Protection District
Fallbrook, California
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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2017, on our consideration of the District's internal control over financial reporting and on our 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 our 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 the District's internal control over financial reporting and compliance.

The PwC Group, LLP

Santa Ana, California
June 30, 2017

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**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***

Independent Auditors' Report

To the Board of Directors
of the North County Fire Protection District
Fallbrook, California

We have audited, in accordance with the 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, the financial statements of the governmental activities and each major fund of the North County Fire Protection District (District) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated June 30, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

To the Board of Directors
of the North County Fire Protection District
Fallbrook, California
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Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The PwC Group, LLP

Santa Ana, California
June 30, 2017

**North County Fire Protection District
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2016**

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the North County Fire Protection District (District) provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2016. We encourage readers to consider the information presented here in conjunction with the basic financial statements and related notes, which follow this section.

Financial Highlights

- The District's net position increased \$2,232,046 as a result of this year's operations.
- Total revenues from all sources increased by 8.5%, or \$1,288,433 from \$15,106,337 to \$16,394,770, from the prior year, primarily due to an increase of \$691,273 in charges for services and \$578,268 in property tax revenues.
- Total expenses for the District's operations increased by 3.3% or \$453,925 from \$13,708,799 to \$14,162,724, from the prior year, primarily due to an increase in operations expense of \$349,461.
- Total cash and investments decreased by \$65,288 from \$3,961,714 as of June 30, 2015 to \$3,896,426 as of June 30, 2016 when not taking into consideration the cash account held for the remainder of Station No. 5 construction as of June 30, 2015 of \$1,960,644. In 2016, the District repaid its \$2.0 million principal long-term debt with the County of San Diego via remuneration of general fund cash for the Station No. 5 construction expenditures not originally charged to the construction loan. See Note 7.

Using This Financial Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Activities. This statement measures the success of the District's operations over the past year and can be used to determine the District's profitability and credit worthiness.

Government-wide Financial Statements

Statement of Net Position and Statement of Activities

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes in them. Think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors; however, such as changes in the District's property tax base to assess the *overall health* of the District.

North County Fire Protection District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2016

Governmental Funds Financial Statements

Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, liabilities and deferred inflows of resources of the District exceeded assets and deferred outflows of resources by \$12,369,602 as of June 30, 2016.

Condensed Statement of Net Position

	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>Change</u>
Assets:			
Current assets	\$ 5,416,218	\$ 7,116,991	\$ (1,700,773)
Capital assets, net	<u>11,126,671</u>	<u>11,178,853</u>	<u>(52,182)</u>
Total assets	<u>16,542,889</u>	<u>18,295,844</u>	<u>(1,752,955)</u>
Deferred outflows of resources	<u>2,549,355</u>	<u>2,032,456</u>	<u>516,899</u>
Liabilities:			
Current liabilities	1,534,992	3,788,024	(2,253,032)
Non-current liabilities	<u>26,604,515</u>	<u>26,773,199</u>	<u>(168,684)</u>
Total liabilities	<u>28,139,507</u>	<u>30,561,223</u>	<u>(2,421,716)</u>
Deferred inflows of resources	<u>3,322,339</u>	<u>4,368,725</u>	<u>(1,046,386)</u>
Net position (Deficit):			
Net investment in capital assets	5,997,547	7,789,578	(1,792,031)
Restricted	932,761	721,388	211,373
Unrestricted (Deficit)	<u>(19,299,910)</u>	<u>(23,112,614)</u>	<u>3,812,704</u>
Total net position (deficit)	<u>\$ (12,369,602)</u>	<u>\$ (14,601,648)</u>	<u>\$ 2,232,046</u>

At the end of fiscal year 2016, the District shows a deficit balance in its unrestricted net position of (\$19,299,910).

North County Fire Protection District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2016

Condensed Statement of Activities

	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>Change</u>
Program revenues	\$ 3,088,681	\$ 2,509,222	\$ 579,459
Expenses	<u>(14,162,724)</u>	<u>(13,708,799)</u>	<u>(453,925)</u>
Net program expense	(11,074,043)	(11,199,577)	125,534
General revenues	<u>13,306,089</u>	<u>12,597,115</u>	<u>708,974</u>
Change in net position	2,232,046	1,397,538	834,508
Net position:			
Beginning of year	<u>(14,601,648)</u>	<u>(15,999,186)</u>	<u>1,397,538</u>
End of year	<u>\$ (12,369,602)</u>	<u>\$ (14,601,648)</u>	<u>\$ 2,232,046</u>

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the operations of the District increased by \$2,232,046.

Total Revenues:

	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>Increase (Decrease)</u>
Program revenues:			
Charges for services	\$ 2,603,628	\$ 1,912,355	\$ 691,273
Mitigation fees	179,132	113,479	65,653
Annexation fees	-	390,000	(390,000)
Operating and capital grant funding	<u>305,921</u>	<u>93,388</u>	<u>212,533</u>
Total program revenues	<u>3,088,681</u>	<u>2,509,222</u>	<u>579,459</u>
General revenues:			
Property taxes	13,040,725	12,462,457	578,268
Rental income – cellular towers	82,639	85,864	(3,225)
Investment earnings	59,245	12,259	46,986
Other revenues	<u>123,480</u>	<u>36,535</u>	<u>86,945</u>
Total general revenues	<u>13,306,089</u>	<u>12,597,115</u>	<u>708,974</u>
Total revenues	<u>\$ 16,394,770</u>	<u>\$ 15,106,337</u>	<u>\$ 1,288,433</u>

Total revenues from all sources increased by 8.5%, or \$1,288,433 from \$15,106,337 to \$16,394,770, from the prior year, primarily due to an increase of \$691,273 in charges for services and \$578,268 in property tax revenues.

North County Fire Protection District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2016

Total Expenses:

	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>Increase (Decrease)</u>
Expenses:			
Operations	\$ 13,226,489	\$ 12,877,028	\$ 349,461
Depreciation expense	657,221	586,493	70,728
Interest expense	279,014	245,278	33,736
Total expenses	<u>\$ 14,162,724</u>	<u>\$ 13,708,799</u>	<u>\$ 453,925</u>

Total expenses for the District's operations increased by 3.3% or \$453,925 from \$13,708,799 to \$14,162,724, from the prior year, primarily due to an increase in operations expense of \$349,461.

Governmental Funds Financial Analysis

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unreserved fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2016, the District reported a total fund balance of \$7,578,687. An amount of \$1,487,497 constitutes the District's *unassigned fund balance*.

General Fund Budgetary Highlights

The final budgeted expenditures for the District at year-end were \$2,529,474 more than actual. The variance is principally due to the increase in expenditures for debt service – principal payments of \$2,033,899 than budgeted. Actual revenues were greater than the anticipated budget by \$1,488,448.

Capital Asset Administration

Changes in capital asset balances for the year were as follows:

	<u>Balance July 1, 2015</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance June 30, 2016</u>
Capital assets:				
Non-depreciable assets	\$ 5,853,205	\$ 238,101	\$ (5,478,667)	\$ 612,639
Depreciable assets	15,087,926	366,938	5,478,667	20,933,531
Accumulated depreciation	(9,762,278)	(657,221)	-	(10,419,499)
Total capital assets, net	<u>\$ 11,178,853</u>	<u>\$ (52,182)</u>	<u>\$ -</u>	<u>\$ 11,126,671</u>

At the end of fiscal year 2016, the District's investment in capital assets amounted to \$11,126,671 (net of accumulated depreciation). This investment in capital assets includes structures and improvements, hydrants and equipment and vehicles. See note 4 for further information on the District's capital assets.

**North County Fire Protection District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2016**

Debt Administration

Changes in long-term debt balances for the year were as follows:

Balance July 1, 2015	Additions	Principal Payments	Balance June 30, 2016
\$ 5,349,919	\$ -	\$ (220,795)	\$ 5,129,124

See further detail at note 6.

Conditions Affecting Current Financial Position

Management has identified certain conditions that exist that could significantly impact the District's current financial and net positions. The District needs to identify funding for future acquisitions as outlined in the District's capital equipment replacement plan for both apparatus and facilities. The specific designated funds for such projects were depleted in the past recession with no identified monies to replenish. The District's retirement system through CalPERS is another future uncertainty with ballooning costs due to poor CalPERS returns on investments (ROI) and adjustments due to retirees living longer and anticipated changes in assumption rates.

Requests for Information

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the North County Fire Protection District at, 330 South Main Avenue, Fallbrook, California 92028 or (760) 723-2005.

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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North County Fire Protection District
Statement of Net Position
June 30, 2016

ASSETS	Governmental Activities
Current assets:	
Cash and investments (Note 2)	\$ 3,896,426
Accrued interest receivable	5,368
Accounts receivable – ambulance billings, net (Note 3)	738,181
Property taxes receivable	213,986
Mitigation fees receivable	111,412
Deposits with Public Agencies Self Insurance System (Note 8)	450,845
Total current assets	5,416,218
Non-current assets:	
Capital assets – not being depreciated (Note 4)	612,639
Capital assets – being depreciated, net (Note 4)	10,514,032
Total non-current assets	11,126,671
Total assets	16,542,889
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to net pension liability (Note 10)	2,549,355
Total deferred outflows of resources	2,549,355
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	147,863
Accrued payroll and related liabilities	465,812
Accrued interest payable	42,951
Long-term liabilities – due in one year:	
Compensated absences (Note 5)	646,623
Long-term debt (Note 6)	231,743
Total current liabilities	1,534,992
Non-current liabilities:	
Long-term liabilities – due in more than one year:	
Compensated absences (Note 5)	1,200,872
Long-term debt (Note 6)	4,897,381
Workers' compensation claims payable (Note 8)	3,138,625
Net other post-employment benefits obligations (Note 9)	289,484
Net pension liability (Note 10)	15,207,799
Pension-related debt – CalPERS side-fund liability (Note 10)	1,870,354
Total non-current liabilities	26,604,515
Total liabilities	28,139,507
DEFERRED INFLOWS OF RESOURCES	
Deferred amounts related to net pension liability (Note 10)	3,322,339
Total deferred inflows of resources	3,322,339
NET POSITION	
Net investment in capital assets (Note 11)	5,997,547
Restricted (Note 12)	932,761
Unrestricted (Deficit) (Note 13)	(19,299,910)
Total net position	\$ (12,369,602)

See accompanying Notes to the Basic Financial Statements.

North County Fire Protection District
Statement of Activities
For the Year Ended June 30, 2016

	Governmental Activities
EXPENSES:	
Fire protection, prevention and emergency medical transport:	
Operations	\$ 13,226,489
Depreciation expense	657,221
Interest expense	279,014
Total expenses	14,162,724
PROGRAM REVENUES:	
Charges for services:	
Ambulance services	1,927,451
Fire services – California Office of Emergency Services	448,270
Fire prevention	131,390
Mitigation fees	179,132
Administration	96,517
Operating and capital grant funding	305,921
Total program revenues	3,088,681
Net program expense	(11,074,043)
GENERAL REVENUES:	
Property taxes	13,040,725
Rental income – cellular towers	82,639
Investment earnings	59,245
Other revenues	123,480
Total general revenues	13,306,089
CHANGE IN NET POSITION	2,232,046
NET POSITION:	
Beginning of year (Deficit)	(14,601,648)
End of year (Deficit)	\$ (12,369,602)

FUND FINANCIAL STATEMENTS

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North County Fire Protection District
Balance Sheets
Governmental Funds
June 30, 2016

ASSETS	Major Funds			Total Governmental Funds
	General Fund	Fire Mitigation Fund	Other Governmental Funds	
Assets:				
Cash and investments	\$ 3,064,614	\$ 424,978	\$ 406,834	\$ 3,896,426
Accrued interest receivable	3,991	715	662	5,368
Accounts receivable – ambulance billings, net	738,181	-	-	738,181
Property taxes receivable	213,209	-	777	213,986
Mitigation fees receivable	-	111,412	-	111,412
Deposits with Public Agencies Self Insurance System	450,845	-	-	450,845
Due from other funds (Note 15)	-	-	83,945	83,945
Advance to other funds (Note 15)	2,078,524	-	-	2,078,524
Total assets	\$ 6,549,364	\$ 537,105	\$ 492,218	\$ 7,578,687
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 147,863	\$ -	\$ -	\$ 147,863
Accrued payroll and related liabilities	465,812	-	-	465,812
Due to other funds (Note 15)	71,328	-	12,617	83,945
Advance from other funds (Note 15)	-	2,078,524	-	2,078,524
Total liabilities	685,003	2,078,524	12,617	2,776,144
Fund Balances: (Note 14)				
Nonspendable	2,078,524	(2,078,524)	83,945	83,945
Restricted	-	537,105	395,656	932,761
Assigned	2,298,340	-	-	2,298,340
Unassigned	1,487,497	-	-	1,487,497
Total fund balance	5,864,361	(1,541,419)	479,601	4,802,543
Total liabilities and fund balance	\$ 6,549,364	\$ 537,105	\$ 492,218	\$ 7,578,687

North County Fire Protection District
Reconciliation of the Balance Sheets of Governmental Type Funds to the
Statement of Net Position
June 30, 2016

Fund Balances – Governmental Funds	<u>\$ 4,802,543</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	11,126,671
Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.	2,549,355
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities' both current and long-term, are reported in the statement of net position as follows:	
Accrued interest payable	(42,951)
Compensated absences	(1,847,495)
Long-term debt	(5,129,124)
Workers' compensation claims payable	(3,138,625)
Net other post-employment benefits payable	(289,484)
Net pension liability	(15,207,799)
Pension-related debt – CalPERS side-fund liability	(1,870,354)
Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.	<u>(3,322,339)</u>
Total adjustments	<u>(17,172,145)</u>
Net Position of Governmental Activities	<u><u>\$ (12,369,602)</u></u>

North County Fire Protection District
Statements of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2016

	Major Funds			Total Governmental Funds
	General Fund	Fire Mitigation Fund	Other Governmental Funds	
REVENUES:				
Property taxes	\$ 12,798,201	\$ -	\$ 242,524	\$ 13,040,725
Charges for services:				
Ambulance services	1,927,451	-	-	1,927,451
Fire services – CA Office of Emergency Services	448,270	-	-	448,270
Fire prevention	131,390	-	-	131,390
Mitigation fees	-	179,132	-	179,132
Administration	96,517	-	-	96,517
Operating and capital grant funding	290,421	-	15,500	305,921
Rental income – cellular towers	82,639	-	-	82,639
Investment earnings	29,643	28,079	1,523	59,245
Other revenues	122,810	-	670	123,480
Total revenues	15,927,342	207,211	260,217	16,394,770
EXPENDITURES:				
Current:				
Salaries and wages	8,452,483	-	-	8,452,483
Employee benefits	4,313,546	-	-	4,313,546
Contracted service costs	81,661	-	25,000	106,661
Materials and services	2,113,052	-	138,834	2,251,886
Capital outlay	605,039	-	-	605,039
Debt service:				
Principal	2,220,795	-	-	2,220,795
Interest	301,357	-	-	301,357
Total expenditures	18,087,933	-	163,834	18,251,767
REVENUES OVER(UNDER) EXPENDITURES	(2,160,591)	207,211	96,383	(1,856,997)
OTHER FINANCING SOURCES(USES):				
Transfers in (Note 15)	20,893	618	143,489	165,000
Transfers (out) (Note 15)	-	-	(165,000)	(165,000)
Total other financing sources(uses)	20,893	618	(21,511)	-
NET CHANGES IN FUND BALANCE	(2,139,698)	207,829	74,872	(1,856,997)
FUND BALANCE:				
Beginning of year	8,004,059	(1,749,248)	404,729	6,659,540
End of year	<u>\$ 5,864,361</u>	<u>\$ (1,541,419)</u>	<u>\$ 479,601</u>	<u>\$ 4,802,543</u>

North County Fire Protection District
Reconciliation of the Statements of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2016

Net Change in Fund Balances – Governmental Funds \$ (1,856,997)

Amounts reported for governmental activities in the statement of activities is different because:

Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, those expenses are not reported as expenditures in governmental funds as follows:

Change in compensated absences	(76,523)
Change in accrued interest payable	22,343
Change in workers' compensation claims payable	611,940
Change in net other post-employment benefits obligations	(105,474)
Change in net pension liability	1,468,144

Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those capitalized assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay	605,039
Depreciation expense	(657,221)

Principal repayment of long-term debt obligations are reported as expenditures in governmental funds. However, principal repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.

