



**RANCHO SANTA FE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS MEETING
AGENDA**

Rancho Santa Fe FPD
Board Room – 18027 Calle Ambiente
Rancho Santa Fe, California 92067

November 20, 2019
1:00 pm PT
Regular Meeting

RULES FOR ADDRESSING BOARD OF DIRECTORS

Members of the audience who wish to address the Board of Directors are requested to complete a form near the entrance of the meeting room and submit it to the Board Clerk.

Any person may address the Board on any item of Board business or Board concern. The Board cannot take action on any matter presented during Public Comment, but can refer it to the Administrative Officer for review and possible discussion at a future meeting. As permitted by State Law, the Board may take action on matters of an urgent nature or which require immediate attention. The maximum time allotted for each presentation is FIVE (5) MINUTES.

Pledge of Allegiance

1. Roll Call
2. Motion waiving reading in full of all Resolutions/Ordinances
3. Public Comment

All items listed on the Consent Calendar are considered routine and will be enacted by one motion without discussion unless Board Members, Staff or the public requests removal of an item for separate discussion and action. The Board of Directors has the option of considering items removed from the Consent Calendar immediately or under Unfinished Business.

4. Consent Calendar

a. Board of Directors Minutes

Board of Directors minutes of October 16, 2019

ACTION REQUESTED: **Approve**

b. Receive and File

1. Monthly/Quarterly Reports

(1) List of Demands Check 31967 thru 32061, Electronic File Transfers (EFT), and Wire Transfer(s) for the period October 1 – 31, 2019 totaling:	\$ 683,673.78
Wire Transfer(s) period October 1 – 31, 2019	\$ 384,640.30
Payroll for the period October 1 – 31, 2019	\$ <u>638,815.09</u>
TOTAL DISTRIBUTION	\$1,707,129.17

(2) Activity Reports – October 2019

- i. Fire Prevention
- ii. Operations
- iii. Training
- iv. Correspondence - letters/cards were received from the following members of the public:
 - City of Encinitas
 - San Diego County Local Agency Formation Commission

(3) Travel Report – CalPERS Conference

- i. Director John Tanner

ACTION REQUESTED: [Information](#)

c. Position Description

To review and ratify the position description listed. [Staff Report 2019-26](#)

- 1. Deputy Fire Marshal

ACTION REQUESTED: [Ratify](#)

5. Public Hearing

a. Ordinance No. 2020-01

Entitled an Ordinance of the Rancho Santa Fe Fire Protection District Which Adopts the 2019 California Fire Code and the 2018 International Fire Code with Certain Amendments, Additions and Deletions

ACTION REQUESTED: [A call for public comment \(oral or written\)](#)

6. Old Business

- a. None

7. Resolution/Ordinance

a. Ordinance No. 2020-01

To discuss and/or adopt Ordinance No. 2020-01 – *entitled* an Ordinance of the Rancho Santa Fe Fire Protection District Which Adopts the 2019 California Fire Code and the 2018 International Fire Code with Certain Amendments, Additions and Deletions

ACTION REQUESTED: [Adopt](#)

b. Resolution No. 2019-14

To discuss and/or adopt Resolution 2019-14 - *entitled* A Resolution of the Board of Directors of the Rancho Santa Fe Fire Protection District to Amend Nationwide 457 Deferred Compensation Plan Making Loans to Participants Available. [Staff Report 2019-27](#)

ACTION REQUESTED: [Adopt](#)

8. New Business

a. ISO Public Protection Classification Survey

To discuss the results of the recent Public Protection Classification Survey perform by ISO.

ACTION REQUESTED: [Information](#)

b. Independent Auditor's Report FY 2018/2019

The Finance ad hoc committee will make a presentation on the financial status of the Fire District for FY19 and present any findings resulting from the year-end audit to the Board of Directors.

ACTION REQUESTED: [Accept](#)

c. LAFCO Ballot Form | Election to Special District's Advisory Committee

To discuss and/or authorize the President to cast the ballot on behalf of the Fire District to select up to eight members to the LAFCO Special Districts Advisory Committee

d. ACTION REQUESTED: [Authorize President to cast ballot](#)

e. Board of Directors Meeting Calendar

To discuss and confirm the CY19 meeting schedule. [Staff Report 2019-28](#)

ACTION REQUESTED: **Confirm dates and/or modify board meeting schedule, if necessary**

9. Oral Report

a. Fire Chief

1. RSF5 Construction Update and Groundbreaking
2. RSF1 Tenant Improvements – Update
3. Fuel Mitigation Projects

b. Operations – Deputy Chief

c. Volunteer – Volunteer Recruitment/Retention Coordinator

d. Training – Battalion Chief

e. Fire Prevention – Fire Marshal

f. Board of Directors

1. North County Dispatch JPA – Update
2. County Service Area – 17 – Update
3. CalPERS Conference – Update
4. Comments

10. Closed Session

a. With respect to every item of business to be discussed in closed session pursuant to Section 54957.6:

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiators: Jim Ashcraft, Randy Malin, and assigned Staff

Represented Employees: Rancho Santa Fe Professional Firefighters Association – Local 4349

Represented Employees: Rancho Santa Fe Miscellaneous Employees

Unrepresented Employees: Fire Chief; Deputy Chief; Battalion Chief (4); Fire Marshal and
Administrative/Human Resource Manager

Under Negotiation: Successor Memorandum of Understanding and/or Compensation Resolution

b. With respect to every item of business to be discussed in closed session pursuant to Section 54995(b):

1. Liability Claims

(1) Claimant: Joseph D. Moscato

c. With respect to every item of business to be discussed in closed session pursuant to Section 54957

Employee Performance Evaluation

Title: Fire Chief

11. Adjournment

The next regular Board of Directors meeting to be December 18, 2019 in the Board Room located at 18027 Calle Ambiente, Rancho Santa Fe, California. The business meeting will commence at 1:00 p.m.



RANCHO SANTA FE FIRE PROTECTION DISTRICT
Board of Directors Regular Meeting
Agenda
Wednesday, November 20, 2019
1:00 pm PT

CERTIFICATION OF POSTING

I certify that on November 14, 2019 a copy of the foregoing agenda was posted on the District's website and near the meeting place of the Board of Directors of Rancho Santa Fe Fire Protection District, said time being at least 72 hours in advance of the meeting of the Board of Directors (Government Code Section 54954.2)

Executed at Rancho Santa Fe, California on November 14, 2019

A handwritten signature in black ink, appearing to read "Karlana Rannals", written over a horizontal line.

Karlana Rannals
Board Clerk



RANCHO SANTA FE FIRE PROTECTION DISTRICT
Regular Board of Directors Meeting
Minutes – October 16, 2019

These minutes reflect the order in which items appeared on the meeting agenda and do not necessarily reflect the order in which items were considered.

REGULAR AGENDA

President Ashcraft called to order the regular session of the Rancho Santa Fe Fire Protection District Board of Directors at 1:00 pm.

Pledge of Allegiance

Battalion Chief Slattery led the assembly in the Pledge of Allegiance.

1. Roll Call

Directors Present: Ashcraft, Hillgren, Malin, Stine, Tanner

Directors Absent: None

Staff Present: Fred Cox, Fire Chief; Dave McQuead, Deputy Chief; Brian Slattery, Battalion Chief; Bruce Sherwood, Battalion Chief; Marlene Donner, Fire Marshal; and Frank Twohy, Volunteer Recruitment Retention Coordinator

2. Motion waiving reading in full of all Resolutions/Ordinances

MOTION BY DIRECTOR HILLGREN, SECOND BY DIRECTOR MALIN, and CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to waive reading in full of all resolutions and/or ordinances.

3. Public Comment

No one requested to speak to the Board.

4. Consent Calendar

MOTION BY DIRECTOR TANNER, SECOND BY DIRECTOR HILLGREN, CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to approve the consent calendar as submitted.

a. *Board of Directors Minutes*

- i. Board of Directors minutes of September 25, 2019

b. Receive and File

i. *Monthly/Quarterly Reports*

- 1. List of Demands Check 31882 thru 31966, Electronic File Transfers (EFT) and Wire Transfer(s) for the period September 1 – 30, 2019 totaling: \$ 419,437.04
Wire Transfer(s) for the period September 1 – 30, 2019 \$ 238,541.49
Payroll for the period September 1 – 30, 2019 \$ 666,321.60
TOTAL DISTRIBUTION \$1,324,300.13
- 2. Quarterly Investment Report – September 30, 2019
- 3. Cash Statement – September 30, 2019
- 4. Quarterly Budget Review (unaudited) – July 1 – September 31, 2019

5. Activity Reports – September 2019

- a. Fire Prevention (*August & September*)
- b. Operations
- c. Training
- d. Correspondence – letters/cards were received from the following members of the public:
 - i. None

5. Old Business

- a. *None*

6. Resolution/Ordinance

- a. *Ordinance No. 2020-01*

Chief Cox reported that since the last meeting, there were no changes made to the proposed Ordinance. He requested that the Board continue with the adoption process and schedule a public hearing and final adoption. Staff responded to questions from the board.

The board and staff also discussed various options to deal with the water supply concern within the District. While the concern cannot be addressed with the ordinance before the Board; however a separate ordinance may need to be created. The Board requested a report at the next meeting.

The Board agreed to schedule the public hearing and ordinance adoption on November 20, 2019; and requested that the board clerk notice the meeting for the scheduled actions pursuant to all applicable codes.

7. New Business

- a. *None*

President Ashcraft recessed the meeting to the 2:00 pm time certain closed session.

9. Closed Session

Pursuant to section 54956.9, the board met in closed session from 2:00 – 2:51 pm to discuss the following:

- a. Potential Litigation (1) Case – CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION - one potential (1) case

All board members listed and Chief Fred Cox and Deputy Chief Dave McQuead attended the closed session. In addition, Steve Fitch, legal counsel participated via conference call.

Upon reconvening to open session, President Ashcraft reported that the Board consulted with legal counsel and that direction was given.

8. Oral Report

a. *Fire Chief*

Chief Cox reported the following:

- RSF5 Construction Update and Groundbreaking: Chief Sherwood distributed photos of the project's progress noting that construction started August 23rd. Chief Cox also reported that the Fire Foundation is willing to assist in the solar project for RSF 5. Erickson Hall was directed to seek bids to see if the project could be added back to the station design.
- RSF1 Tenant Improvements – Update: The ADA requirements continue to be a problem with any tenant improvements. He reported on a meeting with the NCDJPA Administrator that they may be willing to assist with the costs to modify the stairway. There may be an opportunity to move forward with the improvements.
- Fuel Mitigation Projects: nothing new to report.
- Ad hoc Finance Committee Meeting – November 5, 2019: reminder of the meeting at Admin in the conference room.

b. *Operations – Deputy Chief*

Chief McQuead reported the following:

- Pancake breakfast – November 3, 2019 at 4S Ranch Fire Station.
- Monthly statistics were reviewed.
- He summarized the number of fires in the southern California region, including the number of acres and containment. He also reported on the personnel that have been deployed.

c. *Volunteer – Volunteer Recruitment & Retention Coordinator*

VRRRC Twohy reported that the Reserves donated 864 hours.

d. *Training – Battalion Chief*

Battalion Chief Sherwood reported that personnel have completed all required training, totaling 1,700 hours. He is working in cooperation with Conor Lenehan to cut trees and clear the Arroyo property.

e. *Fire Prevention – Fire Marshal*

Chief Cox reported that an internal recruitment was conducted for the Deputy Fire Marshal position. Conor Lenehan was the successful applicant and his promotion becomes effective November 1, 2019.

Fire Marshal Donner reported that the appeal hearing is scheduled for October 17, 2019. She reviewed the previous month's statistics, noting that the District collected over \$200,000 in fire mitigation fees for the first quarter of the fiscal year. She is still working on the large animal evacuation program.

Chief Cox also complimented the staff that worked on public education videos.

f. *Board of Directors*

- i. North County Dispatch JPA – Update: Director Ashcraft – No report. The next meeting is scheduled November 20, 2019.
- ii. County Service Area 17 Update: Director Hillgren – No report. The next meeting is scheduled for November 12, 2019.
- iii. *Comments*
 - i. None

10. Adjournment

Meeting adjourned at 3:17 pm.

Karlana Rannals
Secretary

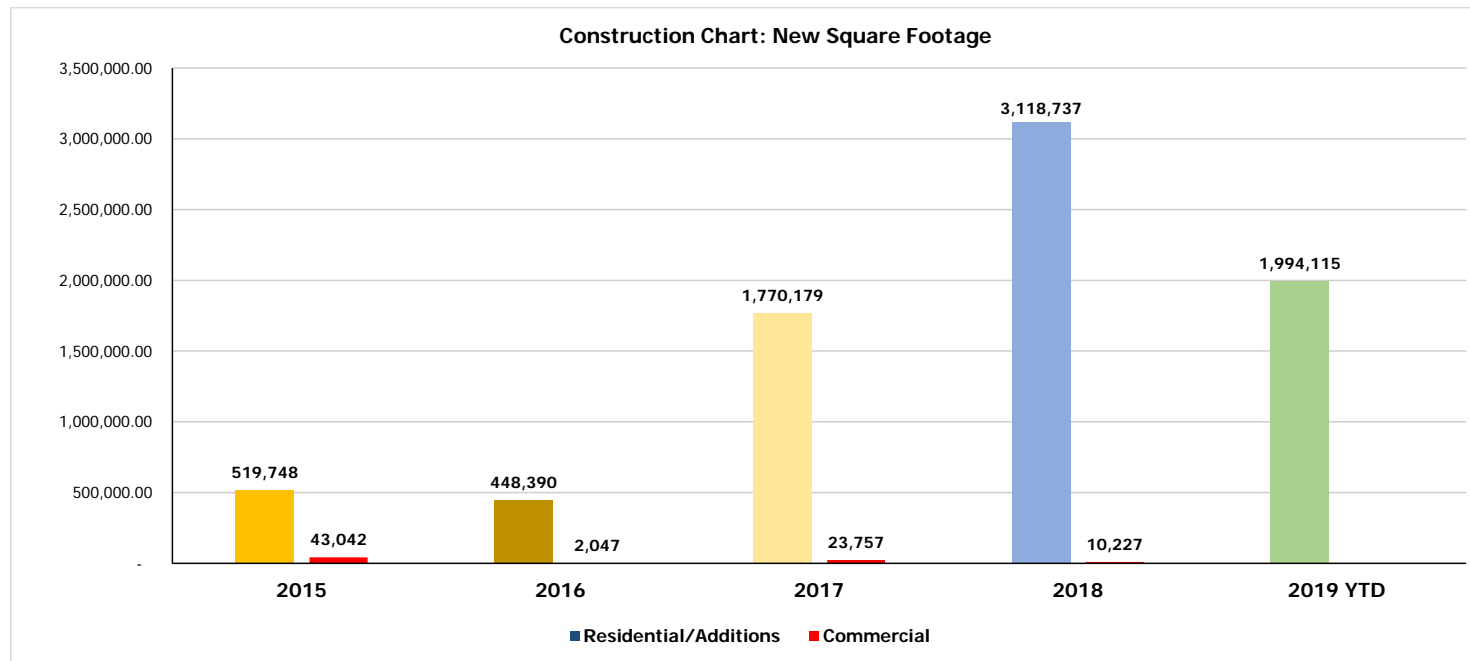
James H Ashcraft
President

31967	\$1,962.93	4imprint, Inc.	Uniforms: Safety Personnel
31968	\$1,051.64	Aair Purification Systems	Building RSF3
31969	\$600.00	Accme Janitorial Service Inc	Building ADMIN
31970	\$449.14	Advanced Communication Systems Inc	NCDJPA Rebill
31971	\$145.00	Airgas Inc	Safety: Breathing Air
31972	\$877.85	All Star Fire Equipment, Inc.	Safety Clothing (Protective)
31973	\$209.25	AT&T	Telephone RSF1
31974	\$177.86	AT&T	Telephone RSF
31975	\$1,998.01	AT&T Calnet 2/3	Telephone RSF, Admin
31976	\$1,830.00	California's Own Native Landscape De	Landscaping RSF6
31978	\$200.00	Cloyd, Justin	CSA-17 Contract
31979	\$115.51	Complete Office of California Inc	Office Supplies
31980	\$925.63	Compressed Air Specialties Inc	BA Compressor Maintenance
31981	\$3,179.00	County of SD/RCS	CAP Code Paging Monthly Svc, 800 MHz Network Admin Fees
31982	\$1,073.04	CrewSense, LLC	Scheduling (Crewsense) Maintenance
31983	\$176.50	Dependable Alarm Systems Inc	Alarm System Monitoring RSF2
31984	\$225.00	Dept. of Industrial Relations	Permit: County/City
31985	\$575.00	Dept. of Industrial Relations	NCDJPA Rebill, Permit: County/City
31986	\$110.82	Dish	Cable RSF6
31987	\$442.50	Door Service & Repair Inc	Building RSF2
31988	\$368.51	EDCO Waste & Recycling Inc	Trash RSF
31989	\$216.00	Engineered Mechanical Services Inc	Building RSF2
31990	\$512,656.66	Erickson-Hall Const Co Inc	RSF5 Station Design/Build
31991	\$6,950.00	Erwin Willis DBA WinTech Computer Se	Consulting Services
31992	\$1,048.09	Fire ETC Inc	Safety: Boots
31993	\$2,115.00	Fitch Law Firm Inc	Legal Services
31994	\$379.44	Flyers Energy, LLC	Fuel: Gasoline & Diesel
31995	\$370.27	Form-Craft Business Systems, Inc.	Office Supplies
31996	\$171.66	Griffin Hardware Co.	Station Maintenance - RSF2
31997	\$1,034.22	Home Depot, Inc	Tools: Repair or Replacement, Apparatus Tools, Hydrant Maintenance
31998	\$621.72	Knox Company Inc	Knox Replacement (Parts/Supplies)
31999	\$757.72	Konica Minolta Business Inc	Copier Maintenance Contract
32000	\$392.41	Napa Auto Parts Inc	Apparatus: Parts & Supplies
32001	\$18,505.53	North County EVS Inc	Repair & Scheduled - Apparatus
32002	\$2,372.42	Olivenhain Municipal Water District	Water RSF, Training Facility
32003	\$3,070.00	Palomar College	Fire 98 - in service training program FF
32004	\$292.26	Pitney Bowes Inc	Equipment Rental
32005	\$456.37	Rincon Del Diablo Municipal Water Di	Water RSF5
32006	\$200.00	Roman, Paul	CSA-17 Contract

