

Central County Fire Department

*A Joint Power Agreement between
City of Burlingame and
Town of Hillsborough, California*



*Comprehensive Annual Financial Report
Fiscal Year Ended June 30, 2014*

***CENTRAL COUNTY FIRE DEPARTMENT
CITY OF BURLINGAME AND
TOWN OF HILLSBOROUGH, CALIFORNIA***

Comprehensive Annual Financial Report
Fiscal Year Ended June 30, 2014

**Central County Fire Department
Comprehensive Annual Financial Report
For the fiscal year ended June 30, 2014**

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INTRODUCTORY SECTION



CENTRAL COUNTY FIRE DEPARTMENT

Serving the Town of Hillsborough and the City of Burlingame

November 17, 2014

To the Board of Directors of the Joint Powers Agreement Establishing the Central County Fire Department, the Chief Administrative Officers, and the Citizens of the City of Burlingame and the Town of Hillsborough, California

We are pleased to present the Comprehensive Annual Financial Report (CAFR) of the Central County Fire Department (CCFD) for the fiscal year ended June 30, 2014 in conformity with generally accepted accounting principles (GAAP) in the United States and as stipulated in the Joint Power Agreement, audited in accordance with generally accepted auditing standards in the United States by a firm of licensed certified public accountants.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the Department's framework of internal control provides reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Badawi & Associates, CPAs, a firm of licensed certified public accountants, has issued an unqualified ("clean") opinion on the Central County Fire Department's financial statements for the year ended June 30, 2014. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE ORGANIZATION

Basic Information

The Central County Fire Department is an all risk emergency response and community service organization which core purpose is to make the City of Burlingame and the Town of Hillsborough (covering an area of 11.73 square miles) safe for all citizens to live and work, through the protection of life, property and the environment. It seeks to minimize risk to people, property and the environment by responding to all fire, medical, rescue and hazardous materials incidents. Administrative and non-emergency safety services include fire prevention and hazardous materials regulations, emergency medical services system management and disaster preparedness and training. The City of Burlingame and the Town of Hillsborough are located in San Mateo County on the western shore of the San Francisco Bay approximately 10 miles south of the City and County of San Francisco and 30 miles north of the Silicon Valley.

History

The Department was established on April 20, 2004 through a Joint Powers Agreement (JPA) between the City of Burlingame and the Town of Hillsborough with essential support services provided by the two cities. This partnership and the JPA structure were designed to promote more efficient administration and effective delivery of services to the two cities. Significant cost savings were achieved since the initial merger especially in personnel costs. The total authorized and filled positions have decreased from 94 at the initial merger to the proposed staffing of 65.95 full time equivalents (FTEs) in FY 14/15. At the time of the initial merger, a cost sharing plan was developed to allow each partner city to pay its fair share of the combined operating expenses of the Department. The initial merger stipulated that the Department's personnel remained employees of the individual cities including the Chief Administrative Officer and the Fire Chief who shall be employees of either city. Additionally, responsibility for certain major costs such as retirement, replacement of vehicles and facilities and costs related to other post-employment benefits remained with the individual cities.

In 2010/11, fire operations moved onto a full merger, transferring all employees and operations to an independent single entity with the exception of the Chief Administrative Officer. However, retirement costs relating to prior service and health insurance costs for employees that retired prior to fiscal year 2010/11 will continue to be the responsibility of the individual cities. Additionally, existing capital assets that include fire stations, fire engines and other major assets will remain assets of the individual cities which will also be responsible for the related costs.

The Department's operating costs net of program revenues are allocated sixty percent (60%) to the City of Burlingame and forty percent (40%) to the Town of Hillsborough.

Governance

The Department is governed by a Board of Directors ("Board") consisting of two City Council members from each city that represent the cities in determining the level of fire, emergency medical and disaster preparedness services to be provided by the Department. All major decisions by the Board that increase expenditures to the cities require ratification by the respective City Councils.

Administration

The Board appoints the City Manager of either city to serve as Chief Administrative Officer for alternating two-year term. The Chief Administrative Officer appoints the Fire Chief who shall conduct the day-to-day operations of the Department, coordinate and supervise all training, and make recommendations to the Board and the Chief Administrative Officer regarding the conduct and operation of the Department.

The Chief Administrative Officer shall also appoint an employee of one of the member agencies to act as Secretary and an employee to act as Treasurer of the Department who shall act as Controller for the Department and shall perform all such functions such as disbursement of revenues, payment of outstanding obligations and other similar functions.

Component Units

The Central County Fire Department is a legally separate and independent entity that is not a component unit of the City of Burlingame or the Town of Hillsborough. Further, the Department has no component unit organizations under its control. Therefore, this comprehensive annual financial report and the financial statements contained within, represent solely the activities, transactions and status of the Central County Fire Department.

Budget

The JPA requires that an annual budget be adopted by resolution of the Board. In the spring preceding the start of each fiscal year that runs from July through June, staff presents an annual budget based on established goals, objectives and performance measures to the Board and subsequently approved by the City Councils of the member agencies prior to June 30th of each fiscal year.

Once adopted, the Board has the authority to amend the budget. While the legal level of budgetary control is at the fund level, the Department maintains stricter control at line item levels to serve various needs. The Chief Administrative Officer or his/her designee may transfer budget amounts between line items but any increase to the expenditure budget and funding level of the contributions from the partner cities, as a whole requires the approval of the Board.

The modified accrual basis is used for budgeting. This means revenues are recognized when they become measurable or available, while expenditures are accounted for or recognized in the period they were incurred. As a special purpose organization established pursuant to joint powers legislation, the Department is not subject to the State of California's Gann Act requiring adherence to an annual appropriations limit.

Budget-to-actual comparisons are provided in this report for each major governmental fund.

COMMUNITY PROFILE AND ECONOMIC CONDITION

Both the City of Burlingame and the Town of Hillsborough are California general law cities incorporated in 1908 and 1910 respectively that operate under the council-manager form of government. A five-member city council is elected at large to four-year terms and serves as the board of directors. The council selects a mayor and vice-mayor from its member annually. A city manager is appointed by the council and serves as the chief executive officer. The city manager is responsible for all municipal functions. A city attorney is appointed by the council to serve as chief legal advisor for the governing body and administration.

Municipal services include police and fire protection; public works; community development; parks and recreation; library services; water, sewer, solid waste through a third party provider and storm drainage. General government activities include, finance, human resources, legal services and city administration.

Support for the merged fire operations comes from the cities' general fund revenues.

City of Burlingame

Burlingame has a population of 29,685; median household income is \$77,661. It has both residential and commercial-base properties and thus has a more diversified revenue base. Major revenue sources in the general fund come from property taxes (30%), sales and use tax (19%) and transient occupancy taxes (34%) comprising 82% of the FY 12/13 revenues of \$51.2 million. (Latest audited information available).

Town of Hillsborough

The Town of Hillsborough has a population of 11,115 and has a median household income of \$222,131. It is an entirely residential community. As such, the Town's major revenues are from property taxes and various property-based revenues. It has a public safety special parcel tax that is a major source of funding for the fire operations. Major revenue sources in the general fund come from property taxes (includes property tax in-lieu of VLF and ERAF – 63%) and the special public safety tax (11%) comprising 74% of the FY12/13 revenues of \$20.6 million. The City is operating at a surplus due to significant operating efficiencies and the recovery of revenues to pre-recession levels. There are critical unfunded capital projects in the Enterprise funds which will require prioritization and new funding sources. (Latest audited information available).

Long-term Financial and Strategic Planning and Major Initiatives

Due to financial constraints to the member agencies in the most recent years, the Department has implemented a variety of cost savings measures foremost is the closure of Station 36 in August 2010. Based on statistics, management believes there have been no adverse impacts on the communities and minimal impact to the automatic aid responses of the neighboring cities

Additionally, the Department continues to explore the potential for further cost savings with other cities. In April 2014, the Board authorized the Department to hold discussions with Millbrae and San Bruno.

The Department continues to expand partnerships with other cities, including mechanics and training and EMS supervision. The Department's mechanics division now services the vehicles and apparatus for San Bruno, Millbrae, San Mateo, and Belmont. The joint training program now delivers training for six agencies: Belmont, Central County, Foster City, Millbrae, San Bruno, and San Mateo. The Department also shares the Fire Chief's position with the cities of Millbrae and San Bruno. Burlingame and San Bruno pay 30% each; Hillsborough and Millbrae pay 20% each.

AWARDS AND ACKNOWLEDGEMENTS

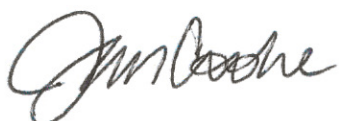
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Central County Fire Department for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2013. This was the third year the department has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report satisfied both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

We acknowledge and appreciate all the individuals who assisted in both the preparation of this report and the processing of financial transactions throughout the fiscal year. We also wish to thank the City Councils of the partner cities, the Fire Board and the City Managers for their interest and support in planning and conducting the financial operations of the Central County Fire Department in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Mark Ladas', with a long horizontal flourish extending to the right.

Mark Ladas, Fire Chief

A handwritten signature in dark ink, appearing to read 'Jan Cooke', with a stylized, cursive script.

Jan Cooke, Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Central County Fire Department
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2013

Executive Director/CEO

CENTRAL COUNTY FIRE DEPARTMENT BOARD OF DIRECTORS



CHAIR

Michael Brownrigg, City of Burlingame Council Member



VICE CHAIR

Marie Chuang, Town of Hillsborough Council Member



Jess E. Benton, Town of Hillsborough Mayor



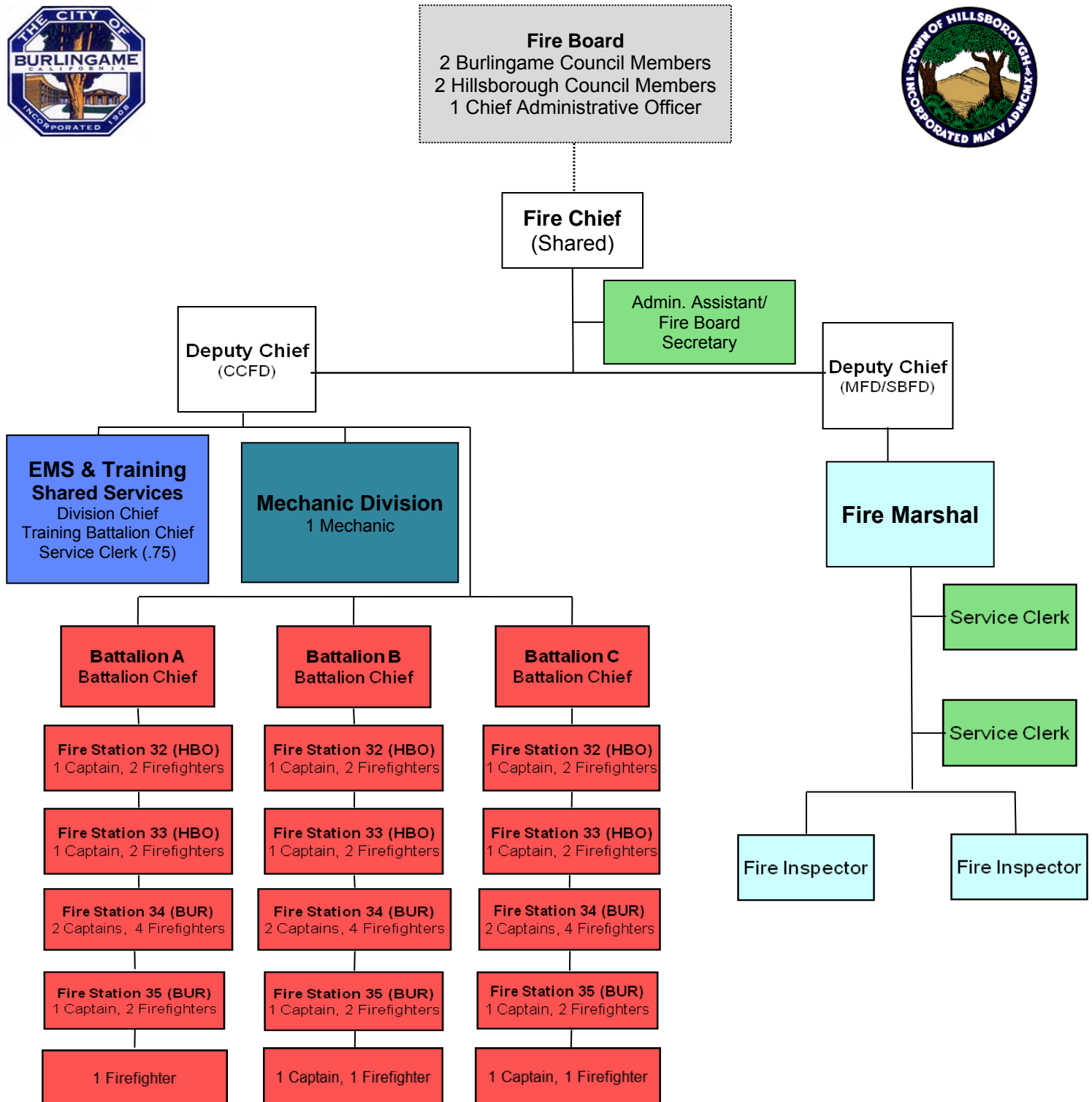
Ann Keighran, City of Burlingame Council Member

CENTRAL COUNTY FIRE DEPARTMENT

EXECUTIVE AND COMMAND STAFF

Randy Schwartz, City Manager, Town of Hillsborough	Chief Administrative Officer
Lisa K.Goldman, City Manager, City of Burlingame	Assistant Chief Administrative Officer
Fire Chief	Mark Ladas
Deputy Fire Chiefs	Kevin McWhirter (Millbrae) David Downing (Millbrae)
Fire Marshal	Rocque Yballa
EMS Division Chief	John Kammeyer
Battalion Chiefs:	
A Shift	Craig Latham
B Shift	Drew Flinders
C Shift	Ed Barton
Training Battalion Chief	Bruce Barron
Fire Inspectors	Christine Reed Julie Parenti
Administrative Assistant	Rubina Ellam
Service Clerks	Lisa Bartolo Lil Finocchiaro Wendy McGraw
Finance Director Town of Hillsborough Finance Department	Jan Cooke
HR Manager Town of Hillsborough City Manager's Office	Kristin Armbruster
General Counsel	Jean Savaree

CENTRAL COUNTY FIRE DEPARTMENT ORGANIZATIONAL CHART



CENTRAL COUNTY FIRE DEPARTMENT AT A GLANCE

The Central County Fire Department was established on April 20, 2004 through a Joint Powers Agreement between the City of Burlingame and the Town of Hillsborough, California, to promote more efficient administration and effective delivery of services to the partner cities. Funding is essentially provided with the partner cities' general fund tax revenues. The initial merger included stipulations whereby personnel remained employees of the individual cities and responsibility for certain major costs such as replacement of vehicles and facilities and costs related to other post-employment benefits remained with the partner cities. Effective fiscal year 2010/11, the operations moved onto a full merger transferring all employees to an independent single entity. All other terms of the initial merger remain the same except the individual cities will continue to be responsible for the post-employment benefits of those retirees before the full merger on June 21, 2010.