Total adjustments	<u>2,220,795</u>
	<u>4,089,043</u>

Change in Net Position of Governmental Activities \$ 2,232,046

North County Fire Protection District
Notes to the Basic Financial Statements
For the Year Ended June 30, 2016

Note 1 – Reporting Entity and Summary of Significant Accounting Policies

Organization and Operations of the Reporting Entity

The North County Fire Protection District (District) provides fire and emergency medical services to the taxpayers and residents in the Fallbrook, Rainbow and Bonsall communities of northern San Diego County. The District's governmental powers are exercised through a five-member board of directors.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Statements No. 61, *The Financial Reporting Entity*. The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Basis of Accounting and Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the activities of the primary government. The effect of inter-fund activity has been removed from these statements and eliminations have been made to minimize the double counting of internal activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and the major individual enterprise funds are reported as separate columns in the fund financial statements.

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

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Basis of Accounting and Measurement Focus (Continued)

In accordance with GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, the Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as a revenue until that time.

The government-wide financial statements are reported using the “*economic resources*” measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the 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.

Governmental fund financial statements are reported using the “*current financial resources*” measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers tax revenues to be available if they are collected within 60 days of the end of the current fiscal year and other revenues when collected within one year of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

The primary revenue sources susceptible to accrual are property taxes, charges for services, and interests associated with the current fiscal period and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major funds:

General Fund – This is a government’s primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund when necessary.

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes.

Fire Mitigation Fund – This fund is used to account for fees collected from builders in the service area that are restricted for the purchase of new capital assets when those assets are needed due to population and infrastructure growth in the service area.

Other Governmental Funds

Rainbow Subzone – Operations Fund – This fund is used to account for revenues collected and restricted for expenditures made in the Rainbow Subzone service area.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Basis of Accounting and Measurement Focus (Continued)

Other Governmental Funds (Continued)

The Rainbow Subzone – Fire Mitigation Fund – This fund is used to account for fees collected from builders in the service area that are restricted for the purchase of new capital assets that are needed due to population and infrastructure growth in the Rainbow Subzone service area.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported changes in District net position during the reporting period. Actual results could differ from those estimates.

Investments

Changes in fair value that occur during a fiscal year are recognized as unrealized gains or losses and reported for that fiscal year. Investment income comprises interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the Statements of Net Position, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Levels of inputs are as follows:

Level 1 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.

Level 2 – Inputs, other than quoted prices included in Level 1 that are observable for assets or liabilities through corroboration with market data at the measurement date.

Level 3 – Unobservable inputs that reflect management’s best estimate of what market participants would use in pricing the assets or liabilities at the measurement date.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable – ambulance billings consist of amounts owed by individuals for services rendered for ambulance transport. Uncollectable accounts are based on prior experience and management’s assessment of the collectability of existing accounts. As of June 30, 2016, an allowance for doubtful accounts has been recorded for those uncollectable accounts. (See Note 3)

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets are recorded in the government-wide financial statements. Included in capital assets is equipment used at the District. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated assets are recorded at estimated fair market value at the date of donation. Capital outlay is recorded as expenditures of the governmental funds and as assets in the government-wide financial statements to the extent the District's capitalization threshold is met. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

Structures and improvements	10 to 50 years
Hydrants	10 years
Equipment and vehicles	5 to 20 years

Compensated Absences

The District's policy is to permit full time employees to accumulate earned vacation time and sick leave. Earned vacation time shall be earned by each employee subject to the accrual limitations and policies as defined by District policies. Such unused compensation is calculated at the employees' then prevalent hourly rate at the time of retirement or termination. Whereas vacation time is compensated at 100% of accumulated hours, sick leave is accrued and compensated only at retirement or termination based on the years of employment.

Pension Plan

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. The following timeframes are used for pension reporting:

<u>CalPERS</u>	
Valuation Date	June 30, 2014
Measurement Date	June 30, 2015
Measurement Period	July 1, 2014 to June 30, 2015

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

Property Taxes

The San Diego County Assessor's Office assesses all real and personal property within the County each year. The San Diego County Tax Collector's Office bills and collects the District's share of property taxes and voter-approved taxes. The San Diego County Auditor-Controller's Office remits current property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article XIII A of the State Constitution at one percent (1%) of countywide assessed valuations.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Property Taxes (Continued)

Property taxes receivable at year-end are related to property taxes collected by San Diego County, which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

Property taxes levied are recorded as revenue when received, in the fiscal year of levy, because of the adoption of the *alternate method of property tax distribution* known as the Teeter Plan, by the District and San Diego County. The Teeter Plan authorizes the County Auditor-Controller to allocate 100% of the secured property tax billed but not yet received or paid to the District. San Diego County remits tax proceeds to the District in installments during the fiscal year.

Net Position

Net position is categorized as follows:

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt outstanding against the acquisition, construction or improvement of those assets.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of net position consists of net amount of assets that are not included in the determination of *restricted* or *net investment in capital assets*.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Fund Balance

The financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the District is bound to honor constraints on how specific amounts can be spent.

Nonspendable – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.

Restricted – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions enabling legislation.

Committed – amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority (the Board of Directors) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

Assigned – amounts that are constrained by the District's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose.

Unassigned – the residual classification for the District's general fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The Board of Directors established, modifies or rescinds fund balance commitments and assignments by passage of a resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, followed by the unrestricted, committed, assigned and unassigned resources as they are needed.

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain an unrestricted fund balance in its funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned and unassigned fund balances are considered unrestricted.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Accounting Changes

Statement No. 72, *Fair Value Measurement and Application*, which provides guidance for determining a fair value measurement for financial reporting purposes. This statement also provides guidance for applying fair value to certain investments and disclosure related to all fair value measurements. Application of this statement is effective for fiscal year ending June 30, 2016.

Statement No. 73, *Accounting and Financial Reporting for Pension and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. This statement establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria (those not covered by GASB Statements 67 and 68). Application of this statement is effective for District's fiscal year ending June 30, 2016, except those provisions that address employers and governmental non-employer contributing entities that are not within the scope of GASB Statement 68, which are effective for financial statements for fiscal year ending June 30, 2017.

Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. This statement reduces the generally accepted accounting principles (GAAP) hierarchy to two categories of authoritative GAAP from the four categories under GASB Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The first category of authoritative GAAP consists of GASB Statements of Governmental Accounting Standards. The second category comprises GASB Technical Bulletins and Implementation Guides, as well as guidance from the American Institute of Certified Public Accountants that is cleared by the GASB. Application of this statement is effective for fiscal year ending June 30, 2016.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 2 – Cash and Investments

Cash and investments as of June 30, 2016 consisted of the following:

Description	Balance
Cash on hand	\$ 583
Demand deposits held with financial institutions	958,973
Investments	2,936,870
Total cash and investments	\$ 3,896,426

Demand Deposits

At June 30, 2016, the carrying amount of the District’s demand deposits was \$958,973 and the financial institutions balances totaled \$1,021,567. The \$62,594 net difference represents outstanding checks, deposits-in-transit and/or other reconciling items.

The California Government Code requires California banks and savings and loan associations to secure an entity’s deposits by pledging government securities with a value of 110% of an entity’s deposits. California law also allows financial institutions to secure entity deposits by pledging first trust deed mortgage notes having a value of 150% of an entity’s total deposits. The entity’s Treasurer may waive the collateral requirement for deposits which are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized agent of depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an agent of depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an agent of depositor has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California agents of depository are considered to be held for, and in the name of, the local government.

Custodial Credit Risk

The custodial credit risk for *deposits* is the risk that in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District’s investment policy requires that collateral be held by an independent third party with whom the District has a current custodial agreement.

The custodial credit risk for *investments* is the risk that in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The District’s investment policy requires that all security transactions are conducted on a delivery-versus-payment (DVP) method and that all securities are held by a qualified, third-party custodian, as evidenced by safekeeping receipts. The trust department of the District’s bank may act as third-party custodian, provided that the custodian agreement is separate from the banking agreement. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government’s indirect investment in securities through the use of mutual funds or government investment pools (such as SDCPIF).

As of June 30, 2016 none of the District’s deposits or investments were exposed to disclosable custodial credit risk.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 2 – Cash and Investments (Continued)

Investments

Investments as of June 30, 2016 consisted of the following:

<u>Investments</u>	<u>Measurement Input</u>	<u>Credit Rating</u>	<u>Fair Value June 30, 2016</u>	<u>Maturity 12 Months or Less</u>
California Local Agency Investment Fund (LAIF)	Level 2	Not Rated	\$ 18,870	\$ 18,870
San Diego County Pooled Investment Fund (SDCPIF)	Level 2	AAAFSI	2,918,000	2,918,000
Total investments			<u>\$ 2,936,870</u>	<u>\$ 2,936,870</u>

Investments Authorized by the California Government Code and District's Investment Policy

The District has adopted an investment policy which allows deposits into financial institutions and the Sonoma County Treasury's Pooled Investment Fund. Investment types are authorized by the California Government Code Section 53600 et seq. and Section 5922(d).

California Local Agency Investment Fund (LAIF)

The District is a voluntary participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

The District's investments with LAIF at June 30, 2016, included a portion of the pool funds invested in structured notes and asset-backed securities:

Structured Notes: debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities: generally mortgage-backed securities that entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (for example, Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2016, the District had \$18,870 invested in LAIF, which had invested 2.81% of the pool investment funds in structured notes and medium-term asset-backed securities. The LAIF fair value factor of 1.000621222 was used to calculate the fair value of the investments in LAIF.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 2 – Cash and Investments (Continued)

San Diego County Pooled Investment Fund

The SDCPIF is a local government investment pool managed by the County Treasurer's Office on behalf of Investment Pool participants. Depositors in the Investment Pool include both mandatory participants, those agencies required by law to deposit their funds with the County Treasurer's Office, and voluntary participants, agencies that place their funds in the Investment Pool as an investment option. Voluntary participants, including cities, fire districts, and various special districts accounted for approximately 4.72% of the Investment Pool as of June 30, 2016. Pursuant to Section 27130-27137 of the California Government Code, the County Board of Supervisors has established the Treasurer's Oversight Committee (TOC) that monitors and reviews the Investment Policy. The TOC consists of members appointed from the districts or offices that they represent, and up to five members of the public having expertise in, or an academic background in public finance.

To mitigate credit risk, the Investment Pool's Investment Policy, which is more restrictive than the Government Code, places a minimum standard on the ratings of investments held in the Investment Pool. Investments in securities other than those guaranteed by the U.S. Treasury or Government Sponsored Enterprises must have a credit rating of no less than "A" for long-term or "A1" for short-term. Non-rated securities include sweep accounts, collateralized certificates of deposit and repurchase agreements. Sweep accounts and collateralized certificates of deposit must be FDIC insured and collateralized with securities held by a named agent of the depository. Repurchase agreements are collateralized by securities, authorized by the California Government Code Section 53601, having fair market value of 102% or greater than the amount of the repurchase agreement. The Investment Pool does not hold any investments in structured notes.

The Authority's investments with the County Treasurer's Office include a portion of the pool funds invested in asset backed securities. As of June 30, 2016, the Authority had \$2,918,000 invested with the SDCPIF, which had invested 0.55% of the pool investment funds in asset-backed securities.

Fair Value Measurement Input

The District categorizes its fair value measurement inputs within the fair value hierarchy established by generally accepted accounting principles. The District has presented its measurement inputs as noted in the table above.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2016, the District's investment in the SDCPIF was rated by Standard & Poor's as AAAf/S1 as noted in the table above.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the fair values of investments with longer maturities have greater sensitivity to changes in market interest rates. The District's investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The District has elected to use the segmented time distribution method of disclosure for the maturities of its investments as related to interest rate risk as noted in the table above.

Concentration of Credit Risk

The District's investment policy contains no limitations on the amount that can be invested in any one governmental agency or non-governmental issuer beyond that stipulated by the California Government Code. There were no investments in any one governmental or non-governmental issuer that represented 5% or more of the District's total investments except for those in the SDCPIF.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 3 – Accounts Receivable – Ambulance Billings, net

Accounts receivable – ambulance billings, net as of June 30, 2016 consisted of the following:

Description	Balance
Accounts receivable – ambulance billings	\$ 921,459
Allowance for doubtful accounts	(183,278)
Total accounts receivable – ambulance billings, net	\$ 738,181

Note 4 – Capital Assets

Changes in capital assets for the year were as follows:

	Balance July 1, 2015	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2016
Non-depreciable capital assets:				
Land	\$ 612,639	\$ -	\$ -	\$ 612,639
Construction-in-process	5,240,566	238,101	(5,478,667)	-
Total non-depreciable capital assets	5,853,205	238,101	(5,478,667)	612,639
Depreciable capital assets:				
Structures and improvements	4,777,989	71,328	5,478,667	10,327,984
Hydrants	267,523	-	-	267,523
Equipment and vehicles	10,042,414	295,610	-	10,338,024
Total depreciable capital assets	15,087,926	366,938	5,478,667	20,933,531
Accumulated depreciation:				
Structures and improvements	(3,138,005)	(202,494)	-	(3,340,499)
Hydrants	(267,523)	-	-	(267,523)
Equipment and vehicles	(6,356,750)	(454,727)	-	(6,811,477)
Total accumulated depreciation	(9,762,278)	(657,221)	-	(10,419,499)
Total depreciable capital assets, net	5,325,648	(290,283)	5,478,667	10,514,032
Total capital assets, net	\$ 11,178,853	\$ (52,182)	\$ -	\$ 11,126,671

Note 5 – Compensated Absences

Compensated absences comprise unpaid vacation leave which is accrued as earned. The District's liability for compensated absences is determined annually.