32007	\$110.00	San Diego Fitness Repair (Fitness Wa	Fitness Equipment Repair
32008	\$709.27	Santa Fe Irrigation District	Water RSF1, NCDJPA Rebill
32009	\$7,570.69	SC Commercial LLC	Fuel: Gasoline & Diesel
32010	\$252.00	SDCFCA	Meetings/Meal Expenses
32011	\$4,249.33	SDG&E	Elec/Gas/Propane RSF
32012	\$168.00	Stericycle, Inc.(Shred-It)	Building ADMIN
32013	\$66.00	Terminix International	Building RSF2
32014	\$31.37	Charter Communications Holdings, LLC	Cable RSF4
32015	\$494.45	TPx	Telephone ADMIN
32016	\$32.90	U P S	Shipping Service
32017	\$7,834.65	U S Bank Corporate Payment System	Cal-Card./IMPAC program
32018	\$807.33	Uniforms Plus	Uniforms: Prevention, Safety Personnel
32019	\$2,178.08	Verizon Wireless	Cellular - Telephone, CSA-17 Contract, MDT Broadband + ATN Line
32020	\$769.00	Vortex Industries, Inc.	Building RSF2
32021	\$2,514.63	Waste Management Inc	Trash RSF, RSF Patrol
32022	\$200.00	Worley, Tanner	CSA-17 Contract
32023	\$64.20	AT&T	Telephone RSF6
32024	\$313.46	AT&T Calnet 2/3	Telephone RSF, Admin
32025	\$201.07	Blend	Outside Printing & Binding
32027	\$329.97	Charter Communications Holdings, LLC	Telephone ADMIN
32028	\$1,250.86	Compressed Air Specialties Inc	BA Compressor Maintenance
32029	\$7,615.00	CSDA	Association Dues
32030	\$917.92	Fire ETC Inc	Safety Clothing (Protective), Boots
32031	\$17.77	Napa Auto Parts Inc	Apparatus: Parts & Supplies
32032	\$6,739.14	Olivenhain Municipal Water District	Sewer RSF4
32033	\$666.52	Platinum Consulting Group LLC	Consulting Services
32034	\$730.00	Power Plus!	Elec/Gas/Propane RSF5
32035	\$70.00	RSF Mail Delivery Solutions	Mail Delivery Service
32036	\$4,304.76	SC Commercial LLC	Fuel: Gasoline & Diesel
32037	\$9,930.93	SDG&E	Elec/Gas/Propane RSF, Admin
32038	\$16.45	U P S	Shipping Service
32039	\$519.75	Uniforms Plus	Uniforms: Safety Personnel, Prevention
32040	\$1,871.02	United Site Services	Sewer RSF
32041	\$109.78	Vista Paint Corp.	Hydrant Maintenance
32042	\$1,584.92	Vortex Industries, Inc.	Building RSF2
32043	\$851.23	Alert-all Corporation	Public Education Material
32044	\$1,768.59	American Medical Response Inc	CSA-17 Contract
32045	\$483.96	AT&T	Cable, Telephone RSF
32046	\$177.82	AT&T	Telephone RSF

32047	\$3,106.54	California Health & Safety Inc	Breathing Apparatus - Supplies and Parts, Fit Testing
32048	\$103.61	Charter Communications Holdings, LLC	Cable - Admin
32049	\$360.00	COR Security Inc	Building RSF4
32050	\$300.37	Cox Communications	Telephone RSF, Cable
32051	\$1,882.80	Direct Energy Business-Dallas	Elec/Gas/Propane RSF1
32052	\$140.99	Flyers Energy, LLC	Fuel: Gasoline & Diesel
32054	\$106.32	Henley Pacific LA LLC (Valvoline)	Scheduled - ID 1282
32055	\$2,289.69	Mallory Safety & Supply LLC	Firefighting Foam
32056	\$3,846.25	Scott Davis	Programming - Computer & Software FP/PR
32057	\$347.00	Terminix International	Building RSF, ADMIN
32058	\$16.45	U P S	Shipping Service
32059	\$182.10	Uniforms Plus	Uniforms: Safety Personnel
32060	\$4,501.80	Guardian Life Insurance Co	Medical Insurance, Med/Dental - Retiree-Former Employees
32061	\$1,283.16	Lincoln National Life Ins Co	Life Insurance/EAP
EFT000000000553	\$115.00	Israels, Colton	FP - Local Conference/Seminars
EFT000000000555	\$234.67	Reyes, Sandra N.	Janitorial Supplies
EFT000000000557	\$621.00	Cooper, Correy	Education/Training Reimbursement
EFT000000000558	\$324.99	Schrandt, Vanessa	Education/Training Reimbursement
MISC	\$27,085.26	Various	Medical Reimbursement
Subtotal	\$683,673.78		
ACH Transfer	\$157,870.42	CalPERS	CALPERS- Sept 2019 Ret
ACH Transfer	\$67,289.65	CalPERS	CALPERS- Nov 2019 Health
ACH Transfer	\$159,480.23	CalPERS	CALPERS- Oct 2019 Ret
Subtotal	\$384,640.30		
10/15/2019	273,572.09	RSFFPD	Payroll
10/31/2019	365,243.00	RSFFPD	Payroll
Subtotal	\$638,815.09		
Total	\$1,707,129.17		

Rancho Santa Fe Fire Protection District
Fire Prevention Bureau Monthly Activity Summary
 October 2019



Total New Square Footage (*Reflected in Chart Above)

Year	Res/Add	Comm	Total
2015	519,748	43,042	562,790
2016	448,390	2,047	450,437
2017	1,770,179	23,757	1,793,936
2018	3,118,737	10,227	3,128,964
2017 YTD	1,137,401	23,757	1,161,158
2018 YTD	2,543,796	10,227	2,554,023
2019 YTD	1,994,115	-	1,994,115

2019 Total New Square Footage Only

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	226,965	152,727	230,511	180,438	213,366	166,719	67,267	153,850	203,283	398,989		

Comparison 2018/2019 Total Reviewed Square Footage

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2018	186,961	62,170	46,643	37,448	69,972	1,361,554	344,679	50,736	212,489	181,371	129,141	445,800
2019	240,861	691,306	274,736	307,024	412,556	248,869	287,395	424,065	250,518	742,439		

Rancho Santa Fe Fire Protection District
Fire Prevention Bureau Monthly Activity Summary
October 2019

PLAN REVIEWS				
Plan Type	No. of Reviews	Resubmittals	No. of Structures	Approved New SQFT (Mit Fees)
New Residential	24	26	19	398,625
Additions/Remodels	3	2	2	364
New Commercial	-	-	-	-
Commercial T.I.	3	-	-	-
Tents/Special Events	-	-	-	-
Rack Storage	-	-	-	-
Preliminary	8	1	-	-
Fire Suppression Systems	19	1	-	-
Alarms	5	-	-	-
Landscaping	23	11	-	-
Grading/Mylars/Improvement Plans	14	1	-	-
Underground	3	2	-	-
Hood System	-	-	-	-
Tanks	-	-	-	-
Cell Sites	1	-	-	-
DSS/CCL	-	-	-	-
DPLU	2	-	-	-
Solar Panels	-	-	-	-
High Piled Storage	-	-	-	-
High Hazard/Communications/Other	2	-	-	-
Spray Booth	-	-	-	-
TOTAL	107	44	21	398,989
TOTAL PLAN REVIEWS:	151			

Rancho Santa Fe Fire Protection District
Fire Prevention Bureau Monthly Activity Summary
 October 2019

INSPECTIONS	
Inspection Type	No. of Inspections
Alarms	6
Fire Supression Systems	70
Building Construction	70
Landscaping	9
Tent/Special Event	11
Gates/Knox	-
Site Visit	1
Technical Report/FPP	1
Underground	2
Annual Inspection	-
Other	4
TOTAL	175

Rancho Santa Fe Fire Protection District
Fire Prevention Bureau Monthly Activity Summary
October 2019

SPECIAL PROJECTS	
Project Type	No. of Projects
Grants	2
GIS	1
Forms (Updates/New)	-
Project Research	-
Computer Programming/I.T.	1
Emergency Response Support	-
Annual Mailer (Weed Abatement)	-
Board Report Formating/ Design	2
Other	1
Other	1
TOTAL	8

MEETINGS	
Meeting Type	No. of Meetings
H.O.A	3
On-Site Project Meetings	8
In-Office Project Meetings	10
Weed Abatement	22
County	-
Code Development	-
Support/I.T. Development	-
San Diego County FPO's	-
Community Stakeholder Meetings	2
Other	30
TOTAL	75

Rancho Santa Fe Fire Protection District
Fire Prevention Bureau Monthly Activity Summary
 October 2019

TRAINING/EDUCATION	
Class Name	Dates
2019 AFSA Convention	10/4/2019
Surviving an Active Threat: Run, Hide, Fight	10/8/2019
Cal Fire Grant Workshop	10/9/2019
DOC Training	10/15/2019
LCW The Art of Writing Evaluations	10/9/2019
Fire Prevention and the Law	10/23/2019
TOTAL	6

PREVENTION / PUB ED	
Activity	Number
Phone Calls	531
Emails	1,995
TOTAL	2,526

WEED ABATEMENT	
Activity	No. of Inspections
Weed Abatement Inspection	426
Weed Abatement Reinspection	336
1st Notice	70
2nd Notice	123
Final Notice	115
Posting	15
Forced Abatement	5
TOTAL	1,090

Rancho Santa Fe Fire Protection District
Fire Prevention Bureau Monthly Activity Summary
October 2019

ADMINISTRATIVE SERVICES/OFFICE SUPPORT	
Activity	No. Completed
Phone Calls	1,012
Correspondence	1,263
Walk in/Counter	491
Knox Application Request	15
Burn Permits	-
Plan Accepted/Routed	151
Special Projects	5
Scanning Documents/Electronic Files	500
Meetings: Admin/Prevention/Admin Shift	5
Post Office Runs	-
Deposit Runs/Preparations	25
TOTAL	3,467

Rancho Santa Fe Fire Protection District
Public Education Coordinator Monthly Activity Summary
 October 2019

SOCIAL MEDIA				
Social Media	Followers	Posts	Interactions	Reach
Facebook	1,519	22	1,497	9,578
Instagram	1,430	17	1,055	11,790
Twitter	4,039	34	963	91,000
TOTAL	6,988	73	3,515	112,368

Website Development	Number of Items
New Content	4
Update Existing Content	3
TOTAL	7

COMMUNITY OUTREACH	
Event	Participants
Station Tours	-
Fire Prevention Month	2,684
Pancake Breakfast Prep	-
Cake/Pumpkin Contest Judging	50
Lead Halloween Parade	500
Solana Santa Fe Safety Drill	250
Safety Day at Grifols	300
Cielo Village Fall Fest	200
TOTAL	3,984

CAR SEATS	
Car Seats Installed	-
TOTAL:	-

Rancho Santa Fe Fire Protection District
Public Education Coordinator Monthly Activity Summary
 October 2019

EDUCATIONAL MATERIALS	
Name	Number
Pet and Large Animal Evac	1
	-
	-
TOTAL:	1

MEETINGS	
Meeting Type	No. of Meetings
Large Animal Evac Del Mar	1
Staff	
Board	1
Shift	-
CSA 17	1
PIO's	-
Fire Safe Council Meeting	-
SO CAL Pub Ed	-
Community Stakeholder Meetings	1
TOTAL	4

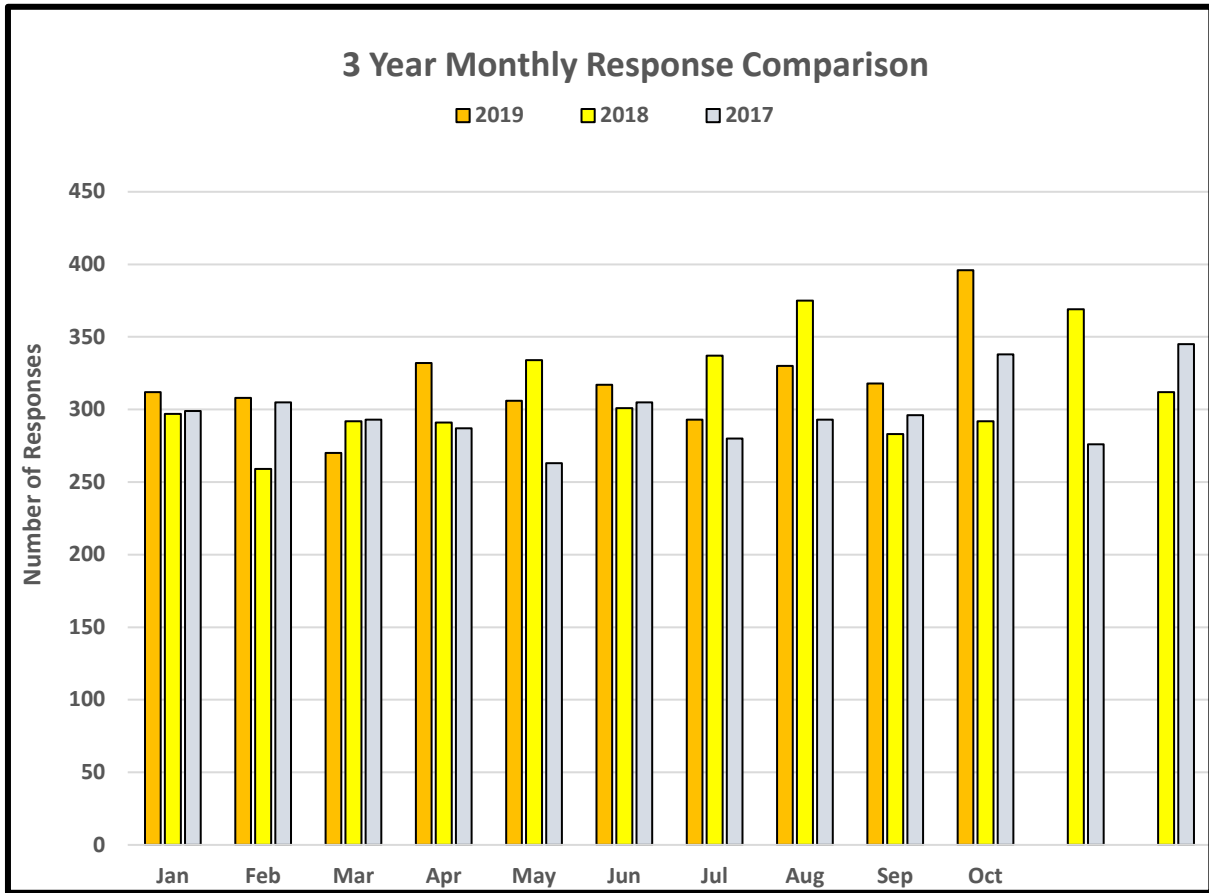
Rancho Santa Fe Fire Protection District
Public Education Coordinator Monthly Activity Summary
October 2019

TRAINING/EDUCATION	
Class Name	Dates
InfraGard Earthquake Symposium	10/9/2019
DOC Training	10/15/2019
TOTAL	2

CLERICAL	
Activity	Number
Phone Calls	63
Correspondence	299
TOTAL	362

PUBLIC MEDIA INERACTION	
Activity	Number
Press Releases	2
Community Event Interviews	-
On-scene PIO	1
Interviews (Other)	1
TOTAL:	4

October 2019 Incident Count Stations 1 - 6



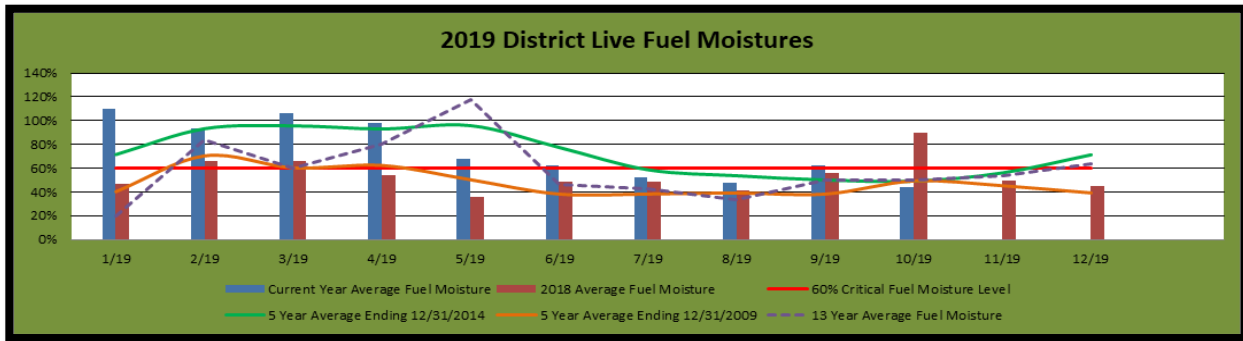
2019		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Responses
	Responses	312	308	270	332	306	317	293	330	318	396	0	0	3,182
	YTD	312	620	890	1222	1528	1845	2138	2468	2786	3182	0	0	3.95%
2018		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Responses
	Responses	297	259	292	291	334	301	337	375	283	292	369	312	3,742
	YTD	297	556	848	1139	1473	1774	2111	2486	2769	3061	3430	3742	4.53%
2017		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Responses
	Responses	299	305	293	287	263	305	280	293	296	338	276	345	3,580
	YTD	299	604	897	1184	1447	1752	2032	2325	2621	2959	3235	3580	9.11%

October 2019 Incident Count

Stations 1 - 6

Incident Response Summary by Station		
Station	Month	YTD
RSF1	85	820
RSF2	129	997
RSF3	77	555
RSF4	50	351
RSF5	28	251
RSF6	27	208
Total Count:	396	3182

Incident Type Summary		
Type	Month	YTD
Fire	20	103
EMS/Rescue	183	1547
Good Intent Calls	95	737
Rupture/Explosion	0	1
Harzardous Conditions	11	36
Service Call	48	431
False Calls	36	277
Other	3	50
Total Incident Count:	396	3182



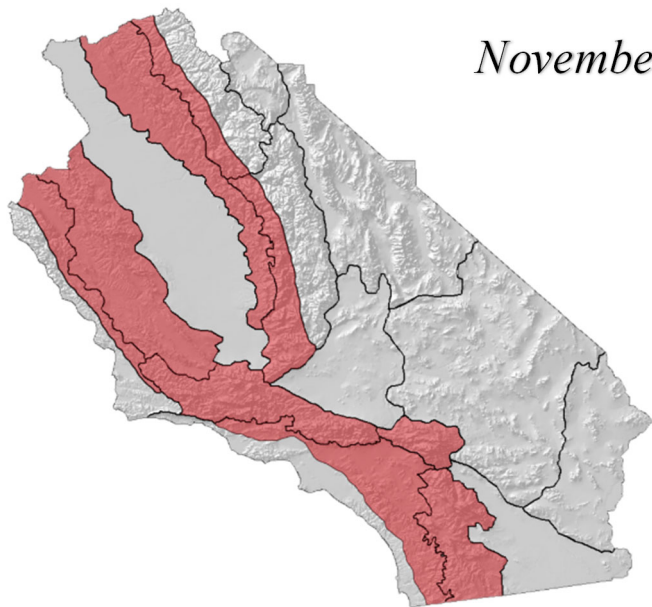
SIGNIFICANT INCIDENT(S)/OVERHEAD ASSIGNMENT(S)				
DATE	INCIDENT/LOCATION	TYPE	UNIT/STRIKE TEAM	MISC.
10/24/2019	Tick Fire/ LACo FD	Wildland	OES336/6840A	Chapin, Benz
				Wheeler, Barkhimer
10/25/2019	Miller Fire/Valley Center	Wildland	Water tender 266	Bennett, Ender
10/26/2019	Miller Fire/ Valley Center	Wildland	B267 STEN(T)/6412C	Sherwood
10/26/2019	Kincade Fire/Sanoma	Wildland	OES336/6840A	Chapin, Benz
				Wheeler, Barkhimer
10/27/2019	Kincade Fire/Sanoma	Wildland	Fireline Medic/FEMP	Nate Sandford
10/31/2019	Pre-positioned	Cal OES	BR262/6413C	Thompson, Carey

ISSUED: NOVEMBER 1, 2019

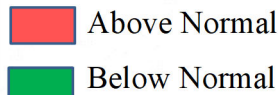
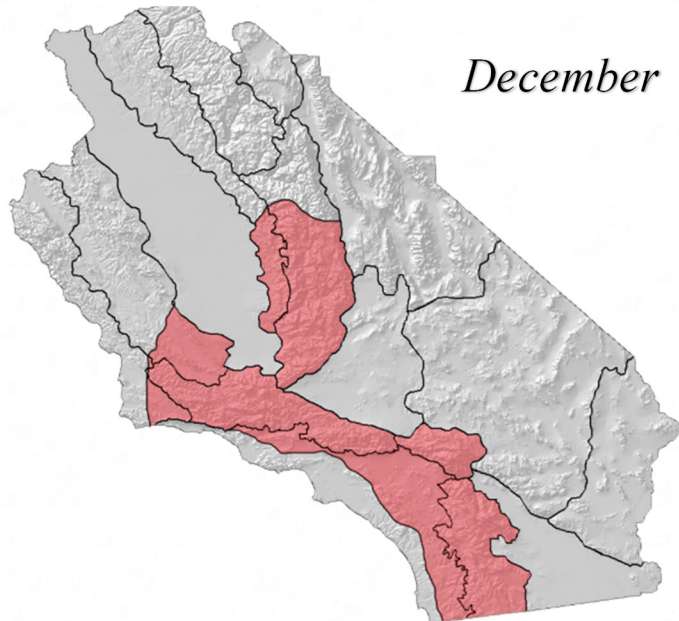
VALID FOR: NOV. 2019 – FEBRUARY 2020

Expected Large Fire Potential:

November



December



(All areas normal in January-February)

Summary:

- Temperatures Above Normal through early 2020.
- Good Chance of a delayed start to the “rainy season” with a high likelihood of below normal rainfall this winter.
- Near normal to slightly above number of offshore wind events expected through December.