Governance	Board of Directors consisting of two representatives from the Council of each member agency with all major decisions to be ratified by the respective city councils
Administration	The Board appoints the City Manager of each city to serve as Chief Administrative Officer for alternating two-year term. The Chief Administrative Officer appoints the Fire Chief who shall conduct the day-to-day operations of the Department.
Size of Area	City of Burlingame – 5.5 square miles Town of Hillsborough – 6.23 square miles Total – 11.73 square miles
Population	City of Burlingame – 29,426 Town of Hillsborough – 11,115 Total – 40,541
Apparatus Inventory/Facilities	See pages 55 and 56 of this financial report
Personnel Strength	<ul style="list-style-type: none"> 1 Fire Chief 1 Fire Marshal 1 EMS Division Chief 2 Fire Inspectors 3 Battalion Chiefs 1 Training Battalion Chief 17 Captains 33 Firefighters and Paramedics 1 Administrative Assistant 2.5 Service Clerks <u>1</u> Mechanic 63.5

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of the Central County Fire Department
Burlingame, 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 Central County Fire Department (the Department), Burlingame, California as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Department'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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, 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 opinions.

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 Department as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, and the schedule of funding progress of the pension and other post-employment benefit plans on pages 13-20 and 41-43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budget and actual schedule for nonmajor fund, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi & Associates, CPAs
Oakland, California
November 17, 2014

CENTRAL COUNTY FIRE DEPARTMENT MANAGEMENT'S DISCUSSION AND ANALYSIS

This is Management's Discussion and Analysis (MD&A) of the financial activities of the Central County Fire Department (Department) for fiscal year ended June 30, 2014. The reader is encouraged to consider this information together with the transmittal letter, financial statements and notes to the financial statements to better understand the department's financial position.

The annual financial report was prepared in accordance with Generally Accepted Accounting Principles (GAAP) and all Governmental Accounting Standards Board (GASB) pronouncements that affect the Department.

Financial Highlights

- The Department is a Joint Power Agreement (JPA) between the City of Burlingame and the Town of Hillsborough. The partner cities contribute toward general fund operations net of the Department's program revenues based on a 60/40% cost allocation. Existing major capital assets including fire stations, fire engines and vehicles remain owned by the partner cities. The cities also remain responsible for the Other Post-Employment Benefits (OPEB) attributable to employees who retired before FY 10/11. The Department financial statements reflect the net OPEB liabilities and accumulated vested vacation and sick leave credits (compensated absences) of the employees as of the June 2010 full merger.
- The Department's liabilities exceed its assets as of June 30, 2014 by \$4.0 million covering unfunded liability for OPEB, compensated absences and Incurred But Not Reported (IBNR) workers compensation claims. \$97,291 was invested in capital assets. The Net Position in the Self-Insurance Fund reflects the increased accruals for workers compensation to the actuarial determined levels. The negative net change is much lower than in the prior year due to the increased funding levels.

Change in Net Position - Other Funds			
	2014	2013	Change
Joint Training Fund	\$ 116,592	\$ 178,774	\$ (62,182)
Capital Projects Fund	424,056	424,056	-
Self-Insurance Fund	(819,599)	(788,958)	(30,641)
Total	\$ (278,951)	\$ (186,128)	\$ (92,823)

- The Department contributed the annual required contribution (ARC) of \$1,167,000 into the OPEB trust fund as established by the actuarial valuation.
- The liability for compensated absences is valued at \$2,017,031 and workers compensation for known and unknown claims is valued at \$2,246,559. The Department increased workers' compensation reserve level in the FY 13/14 budget to a 70% confidence level

The following table summarizes the Department's General Fund operations compared to the prior year:

General Fund Operations				
	2014	2013	Positive (Negative)	% of Chg
REVENUES:				
Service charges	\$1,736,619	\$1,336,097	\$400,522	30%
Contribution from Burlingame	9,072,983	8,880,347	192,636	2%
Contribution from Hillsborough	6,048,655	5,920,232	128,423	2%
Interest Income	287	237	50	21%
Total revenues	\$16,858,544	\$16,136,913	\$721,631	4%
EXPENDITURES:				
Personnel costs	15,526,314	14,796,777	729,537	5%
Materials and services	1,332,230	1,040,136	292,094	28%
Transfers to capital projects	0	300,000	(300,000)	-100%
Total expenditures	\$16,858,544	\$16,136,913	\$721,631	4%

- Service charge revenues increased 30% over the prior year due to increased permitting activity and increased CCFD deployment in the joint training program.
- Contributions from the partner cities increased by 2% as compared to the prior year, primarily attributable to increased funding to workers' compensation reserve, and increased cost for insurance, training, and apparatus maintenance, offset somewhat by increased service charge revenues.

Overview of the Financial Statements

This MD&A is intended to serve as an introduction to the Department's basic financial statements made up to three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements such as this MD&A.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Department's finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Department's assets and liabilities, with the difference between the two, reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Department is improving or deteriorating.

The *statement of activities* presents information showing how the Department's net position changed during the most recent fiscal year. All changes are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the Department that are principally supported by contributions from the partner cities (*governmental activities*) including the activities of the Self-Insurance Fund set up as a proprietary fund as recommended by GAAP but fully supporting the governmental fire operations.

The government-wide financial statements can be found on pages 21 and 22 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Department, like other state, local and special governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Department's funds can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. *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 balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Department has three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Joint Training Fund and the Capital Projects Fund.

The basic governmental fund financial statements can be found on pages 23 through 25 of this report.

The Department adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget (page 42).

Proprietary funds. Proprietary funds are used to account for services and activities for which a fee is charged to customers in exchange for provided good or services using the "economic resources" measurement focus, which concentrates on how transactions and events have affected the fund's "total economic resources." The Department maintains one proprietary fund – the *Internal Service Fund* where insurance premiums are charged to the General Fund based on market rates to pay workers compensation and dental claims as they occur. Because this service fully benefits a governmental function, it has been included with *governmental activities* in the government-wide financial statements.

The proprietary fund financial statements which account for the activities of the Internal Service Fund can be found on pages 26 through 28 of this report.

Notes to the 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. The notes to the financial statements can be found on pages 29 through 39 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Department's funding for OPEB and the general fund budgetary schedule. Required supplementary information can be found on pages 41 through 43 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following summary shows the Department's first four years of operations as a separate entity:

NET POSITION				
Governmental Activities				
	2014	2013	2012	2011
ASSETS:				
Current assets	\$3,208,522	\$2,214,195	\$1,942,076	\$2,132,561
Capital assets	97,291	116,294	135,297	44,847
Total assets	3,305,813	2,330,489	2,077,373	2,177,408
LIABILITIES:				
Current liabilities	2,045,686	1,902,465	1,359,066	1,521,325
Long-term liabilities	5,278,808	4,318,238	4,025,189	2,996,395
Total liabilities	7,324,494	6,220,703	5,384,255	4,517,720
NET POSITION:				
Invested in capital assets	97,291	116,294	135,297	44,847
Unrestricted	(4,115,972)	(4,006,508)	(3,442,179)	(2,385,159)
Total net position	(\$4,018,681)	(\$3,890,214)	(\$3,306,882)	(\$2,340,312)

- The Department's current assets consist of cash and accounts receivables. Cash increased primarily due to increased funding of workers compensation (\$0.7 million) in the self-insurance fund.
- The Department's long term liabilities consist of the OPEB liability (see Note 11); compensated absences (see Note 7) and workers compensation (see Note 8). Long term liabilities increased \$0.9 million primarily due to the increase reserve for workers' compensation, based on increased funding established in the annual budget process.
- Net position includes \$97,291 invested in capital assets. There were no new assets purchased in the current year.

The following condensed summary compares the statement of activities for all years since the full merger.

STATEMENT OF ACTIVITIES				
Governmental Activities				
	2014	2013	2012	2011
Expenses:				
Personnel	\$15,450,212	\$15,577,913	\$14,969,002	\$14,032,646
Materials and services	1,672,064	1,305,754	1,331,681	1,149,333
Depreciation expense	19,003	19,003	5,383	
Total Expenses	17,141,279	16,902,670	16,306,066	15,181,979
Program Revenues:				
Operating contributions			47,495	110,300
Charges for services	1,890,887	1,518,522	1,190,585	1,157,093
Interest income				322
Total program revenues	1,890,887	1,518,522	1,238,080	1,267,715
General Revenues:				
Unrestricted Contribution from Burlingame	9,072,983	8,880,347	8,460,470	8,220,089
Unrestricted Contribution from Hillsborough	6,048,655	5,920,232	5,640,313	5,480,060
Unrestricted interest income	287	237	633	1,202
Total general revenues	15,121,925	14,800,816	14,101,416	13,701,351
Increase (Decrease) in net position	(128,467)	(583,332)	(966,570)	(212,913)
Special item – assumption of beginning compensated				(2,127,399)
Increase (Decrease) in net position after special item	(128,467)	(583,332)	(966,570)	(2,340,312)
Net Position – beginning	(3,890,214)	(3,306,882)	(2,340,312)	-0-
Net Position – ending	(\$4,018,681)	(\$3,890,214)	(\$3,306,882)	(\$2,340,312)

- Program revenues increased over the prior year primarily for increased permitting, increased revenue from Joint Training program, expansion of the mechanics services to more agencies, and reimbursement of expenses for the strike team overtime associated with the Rim Fire.
- Expenses increased primarily for increased funding to workers' compensation reserve, increased cost for insurance, training, and apparatus maintenance,

Financial Analysis of the Department's Funds

Governmental Funds

Governmental funds provide information on the short-term inflows, outflows, and balances of resources that are available for spending, usually a 12 month period. The goals of the funds are to have sufficient resources available to finance the services within each fiscal year. In particular, the fund balance may serve as a measure of funds that are available for spending in the short-term.

General Fund

The General Fund is the department's main operating fund. Pursuant to the JPA, funding is provided by the partner cities to the extent of the department's expenditures net of any program revenues. Hence, it is not expected to have any fund balance at the end of the year.

General Fund expenditures increased \$721,631 (4%) primarily due to increased funding for workers' compensation reserve. Overtime has been a focus in the current year, with a decrease of \$68,000.

The table below presents general fund expenditures for 2014 as compared to 2013:

General Fund				
	2014	2013	Increase	%
Salaries	\$7,546,773	\$7,571,246	(\$24,473)	0%
Overtime	1,580,638	1,649,068	(68,430)	-4%
Part-time salaries	25,340	119,352	(94,012)	-79%
Retirement	1,720,309	1,671,932	48,377	3%
Health, dental, vision & life insurances	1,279,015	1,208,146	70,869	6%
Retirees' health insurance	1,167,000	1,129,429	37,571	3%
Workers' compensation	1,335,930	602,860	733,070	122%
All others	871,309	844,744	26,565	3%
Total personnel costs	15,526,314	14,796,777	729,537	5%
Materials & services	1,332,230	1,040,136	292,094	28%
Capital (Temporary Fire Station transferred to Capital Projects Fund)	0	300,000	(300,000)	-100%
TOTAL GENERAL FUND EXPENDITURES	\$16,858,544	\$16,136,913	\$721,631	4%

General Fund Budgetary Highlights

The table below summarizes general fund 2014 actual results as compared to budget:

General Fund				
	Revised Budget	Actual	Positive (Negative) Variance	%
Salaries	\$7,476,083	\$7,546,773	(\$70,690)	-1%
Overtime	1,657,000	1,580,638	\$76,362	5%
Part-time salaries	16,500	25,340	(\$8,840)	-54%
Retirement	1,716,760	1,720,309	(\$3,549)	0%
Health, dental, vision & life insurance	1,315,314	1,279,015	\$36,299	3%
Retirees' health insurance	1,177,060	1,167,000	\$10,060	1%
Workers compensation	1,335,930	1,335,930	\$0	0%
All others	848,456	871,309	(\$22,853)	-3%
Total personnel costs	15,543,103	15,526,314	\$16,789	0%
Materials & services	1,314,528	1,332,230	(\$17,702)	-1%
Total General Fund expenditures	\$16,857,631	\$16,858,544	(\$913)	0%

Joint Training Fund

The joint training fund accounts for the operations of a joint operational and EMS training services and administration program among the fire agencies of Belmont, Millbrae, San Bruno, San Mateo, Foster City and the Central County Fire Department. The agencies continue to explore ways to cost effectively implement required training on a regional basis thereby reducing program costs to the individual cities. As of June 30, 2014, the Fund has fund balance in the amount of \$116,592.

Capital Projects Fund

The capital projects fund accounts for financial resources to be used for major projects or capital outlay. In 2013, the partner cities appropriated funding of \$300,000 as the department's 50% share of the cost of a temporary fire station to be shared with the City of Millbrae. This project is temporarily on hold. As of June 30, 2014, the Fund has a fund balance in the amount of \$424,056.