The changes to the compensated absences balance at June 30, 2016 were as follows:

Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016	Current Portion	Long-term Portion
\$ 1,770,972	\$ 923,588	\$ (847,065)	\$ 1,847,495	\$ 646,623	\$ 1,200,872

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 6 – Long-term Debt Obligations Payable

Changes in loan payable amounts for the year ended June 30, 2016 were as follows:

<u>Long-Term Debt</u>	<u>Balance July 1, 2015</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance June 30, 2016</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
Bond payable – station no. 5	\$ 2,978,000	\$ -	\$ (107,000)	\$ 2,871,000	\$ 114,000	\$ 2,757,000
Capital lease payable – equipment	7,107	-	(4,738)	2,369	2,369	-
Loan payable – solar projects	475,241	-	(29,161)	446,080	31,024	415,056
Note payable – station no. 5	1,889,571	-	(79,896)	1,809,675	84,350	1,725,325
	<u>\$ 5,349,919</u>	<u>\$ -</u>	<u>\$ (220,795)</u>	<u>\$ 5,129,124</u>	<u>\$ 231,743</u>	<u>\$ 4,897,381</u>

Bond Payable

On September 9, 2013, the District issued bonds for the par amount of \$3,126,000. The proceeds are being used for the ongoing construction at station no. 5. The bond's coupon rate is at 4.35% per annum, and matures on September 1, 2033, with annual debt service payments which include principal and interest. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 114,000	\$ 123,671	\$ 237,671
2018	116,000	118,690	234,690
2019	123,000	113,557	236,557
2020	129,000	108,163	237,163
2021	133,000	102,508	235,508
2022-2026	760,000	419,318	1,179,318
2027-2031	944,000	236,662	1,180,662
2032-2034	552,000	36,497	588,497
Total	2,871,000	\$ 1,259,066	\$ 4,130,066
Current	(114,000)		
Long-term	<u>\$ 2,757,000</u>		

Capital Lease Payable

The District has extended its capital lease agreement through January 2017 for the purchase of a telephone system. The lease does not bear any interest. Future minimum lease payments under the signed agreement are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 2,369	\$ -	\$ 2,369

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 6 – Long-term Debt Obligations Payable (Continued)

Loan Payable

In April 2015, the District purchased a solar power system from the State of California – Energy Resources Conservation and Development Commission for \$475,241, with a loan payable for \$475,241 at a 1.0% interest rate per annum. Principal and interest payments are \$17,704 semi-annually on December 22 and June 22. The loan is payable until December 2029. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 31,024	\$ 4,383	\$ 35,407
2018	31,335	4,072	35,407
2019	31,649	3,758	35,407
2020	31,957	3,450	35,407
2021	32,287	3,120	35,407
2022-2026	166,348	10,687	177,035
2027-2030	121,480	2,442	123,922
Total	446,080	<u>\$ 31,912</u>	<u>\$ 477,992</u>
Current	<u>(31,024)</u>		
Long-term	<u>\$ 415,056</u>		

Note Payable

On December 29, 2010, the District executed a note payable for station no. 5 in the principal amount of \$2,200,000 with interest at 3.00% per annum. The note matures on December 1, 2030, with annual payments of \$182,739 which include principal and interest. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 84,350	\$ 98,388	\$ 182,738
2018	89,054	93,685	182,739
2019	94,019	88,720	182,739
2020	99,261	83,478	182,739
2021	104,796	77,943	182,739
2022-2026	618,417	295,277	913,694
2027-2031	719,778	102,546	822,324
Total	1,809,675	<u>\$ 840,037</u>	<u>\$ 2,649,712</u>
Current	<u>(84,350)</u>		
Long-term	<u>\$ 1,725,325</u>		

Note 7 – Loans from County of San Diego

On December 9, 2013, the District entered into two \$1,000,000 loans with the County of San Diego for operations cash flows. The loans are due and payable to the County of San Diego as cash receipts from property tax collections exceed District operational needs. The loans are accruing interest expense at a rate of 0.675% per annum. At June 30, 2015, the outstanding balance was \$2,000,000. In fiscal year 2016, the District repaid these loans of \$2,000,000.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 8 – Workers’ Compensation Claims Payable

The District is exposed to various risks of loss and has effectively managed risk through a combination of insurance, with deductibles, self-insurance, and employee education and prevention programs. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. In addition, there were no settlements or claims in the past three years that exceeded insurance coverage.

The District is self-insured for workers’ compensation benefits. The District is one of nine participants in the Public Agency Self-Insurance System (PASIS). PASIS is a joint-powers authority which was established in 1977 for the purpose of operating and maintaining a cooperative program of self-insurance and risk management for workers’ compensation. There is no pooling of workers’ compensation liability between the participants, and each participant self-insures their liability up to \$300,000 per occurrence. As of June 30, 2016, the District had \$450,845 on deposit with PASIS.

All members are responsible for paying their own claims and related expenses. PASIS may advance funds to members who have incurred large losses; however, these advances must be repaid.

Excess insurance is purchased above the self-insured retention. As of June 30, 2016, the liability for workers’ compensation claims payable was estimated at \$3,138,625.

Changes in workers’ compensation claims payable for the year ended June 30, 2016, were as follows:

Description	Balance
Estimated claims balance – July 1, 2015	\$ 3,750,565
Claim payments	5,294,461
Revised claims estimate	(5,906,401)
Change in claims balance	(611,940)
Estimated claims balance – June 30, 2016	\$ 3,138,625

Note 9 – Net Other Post-Employment Benefits Payable

Plan Description

The District provides Other Post-Employment Benefits (OPEB) to employees who retire from the District and meet certain eligibility requirements. The contribution requirements of Plan members and the District are established and may be amended by the Board of Directors.

Funding Policy

As required by GASB Statement No. 45, an actuary will determine the District's Annual Required Contributions (ARC) at least once every three fiscal years. The ARC is calculated in accordance with certain parameters, and includes (1) the Normal Cost for one year, and (2) a component for amortization of the total Unfunded Actuarial Accrued Liability (UAAL) over a period not to exceed 30 years.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 9 – Net Other Post-Employment Benefits Payable (Continued)

Annual OPEB Cost

For the year ended June 30, 2016, the District's annual OPEB cost was \$154,030. The District's net OPEB obligation amounted to \$289,484 as of June 30, 2016. The District paid \$48,556 for current year OPEB health care premiums.

The following table shows the components of the District's Annual OPEB cost for the past three fiscal years ended June 30th, the amount actually contributed to the plan and the changes in the District's net OPEB asset:

Summary changes in net other post-employment benefits balances as of June 30, 2016 were as follows:

Description	Balance
Annual OPEB cost:	
Annual required contribution (ARC)	\$ 145,750
Interest on beginning net OPEB obligation	8,280
Total annual OPEB cost	154,030
Contributions made:	
Contributions made	(48,556)
Total contributions made	(48,556)
Change in net other post-employment benefits obligation	105,474
Net other post-employment benefits obligation:	
Beginning of year	184,010
End of year	\$ 289,484

The District's annual OPEB cost, the amounts contributed to the irrevocable trust, retiree benefit payments, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation payable/asset for the fiscal year ended June 30, 2016 and the preceding year are shown in the following table.

<i>Three-Year History of Net OPEB Obligation</i>				
Fiscal Year Ended	Annual OPEB Expense	Contributions Made	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2016	\$ 154,030	\$ 48,556	31.52%	\$ 289,484
June 30, 2015	146,417	63,937	43.67%	184,010
June 30, 2014	138,052	36,522	26.46%	101,530

The District implemented GASB Statement No 45 in fiscal year ending June 30, 2014 when the District joined CalPERS for medical insurance for their employees and retirees.

The most recent valuation (dated July 1, 2013) includes an Actuarial Accrued Liability of \$1,631,302. There were no plan assets. The covered payroll (annual payroll of active employees covered by the plan) for the year ended June 30, 2013 was \$6,727,225. The ratio of the funded actuarial accrued liability to annual covered payroll was 24.25%.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 9 – Net Other Post-Employment Benefits Liability (Continued)

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and the pattern of sharing of costs between the employer and plan members to that point. Consistent with the long-term perspective of actuarial calculations, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities for benefits.

The following is a summary of the actuarial assumptions and methods:

Valuation date	July 1, 2013
Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll amortization
Remaining amortization period	29 Years as of the valuation date
Asset valuation method	30 Year smoothed market
Actuarial assumptions:	
Investment rate of return	4.50%
Projected salary increase	2.75%
Inflation - discount rate	2.75%
Individual salary growth	District annual COLA
Health care trend rate	4.0% - Average 5-year

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 10 – Net Pension Liability and Defined Benefit Pension Plan

The net pension liability balances have a Measurement Date of June 30, 2015, which are rolled-forward for the District's fiscal year ended June 30, 2016.

In this footnote, the District's net pension liability is comprised of a net pension liability balance and the balance of the District's pension-related debt – CalPERS side-funds as follows:

Description	Balance
Net pension liability	\$ 15,207,799
Pension-related debt – CalPERS side-fund	1,870,354
Total net pension liability balance for footnote	\$ 17,078,153

Pension-Related Debt – CalPERS Side-Fund

As of June 30, 2003, CalPERS implemented risk-pooling for the District's agent multiple-employer public employee defined benefit pension plan. As a result, the District's defined benefit pension plan with CalPERS converted from an agent multiple-employer plan to a cost-sharing multiple-employer plan. This change in the type of the plan created the CalPERS Side-Fund, which CalPERS financed at a 7.75% interest rate. CalPERS actuarially calculated the amount needed to bring the District into the cost-sharing multiple-employer plan on an equal basis with other governmental agencies that all had less than 100 active and retired employees combined. The reason that CalPERS switched these governmental agencies into the cost-sharing multiple-employer plan was to smooth out the annual costs related to the pension benefit over a longer period of time resulting in a lower cost of service to the governmental agencies.

A portion of the District's annual required contributions to CalPERS are actuarially determined and shared by all governmental agencies within the cost sharing risk pool. Also, the District is required to make annual payments to pay-down the CalPERS Side-Fund, as well. The responsibility for paying-down the District's CalPERS Side-Fund is specific to the District and is not shared by all governmental agencies within the cost sharing risk pool. Therefore, the Side-Fund falls under the definition of pension-related debt and is recorded as liability on the District's financial statements aside from the District's net pension liability.

Annual payments on the CalPERS Side-Fund represent principal and interest payments on the pension-related debt. Debt principal and interest expense is blended into the CalPERS pension benefit rate by individual class of District employee and repaid to CalPERS each payroll period throughout the fiscal year. The following is a pay-down schedule of the remaining payments of the District's CalPERS Side-Fund at a 7.50% interest rate, which was reduced by CalPERS in fiscal year 2012 for fiscal years 2012 and beyond as follows:

Pension Related Debt	Balance July 1, 2015	Additions	Payments	Balance June 30, 2016	Current Portion	Long-term Portion
CalPERS Side-Fund – Miscellaneous	\$ 1,028,271	\$ -	\$ (46,195)	\$ 982,076	\$ 53,360	\$ 928,716
CalPERS Side-Fund – Safety	1,266,727	-	(378,449)	888,278	421,035	467,243
	\$ 2,294,998	\$ -	\$ (424,644)	\$ 1,870,354	\$ 474,395	\$ 1,395,959

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 10 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

Pension-Related Debt – CalPERS Side-Fund (Continued)

The following represents the District’s repayment schedules for the pension-related debt as follows:

Pension Related Debt – CalPERS Side-Fund – Miscellaneous Classic Plan

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 53,360	\$ 69,144	\$ 122,504
2018	61,171	65,008	126,179
2019	69,683	60,281	129,964
2020	78,953	54,910	133,863
2021	89,038	48,841	137,879
2022	100,004	42,011	142,015
2023	111,921	34,355	146,276
2024	124,866	25,798	150,664
2025	138,917	16,257	155,174
2026	154,163	5,676	159,839
Total	<u>\$ 982,076</u>	<u>\$ 422,281</u>	<u>\$ 1,404,357</u>

Pension Related Debt – CalPERS Side-Fund – Safety Classic Plan

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 421,035	\$ 49,302	\$ 470,337
2018	467,243	17,205	484,448
Total	<u>\$ 888,278</u>	<u>\$ 66,507</u>	<u>\$ 954,785</u>

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 10 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