WEATHER DISCUSSION:

After an 11-month hiatus, seasonal offshore winds made a dramatic return in October. Approximately 6 days of moderate to strong events occurred last month an additional 3-4 days of weaker winds (**compare with normal in figure 3, next page**). The offshore winds of Oct. 10-11th as well as the strong event of October 30th stand out as they resulted large fires which raced through tinder-dry vegetation.

The higher than normal frequency of offshore winds days was the end result of a strong buckling of the long wave pattern across the CONUS. A highly amplified, stationary ridge formed in the Eastern Pacific which allowed deep troughing to form over the Rockies and Midwest. Periodic intrusions of cold air produced strong offshore pressure gradients during the event of October 30th in particular. Temperatures over the intermountain west were some 30-40 degrees below normal during that period which led to some of the strongest offshore pressure gradients seen over Southern California in years.

Seemingly, the atmosphere flipped a switch at the end of September from one which produced progressive, jet-driven storms system to one of light winds aloft and a persistently dry airmass. Some of the reasons for this wholesale change in atmospheric circulation may be that the atmosphere finally synched with current sea surface temperatures (SST) across the Pacific.

SOUTHERN AND CENTRAL CA

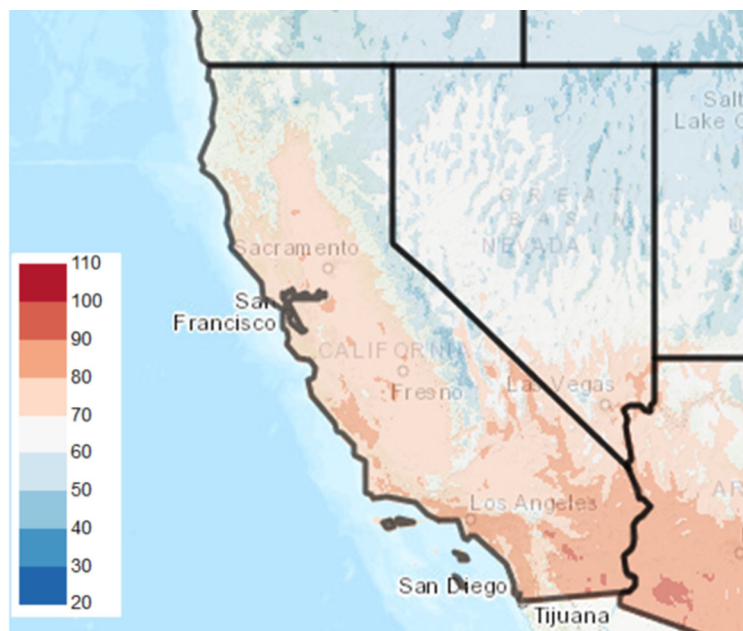
MONTHLY/SEASONAL OUTLOOK – OSCC, RIVERSIDE



VALID FOR: NOVEMBER 2019 – FEBRUARY 2020

SST's over the Eastern Pacific have [remained well above average from the Gulf of Alaska southward to the equator](#) the past few months. Despite this, an active jet had been bringing storms into the Pacific Northwest on a 3-4 day cycle, resulting in wetting rains over Northern CA and cool, onshore flow over the southern part of the state. But now that the ridge has been parked over the Eastern Pacific in close alignment with the area of greatest positively anomalous SST's, it may some time

Figure 1: Avg. Temperature Departure from Normal, Oct.



before this pattern breaks down. There has been a tendency the past few years for these Eastern Pacific ridges to “lock in” with warm SST's in a pattern which favors prolonged periods of warmer and drier than normal weather.

Warmer than normal SST have also migrated westward along the equator while cooler SST blossomed off the west coast of South America. This may be the beginnings of a Modoki ENSO pattern, which often brings drier than normal weather to the West Coast during the winter months.

Long term models may have picked up on these trends as most members of the North American Multi-Model Ensemble (**Figure 2, above right**) are predicting below normal precipitation for much of the state through early next year. Other long-range models such as the [JAMSTEC](#) offer similarly dry predictions the rest of the fall and into the winter.

Local forecast guidance continues to project an average to slightly above number of offshore wind days for the next 30 days. The presence of a possible emerging Modoki ENSO pattern may exacerbate this forecast and a slightly higher than average forecast may begin to skew toward a significantly higher than average forecast if current long wave patterns continue into December.

Figure 2: NMME Precip Anom. Forecast Nov. - January

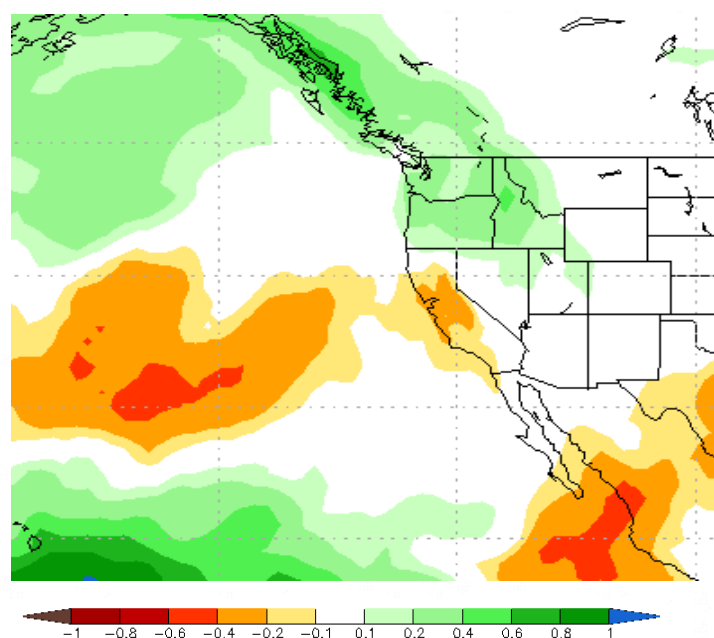
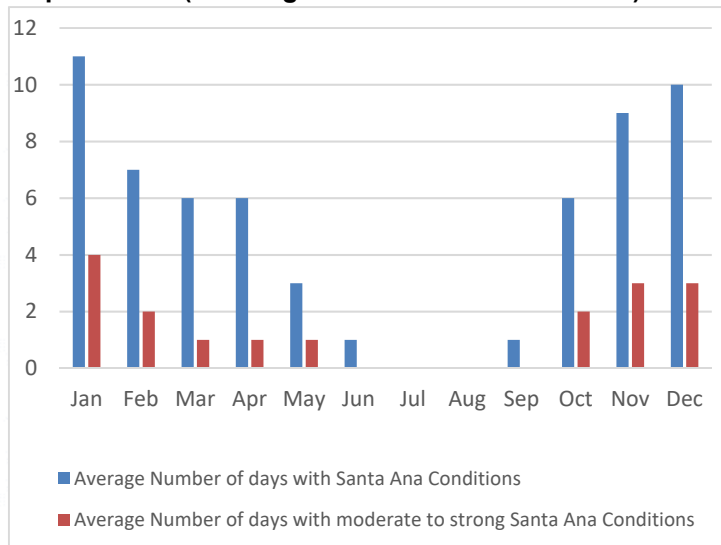


Figure 3: Average number of offshore wind events per month (Los Angeles and Ventura Counties)



SOUTHERN AND CENTRAL CA

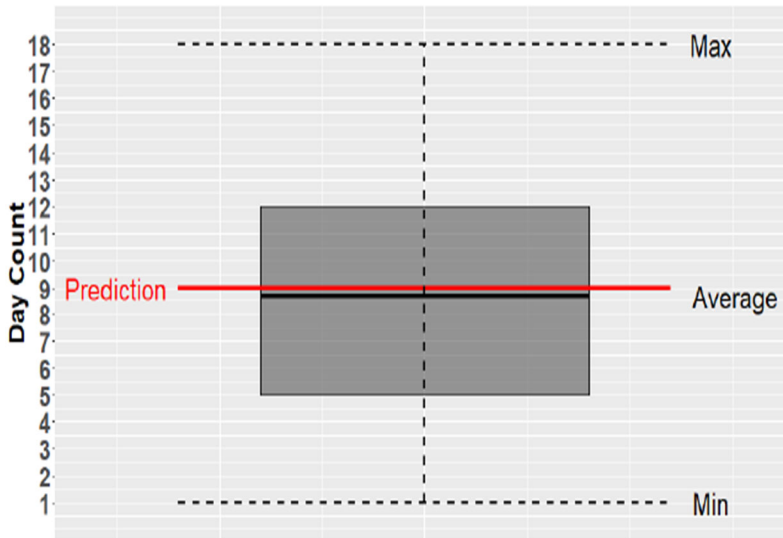
MONTHLY/SEASONAL OUTLOOK – OSCC, RIVERSIDE



VALID FOR: NOVEMBER 2019 – FEBRUARY 2020

FUELS AND DROUGHT OUTLOOK

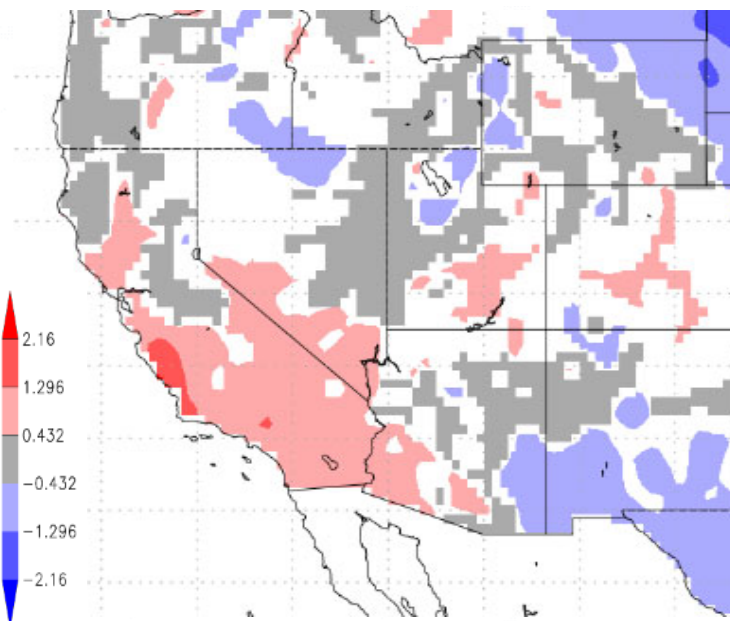
Figure 4: Projected Santa Ana Wind Event Frequency, Nov.



The anticipated weather offers little in the way of good news this fall. In a similar vein, the fuel moisture levels in both live and dead vegetation is decidedly bleak. Dead fuel moisture took a steep drop in small fine fuels as well as large diameter, heavier fuels in late Sept – October due to the warm dry weather. The offshore winds over Southern CA, unsurprisingly, pushed dead fuel moisture toward the 90-95th percentile in terms of dryness. Live fuels are now close or at critically dry levels. There isn't much variance across the district as there was little summertime monsoonal rainfall this past season. In short, fuels across the district are uniformly very dry.

A weather pattern which favors offshore winds occurring over fuel beds that are primed for burning will lead to **above to well above normal large fire potential through November. Southern CA may not see any lowering of large fire potential until late December. Offshore winds may lead to periods of critically high fire potential over Southern California the next few weeks.**

Figure 5: Projected ERC deviations from normal, Nov.



Fires that start at lower elevations of the Sierra Foothills may find little resistance to growth at higher elevations above 7,000 feet. Only the fact that we are now well into fall with its short daylight hours and low solar angle may help quell fire behavior during non-windy periods. Of course, windy weather will allow for rapid rates of spread and aggressive fire behavior due to severely dry fuels. Windy weather at night may allow for fires to burn actively through several burn periods which is not the norm this time of year.

Resource demand may be heavy well into December. Drier than normal weather is also quite likely across the Southwest and Southern Great Basin and there may be some competition for out of region resources.

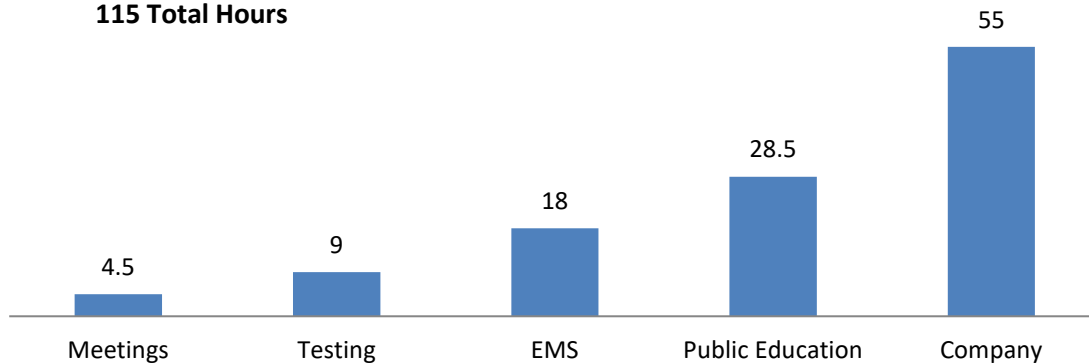
This may be a long fall and winter across California for both the fire-fighting community and the general public in terms of coping with the threat of fires. The best thing citizens can do is to [be fire wise](#). Now is the time to [prepare for wildfires](#) and to have a plan to be ready for wildfires if they arrive in your area.

Training Division

October 2019

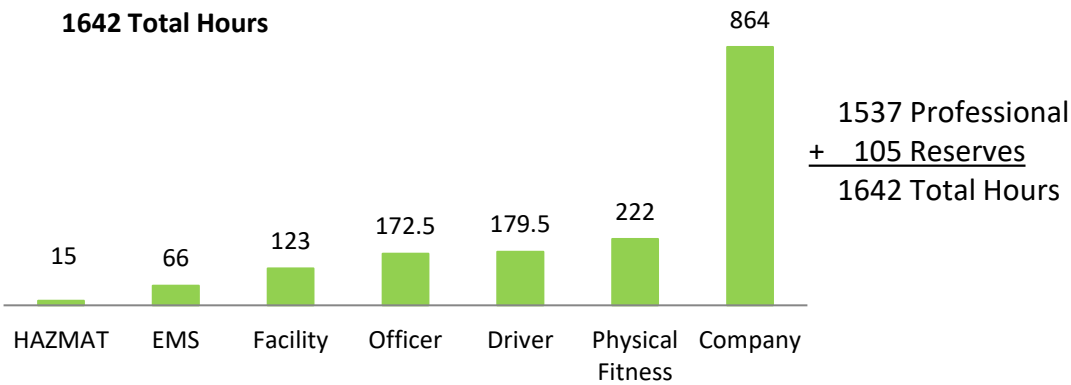
Scheduled Training

115 Total Hours



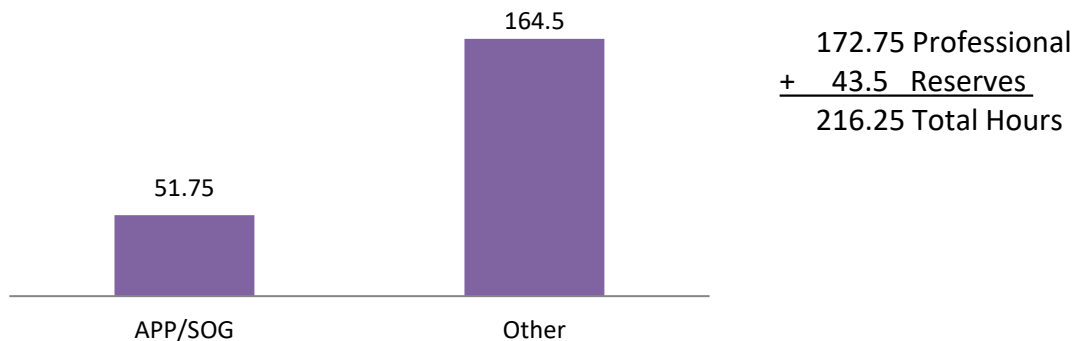
Total Individual Hours

1642 Total Hours



Target Solutions (On Demand) Hours

216.5 Total Hours



Training Division - Descriptions

Scheduled Training

Training hours are planned annually. This is to maintain a well organized year and to help the firefighters be successful with the hours required by Federal, State, Local.

Total Individual Hours - 6 Subjects

Subject	Definition	Examples
Company	Documentation of all Company Training that is not Driver, Officer, Haz-Mat, or Facility Training.	Aerial Ladder, Hose, Ladders, Physical Fitness, SCBA, Technical Rescue, Ventilation, etc.
Driver	This is for documenting Driver Training hours. Per ISO standards employees considered a "Driver" will be required to complete 12 hours of Driver Training annually. You can use this same form to record Driver Training hours for Non-Drivers and it will be counted towards Company Training.	Apparatus Inspections & Maintenance, Basic Hydraulics, Defensive Driving, Maps, Driving Heavy Vehicles, Etc.
Facility	This is live training conducted at an approved site. For the location to be approved it must have at least two acres on the property, a three story tower, and a burn facility. It is also important to note that the training must not just occur on the approved site, but the facility itself must be used. If your users are just sitting in a classroom at an approved site, this cannot count towards facility hours and the completion would need to be applied elsewhere. However, if the classroom portion was followed by utilization of the facility, the entire time could count towards Facility Training.	Company Evolutions, NFPA 1410 Driver/Operator, NFPA 1002 Fire Officer, NFPA 1021 Firefighter Skills, NFPA 1001 Hazardous Materials, NFPA 472 Live Fire, NFPA 1403 Other NFPA Fire Based Training
HazMat	This is for documenting Hazardous Materials Training hours. Per ISO standards all firefighters are required to complete 6 hours of Hazardous Materials Training annually.	DOT Guidebook Review, Decontamination Procedures, First Responder Operations, Etc.
Officer	Per ISO standards employees considered a "Officer" will be required to complete 12 hours of Officer Training annually. You can use this same form to record Officer Training hours for Non-Officers and it will be counted towards Company Training.	Dispatch, General Education, Meetings, Orientation, Exam, Management Principles, Personnel, Promotional, Public Relations, Etc.
EMS	EMS is not tracked or required by Insurance service Organization for Rating. EMS Continuing Education is tracked for recertification of Paramedics (48/2yrs) and EMT (24/2yrs). Through Emergency Service Medical Administration (EMSA).	Continuing Education and SIMS

Mandated Hours

Hours completed through an assignment on an online database (Target Solutions). Mandated assignments are required by either Federal, State, Local.