Proprietary Fund – Internal Service Fund

The Department is self-insured for workers compensation and dental programs accounted in an Internal Service Fund. The Department started funding the workers compensation program at the 60% confidence level, administered by a third-party administrator and obtaining additional insurance in excess of \$250,000 up to \$5 million. The Department commissioned an actuarial study for the program and adopted to recognize the IBNRs and increase the confidence level to 70% at an undiscounted rate. The department recognized an expense of approximately \$1.3 million in the current year. In addition, the Department also self-insures for the dental program. As of June 30, 2014, the Fund has a deficit fund balance in the amount of (\$819,599). The negative fund balance will be funded by future contributions as established with the actuarial study.

Capital Asset and Debt Administration

Capital Assets

As mentioned in Note 5 of the Notes to the Financial Statement, major capital assets including fire stations, engines and vehicles remain the assets of the member agencies. The capital asset activity for the Department was limited to a depreciation expense of \$19,003 discussed further in Note 5 located on page 32 of this report.

Long-term Debt

The Department has no long-term debt other than the compensated absences discussed in detailed in Note 7 of this report and the liability associated to the Other Post Employment Benefits fully discussed in Note 11. The compensated absences are valued at \$2,017,031 at June 30, 2014 of which \$54,771 are expected to be paid within the next year.

Economic Factors and Future Challenges

The workers compensation reserve requires additional funding to build to the actuarial determined estimates. The Department's management and the third party administrators continue to find ways to reduce the risk, but the financial impact will continue. Overtime costs will continue to be high to cover workers' compensation leaves, due to staffing model.

FY 14/15 budget is the first year that the JPA will be purchasing large capital equipment that will be owned and maintained by the JPA. The FY 14/15 budget includes the purchase of a fire engine and five other vehicles totaling \$799,000, and is funded by the contributions of the member agencies. Assets that were previously owned by the respective cities remain owned and maintained by their respective owners.

The Public Employees' Pension Reform Act (PEPRA) implemented new benefit formulas and final compensation period, as well as new contribution requirements for new employees hired on or after January 1, 2013 who meet the definition of new member as per PEPRA. Notable changes include less expensive benefit formulas, longer final compensation period (1 year to 3 year final compensation), 50%-50% sharing of retirement costs by employers and employees, and caps on pensionable compensation. There are two current employees classified as new members, and retirement cost savings are projected in the future under this change.

Request for Information

This financial report is designed to provide a general overview of the Central County Fire Department's finances and to demonstrate the Department's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, Central County Fire Department, c/o Town of Hillsborough's Finance Department, 1600 Floribunda Avenue, Hillsborough, CA 94010.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**CENTRAL COUNTY FIRE DEPARTMENT
STATEMENT OF NET POSITION
JUNE 30, 2014**

	Governmental <u>Activities</u>
ASSETS	
Cash and cash equivalents	\$ 2,931,235
Accounts receivable	277,287
Capital assets (net of accumulated depreciation):	
Machinery and equipment	97,291
Total assets	<u>3,305,813</u>
LIABILITIES	
Accounts Payable	73,810
Due to Burlingame	300,094
Due to Hillsborough	203,497
Other Accrued Liabilities	663,514
Long-term Liabilities:	
Due within 1 year:	
Workers' compensation claims	750,000
Compensated absences	54,771
Due in more than 1 year:	
Workers' compensation claims	1,496,559
Compensated absences	1,962,260
OPEB	1,819,989
Total Liabilities	<u>7,324,494</u>
NET POSITION	
Net investment in capital assets	97,291
Unrestricted (deficit)	(4,115,972)
Total Net Position (deficit)	<u>\$ (4,018,681)</u>

The notes to the financial statements are an integral part of this statement.

**CENTRAL COUNTY FIRE DEPARTMENT
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Governmental <u>Activities</u>
EXPENSES	
Personnel	\$ 15,450,212
Materials and services	1,672,064
Depreciation expense	19,003
Total Expenses	<u>17,141,279</u>
PROGRAM REVENUES	
Charges for services	<u>1,890,887</u>
Total Program Revenues	<u>1,890,887</u>
NET PROGRAM EXPENSES	<u>15,250,392</u>
GENERAL REVENUES	
Intergovernmental - Burlingame (unrestricted)	9,072,983
Intergovernmental - Hillsborough (unrestricted)	6,048,655
Interest income (unrestricted)	287
Total general revenues	<u>15,121,925</u>
Change in Net Position	(128,467)
NET POSITION - BEGINNING	(3,890,214)
NET POSITION - ENDING	<u>\$ (4,018,681)</u>

The notes to the financial statements are an integral part of this statement.

**CENTRAL COUNTY FIRE DEPARTMENT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2014**

	(Major) General Fund	(Major) Capital Projects Fund	<u>(Non-major)</u> Special Revenue - Joint Training Fund	Total Governmental Funds
<u>ASSETS</u>				
Cash and cash equivalents	\$ 1,080,219	\$ 424,056	\$ -	\$ 1,504,275
Accounts receivable	113,045		164,242	277,287
Due from other funds	37,724	-	-	37,724
Total Assets	<u>\$ 1,230,988</u>	<u>\$ 424,056</u>	<u>\$ 164,242</u>	<u>\$ 1,819,286</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts Payable	\$ 63,883	\$ -	\$ 9,927	\$ 73,810
Due to Burlingame	300,094	-	-	300,094
Due to Hillsborough	203,497	-	-	203,497
Other Accrued Liabilities	663,514	-	-	663,514
Due to other funds	-	-	37,723	37,723
Total Liabilities	<u>1,230,988</u>	<u>-</u>	<u>47,650</u>	<u>1,278,638</u>
Fund Balances - Assigned	<u>-</u>	<u>424,056</u>	<u>116,592</u>	<u>540,648</u>
Total Liabilities and Fund Balances	<u>\$ 1,230,988</u>	<u>\$ 424,056</u>	<u>\$ 164,242</u>	

Amounts reported for governmental activities in the Statement of Net Position (page 21) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	97,291
Net position of the Self-Insurance Fund are included in the governmental activities in the Statement of Net Position	(819,599)
Long-term liabilities are not due and payable from resources available in the current period and therefore are not reported in the funds:	
Net OPEB obligations	(1,819,989)
Compensated absences	<u>(2,017,032)</u>
Net position of governmental activities	<u>\$ (4,018,681)</u>

The notes to the financial statements are an integral part of this statement.

**CENTRAL COUNTY FIRE DEPARTMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	(Major) General Fund	(Major) Capital Projects Fund	(Non-major) Special Revenue - Joint Training Fund	Total Governmental Funds
REVENUES:				
Intergovernmental:				
Burlingame	\$ 9,072,983	\$ -	\$ -	\$ 9,072,983
Hillsborough	6,048,655	-	-	6,048,655
Service charges	1,736,619	-	154,268	1,890,887
Interest income	287	-	-	287
Total Revenues	<u>16,858,544</u>		<u>154,268</u>	<u>17,012,812</u>
EXPENDITURES:				
Current:				
Personnel costs	15,526,314			15,526,314
Materials and services	1,332,230	-	216,450	1,548,680
Total Expenditures	<u>16,858,544</u>	<u>-</u>	<u>216,450</u>	<u>17,074,994</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(62,182)	(62,182)
OTHER FINANCING SOURCES (USES):				
Transfers	-	-	-	
NET CHANGE IN FUND BALANCES	-	-	(62,182)	(62,182)
BEGINNING FUND BALANCES	-	424,056	178,774	602,830
ENDING FUND BALANCES	<u>\$ -</u>	<u>\$ 424,056</u>	<u>\$ 116,592</u>	<u>\$ 540,648</u>

The notes to the financial statements are an integral part of this statement.

**CENTRAL COUNTY FIRE DEPARTMENT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Amounts reported for governmental activities in the Statement of Activities
(page 22) are different because:

Net Change in Fund Balances - Total Governmental Funds (page 24)	\$ (62,182)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	(19,003)
The Internal Service Fund - Self Insurance Fund - is used to accumulate funds to service the workers compensation and dental insurance programs. This is the net loss of the Self Insurance Fund.	(30,641)
Expenses reported in accrual basis are recognized when incurred, regardless of when paid:	
OPEB expense	(23,000)
Accrued compensated absences	6,359
	<hr/>
Change in net position of governmental activities (page 22)	<u>\$ (128,467)</u>

The notes to the financial statements are an integral part of this statement.

CENTRAL COUNTY FIRE DEPARTMENT
STATEMENT OF NET POSITION - SELF INSURANCE FUND (Governmental Activities)
JUNE 30, 2014

ASSETS	
Cash and cash equivalents	\$ 1,426,960
Total Assets	<u>1,426,960</u>
LIABILITIES	
Liabilities:	
Current:	
Accrued workers compensation claims	<u>750,000</u>
Total Current Liabilities	<u>750,000</u>
Noncurrent:	
Workers compensation claims	<u>1,496,559</u>
Total Liabilities	<u>2,246,559</u>
NET POSITION	
Unrestricted (deficit)	<u>\$ (819,599)</u>

The notes to the financial statements are an integral part of this statement.

**CENTRAL COUNTY FIRE DEPARTMENT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
SELF INSURANCE FUND (Governmental Activities)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

REVENUES:	
Workers Compensation Premiums	\$ 1,335,930
Dental Premiums	118,970
Total Operating Revenues	<u>1,454,900</u>
OPERATING EXPENSES:	
Workers Compensation Claims	1,261,587
Dental Claims	100,570
Materials and services	123,384
Total Operating Expenses	<u>1,485,541</u>
Operating Income (Loss)	<u>(30,641)</u>
Change in net position	(30,641)
Net Position - Beginning	<u>(788,958)</u>
Net Position - Ending (Deficit)	<u>\$ (819,599)</u>

The notes to the financial statements are an integral part of this statement.

**CENTRAL COUNTY FIRE DEPARTMENT
STATEMENT OF CASH FLOWS
SELF INSURANCE FUND (Governmental Activities)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

CASH FLOWS FROM OPERATING ACTIVITIES:

Receipts for interfund services provided	\$ 1,454,900
Payment to employees	(247,655)
Payment to vendors	(469,466)
Net cash provided (used) by operating activities	<u>737,779</u>
Net increase (decrease) in cash and cash equivalents	737,779
Cash and cash equivalents - beginning	689,181
Cash and cash equivalents - ending	<u>\$ 1,426,960</u>

Reconciliation of operating income to net cash provided
(used) by operating activities:

Operating income (loss)	\$ (30,641)
Increase (decrease) in accounts payable	(12,745)
Increase (decrease) in accrued workers compensation claims	781,165
Net cash and cash equivalents provided (used) by operating activities	<u>\$ 737,779</u>

The notes to the financial statements are an integral part of this statement.

Central County Fire Department
Index to the Notes to the Financial Statements
For the year ended June 30, 2014

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**CENTRAL COUNTY FIRE DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 1 – ORGANIZATION

Central County Fire Department was established on April 20, 2004 through a Joint Powers Agreement (JPA) between the City of Burlingame and the Town of Hillsborough with essential support services provided by the two cities. This partnership and the JPA structure were designed to promote for efficient administration and effective delivery of services to the two cities. Significant cost savings were achieved since the initial merger especially in personnel costs. At the time of the initial merger, a cost sharing plan was developed to allow each partner city to pay its fair share of the combined operating expenses of the Department. The initial merger included stipulations whereby the Department's personnel remained employees of the individual cities including the Chief Administrative Officer and the Fire Chief who shall be employees of either city. Responsibility for certain major costs such as retirement, replacement of vehicles and facilities, and costs related to other post-employment benefits (OPEB) other than pension costs, remained with the individual cities. Consequently, ownership of major capital assets including fire stations and vehicles and equipment remained with the individual cities.

Effective fiscal year 2010/11, the merged fire operations moved onto a full merger transferring all active employees and operations to an independent single entity with the exception of the Chief Administrative Officer. However, unfunded retirement costs relating to prior service and OPEB costs for employees that retired prior to fiscal year 2010/11 will continue to be the responsibility of and borne by the individual cities. Likewise, capital assets acquired before 2010/11 will remain assets of the individual cities which will be responsible for related costs.

The Department's operating costs net of program revenues are allocated sixty percent (60%) to the City of Burlingame and forty percent (40%) to the Town of Hillsborough.

The Department is governed by a Board of Directors ("Board") consisting of two representatives from each city whereas the members represent the cities in determining the level of fire, emergency medical and disaster preparedness services to be provided by the Department. All major decisions by the Board require ratification by the respective City Councils.

The Board appoints the City Manager of either city to serve as Chief Administrative Officer for alternating two-year term. The Chief Administrative Officer appoints the Fire Chief who shall conduct the day-to-day operations of the Department. He shall also appoint an employee to act as Secretary and an employee of one of the member agencies to act as Treasurer of the Department who shall act as Controller for the Department and shall perform all such functions such as disbursement of revenues, payment of outstanding obligations and other accounting functions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Central County Fire Department is a legally separate and independent entity that is not a component unit of the City of Burlingame or the Town of Hillsborough. Further, the Department has no component unit organizations under its control. Therefore, this comprehensive annual financial report and the financial statements contained within represent solely the activities, transactions and status of the Central County Fire Department.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the Central County Fire Department. The effect of interfund activity has been removed from these statements. All activities are categorized *governmental activities* as they are attributable to services for structural and wild land fire suppression, response to hazardous materials incidents, search and rescue, vehicle extrication and other emergency services supported largely by contributions from the member cities' general fund revenues.

The statement of activities demonstrates the degree to which the expenses are offset by program revenues that include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided and 2) contributions that are restricted to meeting the operational or capital requirements of a particular segment. Other items not properly included among program revenues are reported as *general revenues*.

Separate financial statements are provided for governmental funds and the internal service self-insurance fund. The General Fund and the Capital Fund are major individual governmental funds and are reported in a separate columns.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting* as are the internal service self-insurance fund. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Contributions from the member agencies 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*. Revenues are recognized as soon as they are both 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. The Department considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due.

The *General Fund* is the Department's major and primary operating fund. It accounts for all financial resources of the Department, except those required to be accounted for in another fund. Additionally, the Department reports an *Internal Service Fund* used to account for the servicing of the self-insurance that includes workers compensation and dental programs.