Summary

Type of Account	Balance as of July 1, 2015	Additions	Deletions	Balance as of June 30, 2016
Deferred Outflows of Resources:				
Pension contributions made after the measurement date:				
CalPERS – Miscellaneous Plan	\$ 201,057	\$ 264,460	\$ (201,057)	\$ 264,460
CalPERS – Safety Plan	1,728,586	1,985,132	(1,728,586)	1,985,132
Sub-total	<u>1,929,643</u>	<u>2,249,592</u>	<u>(1,929,643)</u>	<u>2,249,592</u>
Difference between actual and proportionate share of employer contributions:				
CalPERS – Miscellaneous Plan	28,732	25,601	(16,998)	37,335
CalPERS – Safety Plan	74,081	-	(26,457)	47,624
Sub-total	<u>102,813</u>	<u>25,601</u>	<u>(43,455)</u>	<u>84,959</u>
Adjustment due to differences in proportions:				
CalPERS – Miscellaneous Plan	-	274,037	(72,115)	201,922
CalPERS – Safety Plan	-	-	-	-
Sub-total	<u>-</u>	<u>274,037</u>	<u>(72,115)</u>	<u>201,922</u>
Differences between expected and actual experience:				
CalPERS – Miscellaneous Plan	-	17,482	(4,600)	12,882
CalPERS – Safety Plan	-	-	-	-
Sub-total	<u>-</u>	<u>17,482</u>	<u>(4,600)</u>	<u>12,882</u>
Total deferred outflows of resources	\$ 2,032,456	\$ 2,566,712	\$ (2,049,813)	\$ 2,549,355
Net Pension Liability:				
CalPERS – Miscellaneous Plan	\$ 2,202,899	\$ 511,717	\$ (201,057)	\$ 2,513,559
CalPERS – Safety Plan	14,780,113	1,513,067	(1,728,586)	14,564,594
Total aggregate net pension liability	\$ 16,983,012	\$ 2,024,784	\$ (1,929,643)	\$ 17,078,153
Deferred Inflows of Resources:				
Differences between projected and actual earnings on pension plan investments:				
CalPERS – Miscellaneous Plan	\$ 360,056	\$ -	\$ (298,963)	\$ 61,093
CalPERS – Safety Plan	3,954,193	-	(3,424,126)	530,067
Sub-total	<u>4,314,249</u>	<u>-</u>	<u>(3,723,089)</u>	<u>591,160</u>
Difference between actual and proportionate share of employer contributions:				
CalPERS – Miscellaneous Plan	-	-	-	-
CalPERS – Safety Plan	-	279,933	(73,667)	206,266
Sub-total	<u>-</u>	<u>279,933</u>	<u>(73,667)</u>	<u>206,266</u>
Adjustment due to differences in proportions:				
CalPERS – Miscellaneous Plan	4,664	-	(1,666)	2,998
CalPERS – Safety Plan	49,812	1,485,709	(408,766)	1,126,755
Sub-total	<u>54,476</u>	<u>1,485,709</u>	<u>(410,432)</u>	<u>1,129,753</u>
Differences between expected and actual experience:				
CalPERS – Miscellaneous Plan	-	-	-	-
CalPERS – Safety Plan	-	308,613	(81,214)	227,399
Sub-total	<u>-</u>	<u>308,613</u>	<u>(81,214)</u>	<u>227,399</u>
Changes in assumptions:				
CalPERS – Miscellaneous Plan	-	165,394	(43,525)	121,869
CalPERS – Safety Plan	-	1,419,425	(373,533)	1,045,892
Sub-total	<u>-</u>	<u>1,584,819</u>	<u>(417,058)</u>	<u>1,167,761</u>
Total deferred inflows of resources	\$ 4,368,725	\$ 3,659,074	\$ (4,705,460)	\$ 3,322,339

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 10 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

General Information about the Pension Plans

The Plans Description Schedule

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	<u>Miscellaneous Plans</u>	
	<u>Classic</u>	<u>PEPRA</u>
	<u>Tier 1</u>	<u>Tier 2</u>
	Prior to	On or after
	<u>December 31, 2012</u>	<u>January 1, 2013</u>
Hire date		
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5-years or service	5-years or service
Benefits payments	Monthly for life	Monthly for life
Retirement age	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.0%
Required member contribution rates	7.946%	6.500%
Required employer contribution rates	11.992%	6.930%
	<u>Safety Plans</u>	
	<u>Classic</u>	<u>PEPRA</u>
	<u>Tier 1</u>	<u>Tier 2</u>
	Prior to	On or after
	<u>December 31, 2012</u>	<u>January 1, 2013</u>
Hire date		
Benefit formula	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5-years or service	5-years or service
Benefits payments	Monthly for life	Monthly for life
Retirement age	50 - 55 & up	50 - 57 & up
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 2.7%
Required member contribution rates	8.980%	12.250%
Required employer contribution rates	15.627%	11.332%

Plan Description

The District contributes to the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A full description of the pension plan, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2013 Annual Actuarial Valuation Report. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 10 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

General Information about the Pension Plans (Continued)

Members Covered by Benefit Terms

At June 30, 2015 (Valuation Date), the following members were covered by the benefit terms:

<u>Plan Members</u>	<u>Miscellaneous Plans</u>		<u>Total</u>
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>	
Active members	7	1	8
Transferred and terminated members	7	1	8
Retired members and beneficiaries	25	-	25
Total plan members	39	2	41

<u>Plan Members</u>	<u>Safety Plans</u>		<u>Total</u>
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>	
Active members	57	10	67
Transferred and terminated members	59	1	60
Retired members and beneficiaries	56	-	56
Total plan members	172	11	183

Benefits Provided

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. A Classic CalPERS Miscellaneous member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. Public Employees' Pension Reform Act (PEPRA) Miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay. Retirement benefits for Classic Miscellaneous and Safety members are calculated as a percentage of their plan based the average final 36 months compensation. Retirement benefits for PEPRA Miscellaneous and Safety members are calculated as a percentage of their plan based the average final 36 months compensation.

Participant members are eligible for non-industrial disability retirement if they become disabled and have at least 5 years of credited service. There is no special age requirement. The standard non-industrial disability retirement benefit is a monthly allowance equal to 1.8% of final compensation, multiplied by service. Industrial disability benefits are not offered to miscellaneous employees.

A member's beneficiary may receive the basic death benefit if the member dies while actively employed. The member must be actively employed with the District to be eligible for this benefit. A member's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the members' accumulated contributions, where interest is currently credited at 7.5 percent per year, plus a lump sum in the amount of one month's salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 months preceding death.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 10 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

General Information about the Pension Plans (Continued)

Benefits Provided (Continued)

Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree's designated survivor(s), or to the retiree's estate.

Benefit terms provide for annual cost-of-living adjustments to each member's retirement allowance. Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 3%.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers will be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The public agency cost-sharing plans covered by the Miscellaneous risk pool, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of members. For the measurement period ended June 30, 2016 (the measurement date), the active member contribution rate for the Classic Miscellaneous and Safety Plans and the PEPRA Miscellaneous and Safety Plans are based above in the Plans Description schedule.

For the year ended June 30, 2016, the contributions made to the Plan were as follows:

<u>Contribution Type</u>	<u>Miscellaneous Plans</u>		
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>	<u>Total</u>
Contributions – employer	\$ 258,256	\$ 6,204	\$ 264,460
Contributions – members	44,272	5,992	50,264
Total contributions	\$ 302,528	\$ 12,196	\$ 314,724

<u>Contribution Type</u>	<u>Safety Plans</u>		
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>	<u>Total</u>
Contributions – employer	\$ 1,921,900	\$ 63,232	\$ 1,985,132
Contributions – members	459,483	64,966	524,449
Total contributions	\$ 2,381,383	\$ 128,198	\$ 2,509,581

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 10 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans

Actuarial Methods and Assumptions Used to Determine the Total Pension Liability

For the measurement period ended June 30, 2016 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2015 total pension liability. The June 30, 2016 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.50%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

All other actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent, which is net of administrative expenses. An investment return excluding administrative expenses would have been 7.65 percent. CalPERS' Management has determined that using the lower discount rate has resulted in a slightly higher total pension liability and net pension liability and the difference was deemed immaterial to the financial statements. The long-term expected rate of return on the pension plan investments was determined in which best-estimate ranges of expected future real rates are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were considered. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major *asset class*.

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 10 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (Continued)

Discount Rate (Continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Investment Type	New Strategic Allocation	Real Return Years 1 - 10 ¹	Real Return Years 11+ ²
Global Equity	47.00%	5.25%	5.71%
Global Fixed Income	19.00%	0.99%	2.43%
Inflation Sensitive	6.00%	0.45%	3.36%
Private Equity	12.00%	6.83%	6.95%
Real Estate	11.00%	4.50%	5.13%
Infrastructure and Forestland	3.00%	4.50%	5.09%
Liquidity	2.00%	-0.55%	-1.05%
	<u>100.00%</u>		

¹ An expected inflation rate-of-return of 2.5% is used for years 1 – 10.

² An expected inflation rate-of-return of 3.0% is used for years 11+.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 7.5%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.50%) or 1 percentage-point higher (8.50%) than the current rate:

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% 6.65%	Current Discount Rate 7.650%	Discount Rate + 1% 8.65%
CalPERS – Miscellaneous Plan	\$ 3,546,656	\$ 2,513,559	\$ 1,660,618

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% 6.65%	Current Discount Rate 7.650%	Discount Rate + 1% 8.65%
CalPERS – Safety Plan	\$ 24,656,014	\$ 14,564,594	\$ 6,289,814

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 10 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (Continued)

Pension Plan Fiduciary Net Position

Detail information about the plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

Proportionate Share of Net Pension Liability and Pension Expense

The following table shows the plan's proportionate share of the risk pool collective net pension liability over the measurement period for the CalPERS Miscellaneous and Safety Plans:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2014 (Measurement Date)	\$ 7,444,761	\$ 5,241,862	\$ 2,202,899
Balance as of June 30, 2015 (Measurement Date)	\$ 7,585,882	\$ 5,072,323	\$ 2,513,559
Change in Plan Net Pension Liability	\$ 141,121	\$ (169,539)	\$ 310,660

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS – Safety Plan:			
Balance as of June 30, 2014 (Measurement Date)	\$ 72,164,486	\$ 57,384,373	\$ 14,780,113
Balance as of June 30, 2015 (Measurement Date)	\$ 73,600,799	\$ 59,036,205	\$ 14,564,594
Change in Plan Net Pension Liability	\$ 1,436,313	\$ 1,651,832	\$ (215,519)

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 10 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

- (1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2015). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability (TPL) determines the net pension liability (NPL) at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2015). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2015 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2014-15).
- (3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date.
- (4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.
- (5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 10 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

The District's proportionate share of the net pension liability was as follows:

<u>CalPERS – Miscellaneous Plan</u>	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year</u>	<u>Fiscal Year</u>	
	<u>Ending</u>	<u>Ending</u>	
	<u>June 30, 2016</u>	<u>June 30, 2015</u>	
Measurement Date	June 30, 2015	June 30, 2014	
Percentage of Risk Pool Net Pension Liability	0.091620%	0.089133%	0.002487%
Percentage of Plan (PERF C) Net Pension Liability	0.036620%	0.035402%	0.001218%

<u>CalPERS – Safety Plan</u>	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year</u>	<u>Fiscal Year</u>	
	<u>Ending</u>	<u>Ending</u>	
	<u>June 30, 2016</u>	<u>June 30, 2015</u>	
Measurement Date	June 30, 2015	June 30, 2014	
Percentage of Risk Pool Net Pension Liability	0.353471%	0.394034%	-0.040562%
Percentage of Plan (PERF C) Net Pension Liability	0.212191%	0.237528%	-0.025337%

For the year ended June 30, 2016, the District recognized pension expense in the amounts of \$126,548 and \$624,688 for the Classic Miscellaneous and Safety plans, respectively.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the risk pool. The EARSL for risk pool for the 2014-15 measurement period is 3.8 years, which was obtained by dividing the total service years of 460,700 (the sum of remaining service lifetimes of the active employees) by 122,789 (the total number of participants: active, inactive, and retired).

North County Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 10 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources

At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 2,249,592	\$ -
Difference between actual and proportionate share of employer contributions	84,959	206,266
Adjustment due to differences in proportions	201,922	1,129,753
Differences between expected and actual experience	12,882	227,399
Differences between projected and actual earnings on pension plan investments	-	591,160
Changes in assumptions	-	1,167,761
Total Deferred Outflows/(Inflows) of Resources	\$ 2,549,355	\$ 3,322,339

The District will recognize \$2,249,592 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date as a reduction of the net pension liability in the fiscal year ended June 30, 2016, as noted above.

North County Fire Protection District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 10 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (Continued)

Amortization of Deferred Outflows of Resources and Deferred Inflows of Resources

Other remaining amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be amortized to pension expense in future periods as follows:

<u>Amortization Period</u> <u>Fiscal Year Ended June 30</u>	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
2017	\$ 117,047	\$ (1,394,229)
2018	115,330	(1,395,961)
2019	67,386	(1,219,016)
2020	-	686,867
Total	\$ 299,763	\$ (3,322,339)

Note 11 – Net Investment in Capital Assets

Net investment in capital assets as of June 30, 2016 consisted of the following:

<u>Description</u>	<u>Balance</u>
Capital assets – not being depreciated	\$ 612,639
Capital assets – being depreciated, net	10,514,032
Long-term debt obligations payable – current portion	(231,743)
Long-term debt obligations payable – noncurrent portion	(4,897,381)
Total net investment in capital assets	\$ 5,997,547

Note 12 – Restricted Net Position

The District has constraints placed on its net position totaling \$932,761 through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Note 13 – Unrestricted Net Position (Deficit)

As of June 30, 2016, the District has an unrestricted net position deficit of (\$19,299,910). The unrestricted net position deficit resulted from the reporting of the District's net pension liability, the pension-related debt – CalPERS side-fund liability, and the deferred inflows of resources – deferred amounts related to net pension liability per GASB No. 68. At June 30, 2016, the District's net pension liability amounted to \$15,207,799, the pension-related debt – CalPERS side-fund liability amounted to \$1,870,354, and the deferred inflows of resources – deferred amounts related to net pension liability amounted to \$3,322,339, which totals \$20,400,492. The District will continue to make its actuarial determined contributions to CalPERS and annually review its outstanding net pension obligation funding requirements.

North County Fire Protection District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 14 – Fund Balance

A detailed schedule of fund balances and their funding composition at June 30, 2016 is as follows:

Description	General Fund	Fire Mitigation Fund	Other Governmental Funds	Total
Nonspendable:				
Advance to other fund	\$ 2,078,524	\$ (2,078,524)	\$ 83,945	\$ 83,945
Restricted:				
Fallbrook – mitigation	-	537,105	-	537,105
Rainbow subzone – operations	-	-	392,173	392,173
Rainbow subzone – mitigation	-	-	3,483	3,483
Total restricted	-	537,105	395,656	932,761
Assigned:				
Deposits with Public Agencies Self Insurance System	450,845	-	-	450,845
Compensated absences	1,847,495	-	-	1,847,495
Total assigned	2,298,340	-	-	2,298,340
Unassigned	1,487,497	-	-	1,487,497
Total fund balances	\$ 5,864,361	\$ (1,541,419)	\$ 479,601	\$ 4,802,543

Note 15 – Inter-fund Balances and Activities

Balances due to and due (from) other funds at June 30, 2016, consisted of the following:

Due To	Due From	Balance	Purpose
Other Governmental	Other Governmental	\$ 83,945	Operations

The District utilized mitigation funds first and executed a loan from the General Fund to pay for capital expenditures. The Special Revenue Fund – Fire Mitigation will repay the General Fund the \$2,078,524 as mitigation fees are earned by the District.