San Diego County Local Agency Formation Commission

Regional Service Planning | Subdivision of the State of California

MEMORANDUM

November 5, 2019

TO: Independent Special Districts in San Diego County

FROM: Tamaron Luckett, Executive Assistant

SUBJECT: **San Diego County Consolidated Redevelopment Oversight Board | Ballot Election Results**

The deadline for receipt by LAFCO of the ballots to elect one representative to the San Diego County Consolidated Redevelopment Oversight Board was extended to October 30, 2019. A minimum of 30 ballots were needed in order to certify that a legal election was conducted. A candidate for the San Diego County Consolidated Redevelopment Oversight Board member position must have received at least a majority of the votes cast to be elected.

Thirty-nine districts returned election ballots by October 30th deadline and therein established a voting quorum. The results of the election provide: Mark Baker (Lakeside Fire Protection District) with 17 votes will be the voting representative board member. A summary of the remaining votes is as follows: Mitchell Thompson (Otay Water District) received 16 votes and William (Bob) Ayers (Grossmont Healthcare District) received six votes.

Should you have any questions, please contact me at (858) 614-7755.

cc: Special Districts Advisory Committee
Brian Hagerty, Group Finance Director, Community Services Group
Natalia Bravo, CAO Staff Officer, County of San Diego Community Services Group

Administration
Keene Simonds, Executive Officer
County Operations Center
9335 Hazard Way, Suite 200
San Diego, California 92123
T 858.614.7755 F 858.614.7766
www.sdlafco.org

Jim Desmond
County of San Diego
Dianne Jacob, Vice Chair
County of San Diego
Greg Cox, Alternate
County of San Diego

Mary Casillas Salas
City of Chula Vista
Bill Wells
City of El Cajon
Paul McNamara, Alternate
City of Escondido

Mark Kersey
City of San Diego
Chris Cate, Alternate
City of San Diego

Jo MacKenzie, Chair
Vista Irrigation
Barry Willis
Alpine Fire Protection
Erin Lump, Alternate
Rincon del Diablo MWD

Andy Vanderlaan
General Public
Harry Mathis, Alternate
General Public



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Rincon del Diablo MWD

Andy Vanderlaan
General Public
Harry Mathis, Alternate
General Public

Travel Expense Report - Board of Directors Report

Name John Tanner

Position Director

Period 10/28-10/30/2019

Per Mile

Reimbursement

Board Meeting 11/20/2019

Submitted by John Tanner

Reviewed by Board of Directors

Total Paid \$1,301.34

Date	Description of Expense	Airfare	Lodging	Ground Transportation (Gas, Rental Car, Taxi)	Meals & Tips	Conferences and Seminars	Miles (Personal Car Only)	Mileage Reimbursement	Miscellaneous	Currency Exchange Rate	Expense Currency	U.S. \$
7/9/2019	CalPERS Conference - Registration					\$449.00		\$0.00		1	USD	\$449.00
9/2/2019	Southwest Airlines - SAN - OAK (RT)	\$276.00								1		\$276.00
10/29/2019	Lodging - Waterfront (10/28-10/30/2019)		\$480.34					\$0.00		1	USD	\$480.34
10/28/2019	Lungomare - Receipt shared 3 persons inc. tip				\$37.39			\$0.00		1	USD	\$37.39
10/29/2019	Scott's - Receipt shared 3 persons inc. tip				\$45.12			\$0.00		1	USD	\$45.12
10/30/2019	Max's Deli - Receipt shared 2 persons inc. tip				\$13.49			\$0.00		1	USD	\$13.49
								\$0.00		1		\$0.00
								\$0.00		1	USD	\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
Total Mileage Reimbursement:								\$0.00	Total Paid:			\$1,301.34

Conference - CalPERS (Oakland Marriott)

(32.78)
Lungomare

1 Broadway
Oakland, CA 94607
3104447171

SSP America
Max's Deli T2
Oakland International Airport

ORDER: Large Patio 142

Dine-In

Cashier: Shannon
28-Oct-2019 5:41:10P

~~3 Breakfast \$20.00~~

Guest 1 \$19.00
1 Dinner Pesto no tomatoes

Guest 2 \$13.00
1 Autumn Salad \$20.00
1 SDP Pizza

Guest 4 \$14.00
1 Little Gem Caesar *TANNER*
1 Dinner Zuppa \$15.00

Subtotal \$111.00
Tax \$10.27
Total \$121.27

Room #: _____
Signature: _____

Online: <https://clover.com/r/OXEMP6SEX3GV6>



Order OXEMP6SEX3GV6

100089 Kieng N

Chk 4738 Oct30'19 11:35A Gst 0

* * T O G O * *
1 Amer Breakfast 11.99
scrambled

bacon
1 Pastrami 15.49
potato salad

XXXXXXXXXXXXXXXX8483
Visa 30.92

Subtotal 27.48
Tax 2.62
EE Ben Surch 0.82
Payment 30.92

Win a \$500 Amazon Gift Card
Go to the website to tell us
about your visit and enter
our prize draw

See website for T&C
www.eatonthemove.com/US

LOCATION: 6621117

Customer Care 1-877-325-8777

David C. McQuead

From: Kimberly DeAvila
Sent: Tuesday, September 3, 2019 1:15 PM
To: David C. McQuead
Subject: FW: Kimberly Dawn Deavila's 10/28 Oakland trip (SDIZMZ): Your reservation is confirmed. - Sending mail server found on spam.dnsbl.sorbs.net

From: Southwest Airlines <southwestairlines@ifly.southwest.com>
Sent: Thursday, July 25, 2019 8:46 AM
To: Kimberly DeAvila <Deavila@RSF-Fire.org>
Subject: Kimberly Dawn Deavila's 10/28 Oakland trip (SDIZMZ): Your reservation is confirmed. - Sending mail server found on spam.dnsbl.sorbs.net

Here's your itinerary and other important travel information.

[View our mobile site](#) | [View in browser](#)



[Manage Flight](#) | [Flight Status](#) | [My Account](#)



Hello friends,

We're looking forward to flying together! It can't come soon enough. Below you'll find your itinerary, important travel information, and trip receipt. See you onboard soon!

OCTOBER 28 - OCTOBER 30

SAN  OAK

San Diego to Oakland

Confirmation # **SDIZMZ**

Confirmation date: 07/25/2019

PASSENGER	Kimberly Dawn Deavila
RAPID REWARDS #	20019482770
TICKET #	5262102008434
EXPIRATION ¹	July 24, 2020
EST. POINTS EARNED	1,108

PASSENGER	David C Mcquead
RAPID REWARDS #	Join or Log in
TICKET #	5262102008435

EXPIRATION ¹	July 24, 2020
EST. POINTS EARNED	1,108
PASSENGER	John C Tanner
RAPID REWARDS #	Join or Log in
TICKET #	5262102008433
EXPIRATION ¹	July 24, 2020
EST. POINTS EARNED	1,108

Rapid Rewards® points are only estimations.

Your itinerary

Flight 1: Monday, 10/28/2019 Est. Travel Time: 1h 45m [Wanna Get Away®](#)

FLIGHT # 1955	DEPARTS		ARRIVES
	SAN 06:25AM San Diego		OAK 08:10AM Oakland

Flight 2: Wednesday, 10/30/2019 Est. Travel Time: 1h 30m [Wanna Get Away®](#)

FLIGHT # 2267	DEPARTS		ARRIVES
	OAK 02:00PM Oakland		SAN 03:30PM San Diego

Payment information

Total cost

Air - SDIZMZ

Base Fare	\$	553.56
U.S. Transportation Tax	\$	41.52
U.S. 9/11 Security Fee	\$	33.60
U.S. Flight Segment Tax	\$	25.20
U.S. Passenger Facility Chg	\$	27.00
EarlyBird	\$	150.00
Total	\$	830.88

Payment

Visa ending in 8483

Date: July 25, 2019

Payment Amount: \$226.96

Visa ending in 8483

Date: July 25, 2019

Payment Amount: \$226.96

Visa ending in 8483

Date: July 25, 2019

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Date: July 25, 2019

Payment Amount: \$25.00

Visa ending in 8483

Date: July 25, 2019

Payment Amount: \$25.00

Fare Rules: If you decide to make a change to your current itinerary it may result in a fare increase. In the case you're left with travel funds from this confirmation number, you're in luck! We're happy to let you use them towards a future flight for the individual named on the ticket, as long as the new travel is completed by the expiration date.

Your ticket numbers: 5262102008434, 5262102008435, 5262102008433

Prepare for takeoff



24 hours before your departure:

Check-in on Southwest.com® or using the Southwest Mobile App. Use your mobile device and receive a mobile boarding pass.



30 minutes before your departure:

Arrive at the gate prepared to board.



10 minutes before your departure:

This is the last opportunity to board your flight if you are present in the gate area and have met all check-in requirements.

If you do not plan to travel on your flight: Things happen, we understand! Please let us know at least 10 minutes prior to your flight's scheduled departure if you won't be traveling. If you don't notify us, you may be subject to our [No Show Policy](#).

[See more travel tips](#)



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with Budget® on your trip.



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Kimberly DeAvila

From: CalPERS Educational Forum <CalPERS_Educational_Forum@CalPERS.CA.GOV>
Sent: Tuesday, July 9, 2019 11:03 AM
To: Kimberly DeAvila
Subject: Payment Confirmation/Receipt for CalPERS Educational Forum 2019

Your payment for the CalPERS Educational Forum 2019 event has been successfully processed. Please save this email for your records.

Transaction Information

Item	Transaction Information	Quantity	Amount
Event Registration	\$449.00	1	\$449.00
Transaction Total			\$449.00

Registration Confirmation Number: JBN8C88CHCH

[View your registration](#)

If you have any questions about this transaction or email, please contact CalPERS Educational Forum directly at CalPERS_Educational_Forum@CalPERS.CA.GOV.



WATERFRONT HOTEL

INVOICE

John Tanner
18027 Calle Ambienta #101
Rancho Santa Fe CA 92067

Room No. 0309
Arrival 10-28-19
Departure 10-30-19
Folio Window 1
Folio No. 16801

Confirmation No. 3673617401

Group Name Ca Public Employees Retirement

Date	Description		Charges	Credits
10-28-19	Accommodation	Routed From Tanner John Of Room #0309 Ca Public Employees Retirement #9029=>Tanner John #0309	209.00	
10-28-19	Occupancy Tax	Routed From Tanner John Of Room #0309 Ca Public Employees Retirement #9029=>Tanner John #0309	29.26	
10-28-19	CA Tourism Assessment Tax	Routed From Tanner John Of Room #0309 Ca Public Employees Retirement #9029=>Tanner John #0309	0.41	
10-28-19	Oakland Tourism Fee	Routed From Tanner John Of Room #0309 Ca Public Employees Retirement #9029=>Tanner John #0309	1.50	
10-29-19	Accommodation	Routed From Tanner John Of Room #0309 Ca Public Employees Retirement #9029=>Tanner John #0309	209.00	
10-29-19	Occupancy Tax	Routed From Tanner John Of Room #0309 Ca Public Employees Retirement #9029=>Tanner John #0309	29.26	
10-29-19	CA Tourism Assessment Tax	Routed From Tanner John Of Room #0309 Ca Public Employees Retirement #9029=>Tanner John #0309	0.41	
10-29-19	Oakland Tourism Fee	Routed From Tanner John Of Room #0309 Ca Public Employees Retirement #9029=>Tanner John #0309	1.50	
10-30-19	Master Card	XXXXXXXXXXXX1711 XX/XX		480.34
Total			480.34	480.34

Guest Signature

Balance

0.00

I agree that my liability for this bill is not waived and I agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

WE HOPE YOU ENJOYED YOUR STAY WITH US!



WATERFRONT HOTEL

INVOICE

John Tanner
18027 Calle Ambienta #101
Rancho Santa Fe CA 92067

Confirmation No. 3673617401
Group Name Ca Public Employees Retirement

Room No. 0309
Arrival 10-28-19
Departure 10-30-19
Folio Window 1
Folio No. 16801

World of Hyatt Summary

No Membership to be credited

Join World of Hyatt today and start
earning points for stays, dining and more.
Visit www.worldofhyatt.com



Scott's Seafood
2 Broadway
Oakland, CA 94607
510-444-3456

Server: Katherine W 10/29/19 8:16 PM
Check #135 Table 6

Herb Crusted Halibut	\$38.00
Linguini & Clams	\$34.00
Scallops Risotto	\$35.00

Subtotal	\$107.00
Tax	\$9.90
Tip	\$23.10
Total	\$140.00

Input Type	C (EMV Chip Read)
VISA CREDIT	xxxxxxxx8483
Time	8:18 PM

Transaction Type	Sale
Authorization	Approved
Approval Code	051400
Payment ID	WcJjWsf7qwFz
Application ID	A000000003101001
Application Label	VISA CREDIT
Terminal ID	17473a03707da25e
Card Reader	MAGTEK_EDYNAMO

Thank you for dining at Scott's!

utm_source=receipts&utm_medium=product) | Refer a Restaurant & Earn \$500
(https://pos.toasttab.com/toast/contact/refer/?utm_source=receipts&utm_medium=product) | Toast is hiring!
(https://careers.toasttab.com/?utm_source=receipts&utm_medium=product)

STAFF REPORT

NO. 19-26

TO: BOARD OF DIRECTORS
FROM: FRED COX, FIRE CHIEF
SUBJECT: UPDATED POSITION – DEPUTY FIRE MARSHAL
DATE: NOVEMBER 14, 2019



RECOMMENDATION

Staff recommends that the Board of Directors ratify the *Deputy Fire Marshal* position description and salary range that created a career path for prevention employees.

STAFF ANALYSIS

The Board of Directors approved the recruitment and funding of the Deputy Fire Marshal position at the August 21, 2019 meeting. This position has been filled through an internal recruitment process and the successful applicant was Conor Lenehan.

The Deputy Fire Marshal position was established several years ago; however a position description has never been formalized. The attached document for ratification was prepared by the Admin/Human Resource Manager, with input from the Fire Marshal, and Fire Chief.

The *Deputy Fire Marshal* classification and salary range (\$93,389 - \$113,515) is a recognized position listed in the Memorandum of Understanding between Rancho Santa Fe Fire Protection District and the Rancho Santa Fe Employees Association.

[Funding:](#)

The funding for this full-time position was included in the FY20 Budget.

[Attachment\(s\):](#)

1. Position Description – *Deputy Fire Marshal*
2. Organization Chart

AGENCY: RANCHO SANTA FE FIRE PROTECTION DISTRICT
JOB TITLE: Deputy Fire Marshal
DEPARTMENT: Fire Prevention



POSITION SUMMARY:

Under the direction of the Fire Marshal, the Deputy Fire Marshal (DFM) position performs a variety of highly technical life safety, fire protection and prevention activities; conduct fire inspections of highly technical and hazardous occupancies; conducts construction inspections and plan reviews; enforce locally amended building and fire codes; maintains compliance with nationally recognized standards. Supervision and coordination of programs and operations under the direction of the fire marshal.

ESSENTIAL JOB FUNCTIONS:

This job specification is intended to identify essential functions and requirements of the job and should not be considered all-inclusive.

- Reviews development plans for compliance with existing fire codes and fire district requirements.
- Review of residential and commercial building plans, grading, improvement, development applications, tentative parcel maps, tentative maps.
- Confers and advises architects, engineers & developers and the public regarding fire code related ordinances, fire prevention, weed abatement and other ordinances.
- In collaboration with the Fire Marshal, supervises employees, prioritizes and assigns duties, participates in employee evaluations and ensures prevention staff are trained to the standards of the District.
- May serve as a liaison with other managers, neighboring jurisdictions, and the general public and/or interested third parties.
- Conducts quality control operations.
- Analyzes proposals for alternative methods of compliance that meet the equivalency and intent of the fire code.
- Writes technical guidelines, bulletins and interpretations.
- Assists with customer service success.
- Conducts inspections on construction sites and existing occupancies to ensure compliance with applicable Federal, State and Local fire codes and regulations.
- Coordinates activities with local agencies.
- Participates in the review and recommendation of the District's fire prevention policy.
- Assists in the development and implementation of the District's fire prevention education programs.
- Participates in code adoption, developing codes and amending the local ordinance.
- Performs fire investigations and report writing.
- Assists the public and employees with technical questions related to overall operations, plan review and inspections.
- Assists in training shift personnel in conducting various fire inspections. May develop, implement and manage fire company level programs for the Fire Prevention Bureau.
- Represents the District at assigned meetings and associations.
- Attends related educational classes as required and directed.
- Participates in recall duty and emergency callout duties/investigations as needed.

- Assists customers who inquire about Prevention and Safety Code topics.
- Maintains a variety of fire prevention records, processes and data; scanning, filing and documenting as applicable.
- Uses resources and methods available to stay abreast of fire prevention, fire inspections and building/safety codes.
- Assist in the pursuance of legal remedies for non-compliance, including issuance of citation notices, preparing legal complaints and testifying in court.
- Investigate public and referred public agency complaints which involve immediate attention and resolution of issues.
- Performs duties of a similar nature.
- **NOTE:** Under State law, Title I, Section 3100 of the California Government Code, all government employees are declared Disaster Service Workers who can be called upon in any emergency. As such, employees may be required to perform duties outside their normal job responsibilities.

QUALIFICATIONS:

To perform a job in this classification, the individual must be generally able to perform the essential duties described in this job description. Reasonable accommodations will be made to individuals with qualifying disabilities to perform the essential duties of the specific job.

KNOWLEDGE OF:

- Fuel management and fire behavior
- State and local fire codes and ordinances enforceable by the district
- Nationally recognized fire protection and safety standards
- Applicable federal, state, and local laws, codes and regulations and report writing methods
- Construction inspections and plan reviews
- Annual inspections of all occupancy classifications
- Educational methodology as it relates to fire safety education
- Proper methods and procedures pertaining to the inspection of residential, commercial and other facilities or property for fire prevention
- Principles and practices of staff development and training
- Effective customer service
- Proficient in computer applications

SKILLS:

- Ability to cover in the absence of the Fire Marshal for all complex or highly technical fire investigations ordinance, or code violations.
- High level of expertise and ability to articulate to the appropriate audience.
- Highly organized, ability to prioritize projects and meet deadlines in a rapidly changing work environment.
- Attention to detail, ability to decipher commonly used engineering/architecture terminology.
- Demonstrated ability to problem solve to reach a satisfactory outcome for the customer while adhering to fire and building codes.
- Proficient software skills, including intermediate knowledge of the Microsoft Office Suite and fire prevention software and website applications.
- Time management.