The Internal Service Fund distinguishes *operating* revenues and expenses from *nonoperating* items. Operating revenues represent premiums paid for the programs; operating expenses include claims paid and administrative expenses of the programs. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Capital Projects Fund is another major fund of the Department's. It is used to account for the acquisition and construction of capital assets other than those that remain with the member agencies.

The Department follows GASB in accounting the activities of the Internal Service Fund. The effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

The Department has one other governmental fund (non-major) in addition to the General Fund, Internal Service Fund and the Capital Projects Fund. The Joint Training Fund is used to account for the operations of a joint operational and EMS training services and administration program among the fire agencies of Belmont, Millbrae, San Bruno, San Mateo, Foster City and Central County Fire Department.

When both restricted and unrestricted resources are available for use, it is the Department's policy to use restricted resources first.

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

D. Assets, Liabilities, and Net Position or Equity

1. Cash and Cash Equivalents

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

The City of Burlingame and the Town of Hillsborough advance 1/12 of their respective budgeted contributions to the Department every month. At the end of the fiscal period, advances in excess of the actual contributions due to the Department are returned to the respective cities immediately after end of the year.

2. Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements, outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in

applicable governmental funds to indicate that they are not available for appropriation and are not expendable financial resources.

Interfund transfers are generally recorded as transfers except for charges for services including workers compensation insurance and dental premiums, which are recorded as revenues of the internal service fund and expenditures in the general fund.

There were no interfund transfers in the year ending June 30, 2014.

3. Capital assets

Capital assets which include machinery and equipment are reported in the government-wide financial statements. Capital assets are defined by the Department as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. As stipulated in the JPA, capital assets including fire stations, fire engines and other vehicles acquired prior to FY10/11 remain the assets of the individual member agencies.

Machinery and equipment are depreciated using the straight line method over an estimated useful life of 3 to 15 years.

4. Compensated Absences

The Department permits employees to accumulate earned but unused vacation up to a certain amount depending on bargaining units. Sick leave credit is vested in varying amounts depending on bargaining units and groups. Both are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

5. Self-Insurance

The Department is self-insured for workers' compensation and dental claims. The Internal Service Fund is used to account for the activities of these programs. It is the Department's policy to provide in each fiscal year, through premiums charged to the general fund, amounts sufficient for self-insurance program expenses and reserves associated with claims. Additional reserves are maintained to protect against unusual losses beyond normal experience. The amount recorded as liability for known claims, if any, is based on the recommendations of the administrator. In 2014, accrued liability for incurred but not reported claims (IBNRs) recommended in an actuarial study has been recorded.

E. Subsequent Events

Management has considered subsequent events through November 17, 2014, the date which the financial statements were available to be issued.

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the governmental funds except the capital projects fund which adopt project-length budgets. All annual appropriations lapse at fiscal year-end.

The Fire Chief may make transfers of appropriations that do not exceed the fund's budget. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. The Chief Administrative Officer or his designate may make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances. Any revisions that alter the total expenditures of any fund must be approved by the Board.

B. Excess of Expenditures over Appropriations

For the year ended June 30, 2014, expenditures exceeded appropriations by \$914 in the General Fund. Expenditures exceeded appropriations by \$42,611 in the Joint Training Fund due to increased contract services in the training fund for the Belmont Training Captain.

C. Deficit Fund Equity

The Internal Service Fund had a deficit fund balance of \$819,599 as of June 30, 2014. Utilizing an actuarial study commissioned to evaluate the program, the Board adopted to recognize the IBNRs and increase the confidence level to 70%. The department recognized an expense of approximately \$1.3 million towards implementing above. The plan is to continue to fund future contributions from the partner cities at the actuarially determined levels.

NOTE 4 – CASH AND CASH EQUIVALENTS

The Department maintains a cash pool which includes cash balances of all funds. The pooled interest earned is allocated to the funds based on cash balances in these funds at the end of each accounting period. It has the following cash and cash equivalents at June 30, 2014:

Cash on hand	\$50
Deposits with financial institutions	2,931,185
Total cash and cash equivalents	<u>\$2,931,235</u>

The carrying amounts of the Department's cash deposits were \$2,931,185. Bank balances before reconciling items were \$2,949,244 the total amount of which was collateralized or insured with securities held by the pledging financial institutions in the Department's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the Department's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the Department's name.

The market value of the pledged securities must equal at least 110% of the Department's cash deposits. California law also allows institutions to secure city deposits by pledging first trust deed mortgage notes having a value of 150% of the Department's total cash deposits. The Department may waive collateral requirements for cash deposits which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. The Department, however, has not waived the collateralization requirements.

NOTE 5 – CAPITAL ASSETS

Major capital assets including fire stations, engines and vehicles remain the assets of the member agencies and hence are not reflected in the Department's capital assets. Capital asset activity for the year ended June 30, 2014 was as follows:

	Governmental Activities		
	Beginning Balance	Increases	Decreases
Ending Balance			
Capital assets being depreciated:			
Machinery and equipment	\$140,680		\$
Less accumulated depreciation for:			
Machinery and equipment	(24,386)	(\$19,003)	
Total capital assets being depreciated, net	\$116,294	(\$19,003)	\$
Governmental activities capital assets, net	\$116,294	(\$19,003)	\$

It is the Department's policy to recognize half a year's depreciation for assets acquired the first half of the year and no depreciation for assets acquired the second half of the year.

NOTE 6 – OPERATING ASSISTANCE

The City of Burlingame and the Town of Hillsborough provide major funding to the Central County Fire Department apportioned 60%-40% (\$9,072,983 and \$6,048,655 in FY 13/14) respectively after applying program revenues to the operating and administrative costs.

NOTE 7 – LONG-TERM DEBT

Compensated Absences – Compensated absences due within one year represent an estimate of the net compensated absences that will be utilized within the next year. All compensated absences for governmental activities are paid out of the General Fund.

Other Post-Employment Benefits (OPEB) – Refer to Note 11 for details of the OPEB obligation.

Long-term liability activity other than OPEB for the year ended June 30, 2014, was as follows:

Description	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Compensated Absences	\$2,023,391	\$985,744	\$992,104	\$2,017,031	\$54,771

NOTE 8 – RISK MANAGEMENT

The Department is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Department has established a limited risk management program of these types of risks.

The Department has general liability insurance coverage through the City of Burlingame as a participant in the Association of Bay Area Governments Pooled Liability Assurance Network (ABAG PLAN) organized within the Joint Powers Authority Association of Bay Area governments. The ABAG PLAN provides liability insurance coverage, claims management, risk management services, and legal defense to its participating members. ABAG PLAN is governed by a board of directors, which comprises officials appointed by each participating member. Premiums paid to ABAG PLAN are subject to possible refund based on the results of actuarial studies and approval by the board of directors. Premiums are assessed to participants based on their individual loss experience. General liability insurance coverage has been purchased by ABAG PLAN for losses exceeding \$250,000 up to a maximum of \$10 million.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly claims are reevaluated periodically to consider these factors, estimate recoveries from salvage or subrogation, and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. The amount recorded as liability for known claims, if any, is based on the recommendation of the administrator. No accrued liability for incurred but not reported claims (IBNRs) has been recorded as amounts for such claims cannot be reasonably estimated. The Department's exposure for claims filed under this program is minimal.

The Department is self-insured for workers' compensation. The program is administered by a third-party administrator (TPA), Athens Administrators. The TPA sets reserve levels for reported claims. Reserve levels for IBNRs are based on an actuarial study by a third independent party. Excess workers' compensation insurance has been purchased by the Department for losses exceeding \$250,000 up to \$5 million.

There is no significant change in insurance coverage from that of the prior year while separately covered by the partner cities, nor have there been any insurance related settlements that exceeded insurance coverage during the past three fiscal years.

The table below shows activities relating to claims liabilities in its three-year operations as a separate entity:

	Beg Balance	Claims and Changes in Estimates	Paid	End Balance
2010-11	\$	\$183,989	(\$47,729)	\$136,260
2011-12	\$136,260	\$627,170	(\$378,388)	\$385,042
2012-13	\$385,042	\$1,887,000	(\$806,648)	\$1,465,394
2013-14	\$1,465,394	\$1,470,247	(\$689,082)	\$2,246,559

NOTE 9 – RELATED PARTY TRANSACTIONS

The City of Burlingame, one of the partner cities providing resources to CCFD, charges facilities costs based on the square footage of the buildings utilized by CCFD including the fire stations and administration building. Facilities costs include personnel, janitorial services and general operating costs. Likewise, the city also provides IT support to the Department. For fiscal year ended June 30, 2014, the City of Burlingame charged \$185,791 for the facilities and IT support.

NOTE 10 – FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based on the extent to which the Department is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2014, fund balances for governmental funds consist of *Assigned Fund Balance* that includes amounts intended to be used for specific purposes that are neither restricted nor committed. Intent is expressed by an action of the Fire Board passing a resolution for the assignment or delegation of the authority to assign amounts to be used for specific purposes. Likewise, a similar action is required to reverse the assignment.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned and unassigned. Fund balances for all the governmental funds as of June 30, 2014 were as follows:

Designation	Joint Training Fund	Capital Projects Fund
Assigned to joint training program	\$116,592	
Assigned to certain capital projects		\$424,056

NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

- A. Plan Description – The Central County Fire Department Retiree Healthcare Plan (Plan) is a single-employer defined benefit healthcare plan administered by the Department. The plan provides healthcare benefits to eligible retirees and their dependents. Benefit provisions are established and may be amended through agreements and memorandums of understanding between the Department, its management employees and unions representing its employees. The Plan does not issue a financial report.

The Department provides eligible retirees medical benefits through the California Public Employees' Retirement system healthcare program (PEMHCA). It pays retiree healthcare benefits up to a cap for eligible retirees, dependent on bargaining unit and hire date.

- B. Funding Policy – The contribution requirements of the Plan participants and the department are established under a funding policy approved by the Fire Board, and may be amended by the department from time to time. The Plan is currently funded by employer contributions with no requirement for matching or employee contributions for eligible employees. The department adopted

sufficient to pay the current year's retiree premium and plan expenses, with an additional amount to pre-fund benefits as determined by an actuary on a biennial basis. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liability (or funding excess) over a period of thirty years. The current ARC rate is 12.8% of annual covered payroll.

- C. Annual OPEB Cost and Net OPEB Obligation – The following table, based on actuarial valuation as of June 30, 2013, shows the components of the annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Department's net OPEB obligation:

	FY11/12 GASB 45	FY12/13 GASB 45	FY13/14 GASB 45
Annual Required Contribution	\$1,049,000	\$1,130,000	\$1,167,000
Interest	36,865	131,323	130,000
Amortization	-64,437	-145,684	-107,000
Annual OPEB cost	1,021,428	1,115,639	1,190,000
Annual OPEB cost as % of payroll	11.9%	12.8%	14.6%
Contributions:			
Benefit Payment Outside Trust	77,478	175,442	216,370
Trust Funding		954,558	950,630
Total Contributions	77,478	1,130,000	1,167,000
Net Changes to Net OPEB Obligation	943,950	-14,361	23,000
Net OPEB Obligation – beginning	867,400	1,811,350	1,796,989
Net OPEB Obligation – ending	\$1,811,350	\$1,796,989	\$1,819,989
Percentage of Annual OPEB Cost Contributed	7.6%	101.3%	98.1%

- D. Funded Status and Funding Progress – In June 2013, the Department established an OPEB irrevocable trust with the California Employer's Retiree Benefit Trust Program (CERBT) administered by the California Public Employees' Retirement System (CalPERS) as an agent multiple-employer plan. This trust is used to accumulate resources to fund future benefits; however, it does not represent the activities of the plan. Financial statements of CERBT are included in the CalPERS financial report. Copies of this report may be obtained from CalPERS Executive Office – 400 P Street, Sacramento, California. The June 30, 2013 unfunded actuarial accrued liability (UAAL) for benefits (latest available information) was \$10,328,000. The value of assets of \$955,000 as of June 30, 2013 was 8.5% of UAAL.

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

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

value of assets, consistent with the long-term perspective of the calculations. The Department does not contract for a separate audit of its OPEB plan.

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

In the actuarial valuation as of June 2013, the entry age normal actuarial cost method was used. The actuarial assumptions included a 7.25 percent investment rate of return, which is the expected long-term investment returns on the Department's funds, a 3% general inflation assumption, an annual aggregate payroll increase rate of 3.25% and healthcare cost trend rate ranging from 8.3% to 5% through the year 2021. The UAAL is being amortized as a level dollar amount over 30 years on a closed basis starting June 30, 2010.

NOTE 12 – EMPLOYEE RETIREMENT PLAN

- A. Plan Description and Funding Policy – The Department provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to its employees through a cost-sharing multiple-employer defined benefit plan offered by the Public Agency portion of the California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for participating public employers with the State of California. A cost-sharing multiple-employer plan is a single plan with pooling (cost-sharing) arrangements for the participating employers. All risks, rewards, and costs, including benefit costs, are shared and are not attributed individually to the employers. A single actuarial valuation covers all plan members and the same contribution rate(s) applies for each employer. A menu of benefit provisions and other requirements are established by State statutes within the Public Employee's Retirement Law. The Department selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local resolutions. Benefits are based on years of credited service equal to one year of full-time employment. The Department participates in separate Safety and Miscellaneous Employee Plans. CalPERS issues a separate comprehensive annual financial report. Copies of its annual financial report may be obtained from CalPERS Executive Office at 400 P Street, Sacramento, CA 95814.

CalPERS determines contribution requirements using the entry Age Normal Cost method. Under this method, projected benefits are determined for all members and the associated liabilities are spread in a manner that produces level annual cost as a percent of pay from the age of hire (entry age) to the assumed retirement age. The actuarial assumptions included a 7.50 percent investment rate of return which is the expected long-term investment returns on plan assets, projected payroll growth of 3.00 percent, 2.75 percent inflation rate and salary increases in a range depending on age, service and type of employment. The unfunded actual accrued liability is being amortized as a level percentage of payroll on a closed basis. All changes in liability due to plan amendments, changes in actuarial assumptions or changes in actuarial methodology are amortized separately over a 2-year period. All gains or losses are tracked and amortized over a rolling 30 year period. The actuarial methods and assumptions used are those adopted by the CalPERS board. The contribution

requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by CalPERS.