Advance From	Advance To	Balance	Purpose
General Fund	Special Revenue	\$ 2,078,524	Capital projects

Transfers to and transfers (from) other funds at June 30, 2016, consisted of the following:

Transfer To	Transfer From	Balance	Purpose
General Fund	Other Governmental	\$ 20,893	Operations
Special Revenue	Other Governmental	618	Operations
Other Governmental	Other Governmental	143,489	Operations
Total		\$ 165,000	

North County Fire Protection District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2016

Note 16 – Deferred Compensation Savings Plan

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program. The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the accompanying statement of net position.

Note 17 – Risk Management

The District is insured for a variety of potential exposures. The following is a summary of the insurance policies carried by the District as of June 30, 2016:

General liability: \$1,000,000 per occurrence and \$3,000,000 aggregate. The District purchased additional excess coverage layers: \$10 million per occurrence and \$20 million aggregate for general and auto liability, which increases the limits on the insurance coverage noted above.

Auto liability: \$1,000,000 liability limits and deductibles applied to specific vehicles with a \$1,000 deductible on Comprehensive and Collision, and other vehicles have a \$1,000 deductible on Comprehensive and on Collision.

Note 18 - Contingencies

Litigation

In the ordinary course of operations, the District is subject to other claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, other than the matter discussed above, will not materially affect its financial condition.

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REQUIRED SUPPLEMENTARY INFORMATION

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North County Fire Protection District
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule – General Fund
For the Year Ended June 30, 2016

	Adopted Original Budget	Revised Final Budget	Actual	Variance Positive (Negative)
REVENUES:				
Property taxes	\$ 12,625,560	\$ 12,588,881	\$ 12,798,201	\$ 209,320
Charges for services:				
Ambulance services	1,480,000	1,480,000	1,927,451	447,451
Fire services – CA OES	-	-	448,270	448,270
Fire prevention	70,000	80,000	131,390	51,390
Administration	105,000	140,000	96,517	(43,483)
Operating and capital grant funding	-	10,000	290,421	280,421
Rental income – cellular towers	75,000	75,000	82,639	7,639
Interest earnings	12,000	17,000	29,643	12,643
Other revenues	28,013	48,013	122,810	74,797
Total revenues	<u>14,395,573</u>	<u>14,438,894</u>	<u>15,927,342</u>	<u>1,488,448</u>
EXPENDITURES:				
Current:				
Salaries and wages	8,134,113	8,325,137	8,452,483	(127,346)
Employee benefits	3,935,974	3,975,721	4,313,546	(337,825)
Contracted service costs	-	-	81,661	(81,661)
Materials and services	1,864,932	1,952,358	2,113,052	(160,694)
Capital outlay	423,729	886,830	605,039	281,791
Debt service:				
Principal	186,896	186,896	2,220,795	(2,033,899)
Interest	231,517	231,517	301,357	(69,840)
Total expenditures	<u>14,777,161</u>	<u>15,558,459</u>	<u>18,087,933</u>	<u>(2,529,474)</u>
REVENUES OVER(UNDER) EXPENDITURES	(381,588)	(1,119,565)	(2,160,591)	4,017,922
OTHER FINANCING SOURCES(USES):				
Transfers in	713,000	1,450,977	20,893	(1,430,084)
Transfers (out)	(331,412)	(331,412)	-	331,412
Total other financing sources(uses)	<u>381,588</u>	<u>1,119,565</u>	<u>20,893</u>	<u>(1,098,672)</u>
NET CHANGES IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>(2,139,698)</u>	<u>\$ 2,919,250</u>
FUND BALANCE:				
Beginning of year			8,004,059	
End of year			<u>\$ 5,864,361</u>	

North County Fire Protection District
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule – Special Revenue – Fire Mitigation Fund
For the Year Ended June 30, 2016

	Adopted Original Budget	Revised Final Budget	Actual	Variance Positive (Negative)
REVENUES:				
Mitigation fees	\$ 150,000	\$ 150,000	\$ 179,132	\$ 29,132
Interest earnings	25,000	25,000	28,079	3,079
Total revenues	<u>175,000</u>	<u>175,000</u>	<u>207,211</u>	<u>32,211</u>
EXPENDITURES:				
Current:				
Materials and services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER(UNDER) EXPENDITURES	175,000	175,000	207,211	32,211
OTHER FINANCING SOURCES(USES):				
Transfers in	-	-	618	618
Transfers (out)	(175,000)	(175,000)	-	175,000
Total other financing sources(uses)	<u>(175,000)</u>	<u>(175,000)</u>	<u>618</u>	<u>175,618</u>
NET CHANGES IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>207,829</u>	<u>\$ 207,829</u>
FUND BALANCE:				
Beginning of year (Deficit)			(1,749,248)	
End of year (Deficit)			<u>\$ (1,541,419)</u>	

North County Fire Protection District
Required Supplementary Information (Unaudited)
Schedule of the District's Proportionate Share of the Plan's Net Pension Liability
For the Year Ended June 30, 2016

Last Ten Fiscal Years

California Public Employees' Retirement System (CalPERS)

Measurement Date:	June 30, 2015 ¹	June 30, 2014 ¹
District's Proportion of the Net Pension Liability	0.248810%	0.272930%
District's Proportionate Share of the Net Pension Liability	\$ 17,078,153	\$ 16,983,012
District's Covered-Employee Payroll	\$ 6,452,080	\$ 6,429,039
District's Proportionate Share of the Net Pension Liability as a Percentage of Covered-Employee Payroll	264.69%	264.16%
Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	78.96%	78.67%

¹ Historical information is required only for measurement periods for which GASB No. 68 is applicable.

North County Fire Protection District
Required Supplementary Information (Unaudited)
Schedule of the District's Contributions to the Pension Plan
For the Year Ended June 30, 2016

Last Ten Fiscal Years

California Public Employees' Retirement System (CalPERS)

Fiscal Year:	2015-16 ¹	2014-15 ¹	2013-14 ¹
Actuarially Determined Contribution ²	\$ 2,249,592	\$ 1,929,643	\$ 1,905,899
Contribution in Relation to the Actuarially Determined Contribution ²	(2,249,592)	(1,929,643)	(1,905,899)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered-Employee Payroll ³	\$ 6,478,250	\$ 6,452,080	\$ 6,429,039
Contributions as a Percentage of Covered-Employee Payroll	34.73%	29.91%	29.65%

¹ Historical information is required only for measurement periods for which GASB No. 68 is applicable.

² Employers are assumed to make contributions equal to the actuarially determined contributions (which is the actuarially determined contribution). However, some employers may choose to make additional contributions towards their side-fund or their unfunded liability. Employer contributions for such plan exceed the actuarial determined contributions. CalPERS has determined that employer obligations referred to as *side-funds* are not considered separately financed specific liabilities.

³ Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer. However, GASB No. 68 defines covered-employee payroll as the total payroll of employees that are provided pensions through the pension plan. Accordingly, if pensionable earnings are different than total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll-related ratios.

Notes to the Schedule:

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

**North County Fire Protection District
 Required Supplementary Information (Unaudited)
 Schedule of Funding Progress – Other Post-Employment Benefits Plan
 For the Year Ended June 30, 2016**

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
July 1, 2013	\$ -	\$ 1,631,302	\$ 1,631,302	0.00%	\$ 6,727,225	24.25%

Note 1 – Other Post-Employment Benefits

Funding progress is presented for the year(s) that an actuarial study has been prepared since the effective date of GASB Statement No. 45. Actuarial review and analysis of the post-employment benefits liability and funding status is performed every three years or annually, if there are significant changes in the plan. The next scheduled actuarial review and analysis of the post-employment benefits liability and funding status will be performed in fiscal year 2017, based on the year ending June 30, 2016.

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SUPPLEMENTARY INFORMATION

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North County Fire Protection District
Balance Sheets
Other Governmental Funds
June 30, 2016

ASSETS	Rainbow Subzone – Special Revenue		Total
	Operations Fund	Fire Mitigation Fund	
Assets:			
Cash and investments	\$ 390,767	\$ 16,067	\$ 406,834
Accrued interest receivable	629	33	662
Property taxes receivable	777	-	777
Due from other funds (Note 15)	83,945	-	83,945
Total assets	\$ 476,118	\$ 16,100	\$ 492,218
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds (Note 15)	\$ -	\$ 12,617	\$ 12,617
Total liabilities	-	12,617	12,617
Fund Balances: (Note 14)			
Nonspendable	83,945	-	83,945
Restricted	392,173	3,483	395,656
Total fund balance	476,118	3,483	479,601
Total liabilities and fund balance	\$ 476,118	\$ 16,100	\$ 492,218

North County Fire Protection District
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Other Governmental Funds
For the Year Ended June 30, 2016

	Rainbow Subzone – Special Revenue		Total
	Operations Fund	Fire Mitigation Fund	
REVENUES:			
Property taxes	\$ 242,524	\$ -	\$ 242,524
Operating and capital grant funding	15,500	-	15,500
Investment earnings	710	813	1,523
Other revenues	670	-	670
Total revenues	259,404	813	260,217
EXPENDITURES:			
Current:			
Contracted service costs	25,000	-	25,000
Materials and services	138,834	-	138,834
Total expenditures	163,834	-	163,834
REVENUES OVER(UNDER) EXPENDITURES	95,570	813	96,383
OTHER FINANCING SOURCES(USES):			
Transfers in (Note 15)	143,489	-	143,489
Transfers (out) (Note 15)	-	(165,000)	(165,000)
Total other financing sources(uses)	143,489	(165,000)	(21,511)
NET CHANGES IN FUND BALANCE	239,059	(164,187)	74,872
FUND BALANCE:			
Beginning of year	237,059	167,670	404,729
End of year	\$ 476,118	\$ 3,483	\$ 479,601



**NORTH COUNTY FIRE
PROTECTION DISTRICT
FIRE CHIEF/CEO**

TO: BOARD OF DIRECTORS
FROM: CHIEF ABBOTT
DATE: AUGUST 22, 2017
SUBJECT: REVENUE MEASURE FEASIBILITY ANALYSIS

ACTION AGENDA

RECOMMENDATION:

Establish a Revenue Measure Study Ad Hoc Committee.

BACKGROUND:

At the July 25th regular meeting, the Board authorized Staff to enter into a contract with David Taussig & Associates (DTA) and Strategy Research Institute (SRI) to conduct a Revenue Measure Feasibility Analysis and Public Opinion Survey. The purpose of exploring this revenue measure was to obtain professional assistance in establishing the level of public financial support necessary to assist the District in continuing to fulfill its Mission at present levels. Staff subsequently held a "kickoff meeting" with DTA & SRI to outline overall project goals and strategy.

DISCUSSION:

Considering timing of the proposed measure, it is preferable to conduct the public opinion research study sooner than later, which will establish the foundation of our strategy. As a key component of this strategy is evaluation of public support, it is necessary to more narrowly define the specific objectives the District wishes to achieve, as these will become the factors measured via the public opinion survey. To best develop these objectives it is recommended to establish an Ad Hoc Committee comprised of Board, Staff & Labor representatives.

FISCAL IMPACT:

Minimal overtime associated with 1-2 meetings over the next 30 days.

SUMMARY: Establishing an Ad Hoc Committee to define the specific objectives the District wishes to achieve through a proposed revenue measure will assist our consultants with developing a reliable survey instrument and messaging strategy.

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**NORTH COUNTY FIRE
PROTECTION DISTRICT
ADMINISTRATIVE SERVICES**

TO: BOARD OF DIRECTORS
FROM: DEPUTY CHIEF MAROVICH AND CHIEF ABBOTT
DATE: AUGUST 22, 2017
SUBJECT: RESOLUTION TO ADOPT THE PAY SCHEDULE

ACTION AGENDA

RECOMMENDATION:

It is recommended that the Board of Directors adopt the attached Resolution 2017-09, which updates the Pay Schedule for application of the salary formula.

BACKGROUND:

The California Code of Regulations, Title 2, Section 570.5 requires a governing body's Board of Directors to adopt a pay schedule which delineates the range of pay for all positions and make them available to the public, without reference to another document.

DISCUSSION:

The current pay schedule does not reflect the 4.58% salary adjustment as agreed upon in the MOU's. Accordingly, it is necessary to adopt Resolution 2017-09 and post the referenced pay schedule (Exhibit 'A') on the Department's website. As future adjustments to rates of pay will require similar action by the Board of Directors, future resolutions will occur in concert with approval of bargaining unit or individual employee contracts.

FISCAL ANALYSIS:

None, procedural only.

SUMMARY:

Staff recommends that the Board adopt Resolution 2017-09 as presented.

NORTH COUNTY FIRE PROTECTION DISTRICT



RESOLUTION 2017-09

A RESOLUTION OF THE BOARD OF DIRECTIONS OF NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA, ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5.

WHEREAS, the California Public Employees Retirement System ("CalPERS") adopted the California Code of Regulations, Title 2, Section 570.5 on August 10, 2011; and

WHEREAS, the California Code of Regulations, Title 2, Section 570.5 requires the District's Board of Directors to approve adopt all pay schedules; and

WHEREAS, the Regulations require that the pay schedule be made public without reference to another document in disclosure of the pay rate.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the North County Fire Protection District, a public agency in the County of San Diego, California, as follows:

1. That the attached Pay Schedule titled "North County Fire Protection District Pay Schedule, set forth in Exhibit "A" attached hereto and incorporated by reference, is approved and adopted.
2. The Pay Schedule approved and adopted by this Resolution shall be periodically updated by the Board of Directors, in accordance with the California Code of Regulations requirements.

APPROVED, SIGNED AND ADOPTED by the Board of Directors, North County Fire Protection District, County of San Diego, State of California, on this **22nd day of August, 2017**, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

Kenneth Munson, Board President

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2017-09



**A RESOLUTION OF THE BOARD OF DIRECTIONS OF NORTH COUNTY
FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF
CALIFORNIA, ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH
CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5.**

ATTEST:

I HEREBY CERTIFY that the foregoing is a true and correct copy of the Resolution duly and regularly adopted by the Board of Directors of the North County Fire Protection District thereof held on the **22nd day of August, 2017**, and that the same now appears on record in my office.

IN WITNESS THEREOF, I hereunto set my hand and affixed by official seal this **22nd day of August, 2017**.

Loren Stephen-Porter, Board Secretary

Official Seal

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2017-09

Exhibit A



A RESOLUTION OF THE BOARD OF DIRECTIONS OF NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA, ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5.