ABILITY TO:

- Provide professional and excellent customer service in the office and the field, effectively respond to citizen/employee/customer complaints and inquiries.
- Communicate effectively both verbally and in writing.
- Perform advanced, and sometimes complex fire prevention and fire code responsibilities.
- Read, interpret and explain building plans, fire protection system plans, fire building codes and technical reports.
- Coordinate community wildfire risk, assessment, ranking activities and corrective measures.
- Prepare complex statistical reports.
- Learn, operate, and master District-customized software applications.
- Provide input and possible oversight of the District's educational prevention programs.
- Use mathematical concepts to calculate measurements to determine appropriate standards in reading plans.
- Maintain cooperative working relationships with business owners, contractors and the general public.
- Adapt to stressful situations.
- Enforce regulations tactfully.
- Work an occasional evening, weekend or holiday.

EXPERIENCE AND EDUCATION:

Any combination of experience and education equivalent to the experience and education that would likely provide the required knowledge and abilities that could be qualifying for the position. A typical way to obtain the knowledge and abilities would be:

- Graduation from high school, G.E.D. equivalent or high school proficiency certificate
- Associate Degree is required
- Bachelor of Science Degree in Fire Science or related field is highly desirable
- A minimum of five years of progressively responsible experience related to plan review and/or inspection experience;
- Or an equivalent combination of education and experience sufficient to perform the essential duties of the position

SPECIAL REQUIREMENTS:

- Possession of an appropriate valid California Driver's License Class C
- Satisfactory driving record

PHYSICAL/ENVIRONMENTAL STANDARDS:

While performing the duties of this class, an employee is regularly required to perform duties both indoors and outdoors including climbing ladders, sitting; talk or hear, in person and by telephone; use hands to finger, handle, feel or operate standard office equipment; and reach with hands and arms. An employee is frequently required to walk, stand, and lift up to 30 pounds regularly and up to 50 pounds occasionally. Specific vision abilities required by this job include close vision and the ability to adjust

focus to read and operate office and computer equipment as necessary during the course of the work assignments as well as reading small typed font and handwritten documentation.

While performing the duties, employees of this class are regularly required to use written and oral communication skills; read information and documents; observe and interpret people and situations; learn and apply new information or skills; perform detailed work; and interact with staff and others encountered in the course of work.

Required to travel frequently throughout the District to various properties and fire stations as well as meeting locations; occasionally be near fire engines and on apparatus floors.

Often required to perform duties in areas of unstable footing, on roofs, in attics, in basements, in crawl spaces, at or near ceilings of tall buildings, and in confined spaces, and in areas where they will be exposed to unpleasant conditions. Requires exposure to areas containing fire hazards, and hazardous materials in controlled use or in storage.

SIGNATURES:

Manager _____

Human Resources Manager _____

Employee signature below constitutes employee's understanding of the requirements, essential functions and duties of the position.

Employee _____ Date _____

Rancho Santa Fe Fire Protection District Ordinance

2020-01



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Ordinance No. 2020-01

AN ORDINANCE OF THE RANCHO SANTA FE FIRE PROTECTION DISTRICT WHICH ADOPTS THE 2019 CALIFORNIA FIRE CODE AND THE 2018 INTERNATIONAL FIRE CODE WITH CERTAIN AMENDMENTS, ADDITIONS, AND DELETIONS

WHEREAS, Health & Safety Code section 17958 mandates that the Rancho Santa Fe Fire Protection District shall adopt Ordinances or regulations imposing the same requirements as are contained in the regulations adopted by the State pursuant to Health & Safety Code section 17922; and

WHEREAS, the State of California is mandated by Health & Safety Code section 17922 to impose the same requirements as are contained in the 2019 California Fire Code based on the 2018 International Fire Code published by the International Code Council, hereinafter referred to collectively as the Fire Code; and

WHEREAS, the State of California is mandated by Health & Safety Code section 17922 to impose the same requirements as are contained in the 2019 California Fire Code based on the 2018 International Fire Code, together with the Rancho Santa Fe Fire Protection District amendments, shall be the Rancho Santa Fe Fire Protection District Fire Code for the purpose of prescribing regulations in the unincorporated territory of the County of San Diego and the boundaries of the Rancho Santa Fe Fire Protection District; and

WHEREAS, code amendments adopted by the State of California shall take precedence over the 2018 International Fire Code language. The 2018 International Fire Code language shall be used for those code sections not adopted by the State; and

WHEREAS, local amendments adopted by the Rancho Santa Fe Fire Protection District shall take precedence over both the 2018 International Fire Code and 2019 California Fire Code provisions; and

WHEREAS, Health & Safety Code section 17958.5 permits the Rancho Santa Fe Fire Protection District to make such changes or modifications to the Codes as are reasonably necessary because of local conditions; and

WHEREAS, Health & Safety Code section 17958.7 requires that the Rancho Santa Fe Fire Protection District before making any changes or modifications pursuant to section 17958.5 make express findings that such changes or modifications are needed due to local climatic, geological, or topographical conditions; and

WHEREAS, the Board of Directors of the Rancho Santa Fe Fire Protection District does herewith find that the District has certain climatic, geological, and topographical features that can have a deleterious effect on emergency services such as fire protection and emergency medical services; and

WHEREAS, the Board of Directors of the Rancho Santa Fe Fire Protection District finds that the modifications and changes to the 2018 International Fire Code and 2019 California Fire Code are reasonably necessary because of the following local climatic, geological, and topographical conditions as identified in Attachment A; and

WHEREAS, certain amendments to the 2019 California Fire Code and the 2018 International Fire Code serve to mitigate to the extent possible said deleterious effects; and

WHEREAS, sections 50022.1 through 50022.10, inclusive, of the Government Code and section 13869 of the Health & Safety Code, provide authority for the adoption by reference of codes, or portion of such codes.

NOW, THEREFORE, the Board of Directors of the Rancho Santa Fe Fire Protection District does ordain as follows:

Section 1

That Ordinance No. 2017-01, to the extent that the latter is or was effective, of the Rancho Santa Fe Fire Protection District and all other ordinance or parts of ordinances in conflict herewith are hereby repealed.

Section 2

That the Board of Directors of the Rancho Santa Fe Fire Protection District adopts as the Fire Code for the Rancho Santa Fe Fire Protection District the following: the 2019 California Fire Code, including the appendices B, C, H, I & K the 2018 International Fire Code (IFC), and the National Fire Protection Association Standards 13, 13-R & 13-D as referenced in Chapter 80 of CFC, together with the District's amendments in this ordinance. This Fire Code is adopted for the protection of the public health and safety. It includes definitions, provisions for the safeguarding of life and property from fire and explosion hazards arising from the storage, handling and use of hazardous substances, materials and devices, and from conditions hazardous to life or property in the occupancy of buildings, requirements for permits and inspection for installing or altering systems, regulations for the erection, construction, enlargement, alteration, repair, moving, removal, conversion, demolition, equipment use and maintenance of buildings and structures, including the installation, alteration or repair of new and existing fire protection systems and their inspection and provides penalties for violation of this code. Each and all of the regulations, provisions, penalties, conditions and terms of the Rancho Santa Fe Fire Protection District Fire Code on file in the office of the Rancho Santa Fe Fire Protection District are hereby referred to, adopted, and made a part hereof, as if fully set out in this ordinance, with the additions, insertions, deletions and changes, if any, prescribed in Section 3 of this ordinance.

Section 3

That the following sections and chapters of the 2019 California Fire Code are hereby revised:

SEC. 101.5 VALIDITY.

Section 101.5 of the California Fire Code is revised to read:

Sec. 101.5 Validity. The Board of Supervisors declares that should any section, paragraph, sentence or word of this chapter be declared invalid for any reason it is the intent of this Board that it would have passed all other portions of this chapter independently of any portion that may be declared invalid.

SEC. 102.13. REPEAL OF CONFLICTING ORDINANCES, RESOLUTIONS OR MOTIONS.

Section 102.13 is added to the California Fire Code to read:

Sec. 102.13 Repeal of conflicting ordinances, resolutions or motions. All former ordinances, resolutions or motions or parts thereof, conflicting or inconsistent with the provisions of this chapter are repealed.

SEC. 104.8 MODIFICATIONS.

Section 104.8 of the California Fire Code is revised to read:

Sec. 104.8 Modifications. Whenever there are practical difficulties involved in carrying out the provisions of this code, the fire code official shall have the authority to grant modifications for individual cases, provided the fire code official shall first find that special individual reason makes the strict letter of this code impracticable and the modification is in compliance with the intent and purpose of this code and that such modification does not lessen health, life and fire safety requirements. The applicant's request for a modification shall state the specific sections(s) for which a modification is requested, material facts supporting the contention of the applicant, the details of the modification or mitigating measure proposed and, if applicable, a map showing the proposed location and citing of the modification or mitigation measure. The details of action

granting modifications shall be recorded and entered in the files of the department of fire prevention.

SEC. 104.12. COST RECOVERY.

Section 104.12 is added to the California Fire Code to read:

Sec. 104.12 Cost Recovery. The purpose of this section is to establish authority to obtain reimbursement from responsible individuals for the expenses of any emergency response and/or enforcement action by the fire department to protect the public from criminal or negligent activities, and from fire or hazardous substances.

Sec. 104.12.1 Reimbursement Required. In accordance with the Health and Safety Code section 13000 et seq., an individual who acts negligently or in violation of the law and thereby requires the jurisdiction to provide an emergency response to a danger posed by a fire or hazardous substance shall be liable for reimbursement to the agency for the costs incurred. In accordance with Government Code sections 53150 through 53158, any individual who is under the influence of an alcoholic beverage or any drug or the combined influence of an alcoholic beverage or any drug, and whose negligent operation of a motor vehicle, boat or vessel or civil aircraft caused by that influence proximately causes any incident and thereby requires the agency to provide an emergency response shall reimburse the agency for the cost incurred.

SEC. 105.3.9. EXPENSE RECOVERY.

Section 105.3.9 is added to the California Fire Code to read:

Sec. 105.3.9 Expense Recovery. The fire code official may impose a fee for recovery of expenses incurred to enforce the fire prevention provisions of this code.

SEC. 105.6.6.52. CHRISTMAS TREE LOTS.

Section 105.6.6.52 is added to the California Fire Code to read:

Sec. 105.6.6.52 Christmas tree lots. An operational permit is required to operate a Christmas tree lot, with or without flame proofing services.

SEC. 105.6.20.1. GREENWASTE RECYCLING, MULCHING, COMPOSTING OPERATIONS AND STORAGE.

Section 105.6.20.1 is added to the California Fire Code to read:

Sec. 105.6.20.1 Greenwaste recycling, mulching, composting operations and storage. An operational permit is required for greenwaste recycling, mulching, composting operations and storage.

SEC. 105.8. NEW MATERIALS, PROCESSES OR OCCUPANCIES WHICH REQUIRE PERMITS.

Section 105.8 is added to the California Fire Code to read:

Sec. 105.8 New materials, processes or occupancies which require permits. The fire code official may determine, after allowing affected persons an opportunity to be heard, that a material, process or occupancy, not listed in this code shall require a permit, in addition to those now enumerated in this code. In that case, the fire code official shall prepare a list of any additional material, process or occupancy that shall require a permit and post the list in a conspicuous place in the offices of the fire authority having jurisdiction. Any interested person may obtain a copy of the list.

SEC. 109. APPEALS.

Section 109 of the California Fire Code is revised to read:

Sec. 109.1 Regional Fire Appeals Board established. In order to hear and decide appeals of orders, decisions or determinations made by the fire code official relative to the application and interpretation of this code, including the granting or denial of modifications, there shall be and is hereby created a Regional Fire Appeals Board (Appeals Board). The Appeals Board shall adopt rules of procedure for conducting its business, and shall render all decisions and findings in writing to the appellant with a duplicate copy to the fire code official. A copy shall also be sent to the Building Official or other decision maker for the project, whichever is appropriate.

Sec. 109.2 Limitations on authority. An application for appeal shall be based on a claim that the intent of this code or the rules legally adopted hereunder have been incorrectly interpreted, the provisions of this code do not fully apply, or an equivalent method of protection or safety is proposed. The Appeals Board shall not have authority to waive requirements of this code.

Sec. 109.3 Qualifications. The Appeals Board shall consist of members who are qualified by experience and training to pass on matters pertaining to hazards of fire, explosions, hazardous conditions or fire protection systems and are not employees of the jurisdiction.

Sec. 109.4 Appeals procedures. This section establishes appeal procedures of an order, decision or determination (collectively, "determination") made by the fire code official, including the granting or denial of appeals.

Sec. 109.4.1 Appeals of determinations regarding building permits. The County, fire agency or project applicant may appeal a determination made by the fire code official related to a project for which a building permit is required by filing an appeal in writing with the Appeals Board within 30 days of the fire code official's final determination. The Appeals Board shall make factual findings and issue a written recommendation to the County Building Official on whether the fire code official's determination should be upheld, overruled or modified. The Building Official may not waive the requirements of this code, except as authorized by the code and is subject to the same requirements and restrictions in the code that applied to the fire code official. A copy of the recommendation shall be provided to the applicant. The County Building Official shall act on the Appeals Board's recommendation and issue a written decision to the parties within 15 days of receipt of the Appeals Board's recommendation. The Building Official's decision shall be final.

Sec. 109.4.2 Appeals of determinations regarding discretionary permits. The County, the fire agency or the project applicant may seek review of the fire code official's determination by the Appeals Board by filing a request for review with the Appeals Board within 30 days of the fire code official's determination. When reviewing a fire code official's determination pursuant to this subsection, the Appeals Board shall act in an advisory capacity. The Appeals Board shall review the fire code official's determination and make a recommendation to uphold, overrule or modify the fire code official's determination. The Appeals Board shall render its recommendation to the County decision maker or decision-making body for consideration with the application for the discretionary permit.

Sec. 109.4.3 Appeals of determinations for matters other than building permits or discretionary permits.

- a. **Areas outside a fire protection district.** Any affected party may appeal a determination made by the fire code official regarding a matter for which a building permit or discretionary permit is not required by filing an appeal in writing with the Appeals Board within 30 days of the fire code official's final determination. The Appeals Board shall

review the fire code official's determination and make a recommendation to uphold, overrule or modify the fire code official's determination. The Appeals Board's determination shall be final.

- b. **Areas inside a fire protection district.** Any affected party may appeal a determination made by the fire code official regarding a matter for which a building permit or discretionary permit is not required by filing an appeal in writing with the fire protection district's Board of Directors within 30 days of the fire code official's final determination. The Board of Directors shall review the fire code official's determination and make a recommendation to uphold, overrule or modify the fire code official's determination. The Board of Director's determination shall be final.

Sec. 109.5 Regional Fire Appeals Board.

- a. The Appeals Board members shall consist of the following:
 - Two representatives from the San Diego County Fire Districts Association.
 - Two chief officers from CAL FIRE.
 - One fire marshal from the unincorporated area of the County.
- b. The Appeals Board shall not include a representative from the agency whose fire code official made the determination that is being appealed. An alternate for the regular member(s) of the Appeals Board shall be designated to serve in this situation.
- c. Three members shall constitute a quorum for the transaction of business, and three affirmative votes shall be necessary to render a recommendation.
- d. If the Appeals Board recommends a modification to this code for an individual case, a copy of the recommendation and findings along with a map showing the proposed modification and mitigating measures shall be forwarded to the Unit Chief of CAL FIRE, San Diego/Imperial Unit.

SEC. 110.4 VIOLATIONS, PENALTIES AND RESPONSIBILITY FOR COMPLIANCE.

Section 110.4 of the California Fire Code is revised to read:

Sec. 110.4 Violations, penalties and responsibility for compliance. Any person who shall violate any of the provisions of this code or standards hereby adopted or fail to comply therewith, or who shall violate or fail to comply with any order made there under, or who shall build in violation of any detailed statement or specification or plans submitted and approved there under, or any certificate or permit issued there under, and from which no appeal has been taken, or who shall fail to comply with such an order as affirmed or modified by the attorney for the Rancho Santa Fe Fire Protection District or by a court of competent jurisdiction within the time fixed herein, shall severally for each and every violation and non-compliance respectively, be guilty of an infraction or misdemeanor, punishable by a fine not exceeding \$1,000.00 or by imprisonment in County Jail not exceeding six (6) months, or both. The imposition of one penalty of any violation shall not excuse the violation or permit it to continue; and all such persons shall be required to correct or remedy such violations or defects within a reasonable time; and when not otherwise specified, each day that prohibited conditions are maintained shall constitute a separate offense. The application of the above penalty shall not be held to prevent the enforced removal of prohibited conditions.

SEC. 112.4 FAILURE TO COMPLY.

Section 112.4 of the California Fire Code is revised to read:

Sec. 112.4 Failure to comply. Any person who shall continue any work, having been served with a stop work order, except such work as that the person is directed to perform to remove a

violation or unsafe condition, shall be liable to a fine of not less than \$250.00 or more than \$1,000.00.

SEC. 202. DEFINITIONS.

Section 202 of the California Fire Code is revised by adding or modifying the following definitions:

ACCESSORY DWELLING UNIT. Defined as an attached or a detached residential dwelling unit which provides complete independent living facilities for one or more persons. It shall include permanent provisions for living, sleeping, eating, cooking, and sanitation on the same parcel as the single-family dwelling is situated. An accessory dwelling unit also includes the following:

- a. An efficiency unit, as defined in Section 17958.1 of the Health and Safety Code.
- b. A manufactured home, as defined in Section 18007 of the Health and Safety Code.

AERATED STATIC PILE. A composting process that uses an air distribution system to blow or draw air through the pile. Little or no pile agitation or turning is performed.

BLASTER. A person who has been approved by the Sheriff to conduct blasting operations and who has been placed on the list of approved blasters. The listing shall be valid for one year unless revoked by the Sheriff.

BLASTING AGENT. A material or mixture consisting of a fuel and oxidizer intended for blasting. The finished product as mixed and packaged for use or shipment shall not be detonated by means of a No. 8 test blasting cap when unconfined.

BLASTING OPERATION. The uses of an explosive device or explosive material to destroy, modify, obliterate or remove any obstruction of any kind.

BLASTING PERMIT. A permit issued by the Issuing Officer pursuant to section 105.6.15. The permit shall apply to a specific site and shall be valid for a period not to exceed one year.

BLAST SITE. The geographically defined area, as shown on a project map or plot plan, where a blaster is authorized by a blasting permit issued under this section to conduct a blasting operation.

CHIPPING AND GRINDING. An activity that mechanically reduces the size of organic matter.

COMPOSTING OPERATION. An operation that is conducted for the purpose of producing compost. The operation shall be by one or more of the following processes used to produce a compost product, static pile, windrow pile or aerated static pile.

DEAD-END ROAD. A road that has only one point of vehicular ingress/egress, including cul-de-sacs and looped roads.

DISTANCE MEASUREMENT. All specified or referenced distances are measured along the ground, unless otherwise stated.

DWELLING UNIT. Any building or portion thereof which contains living facilities, including provisions for sleeping, eating, cooking and/or sanitation for not more than one family.

ENCLOSED. Closed in or fenced off.

EXPLOSIVES PERMIT. A permit to possess or use explosives, issued by the Issuing Officer, pursuant to California Health and Safety Code sections 12000 et seq. and Chapter 56 of this code. An explosives permit shall be valid for a period not to exceed one year, as provided in the permit conditions.

FIRE APPARATUS ACCESS ROAD. A road that provides fire apparatus access from a fire station to a facility, building or portion thereof. This is a general term that includes, but is not limited to a fire lane, public street, private street, driveway, and parking lot lane and access roadway.