The Department's safety and miscellaneous plans are parts of a CalPERS risk pool for employers with less than 100 active plan members (implemented as of the actuarial valuation date of June 30, 2003). As part of a cost-sharing multiple employer defined benefit plan, disclosure of the schedule of funding progress is not provided.

Active plan members are required to contribute 8% (miscellaneous) or 9% (public safety) of their annual covered salary. For fiscal year 2014, plan members contributed \$732,126. The Department is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members.

- B. Annual Pension Cost – For fiscal year 2014, the Department's annual pension costs was \$1,865,558 with the safety employees paying an additional 2% of their covered payroll (\$151,100) towards these costs. The required contribution for the current year was determined as part of the June 30, 2012 actuarial valuation.

The Plan's provisions and benefits in effect at June 30, 2014 and the required contribution rates for fiscal year 2013-14 are summarized below:

	Safety – Fire		Miscellaneous	
Benefit vesting schedule	5 years' service		5 years' service	
Benefit payments	Monthly for life		Monthly for life	
Retirement Age	50	50	50	52
Monthly benefits as a % of annual salary	2.4% - 3.0%	2% - 2.7%	2% - 2.5%	1% - 2.5%
Required employee contribution rates	9% +2%	12.25%	8%	6.5%
Required employer contribution rates	23.397%	12.25%	15.577%	6.7%
Retirement formula	3% @ 55	2.7% @ 57	2.5% @ 55	2% @ 62
	Single highest year	3 year final comp	Single highest year	3 year final comp
Pensionable Compensation Cap		\$136,440		\$113,700

- C. Trend Information – Trend information is as follows:

	Fiscal Year Ending	Annual Pension Cost (APC)	Percentage Of APC Contributed
Miscellaneous	6/30/11	\$25,961	100%
	6/30/12	\$25,247	100%
	6/30/13	\$31,666	100%
	6/30/14	\$33,136	100%
Safety	6/30/11	\$1,587,523	100%
	6/30/12	\$1,947,762	100%
	6/30/13	\$1,868,269	100%
	6/30/14	\$1,815,684	100%

NOTE 13 – NEW ACCOUNTING PRONOUNCEMENTS

GASB has issued Statement No. 65, "*Items Previously Reported as Assets and Liabilities*" which is effective for periods beginning after December 15, 2012.

GASB has issued Statement No. 66, "*Technical Corrections – 2012 – an amendment of GASB No. 10 and No. 62*" which is effective for periods beginning after December 15, 2012.

GASB has issued Statement No. 67, "*Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25*" which is effective for periods beginning after June 15, 2013.

GASB has issued Statement No. 70, "*Accounting and Financial Reporting for Nonexchange Financial Guarantees*" which is effective for periods beginning after June 15, 2013.

Above four statements have minimal impact to the Department.

REQUIRED SUPPLEMENTARY INFORMATION

**CENTRAL COUNTY FIRE DEPARTMENT
SCHEDULE OF FUNDING PROGRESS FOR RETIREE HEALTH PLAN**

Actuarial Valuation Date*	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Liability (Excess Assets)	Funded Ratio	Annual Covered Payroll	UAAL as a % of Payroll
6/30/2011	\$ 8,905,000	\$ -	\$ 8,905,000	0.0%	\$ 8,577,000	103.8%
6/30/2013	\$ 11,283,000	\$ 955,000	\$ 10,328,000	8.5%	\$ 8,170,000	126.4%

This schedule presents information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The Department established a trust account to fund the OPEB liability fully funding the \$1,167,000 Annual Required Contribution (ARC) for FY 13/14.

DEFINED BENEFIT PENSION PLAN

The Department retirement plans are part of the CalPERS risk pool for cities and other government entities that have less than 100 active members. Actuarial valuations performed included other participants within the same risk pool. Therefore, standalone information of the schedule of funding progress for the Department's employees is not available.

*Latest information available

**CENTRAL COUNTY FIRE DEPARTMENT
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES:				
Burlingame	\$ 9,337,061	\$ 9,319,560	\$ 9,072,983	\$ (246,577)
Hillsborough	6,224,707	6,213,040	6,048,655	(164,385)
Service charges	1,024,762	1,324,830	1,736,619	411,789
Interest income	200	200	287	87
Total Revenues	16,586,730	16,857,630	16,858,544	914
EXPENDITURES:				
Current:				
Personnel costs	15,289,990	15,543,102	15,526,314	16,788
Materials and services	1,296,740	1,314,528	1,332,230	(17,702)
Total Expenditures	16,586,730	16,857,630	16,858,544	(914)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	
OTHER FINANCING SOURCES (USES)				
Transfers	-	-	-	
NET CHANGE IN FUND BALANCES				
BEGINNING FUND BALANCES				
ENDING FUND BALANCES	\$	\$	\$	\$

CENTRAL COUNTY FIRE DEPARTMENT
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2014

Budgetary Information

The Department adopts annual budgets on a basis consistent with generally accepted accounting principles for all governmental funds except the capital projects funds, which adopt project-length budgets. All appropriations lapse at fiscal year-end. Encumbrances related to unperformed contracts for goods or services at year-end lapse and are automatically reappropriated and reencumbered in the subsequent fiscal year. There are no outstanding encumbrances in the governmental funds at June 30, 2014.

Prior to June 30, the Chief Administrative Officer submits to the Fire Board a proposed operating budget for review. The Board holds public hearings and a final budget is adopted on or before June 30.

The modified accrual basis of accounting is used for budgeting. This means revenues are recognized when they become measurable or available, while expenditures are accounted for or recognized in the budgeting period when they were incurred.

The Fire Board may amend or supplement the budget at any time after its adoption by a majority vote of the members. The Chief Administrative Officer or his designate may make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances. Any revisions that alter the total expenditures of any fund in excess of the approved funding contributions from the partner cities must be approved by the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Budget amounts shown in these financial statements include all supplemental appropriations made, if any, during the year.

A schedule of revenues, expenditures and changes in fund balances – budget and actual – of the Department's General Fund is presented as a required supplementary information.

SUPPLEMENTARY INFORMATION

**CENTRAL COUNTY FIRE DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
JOINT TRAINING FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES:				
Service charges	\$ 160,903	\$ 168,228	\$ 154,268	\$ (13,960)
Total Revenues	<u>160,903</u>	<u>168,228</u>	<u>154,268</u>	<u>(13,960)</u>
EXPENDITURES:				
Current:				
Materials and services	150,557	173,839	216,450	(42,611)
Total Expenditures	<u>150,557</u>	<u>173,839</u>	<u>216,450</u>	<u>(42,611)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>10,346</u>	<u>(5,611)</u>	<u>(62,182)</u>	<u>(56,571)</u>
NET CHANGE IN FUND BALANCES	10,346	(5,611)	(62,182)	(56,571)
BEGINNING FUND BALANCES	117,408	117,408	178,774	\$ 61,366
ENDING FUND BALANCES	<u>\$ 127,754</u>	<u>\$ 111,797</u>	<u>\$ 116,592</u>	<u>\$ 4,795</u>

Statistical Section

This part of the Central County Fire Department's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplemental information says about the Department's overall financial health.

CONTENTS	PAGES
<i>Financial Trends</i>	
These schedules contain trend information to help the reader understand how the Department's financial performance and well-being have changed over time.	45-48
<i>Revenue Capacity</i>	
These schedules contain information to help the reader assess the Partner Cities ability to generate its major sources for funding the Department	49-51
<i>Demographic and Economic Information</i>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Department's financial activities take place.	52-54
<i>Operating Information</i>	
These schedules contain information to help the reader understand how the information in the financial reports relate to the services the Department provides and activities it performs.	55-64

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

CENTRAL COUNTY FIRE DEPARTMENT
NET POSITION BY COMPONENT (accrual basis of accounting)
LAST T FOUR YEARS (from inception)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Governmental Activities:				
Net investment in capital assets	\$ 44,847	\$ 135,297	\$ 116,294	\$ 97,291
Unrestricted	(2,385,159)	(3,442,179)	(4,006,508)	(4,115,972)
Total governmental activities net position	<u>\$ (2,340,312)</u>	<u>\$ (3,306,882)</u>	<u>\$ (3,890,214)</u>	<u>\$ (4,018,681)</u>

Source: Central County Fire Department audited financial statements as restated, if applicable.

CENTRAL COUNTY FIRE DEPARTMENT
CHANGES IN NET POSITION (accrual basis of accounting)
LAST FOUR YEARS (from inception)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenses:				
Governmental Activities:				
Public safety:				
Personnel	\$ 14,032,646	\$ 14,969,002	\$ 15,577,913	\$ 15,450,212
Materials and services	1,149,333	1,331,681	1,305,754	1,672,064
Depreciation expense		5,383	19,003	19,003
Total Governmental Activities Expenses	<u>15,181,979</u>	<u>16,306,066</u>	<u>16,902,670</u>	<u>17,141,279</u>
Program Revenues:				
Governmental Activities:				
Charges for services	1,157,093	1,190,585	1,518,522	1,890,887
Operating grants and contributions	110,300	47,495		
Interest income	322			
Total Governmental Activities program Revenues	<u>1,267,715</u>	<u>1,238,080</u>	<u>1,518,522</u>	<u>1,890,887</u>
Governmental Activities net (Expenses)/Revenue	<u>(13,914,264)</u>	<u>(15,067,986)</u>	<u>(15,384,148)</u>	<u>(15,250,392)</u>
General Revenues:				
Governmental Activities:				
Intergovernmental - Burlingame	8,220,089	8,460,470	8,880,347	9,072,983
Intergovernmental - Hillsborough	5,480,060	5,640,313	5,920,232	6,048,655
Interest income	1,202	633	237	287
Total Governmental Activities General Revenues	<u>13,701,351</u>	<u>14,101,416</u>	<u>14,800,816</u>	<u>15,121,925</u>
Governmental Activities Changes in Net Position Before Special Item	(212,913)	(966,570)	(583,332)	(128,467)
Assumption of Beginning Compensated Absences Liability on Formation	<u>(2,127,399)</u>			
Governmental Activities Changes in Net Position After Special Item	<u>\$ (2,340,312)</u>	<u>\$ (966,570)</u>	<u>\$ (583,332)</u>	<u>\$ (128,467)</u>

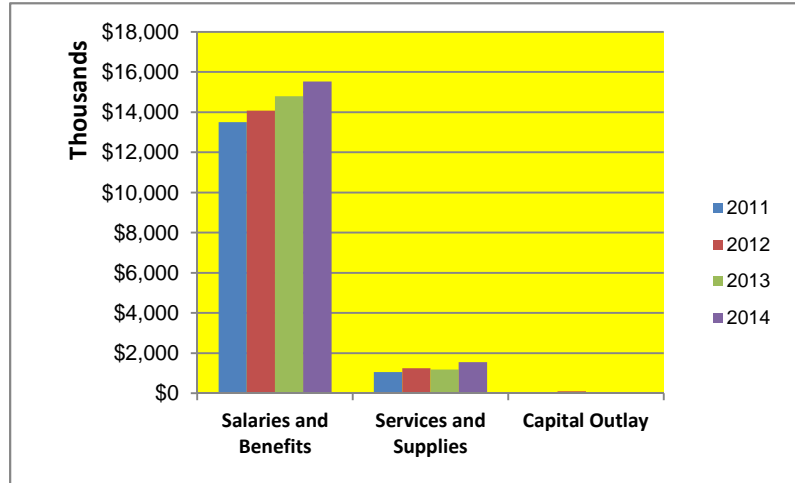
Source: Central County Fire Department audited financial statements as restated, if applicable.

CENTRAL COUNTY FIRE DEPARTMENT
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (modified accrual basis of accounting)
LAST FOUR YEARS (from inception)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Revenues:				
Intergovernmental:				
Burlingame	\$ 8,233,728	\$ 8,460,470	\$ 8,880,347	\$ 9,072,983
Hillsborough	5,480,060	5,640,313	5,920,232	6,048,655
Millbrae	96,661			
Federal grants		47,495		
Service Charges	1,157,093	1,190,585	1,518,522	1,890,887
Interest Income	1,209	633	237	287
Total Revenues	<u>14,968,751</u>	<u>15,339,496</u>	<u>16,319,338</u>	<u>17,012,812</u>
Expenditures:				
Current:				
Personnel costs	13,505,767	14,071,775	14,796,777	15,526,314
Materials and services	1,063,180	1,257,444	1,189,132	1,548,680
Capital Outlay	44,847	95,833		
Total Expenditures	<u>14,613,794</u>	<u>15,425,052</u>	<u>15,985,909</u>	<u>17,074,994</u>
Net Change in Fund Balances	354,957	(85,556)	333,429	(62,182)
Beginning Fund Balances	-	354,957	269,401	602,830
Ending Fund Balances	<u>\$ 354,957</u>	<u>\$ 269,401</u>	<u>\$ 602,830</u>	<u>\$ 540,648</u>
General Fund:				
Committed	\$ -	\$ -	\$ -	\$ -
Assigned				
Unassigned				
Total General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
All Other Governmental Funds:				
Assigned	<u>\$ 354,957</u>	<u>\$ 269,401</u>	<u>\$ 602,830</u>	<u>\$ 540,648</u>

Source: Central County Fire Department audited financial statements as restated, if applicable.