NORTH COUNTY FIRE PROTECTION DISTRICT - PAY SCHEDULE	<i>Cal Code of Regulations, Title 2, §570.5</i>
NON-EXEMPT - SAFETY EMPLOYEES	

POSITION	TIME BASE	RANGE	INFORMATION LOCATIONS CONTRACT DATES & REVISIONS	EFFECTIVE DATE
Firefighter/	Hourly	\$25.11 - \$32.09	↓	7/1/2017
Paramedic	Bi-Weekly	\$2,812.64 - \$3,593.99		
	Annual	\$75,119 - \$95,988		
Engineer/	Hourly	\$28.49 - \$33.04		
Paramedic	Bi-Weekly	\$3,190.92 - \$3,700.08		
	Annual	\$85,223 - \$98,821		
Captain/	Hourly	\$33.01 - \$38.02		
Paramedic	Bi-Weekly	\$3,697.19 - \$4,258.58		
	Annual	\$98,744 - \$113,737		
Battalion	Hourly	\$41.83 - \$46.23		
Chief	Bi-Weekly	\$4,684.45 - \$5,177.55		
	Annual	\$125,112 - \$138,281		
Administrative	Hourly	\$51.03 - \$58.55		
Captain	Bi-Weekly	\$4,082.68 - \$4,683.83		
	Annual	\$106,150 - \$121,780		

EXEMPT POSITIONS - CHIEF OFFICERS
--

POSITION	TIME BASE	RANGE	INFORMATION LOCATIONS CONTRACT DATES & REVISIONS	EFFECTIVE DATE
Division	Hourly	\$71.85 - \$75.44	↓	7/1/2017
Chief	Bi-Weekly	\$5,747.85 - \$6,035.24		
	Annual	\$149,444 - \$156,916		
Deputy	Hourly	\$77.24 - \$81.10		
Chief	Bi-Weekly	\$6,178.93 - \$6,487.88		
	Annual	\$160,652 - \$168,685		

NON-EXEMPT POSITIONS - ADMINISTRATIVE and FIRE PREVENTION
--

Administrative	Hourly	\$24.94 - \$28.20	↓	7/1/2017
Specialist	Bi-Weekly	\$1,995.45 - \$2,256.32		
	Annual	\$51,882 - \$58,664		
HR/Finance	Hourly	\$33.68 - \$38.08		
Specialist	Bi-Weekly	\$2,694.45 - \$3,046.71		
	Annual	\$70,056 - \$79,214		

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2017-09

Exhibit A



A RESOLUTION OF THE BOARD OF DIRECTIONS OF NORTH COUNTY
FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF
CALIFORNIA, ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH
CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5.

NORTH COUNTY FIRE PROTECTION DISTRICT - PAY SCHEDULE (cont) Cal Code of Regulations, Title 2, §570.5
NON-EXEMPT POSITIONS - ADMINISTRATIVE and FIRE PREVENTION

POSITION	TIME BASE	RANGE	INFORMATION LOCATIONS CONTRACT DATES & REVISIONS	EFFECTIVE DATE
Fire Protection Specialist	Hourly	\$34.13 - \$38.59	↓	7/1/2017
	Bi-Weekly	\$2,730.04 - \$3,086.95		
	Annual	\$70,981 - \$80,261		
Fire Marshal	Hourly	\$53.14 - \$58.73		
	Bi-Weekly	\$4,251.27 - \$4,698.77		
	Annual	\$110,533 - \$122,168		
Mechanic (Level II)	Hourly	\$31.97 - \$36.15		7/1/2017
	Bi-Weekly	\$2,557.61 - \$2,891.98		
	Annual	\$66,498 - \$75,192		
Mechanic (Level III)	Hourly	\$40.50 - \$45.79		7/1/2017
	Bi-Weekly	\$3,239.76 - \$3,663.31		
	Annual	\$84,234 - \$95,246		

EXEMPT POSITIONS - FIRE CHIEF (CEO) and EXECUTIVE STAFF

Executive Assistant	Hourly	\$38.81 - \$43.89	CONTRACT	7/1/2017
	Bi-Weekly	\$3,105 - \$3,511		
	Annual	\$80,732 - \$91,286		
FIRE CHIEF/CEO	Hourly	\$83.03	CONTRACT	7/1/2016
	Bi-Weekly	\$6,642.31		
	Annual	\$172,700.00		

LIMITED TERM APPRENTICE FIREFIGHTER

Part-Time	Level I	Hourly	\$11.00	↓	Per Policy \$216.07	9/27/2016
		Overtime	\$16.50			
Part-Time	Level II	Hourly	\$13.00			9/27/2016
		Overtime	\$19.50			
Full-Time	Level I	Hourly	\$10.00			9/27/2016
		Overtime	\$15.00			
Full-Time	Level II	Hourly	\$11.00			9/27/2016
		Overtime	\$16.50			

PART-TIME EMPLOYEES

Admin Asst.	Hourly	\$24.94	MOU - FY2017/RES 2017-09	1/24/2017
	Overtime	\$37.41		
Medical Services Officer	Hourly	\$41.31	Per Policy \$225.25	1/24/2017
	Overtime	\$61.97		

North County Fire Protection District Pay Schedule (Revised August 22, 2017) Res. 2017-09

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**NORTH COUNTY FIRE
PROTECTION DISTRICT**

FIRE CHIEF/CEO

TO: BOARD OF DIRECTORS
FROM: STEPHEN ABBOTT, FIRE CHIEF/CEO
DATE: AUGUST 22, 2017
SUBJECT: DISCUSSION AGENDA

There are no Discussion Agenda Items for the August 22, 2017, Board Meeting.

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ROBERT H. JAMES

ATTORNEY AT LAW

ROBERT H. JAMES, Esq.
roberthjameslaw@gmail.com

3668 KATIE LENDRE DRIVE
FALLBROOK, CALIFORNIA 92028

TELEPHONE
(760) 723-9018

August 1, 2017

**Board of Directors
North County Fire Protection District**

Re: General Counsel Board Report for August 2017

**Emails and Text Messages on Personal Accounts and Devices May be Public
Records Subject to Disclosure – Part 2**

How to Navigate Privacy Concerns

In reaching this significant decision, the Court addressed important privacy concerns raised by the City of San Jose and related parties. First, if a record contains both public and private information, the Court reassured public agencies that they can redact information that is exclusively personal or otherwise exempt from disclosure under the CPRA.

Second, and more significantly, the City was concerned with how they can locate responsive records on personal accounts and devices without violating public officials' or employees' privacy rights. Relying on federal and state court decisions in similar cases, the Court offered guidance on how California public agencies can conduct searches that are reasonably calculated to locate responsive documents, even if those documents are contained on personal accounts and devices.

Specifically, the Court provided several suggestions for public agencies in this area. Citing cases involving the federal Freedom of Information Act, the Court suggested that it may be sufficient for individual employees or officials to search their own records and separate public records from personal records, "so long as the employees have been properly trained in how to distinguish between the two." The Court noted that, for federal employees, if an employee "withholds a document identified as potentially responsive," he or she may provide an affidavit explaining the factual basis for why the document is a personal record and not a public record. The Court indicated that this type of process could meet an agency's duty to produce responsive records while also protecting individual privacy interests of officials and employees. In addition, the Court noted that California public agencies might consider adopting policies to reduce the possibility of public records being located on personal devices or accounts.

ROBERT H. JAMES, Attorney at Law



Robert H. James, General Counsel for the
North County Fire Protection District

RHJ/klm
cc: Chief Steve Abbott

August 22, 2017 – Regular Board Meeting

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**NORTH COUNTY FIRE
PROTECTION DISTRICT**

FIRE CHIEF/CEO

TO: BOARD OF DIRECTORS
FROM: STEPHEN ABBOTT, FIRE CHIEF/CEO
DATE: AUGUST 22, 2017
SUBJECT: WRITTEN CORRESPONDENCE

• **WRITTEN COMMUNICATION:**

- None

• **BOARD RECOGNITION PROGRAM:**

• **UNDATED THANK YOU CARD:**

E111:

Captain Berry
Engineer Bracci
Engineer McInerny

RA 111:

FF/P Dye
LTAF Tusa

• **UNDATED THANK YOU CARD:**

E111:

Captain Berry
Engineer Bracci
FF/PM Krenz

RA 111:

FF/P Dye
LTAF Peña

E114:

Captain Krumwiede
Engineer Baker
FF/PM Hager
FF/PM Lewis

ENGINE III -
R. BERRY
J. BRACCI
S. McINERNEY

MEDIC 1191 -
M. DYE
N. TUSA

TO STATION 1 B-CREW,

ON SATURDAY, JULY 16, MY HUSBAND
CALLED 911 BECAUSE I WOKE UP IN THE
MIDDLE OF THE NIGHT IN EXCRUCIATING
PAIN. NCF B-CREW RESPONDED AND
TOOK EXCEPTIONAL CARE OF ME.

THEIR EFFICIENCY & PROFESSIONALISM
MADE A SCARY SITUATION MUCH
MORE BEARABLE.

PLEASE LET THEM KNOW HOW VERY
GRATEFUL I AM FOR EVERYTHING THEY
DID FOR ME. YOU SHOULD BE VERY
PROUD TO HAVE SUCH AN AWESOME CREW!

Sincerely,

P.S. IT WAS A KIDNEYSTONE!!
BUT I'M FEELING MUCH BETTER NOW!

Station 1-B:

Captain Berry
Engineer Bracci
FF/PM Krenz
LTAF Dye
LTAF Peña

NORTH COUNTY FIRE
PROTECTION DISTRICT

*Proudly serving the
communities of*

Fallbrook, Bonsall & Rainbow

Station 4-B:

Captain Krumwiede
Engineer Baker
FF/PM Hager
FF/PM Lewis

*13 CREW SORRY NOT BY NAME?
THANK YOU FOR YOUR CONSIDERATION
SHERRY COULD FOLLOW EASY (BLUE JAW)
USE THIS CK FOR GOOD CREW
MEALS, LITE ON TREATS & BEER
AGAIN THANK YOU*

*We are pleased to have been of service
in your recent time of need.*

*If we can be of further assistance to you,
please do not hesitate to call on us.*

Best Wishes,

*STATION 1 & 4
"B" CREW*

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San Diego-Area Crews Help Fight Mias Fire In Riverside County

A strike team of fire engines and firefighters from around San Diego County departed Tuesday to help fight the wildfire in Banning.

By Kristina Houck (Patch Staff) - (https://patch.com/users/kristina-houck) Like

Updated August 15, 2017 2:04 pm ET

SAN DIEGO COUNTY, CA – A strike team of fire engines and firefighters from around San Diego County departed Tuesday to help fight a wildfire in Riverside County.

The strike team is made up of three brush engines and a battalion chief from the San Diego Fire-Rescue Department, a Chula Vista Fire Department brush engine and other resources from the Poway Fire Department, according to SDFRD spokeswoman Monica Munoz and Chula Vista Deputy Fire Chief Harry Muns.

The San Diego-area crews were dispatched about 4:15 a.m. to help battle the so-called "Mias Fire" as part of California's mutual aid system, which coordinates fire crews from around the state to ensure enough firefighters are dispatched to battle a blaze.

Earlier this year, SDFRD Chief Brian Fennessy said the statewide mutual aid system is "the most robust and functional" in the world.



"We fully support and regularly contribute to this system," Fennessy said. "As history has demonstrated many times in the past, we will at some point in the future count on this statewide system to provide San Diego the mutual aid support it needs."

The "Mias Fire" broke out Monday and blackened roughly 600 acres (<https://patch.com/california/banning-beaumont/banning-fire-reported-nearly-100-firefighters-deployed>) as it burned toward the Morongo Indian Reservation, but did not immediately threaten homes or other structures, according to the Riverside County Fire Department. The wildfire, which was 5 percent contained as of 7:30 a.m. Tuesday, was sparked when a tree branch fell onto power lines, after the branch was weakened by a beehive, authorities said.

Riverside County is the main agency battling the flames with the help of the Morongo Fire Department, U.S. Forest Service crews and now the San Diego County firefighters.

Also see:

[Mias Fire: Bizarre Cause Of Banning Blaze Determined, Size At 560 Acres](https://patch.com/california/banning-beaumont/banning-fire-reported-nearly-100-firefighters-deployed) (<https://patch.com/california/banning-beaumont/banning-fire-reported-nearly-100-firefighters-deployed>)

NCFPD receives \$175,000 AFG grant award

By Newsroom (<http://villagenews.com/author/frhodes/>) on August 14, 2017 · No Comment (<http://villagenews.com/local/ncfpd-receives-175000-afg-grant-award/#respond>)

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- [t](http://twitter.com/home?status=NCFPD%20receives%20$175,000%20AFG%20grant%20award) ([http://twitter.com/home?status=NCFPD receives \\$175,000 AFG grant award => http://villagenews.com/local/ncfpd-receives-175000-afg-grant-award/](http://twitter.com/home?status=NCFPD receives $175,000 AFG grant award => http://villagenews.com/local/ncfpd-receives-175000-afg-grant-award/))
- [g+](https://plus.google.com/share?url=http://villagenews.com/local/ncfpd-receives-175000-afg-grant-award/) (<https://plus.google.com/share?url=http://villagenews.com/local/ncfpd-receives-175000-afg-grant-award/>)
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[✉](mailto:?mailto:?subject=Village%20News%20%3A%20NCFPD%20receives%20$175,000%20AFG%20grant%20award&=I%20recommend%20this%20page%3A%20NCFPD%20receives%20$175,000%20AFG%20grant%20award.%0AYou%20can%20read%20it%20on%20http%3A%2F%2Fvillagenews.com%2Flocal%2Fncfpd-receives-175000-afg-grant-award%2F) ([mailto:?mailto:?subject=Village%20News%20%3A%20NCFPD%20receives%20\\$175,000%20AFG%20grant%20award&=I%20recommend%20this%20page%3A%20NCFPD%20receives%20\\$175,000%20AFG%20grant%20award.%0AYou%20can%20read%20it%20on%20http%3A%2F%2Fvillagenews.com%2Flocal%2Fncfpd-receives-175000-afg-grant-award%2F](mailto:?mailto:?subject=Village%20News%20%3A%20NCFPD%20receives%20$175,000%20AFG%20grant%20award&=I%20recommend%20this%20page%3A%20NCFPD%20receives%20$175,000%20AFG%20grant%20award.%0AYou%20can%20read%20it%20on%20http%3A%2F%2Fvillagenews.com%2Flocal%2Fncfpd-receives-175000-afg-grant-award%2F))



The AFG award will help purchase a new ambulance like this one.

FALLBROOK – North County Fire Protection District (NCFPD) has received a \$175,000 AFG (Assistance to Firefighters Grants) award toward the purchase of a new ambulance.

“With emergency medical calls increasing by nearly 20 percent over the last two years and ambulance mileage tripling with the loss of Fallbrook Hospital, we could not have asked for better timing,” said Fire Chief Stephen Abbott. “Thank you Department of Homeland Security.”