FIRE AUTHORITY HAVING JURISDICTION (FAHJ). The designated entity providing enforcement of fire regulations as they relate to planning, construction and development. The FAHJ may also provide fire suppression and other emergency services.

FIRE CHIEF. The fire chief is one of the following:

- a. The person appointed by the Board of Supervisors to serve as fire chief in the unincorporated areas not within a fire protection district.
- b. The chief officer of a fire protection district.
- c. The Fire Warden or her or his delegated representative when enforcing section 5608.1 of this Chapter.

FIRE CODE OFFICIAL. The Fire Warden or her or his delegated representative, the fire chief or a duly authorized representative, or other person as may be designated by law, appointment or delegation and charged with the administration and enforcement of this Chapter.

FIRE DEPARTMENT. Any regularly organized fire department, fire protection district, fire company, or legally formed volunteer fire department registered with the County of San Diego regularly charged with the responsibility of providing fire protection to a jurisdiction.

FIRE HAZARD. Any condition or conduct which: (a) increases or may increase the threat of fire to a greater degree than customarily recognized as normal by persons in the public service regularly engaged in preventing, suppressing or extinguishing fire or (b) may obstruct, delay, hinder or interfere with the operations of the fire department or the egress of occupants in the event of fire.

FIRE PROTECTION DISTRICT. Any fire protection district created under State law and any water district providing fire protection services.

FUEL MODIFICATION ZONE. A strip of land where combustible vegetation has been thinned or modified or both and partially or totally replaced with approved fire-resistant and/or irrigated plants to provide an acceptable level of risk from vegetation fires. Fuel modification reduces the radiant and convective heat on a structure and provides valuable defensible space for firefighters to make an effective stand against an approaching fire front.

GREENWASTE. Organic material that includes, but is not limited to, yard trimmings, plant waste, manure, untreated wood wastes, paper products and natural fiber products.

HARDSCAPE. Concrete, gravel, pavers or other non-combustible material.

HAZARDOUS FIRE AREA. Any geographic area mapped by the State or designated by a local jurisdiction as a moderate, high or very high fire hazard area or which the FAHJ has determined is a hazardous fire area, because the type and condition of vegetation, topography, weather and structure density increase the probability that the area will be susceptible to a wildfire.

HOGGED MATERIALS. Mill waste consisting mainly of hogged bark but may include a mixture of bark, chips, dust or other by-product from trees and vegetation.

INSPECTOR. For the purposes of sections 5601.2, an inspector is a person on the Issuing Officer's approved list of inspectors authorized to conduct inspections, before and after a blast. To be on the Issuing Officer's approved list, an inspector shall have a blasting license issued by Cal/OSHA.

MAJOR BLASTING. A blasting operation that does not meet the criteria for minor blasting.

MID-RISE BUILDING. A building four stories or more high, but not exceeding 75 feet in height and not defined as a high-rise building by section 202 of the California Building Code. Measurements shall be made from the underside of the roof or floor above the topmost space that may be occupied to the lowest fire apparatus access road level.

MINOR BLASTING. A blasting operation that meets all of the following criteria: quantity of rock to be blasted does not exceed 100 cubic yards per shot, bore hole diameter does not exceed 2 inches, hole depth does not exceed 12 feet, maximum charge weight does not exceed 8 pounds of explosives per delay and the initiation of each charge will be separated by at least 8 milliseconds. The maximum charge weight shall not exceed the Scaled Distance as shown below:

Distance from Blast Site (In Feet)	Scale-Distance Factor
0 - 300.....	Mandatory Seismic Monitoring
301 - 5,000.....	55
5,000+.....	65

MULCHING. The process by which mixed greenwaste is mechanically reduced in size for the purpose of making compost.

RESPONSE TIME. The elapsed time from the fire department's receipt of the first alarm to when the first fire unit arrives at the scene.

SKY LANTERN. An unmanned device with a fuel source that incorporates an open flame in order to make the device airborne.

STATIC PILE. A composting process that is similar to the aerated static pile except that the air source may or may not be controlled.

STRUCTURE. That which is built or constructed, an edifice or building of any kind, or any piece of work artificially built up or composed of parts joined together in some manner.

TRAVEL TIME. The estimated time it would take for a responding agency to travel from the fire station to the furthest structure in a proposed development project, determined by measuring

the safest, most direct, appropriate and reliable route with consideration given to safe operating speeds for heavy fire apparatus.

WINDROW COMPOSTING PROCESS. The process in which compostable material is placed in elongated piles. The piles or windrows are aerated and/or mechanically turned on a periodic basis.

WOOD CHIPS. Chips of various species of wood produced or used in chipping and grinding operations.

SEC. 304.1.4. OUTDOOR CARNIVALS AND FAIRS.

Section 304.1.4 is added to the California Fire Code to read:

Sec. 304.1.4 Outdoor carnivals and fairs. Outdoor carnivals and fairs shall only be conducted on grounds free of combustible vegetation or trimmed to the satisfaction of the FAHJ.

SEC. 305.6. ROCKETS, MODEL AIRCRAFT AND SIMILAR DEVICES.

Section 305.6 is added to the California Fire Code to read:

Sec. 305.6 Rockets, model aircraft and similar devices. Rockets, model airplanes, gliders, balloons, sky lanterns, floating luminary or similar devices powered with an engine, propellant, open flame or other feature liable to start or cause a fire shall not be projected into or across hazardous fire areas without prior approval of the fire code official.

SEC. 307.5. ATTENDANCE OF OPEN BURNING AND RECREATIONAL FIRES.

Section 307.5 of the California Fire Code is revised to read:

Sec. 307.5 Attendance. Open burning, bonfires, recreational fires and the use of portable outdoor fireplaces shall be constantly attended by an adult until the fire is extinguished. Not fewer than one portable fire extinguisher complying with section 906 with a minimum 4-A rating or other approved on-site fire-extinguishing equipment, such as dirt, sand, water barrel, garden hose or water truck, shall be available for immediate utilization. All “warming fires”, by which open burning of wood, shall have installed a “spark arrester” of ½” screen or smaller installed or used in accordance with the manufacturer’s instructions.

SEC. 321. MID-RISE BUILDINGS.

Section 321 is added to the California Fire Code to read:

**SECTION 321
MID-RISE BUILDINGS**

Sec. 321.1 General. A newly constructed mid-rise building or a mid-rise building which undergoes a complete renovation that requires the building to be completely vacated shall comply with this section.

Exceptions:

1. Buildings used exclusively as an open parking garage.
2. Buildings where all floors above the fourth floor level are used exclusively as an open parking garage.
3. Buildings such as a power plant, lookout tower, steeple, grain house, and other similar structures with intermittent human occupancy.

Sec. 321.1.1 Automatic sprinkler systems and standpipes. Mid-rise buildings shall be protected throughout by an automatic sprinkler system designed and installed in conformance with the NFPA 13 as referenced in Chapter 80 of CFC and in accordance with the following:

1. A control valve and a water flow alarm shall be provided for each floor. Each control valve and water flow alarm shall be electronically supervised.
2. Mid-rise buildings shall be provided with a Class I standpipe system that is interconnected with the automatic sprinkler system. The system shall consist of 2½-inch hose valves located in each stair enclosure on every floor. Two hose outlets shall be located on the roof outside of each stair enclosure which penetrates the roof. The standpipe system shall be designed, installed and tested in accordance with the NFPA 14 as referenced in Chapter 80 of CFC.
3. Fire department standpipe connections and valves serving each floor shall be located in the vestibule and located in a manner so as not to obstruct egress when hose lines are connected and charged.

Sec. 321.1.2 Smoke detection. Smoke detectors shall be provided in accordance with this section. Smoke detectors shall be connected to an automatic fire alarm system and shall be installed in accordance with the NFPA 72 as referenced in Chapter 80 of CFC. The actuation of any device required by this section shall operate the emergency voice alarm signal system and shall operate all equipment necessary to prevent the circulation of smoke through air return and exhaust ductwork. Smoke detectors shall be located as follows:

1. In every mechanical equipment, electrical, transformer, telephone equipment, unmanned computer equipment, elevator machinery or similar room and in all elevator lobbies. Elevator lobby detectors shall be connected to an alarm verification zone or be listed as a releasing device.
2. In the main return air and exhaust air plenum of each air conditioning system. The smoke detector shall be located in a serviceable area downstream of the last duct inlet.
3. At each connection to a vertical duct or riser serving two or more stories from a return air duct or plenum of an air conditioning system. In Group R-1 and R-2 occupancies, an approved smoke detector is allowed to be used in each return air riser carrying not more than 5,000 cubic feet per minute and not serving more than 10 air inlet openings.
4. For Group R-1 and R-2 occupancies in all corridors serving as a means of egress for an occupant load of 10 or more persons.

Sec. 321.1.3 Fire alarm system. An approved and listed, automatic and manual, fully addressable and electronically-supervised fire alarm system shall be provided in conformance with this code and the California Building Code & NFPA 72 as referenced in Chapter 80 of CFC.

Sec. 321.1.4 Emergency voice alarm signaling system. The operation of any automatic fire detector or water flow device shall automatically sound an alert tone followed by a pre-recorded voice instruction giving appropriate information and direction on a general or selective basis to the following terminal areas:

1. Elevators
2. Elevator lobbies
3. Corridors
4. Exit stairways
5. Rooms and tenant spaces
6. Dwelling units
7. Hotel guest rooms
8. Areas designated as safe refuge within the building

Sec. 321.1.5 Fire command center. A fire command center for fire department operations shall be provided. The location and accessibility of the fire command center shall be approved by the fire code official. The room shall be separated from the remainder of the building by not less than a 1 hour fire barrier. The room shall be a minimum of 200 square feet with a minimum dimension of 10 feet. It shall contain the following facilities at a minimum:

1. Voice alarm and public address panels
2. Fire department communications panel
3. Fire alarm annunciator panel
4. Elevator annunciator panel (when building exceeds 55 feet in height)
5. Status indicators and controls for air-handling systems (stairwell pressurization)
6. Controls for unlocking stairwell doors
7. Fire pump status indicators (if required)
8. Set of complete building plans
9. Elevator control switches for switching of emergency power
10. Work table

Sec. 321.1.6 Annunciation identification. Control panels in the central control station shall be permanently identified as to their function. Water flow, automatic fire detection and manually-activated fire alarms, supervisory and trouble signals shall be monitored by an approved UL-listed central monitoring station and annunciated in the fire command center by means of an audible and visual indicator. For the purposes of annunciation, zoning shall be in accordance with the following:

1. When the system serves more than one building, each building shall be a separate zone.
2. Each floor in a building shall be a separate zone.
3. When one or more risers serve the same floor, each riser shall be a separate zone.

Sec. 321.1.7 Elevators. Elevators and elevator lobbies shall comply with Chapter 30 of the California Building Code. At least one elevator cab shall be assigned for fire department use, and shall serve all floors of the building. This cab shall be provided large enough to accommodate an ambulance-type stretcher in accordance with section 3002.4 of the California Building Code.

Sec. 321.1.8 Fire department communication system. An approved two-way fire department communication system designed and installed in accordance with the NFPA 72 as referenced in Chapter 80 of CFC shall be provided for fire department use per section 907.2.13.2.

Sec. 321.1.9 Means of egress. In addition to the requirements of Chapter 10, egress components of mid-rise buildings shall comply with sections 321.1.9.1 through 321.1.9.5.

Sec. 321.1.9.1 Extent of enclosure. Stairway enclosures shall be continuous and shall fully enclose all portions of the stairway. Exit enclosures shall exit directly to the exterior of the building or include an exit passageway on the ground floor leading to the exterior of the building. Each exit enclosure shall extend completely through the roof and be provided with a door that leads onto the roof.

Sec. 321.1.9.2 Pressurized enclosures and stairways. All required stairways and enclosures in a mid-rise building shall be pressurized as specified in section 909. Pressurized stairways shall be designed to exhaust smoke manually when needed.

Sec. 321.1.9.3 Vestibules. Pressurized stairway enclosures serving a mid-rise building shall be provided with a pressurized entrance vestibule on each floor that complies with section 909.

Sec. 321.1.9.4 Pressure differences. The minimum pressure difference between a vestibule and adjacent areas shall comply with section 909.

Sec. 321.1.9.5 Locking of stairway doors. All stairway doors that are locked to prohibit access from the interior of the stairway shall have the capability of being unlocked simultaneously, without unlatching, upon a signal from the fire command center. Upon failure of normal electrical service or activation of any fire alarm, the locking mechanism shall automatically retract to the unlocked position.

A telephone or other two-way communication system connected to an approved emergency service which operates continuously shall be provided at not less than every third floor in each required exit stairway vestibule.

Approved signage stating doors are locked shall be provided in each stairwell vestibule on each floor in which entry may be made and on each floor in which a telephone is located. Hardware for locking stairway vestibule doors shall be State Fire Marshal listed and approved by the fire code official by permit before installation. Stairway doors located between the vestibules and the stairway shaft shall not be locked.

SEC. 322. STORAGE OF FIREWOOD.

Section 322 is added to the California Fire Code to read:

SECTION 322 STORAGE OF FIREWOOD

Sec. 322.1 General. Firewood shall not be stored in unenclosed space beneath a building or structure, on a deck or under eaves, a canopy or other projection or overhang. When required by the fire code official, firewood or other combustible material stored in the defensible space surrounding a structure shall be located at least 30 feet from any structure and separated by a minimum of 15 feet from the drip line of any trees, measured horizontally. Firewood and combustible materials not for use on the premises shall be stored so as to not pose a fire hazard. Wood storage shall be located on bare soil or a non-combustible material. Minimum clearance around wood storage pile shall be 10' bare soil, free of vegetation or other combustible material measured on a horizontal plane.

The maximum size of wood storage shall be 2 cords of woods with the pile dimensions no greater than 4 feet in height, 4 feet in width, and 16 feet in length.

Exception: Permit may be issued by the FAHJ for wood storage amounts in excess of this section.

SEC. 501.3.1 FIRE APPARATUS ACCESS MODIFICATIONS

Section 501.3.1 is added to the California Fire Code to read:

Sec. 501.3.1 Fire apparatus access modifications. Plans for the modification of fire apparatus access road shall be submitted to the fire code official for review and approval prior to construction or modification of any fire apparatus road.

SEC. 503 FIRE APPARATUS ACCESS ROADS

Section 503 of the California Fire Code is revised to read:

SECTION 503 FIRE APPARATUS ACCESS ROADS

Sec. 503.1 General. Fire apparatus access roads shall be provided and maintained in accordance with Sections 503.1.1 through 503.1.3.

Fire apparatus access roads shall be provided and maintained in compliance with this section and the most recent edition and any amendments thereto, of public and private road standards as adopted by the County of San Diego (San Diego County Standards for Private Roads and Public Roads, San Diego County Department of Public Works). The fire code official may modify the requirements of this section if the modification provides equivalent access.

503.1.1 Buildings and facilities.

Approved fire apparatus access roads shall be provided for every facility, building or portion of a building hereafter constructed or moved into or within the jurisdiction. The fire apparatus access road shall comply with the requirements of this section and shall extend to within 150 feet (45 720 mm) of all portions of the facility and all portions of the exterior walls of the first story of the building as measured by an approved route around the exterior of the building or facility.

Exceptions:

1. The fire code official is authorized to increase the dimension of 150 feet (45 720 mm) where any of the following conditions occur:
 - 1.1. The building is equipped throughout with an approved automatic sprinkler system installed in accordance with Section 903.3.1.1, 903.3.1.2 or 903.3.1.3.
 - 1.2. Fire apparatus access roads cannot be installed because of location on property, topography, waterways, non-negotiable grades or other similar conditions, and an approved alternative means of fire protection is provided.
 - 1.3. There are not more than two Group R-3 or Group U occupancies.
2. Where approved by the fire code official, fire apparatus access roads shall be permitted to be exempted or modified for solar photovoltaic power generation facilities.

Sec. 503.1.2 Additional access. The fire code official is authorized to require Discretionary projects located in State Responsibility Areas (SRA) & Local Responsibility Areas (LRA) with Very High Fire Hazard Severity Zones (VHFHSZ) more than one fire apparatus access road based on the potential for impairment of a single road by vehicle congestion, condition of terrain, climatic conditions or other factors that could limit access. When additional fire apparatus access roads are necessary as mitigation for the exceedance of the maximum allowable dead-end road length, the additional fire apparatus access road must be remote from the primary fire apparatus access road.

Sec. 503.1.3 High-piled storage. Fire department vehicle access to buildings used for high-piled combustible storage shall comply with the applicable provisions of Chapter 32.

503.2 Specifications. Fire apparatus access roads shall be installed and arranged in accordance with Sections 503.2.1 through 503.2.9.

Sec. 503.2.1 Dimensions. The dimensions of fire apparatus access roads shall be in accordance with the following:

- a. Fire apparatus access roads shall have an unobstructed improved width of not less than 24 feet, except for single-family residential driveways serving no more than two residential parcels, which shall have a minimum of 16 feet of unobstructed improved width. Any of the following, which have separated lanes of one-way traffic: gated entrances with card readers, guard stations or center medians, are allowed, provided that each lane is not less than 14 feet wide.
- b. Fire apparatus access roads that are public or private roads which are provided or improved as a result of a Tentative Map, Tentative Parcel Map or a Major/Minor Use Permit shall have the dimensions as set forth by the County of San Diego Standards for Public and Private Roads.

- c. All fire apparatus access roads shall have an unobstructed vertical clearance of not less than 13 feet 6 inches.
- d. Vertical clearances or road widths shall be increased when the fire code official determines that vertical clearances or road widths are not adequate to provide fire apparatus access.
- e. Vertical clearances or road width may be reduced when the fire code official determines the reduction does not impair access by fire apparatus. In cases where the vertical clearance has been reduced, approved signs shall be installed and maintained indicating the amount of vertical clearance.
- f. Driveways exceeding 150 feet in length, but less than 600 feet in length, shall provide a turnout near the midpoint of the driveway. Where the driveway exceeds 600 feet, turnouts shall be provided no more than 400 feet apart.

Sec. 503.2.1.1 Road phasing requirement for single family dwellings on existing legal parcels.

- a. The fire access roadway requirement for widening an existing, improved and paved fire apparatus roadway shall be as provided in Table 503.2.1.1. The fire access roadway shall be constructed to extend from the property line to the nearest public road.

TABLE 503.2.1.1 -PHASING REQUIREMENT
Fire Apparatus Access Roadway – Single Family Dwellings

Number of Parcels Served	Unobstructed Road Width	Roadways Over 600 foot Long
1-2	16-foot, paved	Turnouts every 400 feet
3-8	20-foot, paved	Turnouts every 400 feet
9 or more	24-foot, paved	Not required

- b. The access roadway shall not be required to be improved for a non-habitable accessory structure or a residential addition or remodel less than 500 square feet if the access roadway has already been improved and paved to a minimum width of 20 feet. If the roadway is less than 20 feet wide, the roadway shall be widened to 20 feet. The preceding addition or remodel exception is limited to one permit per three-year period from the date of the last permit approval.

Exception: Vertical clearances or road width may be reduced when the fire code official determines the reduction does not impair access by fire apparatus. In cases where the vertical clearance has been reduced, approved signs shall be installed and maintained indicating the amount of vertical clearance.