CENTRAL COUNTY FIRE DEPARTMENT
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION
(modified accrual basis of accounting)
LAST FOUR YEARS (from inception)



	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Salaries and Benefits	\$ 13,505,767	\$ 14,071,775	\$ 14,796,777	\$ 15,526,314
Services and Supplies	1,063,180	1,257,444	1,189,132	1,548,680
Capital Outlay	44,847	95,833		
Total	<u>\$ 14,613,794</u>	<u>\$ 15,425,052</u>	<u>\$ 15,985,909</u>	<u>\$ 17,074,994</u>

Source: Central County Fire Department audited financial statements

**CENTRAL COUNTY FIRE DEPARTMENT
GOVERNMENTAL FUNDS REVENUES BY SOURCES**

(modified accrual basis of accounting)
LAST FOUR YEARS (since inception)



	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Contribution from Burlingame (unrestricted)	\$ 8,220,089	8,460,470	8,880,347	9,072,983
Contribution from Hillsborough (unrestricted)	5,480,060	5,640,313	5,920,232	6,048,655
Service Charges	1,157,093	1,190,585	1,518,522	1,890,887
All Others	111,509	48,128	237	287
Total	<u>\$ 14,968,751</u>	<u>\$ 15,339,496</u>	<u>\$ 16,319,338</u>	<u>\$ 17,012,812</u>

CITY OF BURLINGAME AND TOWN OF HILLSBOROUGH (PARTNER CITIES)
GENERAL FUND TAX REVENUES BY SOURCE
LAST TEN YEARS (amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Property Tax</u> (1)	<u>Public Safety Special Tax</u>	<u>Sales Tax</u>	<u>Transient Occupancy Tax</u>	<u>Other Taxes</u> (2)	<u>Inter- Governmental Revenues</u>	<u>Total</u>
CITY OF BURLINGAME							
2004	\$ 7,399		\$ 8,834	\$ 7,299	\$ 1,728	\$ 3,072	\$ 28,332
2005	9,360		8,508	8,066	1,861	1,996	29,791
2006	10,390		8,806	9,273	2,204	1,041	31,714
2007	11,469		9,231	10,356	1,523	567	33,146
2008	12,198		9,459	11,265	1,981	505	35,408
2009	12,798		8,251	10,155	1,782	313	33,299
2010	13,355		6,276	10,342	1,857	403	32,233
2011	13,310		8,041	13,404	2,071	2,966	39,792
2012	13,460		8,495	16,183	2,582	399	41,119
2013	15,539		9,199	18,244	3,284	1,408	47,674
TOWN OF HILLSBOROUGH							
2004	\$ 7,621	\$ 2,138	\$ 76		\$ 1,558	\$ 595	\$ 11,988
2005	8,591	2,188	51		1,588	248	12,666
2006	9,324	2,233	55		1,654	370	13,636
2007	10,703	2,234	59		1,407	181	14,584
2008	10,971	2,236	67		1,591	173	15,038
2009	11,700	2,238	73		1,288	162	15,461
2010	12,324	2,232	77		1,304	137	16,074
2011	12,493	2,232	48		1,398	154	16,325
2012	12,340	2,232	79		1,397	279	16,327
2013	13,012	2,235	169		1,714	227	17,357

(1) Includes Excess ERAF (from FY 03/04) and Motor Vehicle License Fee in Lieu and Triple Flip (from FY 04/05)

(2) Include Property Transfer Tax, Business License Tax, Franchise Fees and HOPTR

Note: Information is the latest available for this report. Source: City of Burlingame and Town of Hillsborough.

Source: City of Burlingame and Town of Hillsborough audited financial statements

CITY OF BURLINGAME AND TOWN OF HILLSBOROUGH (PARTNER CITIES)
 ASSESSED VALUES OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS

Fiscal Year	<u>CITY OF BURLINGAME</u>					<u>TOWN OF HILLSBOROUGH</u>				
	Net Secured	Unsecured	Total	% of Chg	Net Secured	Unsecured	Total	% of Chg	Grand Total	% of Chg
2004	\$ 4,522,570,927	\$ 293,708,468	4,816,279,395	3.3%	\$ 4,556,892,447	\$ 4,892,748	4,561,785,195	7.4%	9,378,064,590	5.2%
2005	4,849,578,559	293,279,512	5,142,858,071	6.8%	4,789,772,330	4,369,077	4,794,141,407	5.1%	9,936,999,478	6.0%
2006	5,216,583,717	272,414,954	5,488,998,671	6.7%	5,141,117,835	5,176,974	5,146,294,809	7.3%	10,635,293,480	7.0%
2007	5,635,157,143	324,100,493	5,959,257,636	8.6%	5,551,232,376	4,843,411	5,556,075,787	8.0%	11,515,333,423	8.3%
2008	6,089,635,422	291,377,516	6,381,012,938	7.1%	5,893,838,384	5,982,508	5,899,820,892	6.2%	12,280,833,830	6.6%
2009	6,457,431,033	300,758,515	6,758,189,548	5.9%	6,279,198,652	4,766,453	6,283,965,105	6.5%	13,042,154,653	6.2%
2010	6,662,858,226	299,902,769	6,962,760,995	3.0%	6,628,286,307	4,896,023	6,633,182,330	5.6%	13,595,943,325	4.2%
2011	6,733,012,764	274,429,627	7,007,442,391	0.6%	6,626,284,225	7,862,429	6,634,146,654	0.0%	13,641,589,045	0.3%
2012	6,838,109,244	270,906,684	7,109,015,928	1.4%	6,631,133,227	5,673,361	6,636,806,588	0.0%	13,745,822,516	0.8%
2013	7,154,664,973	275,840,943	7,430,505,916	4.5%	6,900,156,922	5,149,053	6,905,305,975	4.0%	14,335,811,891	4.3%

NOTE: In 1978, California voters passed Proposition 13 which set the property tax rate at a 1% fixed amount. This 1% is shared by all taxing agencies for which the subject property resides within. The cities' average share of the 1% tax rate is 0.1707 for Burlingame and 0.171916 for Hillsborough.

Source: 2013 and prior per the audited financial statements of the City of Burlingame and Town of Hillsborough. Information is the latest available for use in this report.

CITY OF BURLINGAME AND TOWN OF HILLSBOROUGH (PARTNER CITIES)
PRINCIPAL PROPERTY TAX PAYERS
JUNE 30, 2014

<u>Taxpayer</u>	<u>2013</u>			<u>2012</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Total Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Total Assessed Value</u>
CITY OF BURLINGAME:						
EQR-Northpark LP	112,200,000	1	1.51%	110,000,000	1	1.55%
HMC Burlingame Hotel LLC	\$ 88,569,898	2	1.19%	81,841,514	2	1.15%
Inland American Lodging	79,569,725	3	1.07%	72,000,000	3	1.01%
Mills-Peninsula Health Services	61,086,976	4	0.82%	47,137,708	5	0.66%
Bay Park Plaza Associates	53,405,499	5	0.72%	51,900,000	4	0.73%
Felcor CCS Holdings LP 9520	44,109,547	6	0.59%	44,771,063	6	0.63%
EQR-Skyline Terrace	43,450,534	7	0.58%	42,599,563	7	0.60%
One Bay Plaza Associates LLC	38,419,758	8	0.52%	33,700,000	9	0.47%
DCT Rollins Road LLC	35,150,000	9	0.47%	34,256,020	8	0.48%
Harbour View Hotels, Inc.	28,570,152	10	0.38%	27,926,707	10	0.39%
HMH SFO						
Glenborough Properties LP						
Airport Blvd. Hotel LLC						
Northpark Properties						
California Teachers Association						
	<u>\$ 584,532,089</u>		<u>7.86%</u>	<u>\$ 546,132,575</u>		<u>7.79%</u>
TOWN OF HILLSBOROUGH:						
De Martini James G B III TR (4)	\$ 26,050,000	1	0.38%	\$ 22,650,000	1	0.34%
Vaden Val E TR	18,917,797	2	0.29%	18,546,862	2	0.28%
Kruttschnitt Theodore H (2)	17,938,821	3	0.27%	16,746,556	4	0.25%
Redlich Christopher R Jr (2)	17,336,634	4	0.26%	16,996,701	3	0.26%
Stamos Peter Spiro TR	17,100,000	5	0.26%	13,500,000	6	0.20%
Hsu George TR (4)	15,064,901	6	0.23%	16,582,805	5	0.25%
Charles, Johnson (2)	12,634,940	7	0.19%	12,387,199	7	0.19%
Tai, Patrick (3)	12,202,806	8	0.18%	11,963,537	8	0.18%
Steirman, David	10,961,868	9	0.17%			
Deb Dipanjan	10,600,000	10	0.16%	11,510,022	10	0.17%
Wong, Raymond (2)				11,875,724	9	0.18%
	<u>\$ 158,807,767</u>		<u>2.38%</u>	<u>\$ 152,759,406</u>		<u>2.30%</u>

Source: City of Burlingame and Town of Hillsborough audited financial statements. Information is the latest available for this report.

COUNTY OF SAN MATEO AND PENINSULA CITIES
LARGEST EMPLOYERS

<u>Name</u>	<u>Description</u>	<u>Total Peninsula Employees</u>	<u>Percentage of Labor Workforce San Mateo County (1)</u>
Stanford University	Health care	12,973	3.28%
United Airlines	Airline	9,000	2.27%
Genentech Inc.	Biotechnological	8,800	2.22%
Oracle Corporation	Enterprise software	7,000	1.77%
County of San Mateo	County government	5,826	1.47%
Kaiser Permanente	Health care	3,927	0.99%
Visa Inc.	Payments technology	3,707	0.94%
Vmware Inc.	Virtualization software	3,509	0.89%
VA Palo Alto Health Care System	Veteran health care system	3,501	0.88%
Lucile Packard Children's Hospital	Hospital	3,023	0.76%
Space Systems/Loral	Commercial satellite manufacturer	2,980	0.75%
Dignity Health	Health care	2,832	0.72%
Mills-Peninsula Health Services	Nonprofit hospital	2,500	0.63%
Stanford Hospitals and Clinics	Healthcare	2,360	0.60%
Safeway Inc.	Retail grocer	2,250	0.57%
Hewlett Packard	Technology	3,201	0.81%
Gilead Sciences Inc.	Biopharmaceutical	2,147	0.54%
Salesforce.com Inc.	Enterprise cloud computing	2,500	0.63%
San Mateo Community College District	Higher education	2,126	0.54%
Facebook Inc.	Social network	2,000	0.51%
U.S. Postal Service	Mailing and shipping services	1,786	0.45%
Electronic Arts Inc.	Entertainment Software	1,500	0.38%
San Mateo Foster City Elementary School District	School District	1,500	0.38%
Palo Alto Medical Foundation	Health Care	1,432	0.36%
Palo Alto Unified School District	Public school district	1,318	0.33%
		93,698	23.67%

Source: San Francisco Business Times, Book of Lists, 2014

(1) The table above reflects the statistical data for San Mateo County as provided by the Employment Development Department of the State of California as of October 2014

CITY OF BURLINGAME AND TOWN OF HILLSBOROUGH (PARTNER CITIES)
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

<u>Calendar/Fiscal Year</u>	<u>Population</u> (1)	<u>Median Household Income</u>	<u>Per Capita Personal Income</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u> (2)
CITY OF BURLINGAME			(3)	(4)	
2004	28,168		\$ 49,251	3,731	3.5%
2005	28,180		\$ 52,356	3,724	3.1%
2006	28,277		\$ 56,969	3,731	2.6%
2007	28,453		\$ 60,035	3,791	2.7%
2008	28,762		\$ 60,744	3,606	3.5%
2009	29,050		\$ 58,523	3,895	6.2%
2010	29,342		\$ 43,432	3,887	6.5%
2011	29,106		\$ 47,996		5.8%
2012	29,426		\$ 51,002		3.7%
2013	29,685		\$ 49,882		
TOWN OF HILLSBOROUGH		(5)	(5)	(6)	
2004	10,850			2,030	1.9%
2005	10,983			2,058	1.7%
2006	10,965			2,109	1.5%
2007	11,122			2,156	1.5%
2008	11,272			2,207	2.0%
2009	11,395	\$ 232,253	\$ 121,612	2,232	3.7%
2010	11,537	\$ 208,870	\$ 120,924	2,258	4.0%
2011	10,927			2,262	3.4%
2012	11,006			2,271	3.2%
2013	11,115			2,412	2.2%

(1) State of California, Department of Finance

(2) State of California, Employment Development Department

(3) Income Data: ESRI provided by HDL, Coren & Cone

(4) Burlingame Elementary School District; Burlingame High School

(5) city-data.com; clrsearch.com; 2009-2010 data is the last available information

(6) Hillsborough City School District; Private Schools

Source: City of Burlingame and Town of Hillsborough audited financial statements
Information is latest available for this report.