The primary goal of the Assistance to Firefighters Grants (AFG) is to enhance the safety of the public and firefighters with respect to fire-related hazards by providing direct financial assistance to eligible fire departments, nonaffiliated Emergency Medical Services (EMS) organizations, and State Fire Training Academies (SFTA). This funding is for critically needed resources to equip and train emergency personnel to recognized standards, enhance operations efficiencies, foster interoperability, and support community resilience.

The District also recently completed a \$900,000 purchase of the administrative offices it had been leasing for the last several years at 330 S. Main St. in Fallbrook. This 4,590 square foot building was originally constructed in 1960 and rebuilt in 1990 after a fire, and has housed a number of local businesses throughout the years. This purchase will make permanent the new administrative home for North County Fire.

“Having a centrally located administrative home with a high profile community presence in the historic portion of downtown Fallbrook is important to the District’s value of community engagement,” said Abbott.

In an effort to communicate the activities of the local fire department, the North County Fire Protection District will now be publishing an abbreviated summary of emergency responses. As so many of the fire department’s responses are medically related, it does not publish incident-specific information

Last month was a busy one for the Fire District and included multiple strike team assignments around the state to support major campaign fires in Santa Barbara, San Bernardino, and Merced Counties. One noteworthy response included an unattended cooking fire in an apartment complex that was controlled by a fire sprinkler, thankfully saving the entire complex.



NCFPD receives \$175,000 AFG grant award added by Newsroom (<http://villagenews.com/author/frhodes/>) on August 14, 2017
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LITTLE HOOVER COMMISSION

July 25, 2017

Carole D'Elia
Executive Director

TO: Commissioners & Meeting Participants

FROM: Carole D'Elia
Executive Director

SUBJECT: Summary of June 22, 2017, Roundtable on Special Districts

Thank you to everyone who participated in the June 22, 2017, roundtable discussion on the Little Hoover Commission's study of special districts in California.

The discussion focused on evaluating potential recommendations for the Commission's special districts report. The meeting provided an opportunity for the 17 invited participants who attended as well as dozens more to provide feedback to the Commission on the potential recommendations and also suggest alternatives or additional recommendations. Prior to the June 2017 meeting, the Commission convened two public hearings in August and October of 2016 and an advisory committee meeting in November 2016. The Commission also discussed potential recommendations at its February and April 2017 business meetings. The Commission's goal of the June 22, 2017 meeting was to learn whether the potential recommendations would improve efficiency, could be implemented or might have unintended consequences.

This document is intended to summarize the discussion by the participants. Participants have had the opportunity to review a draft of this summary and provide clarifications. This document is being distributed to the Commissioners to inform them of the points raised by the participants. It does not contain Commission conclusions or final recommendations.

Governance – Potential Recommendations

A significant portion of the June 2017 meeting was dedicated to discussing governance issues, particularly opportunities to bolster the effectiveness of Local Agency Formation Commissions (LAFCO), either through additional funding or expanding authority through statutory changes.

One-Time Grant Funding to Assist LAFCOs and Special Districts

The executive director of the California Association of Local Agency Formation Commissions (CALFACO) began the discussion with a focus on three items: funding, authority and process. She indicated expanding LAFCO funding is not a new conversation. Additional funding was considered after legislation required the Municipal Service Reviews in 2000 and was resurrected in 2011 with a recommendation from California Forward that local agencies needed incentives to make recommendations for consolidations.

She said potential partners to administer or oversee additional funding could include the Office of Planning & Research partnering with the Department of Conservation or the Strategic Growth Council.

A representative from the California Special Districts Association (CSDA) agreed with the recommendation to provide one-time funding to pay for specified LAFCO and special district activities, particularly funding to pay for high priority Municipal Service Reviews and development and implementation of dissolution or consolidation plans. A water district representative added that a one-time funding infusion would allow the state to assess the efficacy of investing additional resources to improve local government efficiency.

Several meeting participants preferred a small infusion of \$1 million to \$3 million from the State General Fund over other alternatives, such as diverting additional property taxes to fund LAFCOs. Any alternative involving property tax should be within the Educational Revenue Augmentation Fund (ERAF), an early 1990s diversion of property taxes from local governments, including special districts, to backfill the state General Fund to satisfy education funding obligations required by Proposition 98. As further clarified after the meeting, not all of the agencies that LAFCOs oversee receive property tax revenue, which means that some local organizations would disproportionately be affected and some local entities would be required to cover the cost of others. In 2004, voters enacted protection for local property taxes and any new shift, per the Constitution, requires a two-thirds vote of the Legislature.

Opportunities to Bolster LAFCO Authority

The CALAFCO executive director noted that two potential recommendations, giving LAFCOs authority to dissolve inactive districts and easing the process to add special district representatives to the 28 county LAFCOs that do not have special district representation, are already under consideration by the Legislature with SB 448 (Wieckowski) and AB 979 (Lackey). She suggested another potential recommendation for the Commission to consider: provide LAFCOs, under certain conditions, the authority to approve certain administrative functions of a district outside existing principal acts.

Participants representing special districts asked the Commission to reconsider recommending lowering protest thresholds for LAFCOs to dissolve special districts, but agreed it was a topic that could benefit from additional study. Others agreed that the protest process should be reviewed for consistency and potential streamlining. Currently it takes 10 percent of a special district's constituents to protest a proposed LAFCO dissolution or consolidation of a district or districts compared to 25 percent of a special district's constituents for a dissolution or consolidation initiated by a special district. Advocates suggested it is more difficult to protest in a large district versus a small one given that 10 percent in a district serving 1,000 clients is just 100 people, as compared to a district serving millions that requires hundreds of thousands of constituents to generate enough votes for a protest. Special district advocates argued that changing the voter protest threshold might have the unintended consequence of reducing public and voter engagement.

Participants had varying viewpoints on the potential recommendation to require special districts to hold a public hearing after a LAFCO completes a Municipal Service Review. A supervisor from Calaveras County suggested that LAFCOs need to establish a relationship with districts under review, so there are early conversations and so that a final report is not just dropped on a district. The California Special Districts Association representative suggested having a draft Municipal Service Review for the district to review at least 45 days prior to a LAFCO vote so that district representatives have an opportunity to engage in the process before the review is finalized.

The CALAFCO representative said she supported ongoing dialogue during the review process, but also added that LAFCOs approach civic engagement in accordance with their unique areas. She added that the LAFCOs are dependent upon the district to provide information to include in the review. An executive officer from a Local Agency Formation Commission said that his organization conducts its reviews in cooperation with the local government entity. For this LAFCO, it is standard policy to provide districts with several opportunities to comment on a draft, internally with staff and again when the document is presented for public comment. If the document is controversial or the LAFCO is recommending a change in the service area, they extend the public comment period.

A representative from a local utility district said that a recent review for consolidation of two districts in San Bernardino County received very little public comment. She suggested that many constituents in some areas do not know who provides services – this applies to all levels of government, including special districts, city, county, and state. In this case, it applied to a couple of districts that she felt many don't even know exist.

Transparency – Potential Recommendations

Participants engaged in a robust discussion on opportunities to improve information provided on special district websites as well as other opportunities for improving public engagement and outreach. Commissioners encouraged districts to “tell their story” in plain language. There are very few government entities that are in a position to let people know that they are out there working directly for them and that taxes and fees fund local services, said Chair Nava. Participants generally agreed providing basic information in an easy-to-understand format would help build trust in local government.

Improving Websites

The CSDA representative expressed concerns from the members of his organization about mandates that might micromanage or require a one-size-fits-all template for what a district should include on a website and where on the website it should be posted. Small, rural districts have limited revenue and also may lack Internet access. The unintended consequence may be that these districts then opt not to have a website at all rather than be out of compliance. He said that thresholds for revenue should be considered as well as exemptions for districts without Internet access. Others expressed concerns regarding the cost to districts and their constituents to develop and maintain a long list of mandated items on a local website.

The CSDA representative said the association has made website transparency a priority and its workgroup on this topic is generally supportive of a website requirement for special districts of a sufficient size and with sufficient Internet access. A Commissioner responded that the goal of additional transparency is not micromanaging, but rather consistently making information available that answers basic questions about a district: how many employees are there and what are they paid, where does the revenue come from and how is money spent in the district. The goal, he said, is to build trust.

A representative for the Association of California Healthcare Districts said that her association supports a bill under consideration in the Legislature requiring all healthcare districts to have a website. Currently, only seven primarily rural districts do not have a website. She added that some items on the list included with the Commission's potential recommendation would be difficult for districts operating large hospitals to comply with, such as fees and coordination with local government agencies. Others also commented that the coordination description was vague and agreed compliance could be difficult.

A representative from a rural district indicated Internet access is very limited for his constituents. The library is the local gathering spot and could be the location for additional community education and outreach. A representative from the Institute for Local Government echoed the need to “meet folks where they’re at,” particularly in small, rural districts. The CSDA representative suggested that K-12 civic education curriculum should include more information on local government.

Standardizing Current Reporting Requirements

Several meeting participants made comments on the need to standardize information that currently is required to be submitted to the State Controller’s Office, particularly standardized definitions for reserves. Reserves were discussed at length at the Commission’s August 2016 hearing. Others suggested that reporting requirements should align with nationally recognized accounting standards, such as those required by the Governmental Accounting Standards Board (GASB) and practices used by local governments, including Generally Accepted Accounting Principles (GAAP).

Several participants acknowledged positive efforts on standardization underway with the State Controller’s Office to develop definitions, standardize terminology and make it easier for the public to find the information already provided on the State Controller’s website. A representative from the State Controller’s Office acknowledged the ongoing dialogue with special districts and efforts to improve data collection, but also said that the software database, Access 97, used by the department has significant limitations. Participants cautioned against adding additional reporting mandates without providing resources for updating the technology used to collect and report data. Another representative from the State Controller’s Office said they try to collect as much data as possible to the level needed, but also acknowledged the difficulty with lots of idiosyncrasies in various statutes related to special districts that make it challenging to standardize requirements.

The executive director of CALAFCO stated that a lot of LAFCOs provide basic information on their websites about all districts in their county including posting the Municipal Service Reviews and links to district websites. Some provide more, including information about revenue, taxes, user fees and debt, but this information is only as accurate or up-to-date as provided by the districts. She indicated if the information is easily accessible on the State Controller’s website, it was duplicative to require it on each LAFCO website. Another attendee suggested that maintaining detailed financial information should be the responsibility of each district and that a link to the district from the LAFCO website should be sufficient.

Climate Change Adaptation – Potential Recommendations

As expected, the majority of the discussion at the June meeting centered on the governance and transparency recommendations. Concerns expressed regarding the recommendations related to climate change adaptation included ensuring that all levels of government should formally include climate adaptation and climate mitigation as key operational considerations within their governing documents and missions. This should apply not just to special districts and also should not apply to every special district. Several participants also expressed confusion over what was meant by the terms “key operational considerations” and “governing documents” as these could vary significantly based on the service activity of the special district, potentially making it difficult to comply. Others expressed concerns about the costs of any new regulatory requirements. Several participants voiced concerns about replicating the program established by the East Bay Municipal Utility District in which real estate transactions trigger an inspection of sewer lines on the property and require repairs if broken.

These participants did support a recommendation to conduct a cost-benefit analysis of this type of program to better understand the feasibility of potential legislation requiring utility districts to replicate the program.

Healthcare Districts

The representative from the Association of Healthcare Districts indicated her association was generally supportive of the potential recommendations related to health care districts. These recommendations came out of an association workgroup and members are already working toward achieving these goals, but also have been further refining the recommendations. Specifically, the association is re-evaluating the needs assessment requirement and discussing a menu of alternative options. The association also is further refining language to update the scope and role of healthcare districts in the practice acts to ensure their statutory authority supports innovation and the ability to adapt and evolve to the changing healthcare landscape. Finally, the CALFAFCO executive director stated that her organization had established a workgroup to explore relationships between LAFCOs and healthcare districts.

Next Steps

This memo will be shared with the Commissioners for their consideration before adopting final recommendations for the special districts study. If you have anything you would like to add to this summary or if you would like to provide additional information for the special districts study in general, please contact me at (916) 445-2125. We hope that Commission staff may continue to draw upon your expertise if there are any points that need to be clarified or to request additional information. Thank you again for your input, participation and time.