Sec. 503.2.2 Authority to increase minimums. The fire code official shall have the authority to require or permit modifications to the required access widths where they are inadequate for fire or rescue operations or where necessary to meet the public safety objectives of the jurisdiction.

Sec. 503.2.3 Surface. Fire apparatus access roads shall be designed and maintained to support the imposed loads of fire apparatus (not less than 75,000 lbs. unless authorized by the FAHJ) and shall be provided with an approved paved surface so as to provide all-weather driving capabilities. The paving and sub-base shall be installed to the standards specified in the County of San Diego Parking Design Manual. A residential driveway constructed of 3½" Portland cement concrete may be installed on any slope up to

20% provided that slopes over 15% have a deep broom finish perpendicular to the direction of travel or other approved surface to enhance traction.

Sec. 503.2.4 Roadway radius. The horizontal inside radius of a fire apparatus access road shall comply with the County of San Diego Public and Private Road Standards approved by the Board of Supervisors. The horizontal inside radius for a private residential driveway shall be a minimum of 28 feet, as measured on the inside edge of the improvement width or as approved by the fire code official. The length of vertical curves of fire apparatus access roads shall not be less than 100 feet, or as approved by the fire code official.

Sec. 503.2.5 Dead ends. Dead-end fire apparatus access roads in excess of 150 feet in length shall be provided with an approved area for turning around emergency apparatus. A cul-de-sac or other approved turn-around shall be provided in residential areas where the access roadway serves more than 2 structures. The minimum unobstructed radius width for a cul-de-sac in a residential area shall be 36 feet paved, 40 feet graded, or as approved by the fire code official. The fire code official shall establish a policy identifying acceptable turnarounds for various project types. See annex section of this code for illustrations.

Sec. 503.2.5.1 Dead-end roads. The maximum length of a dead-end road, including all dead-end roads accessed from that dead-end road, shall not exceed the following cumulative lengths, regardless of the number of parcels served:

(Title 14 SRA 1273.09 Ref.)

ZONING FOR PARCEL SERVED
BY DEAD-END ROAD(S)

CUMULATIVE LENGTH
OF DEAD-END ROAD(S)

Parcels zoned for less than 1 acre	800 feet
Parcels zoned for 1 acre to 4.99 acres	1,320 feet
Parcels zoned for 5 acres to 19.99 acres	2,640 feet
Parcels zoned for 20 acres or larger	5,280 feet

All lengths shall be measured from the edge of the roadway surface at the intersection where the road begins to the end of the road surface at its farthest point. Where a dead-end road crosses areas of differing zoned parcel sizes, requiring different length limits, the shortest allowable length shall apply. Where parcels are zoned 5 acres or larger, turnarounds shall be provided at a maximum of 1,320 foot intervals. Each dead-end road shall have a turnaround approved by the fire code official and constructed at its terminus.

A turnaround shall be provided to all building sites on driveways over 150 feet in length, and shall be within fifty (50) feet of the building.

Sec. 503.2.6 Bridges and elevated surfaces. Where a bridge or an elevated surface is part of a fire apparatus access road, the bridge shall be constructed and maintained in accordance with AASHTO HB-17. Bridges and elevated surfaces shall be designed for a live load sufficient to carry the imposed loads of fire apparatus. Vehicle load limits and clearance limitations shall be posted at both entrances to bridges where required by the fire code official. Where elevated surfaces designed for emergency vehicle use are adjacent to surfaces which are not designed for such use, approved barriers, approved signs or both shall be installed and maintained where required by the fire code official.

Sec. 503.2.6.1 Bridges with one traffic lane. When approved by the fire code official, private bridges providing access to not more than two residential dwellings may have one 12 foot wide travel lane and it

shall provide for unobstructed visibility from one end to the other, and turnouts shall be provided at both ends.

Sec. 503.2.7 Grade. The gradient for a fire apparatus access roadway shall not exceed 15.0%. The fire code official may allow roadway grades up to 20.0% provided that the roadway surface conforms to section 503.2.3. The fire code official may require additional mitigation measures.

Sec. 503.2.7.1 Cross-Slope. The standard cross-slope shall be 2 percent; minimum cross-slope shall be 1 percent; maximum cross-slope shall be 5 percent.

Sec. 503.2.8 Angles of Approach and Departure. The angles of approach and departure for fire apparatus access roads shall not exceed 7 degrees (12 percent) for the first 30' or as approved by the fire code official and shall not allow for transitions between grades that exceed 6% elevation change along any 10 foot section

Sec. 503.2.9 Roadway Turnouts. When required by the fire code official, turnouts shall be a minimum of 12 feet wide and 30 feet long with a minimum 25 foot taper on each end. (Title 14 SRA 1273.06)

Exception: The minimum width of the turnout may be reduced to 10 feet wide when the fire code official determines the reduction does not impair access by fire apparatus.

Sec. 503.3 Marking. When required by the fire code official, approved signs or other approved notices or markings that include the words "NO PARKING FIRE LANE" shall be provided for fire apparatus access roads to identify such roads or prohibit the obstruction thereof. Signs or notices shall be maintained in a clean and legible condition at all times and be replaced or repaired when necessary to provide adequate visibility. All new public roads, all private roads within major subdivisions and all private road easements serving four or more parcels shall be named. Road name signs shall comply with County of San Diego Department of Public Works Design Standard #DS-13.

Sec. 503.3.1 Fire lane Designation. Where the fire code official determines that it is necessary to ensure adequate fire access, the fire code official may designate existing roadways as fire access roadways as provided by Vehicle Code section 22500.1.

Sec. 503.4 Obstruction of fire apparatus access roads. Fire apparatus access roads shall not be obstructed in any manner, including the parking of vehicles. The minimum road widths and clearances established in sections 503.2.1 and 503.2.2 shall be maintained at all times.

Sec. 503.4.1 Traffic calming devices. Traffic calming devices (including, but not limited to, speed bumps, speed humps, speed control dips, etc.) shall be prohibited unless approved by the fire code official.

Sec. 503.5 Required gates or barricades. The fire code official is authorized to require the installation and maintenance of gates or other approved barricades across fire apparatus access roads, trails or other access ways, not including public streets, alleys or highways. Electric gate openers, where provided, shall be listed in accordance with UL 325. Gates intended for automatic operation shall be designed, constructed and installed to comply with the requirements of ASTM F2200.

Sec. 503.5.1 Secured gates and barricades. When required, gates and barricades shall be secured as approved by the fire code official. Roads, trails and other access ways that have been closed and obstructed in the manner prescribed by section 503.5 shall not be trespassed on or used unless authorized by the owner and the fire code official.

Exception: The restriction on use shall not apply to public officers acting within the scope of duty.

Sec. 503.5.2 School fences and gates. School grounds may be fenced and gates therein may be equipped with locks, provided that safe dispersal areas based on three square feet per occupant are located between the school and the fence. Such required safe dispersal areas shall not be located less than 50 feet from school buildings.

Every public and private school shall conform to Education Code section 32020, which states:

“The governing board of every public school district and the governing authority of every private school, which maintains any building used for the instruction or housing of school pupils on land entirely enclosed (except for building walls) by fences or walls, shall, through the cooperation of local law enforcement and fire protection agencies having jurisdiction of the area, provide for the erection of gates in these fences or walls. The gates shall be of sufficient size to permit the entrance of ambulances, police equipment and fire-fighting apparatus used by law enforcement and fire protection agencies. There shall be no less than one access gate and there shall be as many of these gates as needed to ensure access to all major buildings and ground areas. If these gates are equipped with locks, the locking devices shall be designed to permit ready entrance by the use of chain or bolt-cutting devices.”

Sec. 503.6 Security gates. No person shall install a security gate or security device across a fire access roadway without the fire code official's approval. If approved a security gate or security device across a fire access roadway shall include:

- a. An automatic gate across a fire access roadway or driveway shall be equipped with an approved emergency key-operated switch overriding all command functions and opening the gate.
- b. A gate accessing more than four residences or residential lots or a gate accessing hazardous, institutional, and educational or assembly occupancy group structure, shall also be equipped with an approved emergency traffic control-activating strobe light sensor or other device approved by the fire code official, which will activate the gate on the approach of emergency apparatus.
- c. An automatic gate shall be provided with a battery back-up or manual mechanical disconnect in case of power failure.
- d. An automatic gate shall meet fire department policies deemed necessary by the fire code official for rapid, reliable access.
- e. When required by the fire code official, an automatic gate in existence at the time of adoption of this chapter is required to install an approved emergency key-operated switch or other mechanism approved by the fire code official, at an approved location, which overrides all command functions and opens the gate. A property owner shall comply with this requirement within 90 days of receiving written notice to comply.
- f. Where this section requires an approved key-operated switch, it may be dual-keyed or equipped with dual switches provided to facilitate access by law enforcement personnel.
- g. All gates providing access from a road to a driveway shall be located a minimum of 30 feet from the nearest edge of the roadway and shall be at least two feet wider than the width of the traffic lane(s) serving the gate.

Electric gate openers, where provided, shall be listed in accordance with UL 325. Gates intended for automatic operation shall be designed, constructed and installed to comply with the requirements of ASTM F2200.

SEC. 505. PREMISES IDENTIFICATION.

Section 505 of the California Fire Code is revised to read:

**SECTION 505
PREMISES IDENTIFICATION**

505.1 Address identification. New and existing buildings shall be provided with approved address identification. The address identification shall be legible and placed in a position that is visible from the street or road fronting the property. Address identification characters shall contrast with their background. Address numbers shall be Arabic numbers or alphabetical letters. Numbers shall not be spelled out. Each character shall be not less than 4 inches (102 mm) high with a minimum stroke width of 1/2 inch (12.7 mm) for residential buildings, 8" high with a 1" stroke for commercial and multi-family residential buildings and 12" high with a 1" stroke for industrial buildings. Where required by the fire code official, address identification shall be provided in additional approved locations to facilitate emergency response. Where access is by means of a private road and the building cannot be viewed from the public way, a monument, pole or other sign or means shall be used to identify the structure. Address identification shall be maintained.

Sec. 505.2 Street or road signs. Streets and roads shall be identified with approved signs. Temporary signs shall be installed at each street intersection when construction of new roadways allows passage by vehicles. Signs shall be of an approved size, weather-resistant and be maintained until replaced by permanent signs.

Sec 505.2.1 Traffic Access Limitations. Signs identifying traffic access limitations shall be placed at the intersection preceding the traffic access limitation, and no more than 100 feet before such traffic access limitation

Sec. 505.3 Easement address signs. A road easement which is not named differently from the roadway from which it originates shall have an address sign installed and maintained listing all street numbers occurring on that easement. The sign shall be located where the easement intersects the named roadway. The numbers on the sign shall contrast with the background and have a minimum height of 4" and a minimum stroke of 1/2".

Sec. 505.4 Directory map. A lighted directory map, meeting current fire department standards, shall be installed at the driveway entrance to a residential project or a mobile home park, with more than 15 units.

Sec. 505.5 Response map updates. Any new development which necessitates updating emergency response maps due to new structures, hydrants, roadways or similar features shall be required to provide map updates in a format compatible with current department mapping services and shall be charged a reasonable fee for updating all response maps.

SEC. 506.1.3. EMERGENCY KEY ACCESS.

Section 506.1.3 is added to the California Fire Code portion to read:

Sec. 506.1.3 Emergency key access. All central station-monitored fire detection systems and automatic sprinkler systems shall have an approved emergency key access box on site in an approved location. The owner or occupant shall provide and maintain current keys for any structure for fire department placement in the box and shall notify the fire department in writing when the building is re-keyed.

SEC. 507.2. TYPE OF WATER SUPPLY.

Section 507.2 of the California Fire Code is revised to read:

Sec. 507.2 Type of water supply. A water supply may consist of reservoirs, pressure tanks, elevated tanks, water mains or other fixed systems, as approved by the fire code official, capable of providing the required fire flow. In setting the requirements for fire flow, the fire code official shall follow section 507.3 or

Appendix B of the CFC, or the standard published by the Insurance Services Office, "Guide for Determination of Required Fire Flow".

Sec. 507.2.1 Private fire service mains. Private fire service mains and appurtenances shall be installed in accordance with NFPA 24 as referenced in Chapter 80 of CFC.

Sec. 507.2.2 Water tanks. Water tanks for private residential fire protection, when authorized by the fire code official, shall comply with Table 507.2.2 and be installed in accordance with the NFPA 22 edition referenced in Chapter 80 of CFC. Water tanks for commercial fire protection, when authorized by the fire code official, shall be installed in accordance with the NFPA 22 edition referenced in Chapter 80 of CFC.

TABLE 507.2.2 RESIDENTIAL WATER TANK REQUIREMENTS			
Building Square Feet	Gallons Per Minute Water Flow	Capacity Gallons	Duration Minutes
Up to 1,500	250	5,000	20
Over 1,500	250	10,000	40
When the exposure distance is one hundred feet (100') or less from an adjacent property, or where additional hazards or higher fire flow exists, the required water storage may be modified by the fire code official.			

1. Tank bottom elevation shall be equal to or higher than the fire department connection on the premises. Regardless of domestic use, all tanks shall be equipped with a device that will ensure that the tank contains the designated amount of water for fire flow duration as determined by the FAHJ. Tank size may be increased to serve multiple structures on a single parcel. The bottom of the water storage tank shall be level with or above the building pad.
2. Supply outlet shall be at least one-4 inch in diameter from the base of the tank to the point of outlet at the fire department connection. The fire department connection shall have an approved means of controlling water flow. The fire department connection shall be at least one-4 inch National Standard Thread (male), reduced to one- 2½ inch National Standard Thread (male). Additional outlets may be required.
3. Location of fire department outlet shall be shown on the plot plan when submitted to the FAHJ. Consideration will be given to topography, elevations, and distance from structures, driveway access, prevailing winds, etc.
4. The outlet shall be located along a fire apparatus access roadway and shall not be closer than 50 feet or further than 150 feet from the structure unless approved by the FAHJ.
5. All exposed tank supply pipes shall be listed for above-ground use as per the NFPA 13 edition referenced in Chapter 80 of CFC. Adequate support shall be provided.
6. Water storage tanks shall be constructed from materials approved by the NFPA 22 edition referenced in Chapter 80 of CFC and installed per manufacturer instructions.
7. Plans shall be submitted to the FAHJ for approval prior to tank installation. Tanks shall be installed as per County Zoning setback requirements.
8. Vessels previously used for products other than water shall not be allowed.
9. All underground piping serving the fire department connection shall be listed and approved as per the NFPA 24 edition referenced in Chapter 80 of CFC.

SEC. 507.3. FIRE FLOW.

Section 507.3 of the California Fire Code is revised to read:

Sec. 507.3 Fire flow. Fire flow requirements shall be based on Appendix B of the California Fire Code or the standard published by the Insurance Services Office, "Guide for Determination of Required Fire Flow." Consideration should be given to increasing the gallons per minute to protect buildings and structures of extremely large square footage and for such reasons as: poor access roads, grade and canyon rims, hazardous brush and response times greater than five minutes by a recognized fire department or fire suppression company. In hazardous fire areas the main capacity for new subdivisions shall not be less than 2,500 gallons per minute, unless otherwise approved by the fire code official. If fire flow increases are not feasible, the fire code official may require alternative design standards such as: alternative types of construction that provides a higher level of fire resistance, fuel break requirements, which may include required irrigation, modified access road requirements, specified setback distances for building sites addressing canyon rim developments and hazardous brush areas, and other requirements as authorized by this chapter and as required by the fire code official.

SEC. 507.5.7. FIRE HYDRANT AND FIRE VALVE LOCATION.

Section 507.5.7 is added to the California Fire Code to read: (Title 14 1275.15)

Sec. 507.5.7 Fire hydrant and fire valve location. The fire hydrant or fire valve shall be between 14 to 24 inches above grade, no closer than 4 feet nor further than 12 feet from the roadway, and 8 feet from combustible vegetation.

Sec. 507.5.7.1 Signing of water sources and fire department connections. The fire code official shall require fire hydrants and fire department connections to be identified. Fire hydrants shall be identified by a reflectorized blue marker and fire department connections shall be identified by a reflectorized green marker, with a minimum dimension of 3 inches, in the center of the travel lane adjacent the water source, or by other methods approved by the fire code official.

All materials shall be listed and approved by the water purveyor and/or fire code official. The fire code official may require a fire hydrant to have any combination of one-4 inch and one-2 ½ inch outlets with National Standard Threads.

SEC. 507.5.8. WATERLINE EXTENSIONS.

Section 507.5.8 is added to the California Fire Code to read:

Sec. 507.5.8 Waterline Extensions. The fire code official may require a waterline extension for the purpose of installing a fire hydrant if a water main is 1,500 feet or less from the property line.

SEC. 603.6.6. SPARK ARRESTERS.

Section 603.6.6 is added to the California Fire Code to read:

Sec. 603.6.6 Spark arresters. All buildings and structures having a chimney, flue or stovepipe attached to a fireplace, stove, barbecue or other solid or liquid fuel burning equipment or device shall have the chimney, flue or stovepipe equipped with an approved spark arrester. An approved spark arrester is a device intended to prevent sparks from escaping into the atmosphere, constructed of welded or woven wire mesh, 12-gauge thickness or larger, with openings no greater than ½" inch, or other alternative material the FAHJ determines provides equal or better protection.

SEC. 603.8.1. RESIDENTIAL INCINERATORS.

Section 603.8.1 of the California Fire Code is revised to read:

Sec. 603.8.1 Residential Incinerators. Residential incinerators are prohibited in the unincorporated area of the County.

SEC. 903.2 AUTOMATIC SPRINKLER SYSTEMS-WHERE REQUIRED.

Section 903.2 of the California Fire Code is revised to read:

903.2 Where required. Approved automatic sprinkler systems shall be installed in all new buildings. For the purpose of automatic sprinkler systems, buildings separated by less than 10 feet from adjacent buildings shall be considered one building. Fire barriers and partitions, regardless of rating, shall not be considered as creating separate buildings for purposes of determining automatic sprinkler system requirements. Mezzanines shall be included in the total square footage calculation. All new buildings constructed shall have an approved NFPA 13, NFPA 13R or NFPA 13D automatic sprinkler system installed as per 903.3.1.1, 903.3.1.2 or 903.3.1.3. The Fire Code Official has the final decision of which NFPA 13 standard to apply, NFPA 13R or NFPA 13D as required due to access, water supply and travel time.

Exceptions:

1. Group U occupancies not greater than 500 square feet, when the building is 20 feet or more from an adjacent building and 30 feet from property line measured from the farthest projection from the building.
2. Agricultural buildings constructed of wood or metal frames over which fabric or similar material is stretched, which are specifically used as green houses are exempt from the automatic sprinkler system requirements unless physically connected to other building.

903.2(a) Additions. An automatic sprinkler system may be required to be installed throughout the building when the addition is more than 50% of the existing building or when the altered building will exceed a fire flow as calculated pursuant to section 507.3. The fire code official may require an automatic sprinkler system to be installed in buildings where no water main exists to provide the required fire flow or where a special hazard exists, such as poor access roads, steep grades and canyon rims, hazardous brush and response times greater than 5 minutes by a fire department. The fire code official may require that other protective measures be taken based on existing conditions and/or potential hazards. The preceding addition or remodel exception is limited to one permit per three-year period from the date of the last permit approval.