CENTRAL COUNTY FIRE DEPARTMENT APPARATUS



Engine 32 Pierce Dash Model Year 2002
Carries 500 Gallons of water and 20 gallons each of
Class A and Class B Foam



Engine 33 Pierce Dash Model Year 2002
Carries 500 gallons of water and 20 gallons of each
Class A and Class B Foam



Engine 34 Pierce Dash Model Year 2002
Carries 680 gallons of water and 20 gallons of each
Class A and Class B Foam



Engine 35 Pierce Dash Model Year 2000
Carries 680 gallons of water and 10 gallons each of
Class A and Class B Foam



SVI Rescue Model Year 2007



Truck 34 2007 Pierce Dash Cab 105' Aerial Ladder

CENTRAL COUNTY FIRE DEPARTMENT FIRE STATIONS AND FACILITIES



Fire Station 32
330 Ascot Road
Hillsborough, CA 94010



Fire Station 33
835 Chateau Drive
Hillsborough, CA 94010



Fire Station 34
799 California Drive
Burlingame, CA 94010

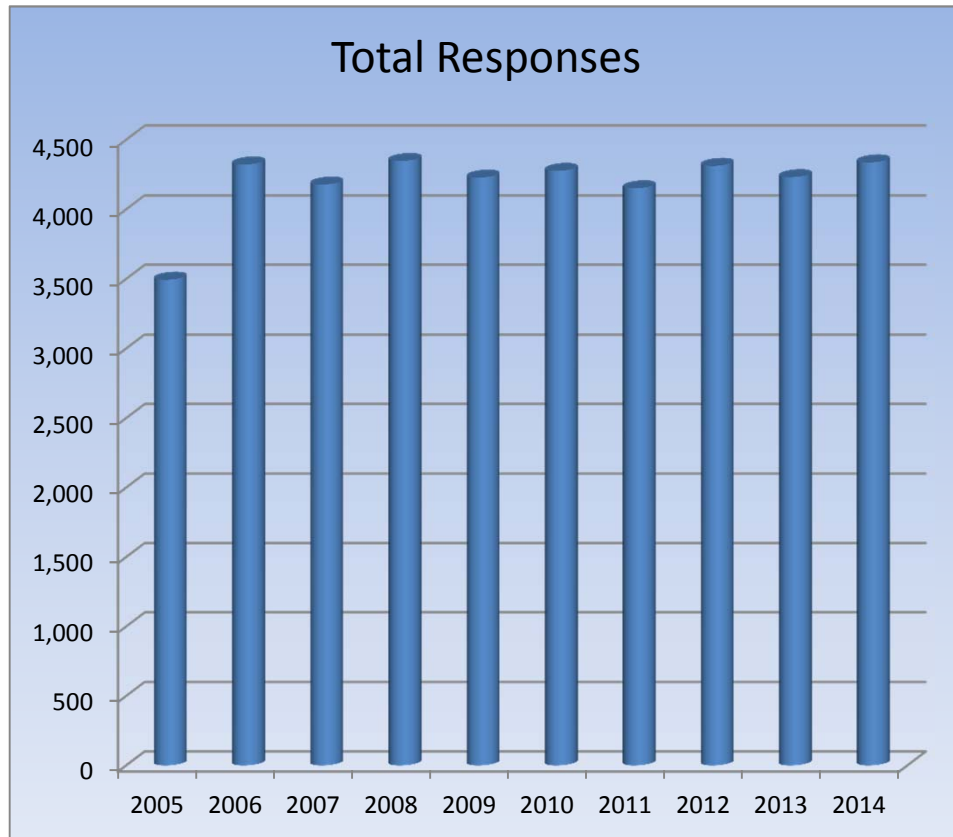


Fire Station 35
2832 Hillside Drive
Burlingame, CA 94010



Administrative Office
1399 Rollins Road
Burlingame, CA 94010

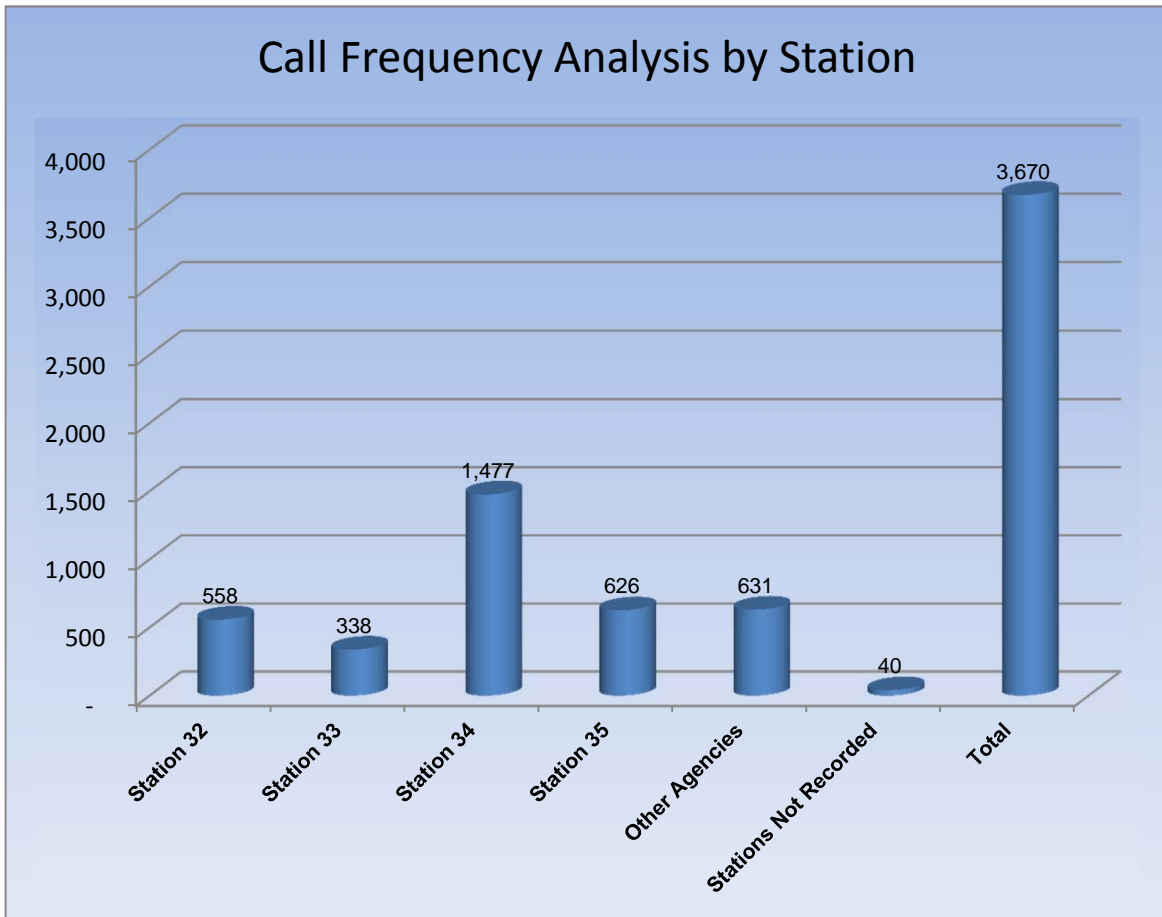
CENTRAL COUNTY FIRE DEPARTMENT
COMPARATIVE ANNUAL GRAPH - TOTAL RESPONSES
LAST TEN YEARS



<u>Fiscal Year</u>	<u>Total Calls</u>
2005	3,495
2006	4,323
2007	4,179
2008	4,348
2009	4,229
2010	4,277
2011	4,152
2012	4,313
2013	4,232
2014	4,338

Source: Department's Records Management Systems

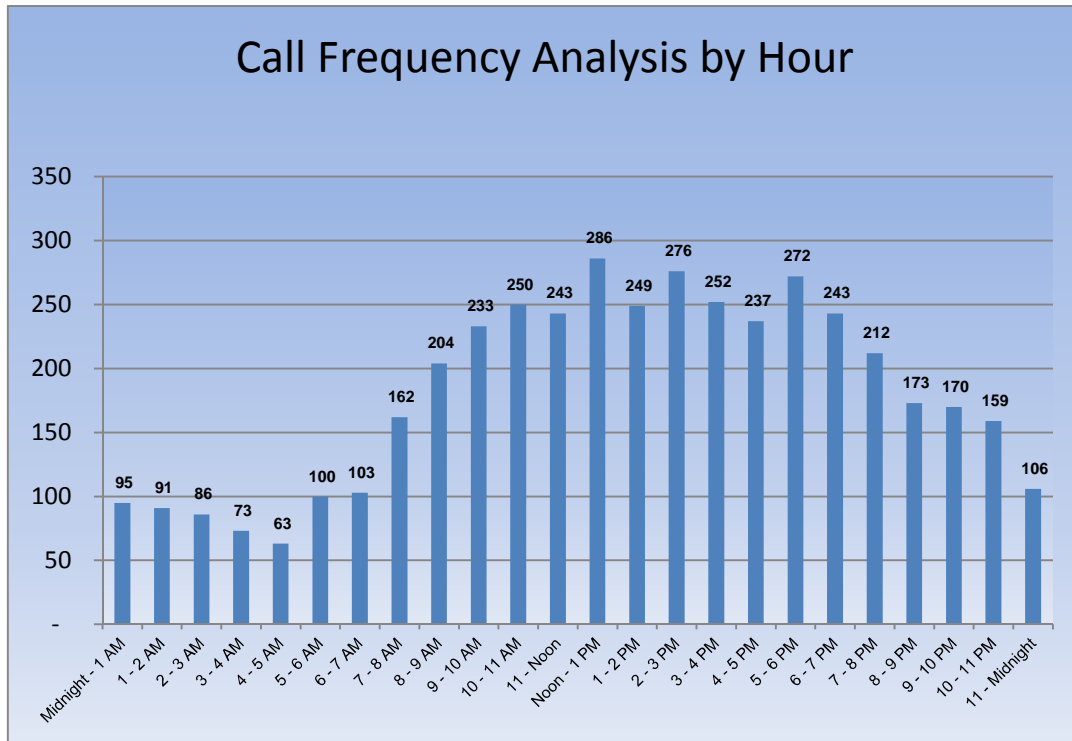
CENTRAL COUNTY FIRE DEPARTMENT
CALL FREQUENCY ANALYSIS BY STATION
FISCAL YEAR 2013-2014



<u>Station Location</u>	<u>Total Calls</u>	<u>% to Totals</u>
Station 32	558	15.20%
Station 33	338	9.21%
Station 34	1,477	40.25%
Station 35	626	17.06%
Other Agencies	631	17.19%
Stations Not Recorded	40	1.09%
Total	3,670	100.00%

Source: Department's Records Management Systems

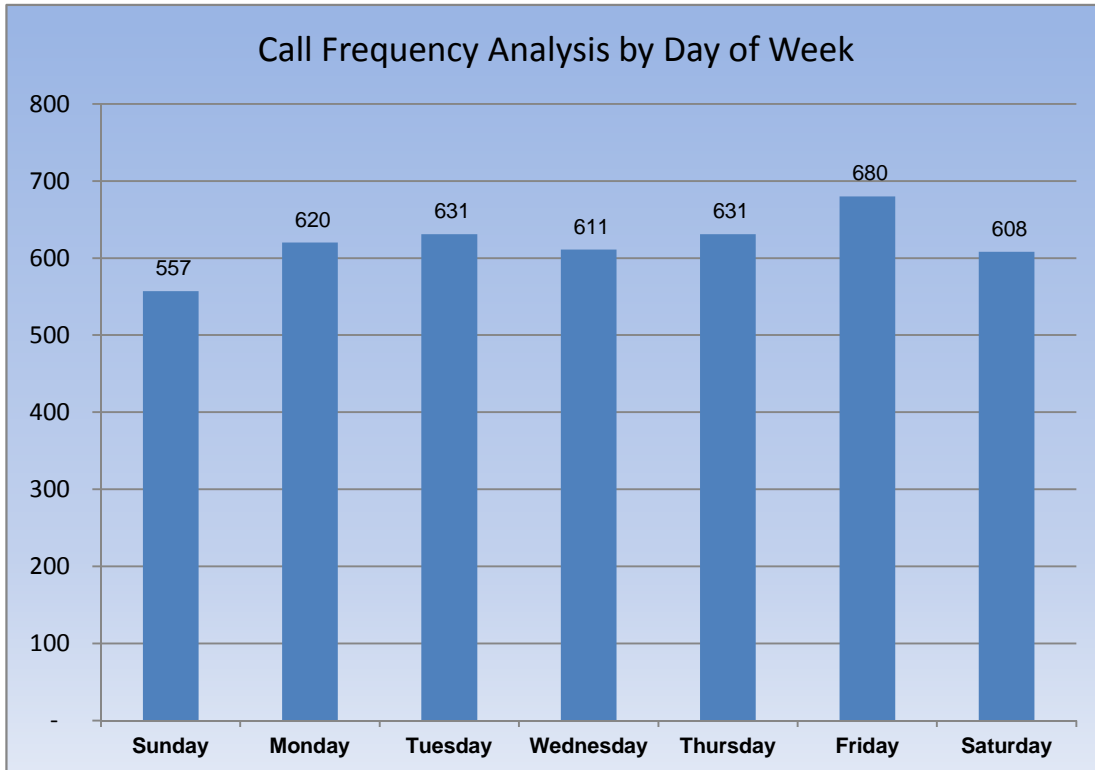
CENTRAL COUNTY FIRE DEPARTMENT
CALL FREQUENCY ANALYSIS BY HOUR
FISCAL YEAR 2013-2014



<u>Hour</u>	<u>Total Calls</u>	<u>% to Totals</u>
Midnight - 1 AM	95	2.19%
1 - 2 AM	91	2.10%
2 - 3 AM	86	1.98%
3 - 4 AM	73	1.68%
4 - 5 AM	63	1.45%
5 - 6 AM	100	2.31%
6 - 7 AM	103	2.37%
7 - 8 AM	162	3.73%
8 - 9 AM	204	4.70%
9 - 10 AM	233	5.37%
10 - 11 AM	250	5.76%
11 - Noon	243	5.60%
Noon - 1 PM	286	6.59%
1 - 2 PM	249	5.74%
2 - 3 PM	276	6.36%
3 - 4 PM	252	5.81%
4 - 5 PM	237	5.46%
5 - 6 PM	272	6.27%
6 - 7 PM	243	5.60%
7 - 8 PM	212	4.89%
8 - 9 PM	173	3.99%
9 - 10 PM	170	3.92%
10 - 11 PM	159	3.67%
11 - Midnight	106	2.44%
Total	4,338	100.00%