FIGURE 1 Geographic distribution of energy intensities for public water supply

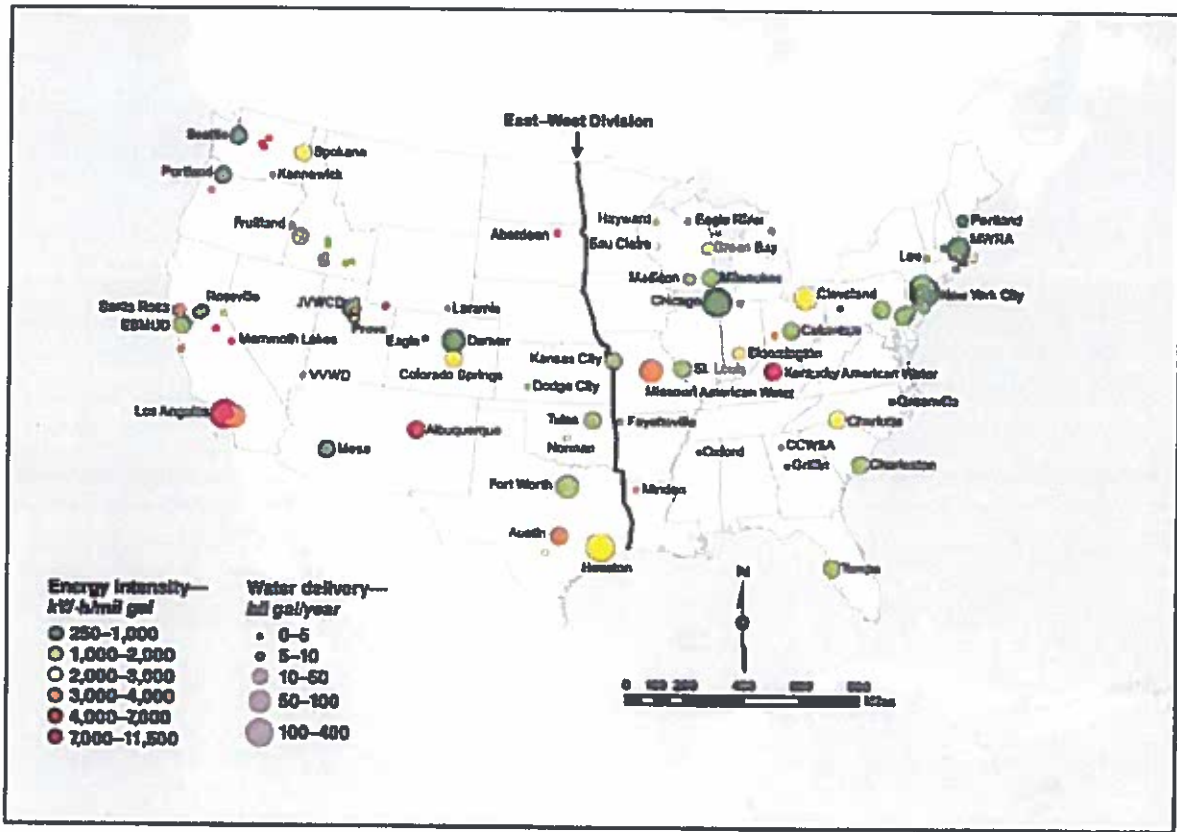
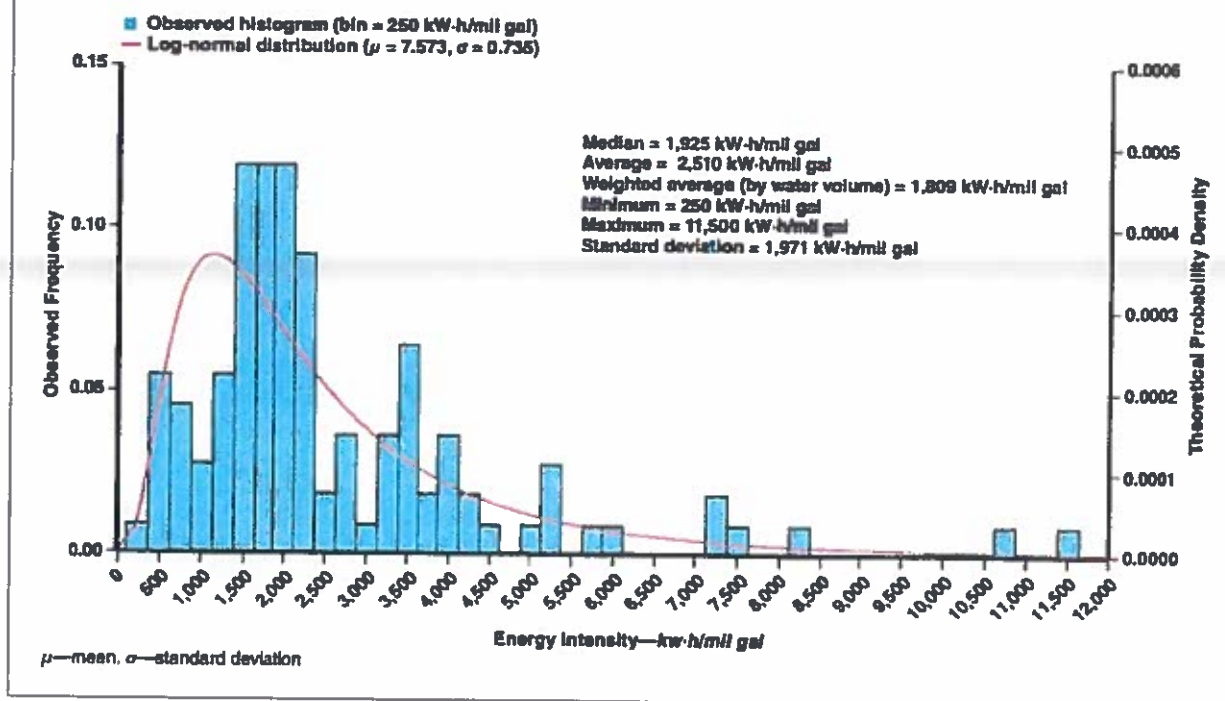


FIGURE 2 Histogram of energy intensities for public water supply





Independent Contractors May Be Considered "Employees," in a New Court Decision

A recent decision by the California Supreme Court may require special districts and other agencies to evaluate whether the independent contractors and consultants they engage with qualify as "employees," and are potentially subject to Conflict of Interest Laws.

In a unanimous decision in *People v. Superior Court (Sahlolbei)*, the Supreme Court held that independent contractors and consultants may be considered employees subject to the conflict of interest provisions of [Government Code section 1090](#), including criminal penalties. Government Code section 1090 prohibits public officers and employees from making contracts in which they have a financial interest when they act in an official capacity. This decision will have an impact on the ability of independent contractors and consultants to obtain additional work on projects under a contract which they had a hand in "making."

The case involved a surgeon, Hossain Sahlolbei, who worked on an independent contractor basis for Palo Verde Hospital (a public entity) and who also served on the medical executive committee that advised the hospital's Board of Directors on operations and physician hiring. Sahlolbei was determined to have exerted considerable influence over board decisions in those roles.

The Riverside County District Attorney alleged that after recruiting and negotiating contract terms with an anesthesiologist that Sahlolbei would stand to benefit from financially, Sahlolbei threatened to have the medical staff stop admitting patients if the board did not approve the contract. The district attorney charged Sahlolbei with grand theft and violations of Government Code section 1090. The trial court dismissed the section 1090 charges, finding that as an independent contractor, Sahlolbei was not an "employee" under the statute. The district attorney appealed, and the Fourth District Court of Appeal agreed with the trial court in a 2-1 decision. The case then proceeded to the Supreme Court.

Establishing a new precedent, the Supreme Court held that the standard to determine whether an independent contractor qualifies as an "employee" under the statute is to assess whether "they have duties to engage in or advise on public contracting that they are expected to carry out on the government's behalf." When seeking to determine if the independent contractor is involved in "making" a contract in their official capacity, the court should look to whether "their position afforded them 'the opportunity to influence execution [of the contracts] directly or indirectly to promote [their] personal interests and they exploit those opportunities.'"

Past appellate courts held that an independent contractor had to have "considerable influence" over contract formation and execution decisions of the public agency to fall under the meaning of "employee" under the statute and be considered to have participated in the "making" of the contract. However, the Supreme Court noted that it does not hold *all* independent contractors subject to section 1090, stating that section 1090 liability extends only to independent contractors who can be said to have been entrusted with "transact[ing] on behalf of the Government."

[California Special Districts Association](#) | 1112 I Street | Suite 200 | Sacramento, CA 95814 | 877.924.CSDA (2732)

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A Proud California Special Districts Alliance Partner

NCFPD to host firehouse tour, 'Coffee with the Chief' at Station 5

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t ([http://twitter.com/home?status=NCFPD to host firehouse tour, 'Coffee with the Chief' at Station 5 => http://villagenews.com/announcements/ncfpd-host-firehouse-tour-coffee-chief-station-5/](http://twitter.com/home?status=NCFPD%20to%20host%20firehouse%20tour,%20'Coffee%20with%20the%20Chief'%20at%20Station%205%20=>%20http://villagenews.com/announcements/ncfpd-host-firehouse-tour-coffee-chief-station-5/))

g+ (<https://plus.google.com/share?url=http://villagenews.com/announcements/ncfpd-host-firehouse-tour-coffee-chief-station-5/>)

in ([http://www.linkedin.com/shareArticle?mini=true&url=http://villagenews.com/announcements/ncfpd-host-firehouse-tour-coffee-chief-station-5/&title=NCFPD to host firehouse tour, 'Coffee with the Chief' at Station 5&summary=&source=Village News](http://www.linkedin.com/shareArticle?mini=true&url=http://villagenews.com/announcements/ncfpd-host-firehouse-tour-coffee-chief-station-5/&title=NCFPD%20to%20host%20firehouse%20tour,%20'Coffee%20with%20the%20Chief'%20at%20Station%205&summary=&source=Village%20News))

✉ (<mailto:?mailto:?subject=Village%20News%20%3A%20NCFPD%20to%20host%20firehouse%20tour%2C%20'E2%80%98Coffee%20with%20the%20Chief'E2%80%99%20at%20Station%205&body=I%20recommend%20this%20page%3A%20NCFPD%20to%20host%20firehouse%20tour%2C%20'E2%80%98Coffee%20with%20the%20Chief'E2%80>)

%99%20at%20Station%205.%0AYou%20can%20read%20it%20on
%3A%20http%3A%2F
%2Fvillagenews.com%2Fannouncements%2Fncfpd-host-
firehouse-tour-coffee-chief-station-5%2F)



BONSALL – The North County Fire Protection District (NCFPD) will host a firehouse tour and “Coffee with the Chief” on Thursday, Aug. 10 at 6 p.m. at Station 5, 5906 Olive Hill Road.

Chief Stephen Abbott will take residents on a tour of the firehouse facilities. Afterward, he will lead a discussion about the district’s goal to run operations more efficiently and provide better staffing coverage and overall service to the community.

NCFPD operates six fire stations, five of which are staffed by full-time career personnel. The district provides fire and emergency medical services for about 50,000 residents over 92 square miles in Bonsall, De Luz, Fallbrook and Rainbow.

The district handled about 5,800 calls for service in 2016 and has experienced a 19 percent call volume increase over the last couple of years compared to 2014, according to district data.

For more information about the tour and meeting, call Loren Stephen-Porter at (760) 723-2012 or lstephen@ncfire.org.



NCFPD to host firehouse tour, 'Coffee with the Chief' at Station 5 added by Newsroom (<http://villagenews.com/author/frhodes/>) on August 1, 2017
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Current CA Fires: 5,000 Firefighters Battling 11 Major Blazes In Golden State [MAP, STATS]

Check out California's latest statewide fire summary and location map as of Thursday, July 27. (Breaking)

By Renee Schiavone (Patch Staff) - (<https://patch.com/users/renee-schiavone>) Updated July 27, 2017 2:19 pm ET (1)

As warmer temperatures return to much of California, approximately 5,000 firefighters were deployed across the state as of Thursday, battling 11 large wildfires. Fortunately, crews continue to make progress on the largest incident, the devastating Detwiler Fire near Yosemite, which is now 75 percent contained.

You can catch the full California Statewide Fire Summary for Thursday, July 27 below. (Scroll down for a map of current fires and details on the major incidents)

High temperatures have returned to most of the state today. Many of the valleys and desert regions will experience triple digits today, as well as low humidity. These conditions are expected to remain through the weekend.



Many people don't realize that 95 percent of all wildfires are caused by the activities of humans. It is imperative that all Californians do their part to prevent the next wildfire! Learn more at www.ReadyforWildfire.org (<http://www.readyforwildfire.org/>)

2017 Statewide Fire Map



Courtesy of Cal Fire, here are the main fires of interest that crews are fighting as of Thursday, July 27:



SCR-69 Firefighter Appreciation Month and California Firefighters Memorial Day. (2017-2018)

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CALIFORNIA LEGISLATURE— 2017–2018 REGULAR SESSION

**SENATE CONCURRENT
RESOLUTION**

No. 69

Introduced by Senator Cannella

July 18, 2017

Relative to Firefighter Appreciation Month and California Firefighters Memorial Day.

LEGISLATIVE COUNSEL'S DIGEST

SCR 69, as introduced, Cannella. Firefighter Appreciation Month and California Firefighters Memorial Day.

This measure would proclaim the month of September 2017 as Firefighter Appreciation Month and September 30, 2017, as California Firefighters Memorial Day.

Fiscal Committee: no

WHEREAS, The California Firefighters Memorial, located on the grounds of the State Capitol, serves to honor and commemorate California firefighters who unwaveringly paid the ultimate price to serve our great state with pride, courage, and honor; and

WHEREAS, Since it was conceived by the California Professional Firefighters more than two decades ago and built through the nonprofit California Fire Foundation, the California Firefighters Memorial has been hallowed ground for the families of our state's fallen heroes and their brothers and sisters in the fire service; and

WHEREAS, The California Firefighters Memorial is also a symbol of gratitude and appreciation to the men and women who put their lives on the line each day to protect the people, property, and beauty of California; and

WHEREAS, Each of the more than 1,300 names engraved on the brushed limestone walls of the California Firefighters Memorial serves as a timeless tribute to the finest and bravest of California who have made the ultimate sacrifice as firefighters; and

WHEREAS, Many of the fallen firefighters whose names are etched into the Memorial Wall suffered and ultimately succumbed to diseases, such as occupational cancer, as a result of the hazardous nature of their work; and

WHEREAS, For countless Americans, the month of September calls to mind the image of hundreds of firefighters

selflessly rushing into the doomed Twin Towers of the World Trade Center during the attacks of September 11, 2001, and the memory of 343 firefighters who lost their lives that day while trying to save the lives of thousands; and

WHEREAS, On September 30, 2017, hundreds of firefighters and their families from throughout the state will gather in Sacramento with their fellow Californians for the 15th Annual California Firefighters Memorial Ceremony to honor the men and women of the fire service who have unselfishly given their lives in service to and for the protection of California; now, therefore, be it

Resolved by the Senate of the State of California, the Assembly thereof concurring, That the Legislature hereby proclaims the month of September 2017 as Firefighter Appreciation Month and September 30, 2017, as California Firefighters Memorial Day; and be it further

Resolved, That all Californians are urged to always remember firefighters who have given their lives in the line of duty and to express their appreciation to the thousands of firefighters who continue to protect us and our families; and be it finally

Resolved, That the Secretary of the Senate transmit copies of this resolution to the author for appropriate distribution.

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**NORTH COUNTY FIRE
PROTECTION DISTRICT
FIRE CHIEF/CEO**

TO: BOARD OF DIRECTORS
FROM: STEPHEN ABBOTT, FIRE CHIEF/CEO
DATE: AUGUST 22, 2017
SUBJECT: COMMENTS

● **STAFF COMMENTS:**

● **STEPHEN ABBOTT, FIRE CHIEF/CEO:**

● **CHIEF OFFICERS & STAFF:**

● **BOARD:**

● **BARGAINING GROUPS:**

● **PUBLIC COMMENT:**

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**NORTH COUNTY FIRE
PROTECTION DISTRICT
FIRE CHIEF/CEO**

TO: BOARD OF DIRECTORS
FROM: STEPHEN ABBOTT, FIRE CHIEF/CEO
DATE: AUGUST 22, 2017
SUBJECT: CLOSED SESSION

CS-1. ANNOUNCEMENT — PRESIDENT MUNSON:

- *An announcement regarding the items to be discussed in Closed Session will be made prior to the commencement of Closed Session.*

CS-2. CONFERENCE WITH LABOR NEGOTIATOR – GOVERNMENT CODE § 54957.6

- *Non-Safety Group Negotiations – Chief Abbott*

FFA NON-SAFETY GROUP NEGOTIATORS DISTRICT NEGOTIATORS:
CHIEF ABBOTT, DISTRICT COUNSEL JAMES

CS-3. REPORT FROM CLOSED SESSION — PRESIDENT MUNSON

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