Source: Department's Records Management Systems

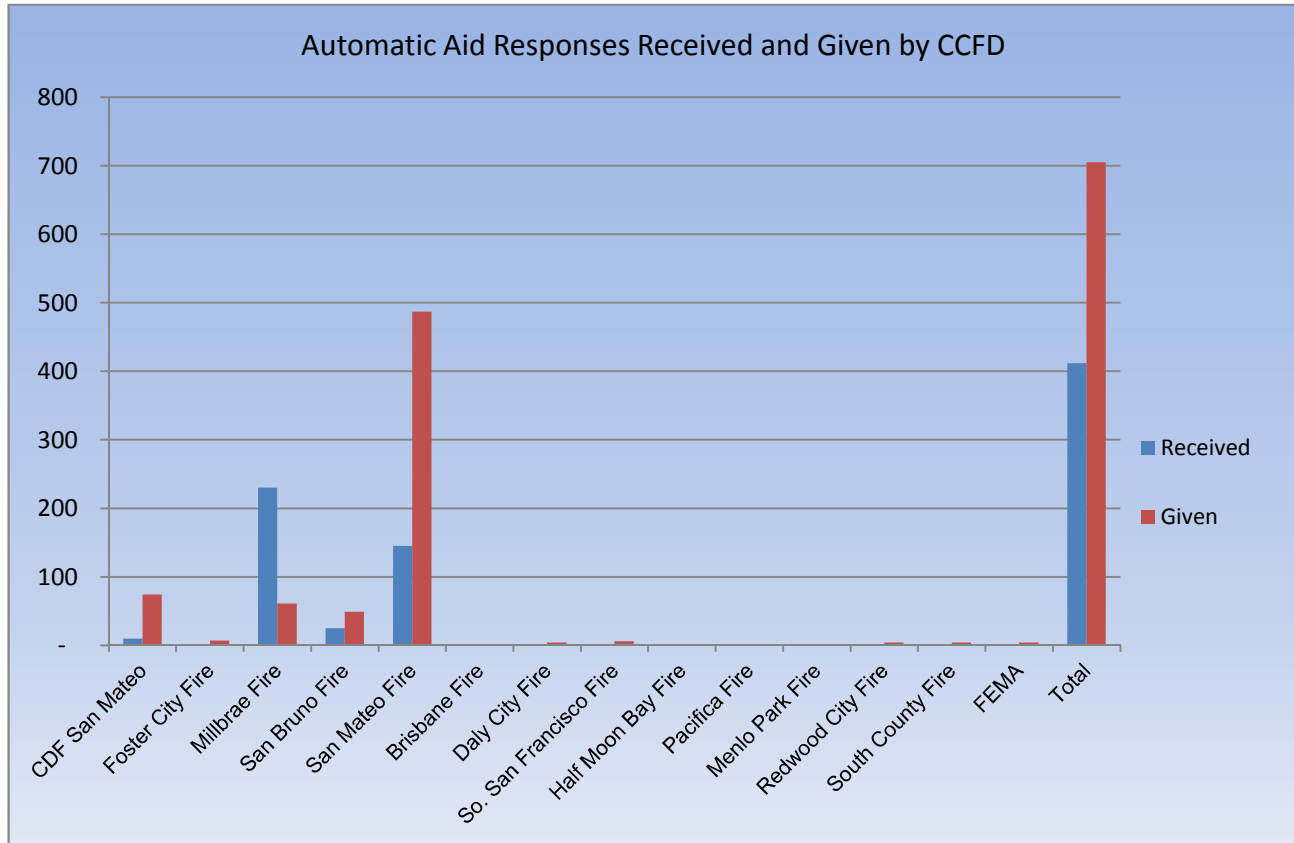
CENTRAL COUNTY FIRE DEPARTMENT
CALL FREQUENCY ANALYSIS BY WEEK
FISCAL YEAR 2013-2014



<u>Day of Week</u>	<u>Total Calls</u>	<u>% to Totals</u>
Sunday	557	12.84%
Monday	620	14.29%
Tuesday	631	14.55%
Wednesday	611	14.08%
Thursday	631	14.55%
Friday	680	15.68%
Saturday	608	14.02%
Total	4,338	100.00%

Source: Department's Records Management Systems

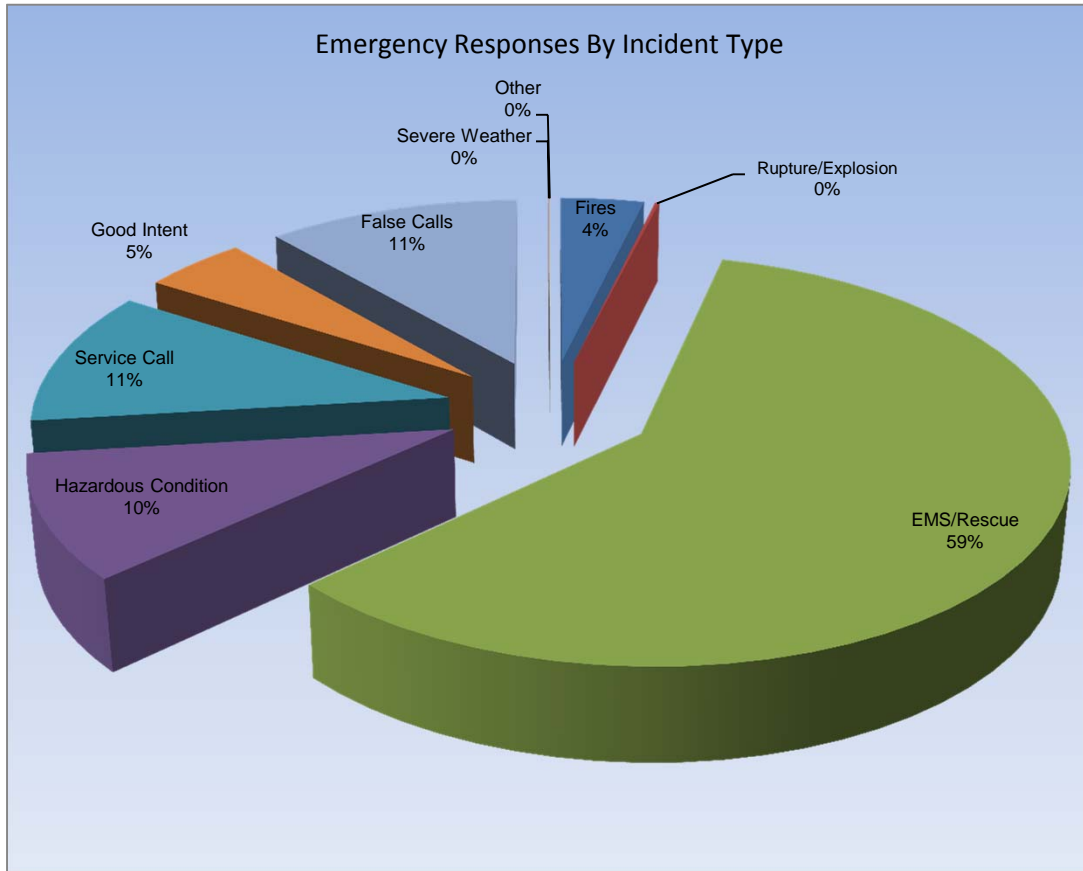
CENTRAL COUNTY FIRE DEPARTMENT
AUTOMATIC AID RESPONSES RECEIVED AND GIVEN
FISCAL YEAR 2013-2014



<u>Agency</u>	<u>Automatic Aid</u>		<u>Total</u>
	<u>Received</u>	<u>Given</u>	
CDF San Mateo	10	74	84
Foster City Fire	1	7	8
Millbrae Fire	230	61	291
San Bruno Fire	25	49	74
San Mateo Fire	145	487	632
Brisbane Fire	-	1	1
Daly City Fire	-	4	4
So. San Francisco Fire	1	6	7
Half Moon Bay Fire	-	1	1
Pacifica Fire	-	2	2
Menlo Park Fire	-	1	1
Redwood City Fire	-	4	4
South County Fire	-	4	4
FEMA	-	4	4
Total	412	705	1,117

Source: Department's Records Management Systems

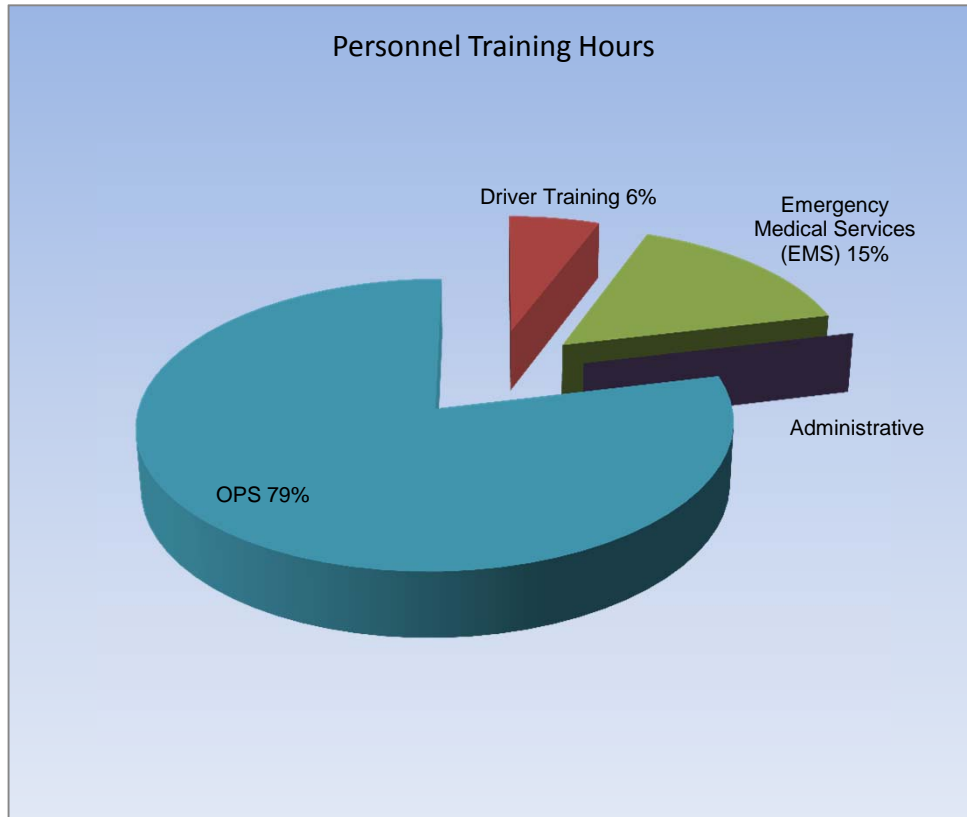
CENTRAL COUNTY FIRE DEPARTMENT
EMERGENCY RESPONSES BY INCIDENT TYPE
FISCAL YEAR 2013-2014



<u>Incident Type</u>	<u>Total Responses</u>
Fires	162
Rupture/Explosion	8
EMS/Rescue	2,568
Hazardous Condition	434
Service Call	473
Good Intent	200
False Calls	490
Severe Weather	2
Other	1
Total	4,338

Source: Department's Records Management Systems

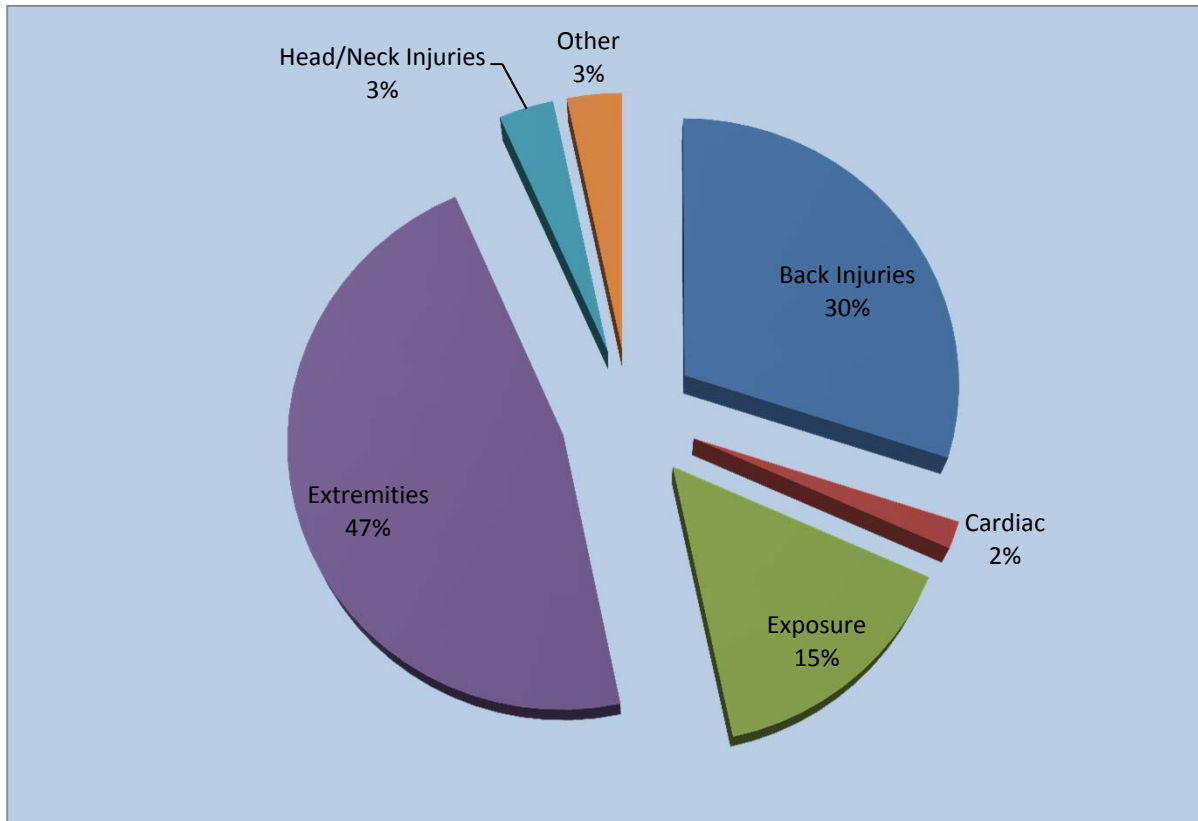
CENTRAL COUNTY FIRE DEPARTMENT
PERSONNEL TRAINING HOURS BY FUNCTION
FISCAL YEAR 2013-2014



<u>Description</u>	<u>Training</u>
Prevention	-
Driver Training	585.00
Emergency Medical Services (EMS)	1,572.00
Administrative	-
OPS	7,976.00
Safety	-
Career	-
Total Training Hours	<u>10,133.00</u>

Source: Department's Records Management Systems and Target Safety

CENTRAL COUNTY FIRE DEPARTMENT
TYPE OF ILLNESS/INJURY REPORT
YEAR TO DATE 2013



Description	Number	% to Totals
Back Injuries	18	30%
Cardiac	1	2%
Exposure	9	15%
Extremities	28	47%
Head/Neck Injuries	2	3%
Other	2	3%
Total Injuries	60	100%

First Aid Injuries	31	78%
Disability Injuries	9	23%
	40	100%