903.2(b) Remodels or reconstructions. The fire code official may require an automatic sprinkler system to be installed throughout buildings if a remodel or reconstruction includes significant modification to the interior or roof of the building. The fire code official may require that other protective measures be taken based on existing conditions and/or potential hazards. The preceding addition or remodel exception is limited to one permit per three-year period from the date of the last permit approval.

903.2(c) Group U Occupancies. For Group U Occupancies greater than 500 square feet, an approved automatic sprinkler system shall be installed as per NFPA 13D edition referenced in Chapter 80 CFC or as approved by the FAHJ.

SEC. 903.4. AUTOMATIC SPRINKLER SYSTEM MONITORING AND ALARMS.

Section 903.4 of the California Fire Code is revised to read:

Sec. 903.4 Automatic Sprinkler system supervision and alarms. All valves controlling the water supply for automatic sprinkler systems, pumps, tanks, water levels and temperatures, critical air pressures and water-flow switches on all automatic sprinkler systems shall be electronically supervised by a listed fire alarm control unit.

Exceptions:

1. Automatic sprinkler systems with less than 100 fire sprinklers protecting one-family and two-family dwellings and group U occupancies.
2. Limited area sprinkler systems in accordance with Section 903.3.8.
3. Automatic sprinkler systems installed in accordance with NFPA 13R edition referenced in Chapter 80 CFC where a common supply main is used to supply both domestic water and the

automatic sprinkler system and a separate control valve for the automatic sprinkler system is not provided.

4. Jockey pump control valves that are sealed or locked in the open position.
5. Control valves to commercial kitchen hoods, paint spray booths or dip tanks that are sealed or locked in the open position.
6. Valves controlling the fuel supply to fire pump engines that are sealed or locked in the open position.
7. Trim valves to pressure switches in dry, preaction and deluge sprinkler systems that are sealed or locked in the open position.

SEC. 1204.4 GROUND-MOUNTED PHOTOVOLTAIC ARRAYS.

Section 1204.4 of the California Fire Code is revised to read:

Sec. 1204.4 Ground-mounted photovoltaic arrays. Ground-mounted photovoltaic array installations shall meet the requirements of sections 1204.4.1 through 1204.4.4.

Sec. 1204.4.1 Fire apparatus access roads. Fire apparatus access roads to ground-mounted photovoltaic arrays, associated equipment structures and operations/maintenance buildings shall comply with section 503.

Exception: Private residential and agricultural systems less than 10 acres in size and where the energy generated is primarily for on-site use are exempt from this requirement subject to the approval of the fire code official.

Sec. 1204.4.2 Perimeter fire apparatus access roadway. Ground-mounted photovoltaic arrays 10 acres or larger in size shall provide a fire apparatus access roadway around the perimeter of the project. The perimeter fire apparatus access roadway shall comply with section 503.

Sec. 1204.4.3 Fuel modification. Combustible vegetation within the array and to a distance of 30 feet from the array and associated equipment shall be reduced to a height of no more than 6 inches. The fuel modification zone may be increased when required by the fire code official or as recommend by a fire protection plan.

Exception: For private residential and agricultural systems less than 10 acres in size and where the energy generated is used primarily on-site, the required fuel modification zone may be reduced to 10 feet from the array and associated equipment.

Operation/maintenance buildings shall be provided with fuel modification zones that comply with section 4907.2.

Sec. 1204.4.4 Water supply. Water supply for fire protection and suppression shall be provided for equipment structures and operations/maintenance buildings as required by section 507.

Sec. 1204.5 Identification. Ground-mounted photovoltaic arrays with multiple equipment structures shall include a means of readily identifying each equipment structure. The fire code official may require a lighted directory map of the project to be installed on-site near the entrance to the facility for projects of 10 or more acres in size.

SEC. 2808. STORAGE AND PROCESSING OF WOOD CHIPS, HOGGED MATERIAL, FINES, COMPOST, SOLID BIOMASS FEEDSTOCK AND RAW PRODUCT ASSOCIATED WITH YARD WASTE, AGRO-INDUSTRIAL AND RECYCLING FACILITIES.

Section 2808 of the California Fire Code is revised to read:

SECTION 2808

STORAGE AND PROCESSING OF WOOD CHIPS, HOGGED MATERIALS, FINES, COMPOST, SOLID BIOMASS FEEDSTOCK AND RAW PRODUCT ASSOCIATED WITH YARD WASTE, AGRO-INDUSTRIAL AND RECYCLING FACILITIES

Sec. 2808.1 General. The storage and processing (mulching, composting) of wood chips, hogged materials, fines, compost, solid biomass feedstock and raw product produced from yard waste, debris and agro-industrial and recycling facilities shall be in accordance with section 2808.

Sec. 2808.2 Definitions. The following terms are defined in section 202:

AERATED STATIC PILE.

CHIPPING AND GRINDING.

COMPOSTING OPERATION.

GREENWASTE.

HOGGED MATERIALS.

MULCHING.

STATIC PILE.

WINDROW COMPOSTING PROCESS.

WOOD CHIPS.

Sec. 2808.3 Permit required. A permit shall be obtained from the fire code official prior to engaging in the operation and storing process of wood chips, hogged material, fines, compost and raw product in association with yard waste and similar material recycling facilities. The permit shall be renewed on an annual basis or shall be limited to such period of time as designated by the fire code official. Permits shall not be transferable and any change in use, location, occupancy, operation or ownership shall require a new permit.

Sec. 2808.4 Financial assurance for cost recovery. A security bond, irrevocable letter of credit or other approved form of financial assurance shall be required to be posted, in an amount determined by the fire code official. The financial assurance shall be a minimum of \$25,000.00 and a maximum of \$100,000.00, depending on the size of operation. The financial assurance shall reimburse the fire department for expenses incurred in any emergency response and/or enforcement action by the fire department to protect the public from fire or hazardous substances related to the operation. The financial assurance shall be returned to the operator in a timely fashion once the operation is closed, to the satisfaction of the fire code official.

Sec. 2808.5 Operational and emergency plans. The following operational and emergency action plans shall be submitted to and be approved by the fire code official prior to initiating an operation under section 2808:

1. Operational Plan. The operational plan shall include: Site layout, pile dimensions, fire access, water supply, site security, site operations, temperature monitoring, and rotation and diversion plan.
2. Emergency Plan. The emergency plan shall include: Operator fire response actions, fire dispersal area, emergency equipment operator callback and initiation of incoming diversion plan. All plans shall define the equipment necessary to process and handle the materials.

Sec. 2808.6 Notification of fire department. The operator shall report all fires to the fire department immediately upon discovery.

Sec. 2808.7 Equipment operator emergency callback. The operator shall implement and maintain a plan for rapid equipment operator response to the site. The maximum response time to the site shall be within one hour of a fire department notification. The following equipment shall be on site and staffed with skilled operators: bulldozer, loaders and heavy duty equipment necessary to mitigate a fire. Notification procedure shall be maintained operational 24 hours a day, seven days a week. Notification may be by pager activation, telephone answering service, or other approved means.

Sec. 2808.8 Incoming waste diversion plan. The operator shall develop a diversion plan for incoming greenwaste for implementation in the event of equipment failure or other inability to process and distribute greenwaste. The plan shall prevent stockpiling of waste on the site and unauthorized depositing

of waste on or near the site. The operator shall initiate the diversion plan based on criteria in the Operational and Emergency Plan without further direction from the fire department.

Sec. 2808.9 Unprocessable or non-greenwaste material. All greenwaste that cannot be processed on-site, such as stumps and fibrous plants, shall be immediately removed from the feedstock, stored in roll-off containers or bins and be removed from the facility on a weekly basis. All plastic bags shall be removed prior to shredding material.

Sec. 2808.10 Fire access roadway. A fire access roadway shall be provided to the site and on the site. Each roadway shall be at least 20 feet wide, but the fire code official may require a greater width, depending on site conditions. The operator shall also be required to obtain the fire code official's approval for the type of driving surface for the onsite access roadway.

Sec. 2808.11 Storage sites. Storage sites shall be level and on solid ground or other approved all-weather surface.

Sec. 2808.12 Combustible vegetation control. The operator shall clear any combustible material, weeds, brush, trees or other vegetation (including mulch) that is or may become, dry and capable of transmitting fire, from within 50 feet of raw greenwaste and mulch piles. Clearance shall be to bare earth or approved pavement. Individual growing trees within that distance may remain, subject to the fire code official's approval.

Sec. 2808.13 Pile separation. Piles shall be separated from adjacent piles and property lines by fire department access roadways.

Sec. 2808.14 Size of piles. Pile height, width and length shall be limited to criteria approved by the fire code official, based in part on the site material handling equipment. In no case shall a pile exceed 12 feet in height, 100 feet in width and 200 feet in length.

Sec. 2808.15 Static pile protection. Interior pile temperatures shall be monitored and recorded on a regular basis per the Operational Plan. Internal pile temperatures shall be taken at $\frac{2}{3}$ the pile height, 12 to 24 inches from the surface with a probe-type thermometer. Readings shall be made at not greater than 50-foot intervals along the length of the pile. Temperatures above 158° F are known to adversely affect microbial decomposition and are considered excessive. Infrared thermometers may be used to monitor for hot spots at the surface, but are not a substitute for internal probe measurement and documentation. Once windrows exceed 170° F, the windrows shall be reduced in size, be rotated and be monitored daily until temperatures drop below 158° F. All greenwaste stockpiles shall be re-mixed as necessary to alleviate any fire due to spontaneous combustion or temperatures above 170° F. Windrows shall be visually inspected on a regular basis. Once fires have been detected in any windrows at a site, this visual inspection shall be a minimum daily requirement. Daily inspections shall continue until the threat of fire no longer exists and the fire code official agrees inspections may be discontinued. All temperature and pile-handling records shall be kept on file at the site and be made available for inspection by fire department personnel. Data shall include date, time, temperature, specific location and person conducting measurement.

Sec. 2808.16 Firefighting water supplies and storage. Firefighting water supplies shall conform to sections 2808.16.1 or 2808.16.2.

Sec. 2808.16.1 Public water supply. The operator shall provide and maintain approved fire hydrants and waterline mains as required by the fire code official. Water lines may be approved aboveground lines supplied from a reliable water supply with adequate protection against impact and fire flow reaction. Hydrant spacing shall be at 400-foot intervals along primary fire access roadways. Fire flow at each hydrant shall be least 1000 gallons per minute at 20 psi. Duration of the required fire flow shall be as determined by the fire code official.

Sec. 2808.16.2 Private water supply. Above-ground water storage tanks may be installed when authorized by the fire code official where public water supply is not adequate to meet fire flow requirements. Volume and duration of the required fire flow shall be as determined by the fire code official.

Sec. 2808.17 Material-handling equipment. Equipment used on all piles should be of a type that minimizes compaction. All vehicles operating on or around the piles shall have a Class A fire extinguisher of a minimum 2-A rating, in addition to the Class B rating appropriate for the vehicles. Approved material-handling equipment shall be available during firefighting operations for moving wood chips, hogged material, compost and raw product produced from yard waste and wood fines.

Sec. 2808.18 General safety rules for site equipment maintenance. Welding or cutting torch operations shall be conducted a minimum of 30 feet from combustible materials. A fire watch shall be provided to detect fire, and to operate fire-extinguishing equipment throughout the welding or cutting operation and 30 minutes thereafter. Refueling and on-site maintenance shall meet California Fire Code requirements in Chapters 23 & 57 and all other applicable fire code requirements.

Sec. 2808.19 Site security. Pile storage areas shall be surrounded with approved fencing. Fences shall be a minimum of 6 feet in height.

Sec. 2808.20 Smoking and open burning prohibited. The operator shall prohibit smoking and open flame on the operational site, including smoking within vehicles. Approved signs shall be clearly and prominently posted, and shall be enforced by the site operators. No open burning shall be allowed on site.

SEC. 3206.2. GENERAL FIRE PROTECTION AND LIFE SAFETY FEATURES.

Section 3206.2 Exception "H" of Table 3206.2 of the California Fire Code is deleted.

SEC. 3318. FUEL MODIFICATION ZONE REQUIREMENTS

Section 3318 is added to the California Fire Code to read:

3318

FUEL MODIFICATION ZONE REQUIREMENTS

Sec. 3318.1 Fuel modification zone during construction. Any person doing construction of any kind which requires a permit under this code or the County Building Code shall install a fuel modification zone prior to allowing any combustible material to arrive on the site and shall maintain the zone during the duration of the project.

SEC. 4902. DEFINITIONS.

Section 4902 of the California Fire Code is revised to read:

SECTION 4902

DEFINITIONS

Sec. 4902.1 General. For the purposes of this chapter, certain terms are defined as follows:

BUILDING OFFICIAL means the Director of the Planning and Development Services or any person appointed or hired by the Director to administer or enforce the County's planning and construction standards. The building official duties shall include plan checking, inspections and code enforcement.

CDF DIRECTOR means the Director of the California Department of Forestry and Fire Protection.

COMBUSTIBLE VEGETATION means material that in its natural state will readily ignite, burn and transmit fire from native or landscape plants to any building or other vegetation. Combustible vegetation includes dry grass, brush, weeds, litter or other flammable vegetation that creates a fire hazard.

DEFENSIBLE SPACE is an area either natural or man-made, where material capable of allowing a fire to spread unchecked has been treated, cleared or modified to slow the rate and intensity of an advancing

wildfire and to create an area for fire suppression operations to occur. Distance measurements for defensible space shall be measured on a horizontal plane.

FIRE HAZARD SEVERITY ZONES are geographical areas designated pursuant to California Public Resources Code sections 4201 through 4204 and classified as Very High, High and Moderate in State Responsibility Areas or as Local Agency Very High Fire Hazard Severity Zones designated pursuant to California Government Code sections 51175 through 51189.

The California Code of Regulations, Title 14, Section 1280 entitles maps of these geographical areas as "Maps of the Fire Hazard Severity Zones in the State Responsibility Area of California."

FIRE PROTECTION PLAN (FPP) is a document prepared for a specific project or development proposed in the wildland-urban interface fire area that describes ways to minimize and mitigate potential loss from wildfire exposure, with the purpose of reducing impact on the community's fire protection delivery system.

FUEL BREAK is an area, strategically located for fighting anticipated fires, where the native vegetation has been permanently modified or replaced so that fires burning into it can be more easily controlled. Fuel breaks divide fire-prone areas into smaller areas for easier fire control and to provide access for firefighting.

LOCAL AGENCY VERY HIGH FIRE HAZARD SEVERITY ZONE means an area designated by a local agency upon the recommendation of the CDF Director pursuant to Government Code sections 51177(c), 51178 and 51189 that is not a State Responsibility Area and where a local agency, city, county, city and county, or district is responsible for fire protection.

OPEN SPACE EASEMENT means any right or interest in perpetuity or for a term for years in open-space land, as that term is defined in Government Code section 51051, acquired by the County, a city or a non-profit organization where the instrument granting the right or interest imposes restriction on use of the land, to preserve the land for public use or enjoyment of the natural or scenic character of the land.

OPEN SPACE PRESERVE means open-space land, as that term is defined in Government Code section 65560(b), for the preservation of natural resources, managed production of resources, outdoor recreation, public health and safety, buffer for a military installation or the protection of cultural resources.

SLOPE is the variation of terrain from the horizontal; the number of feet, rise or fall per 100 feet, measured horizontally, expressed as a percentage.

STATE RESPONSIBILITY AREA means lands that are classified by the Board of Forestry pursuant to Public Resources Code section 4125 where the financial responsibility of preventing and suppressing forest fires is primarily the responsibility of the State.

TREE CROWN means the primary and secondary branches growing out from the main stem, together with twigs and foliage.

WILDFIRE is any uncontrolled fire spreading through vegetative fuels that threaten to destroy life, property, or resources as defined in Public Resources Code sections 4103 and 4104.

WILDFIRE EXPOSURE is one or a combination of radiant heat, convective heat, direct flame contact and burning embers being projected by vegetation fire to a building and structure and its immediate environment.

WILDLAND-URBAN INTERFACE FIRE AREA is a geographical area identified by the State as a "Fire Hazard Severity Zone" in accordance with the Public Resources Code sections 4201 through 4204 and Government Code sections 51175 through 51189, or other areas designated by the enforcing agency to be at a significant risk from wildfires.

Sec. 4902.2 Declaration: The legislative body shall declare the Wildland Interface Areas within the jurisdiction. The Wildland Urban Interface Areas shall be based on the findings of fact. The Wildland Urban Interface Area boundary shall be any geographic area mapped or otherwise identified by the State or local jurisdiction as a High Hazard, or Very High Fire Severity Zone, or as set forth by the Rancho Santa Fe Fire Protection District. When the type and condition of vegetation, topography, weather, and structure density, which potentially increases the probability of vegetation conflagration, exists, such area shall be considered a Very High Fire Hazard Severity Zone.

SEC. 4903. FIRE PROTECTION PLAN.

Section 4903 of the California Fire Code is revised to read:

**SECTION 4903
FIRE PROTECTION PLAN**

Sec. 4903.1 When required. Planning and Development Services or the FAHJ may require an applicant for a parcel map, subdivision map, specific plan or major use permit for any property located in a wildland-urban interface fire area to submit a Fire Protection Plan (FPP) as part of the approval process.

Sec. 4903.2 Content. The FPP shall consider location, topography, geology, aspect, combustible vegetation (fuel types), climatic conditions and fire history. The plan shall address the following in terms of compliance with applicable codes and regulations including but not limited to: water supply, vehicular and emergency apparatus access, travel time to nearest serving fire station, structural ignitability, building and structure set back, ignition-resistive building features, fire protection systems and equipment, impacts to existing emergency services, defensible space and vegetation management.

The FPP shall be prepared as prescribed in the County of San Diego Land Use and Environment Group "Guidelines for Determining Significance and Report Format and Content Requirements for Wildland Fire and Fire Protection" document.

SEC. 4905. WILDFIRE PROTECTION BUILDING CONSTRUCTION.

Section 4905 of the California Fire Code is revised to read:

**SECTION 4905
WILDFIRE PROTECTION BUILDING CONSTRUCTION**

Sec. 4905.1 Construction methods for exterior wildfire exposure. The construction methods for exterior wildfire exposure in a wildland-urban interface fire area shall be as provided in Chapter 7A of the County Building Code.

SEC. 4907. DEFENSIBLE SPACE.

Section 4907 of the California Fire Code is revised to read:

**SECTION 4907
DEFENSIBLE SPACE**

Sec. 4907.1 Building and Structure setbacks from property lines. The building official shall establish the minimum setbacks for locating a building and structure on a lot in a wildland-urban interface fire area. The setbacks may be greater than the minimum setbacks provided in the County Zoning Ordinance, when necessary to protect a building and structure from an unreasonable hazard from a wildfire.

Sec. 4907.1.1 General fire setbacks. Buildings and structures shall be setback a minimum of 30 feet from property lines and biological open space easements unless existing permitted buildings and structures are located within 30 feet of the property line or the County Zoning Ordinance requires a greater minimum. When the property line abuts a roadway, the setback shall be measured from the centerline of the roadway.

Exception: When both the building official and the FAHJ determine that the hazard from a wildland fire is not significant or when the terrain, parcel size or other constraints on the parcel make the required setback infeasible, the building official may allow the setback to be less than 30 feet when allowed by the Zoning Ordinance.

Sec. 4907.1.2 Fire setbacks adjacent protected areas. Buildings and structures shall be setback a minimum of 100 feet from any property line adjacent to a national forest, state park or open space preserve. This setback may be reduced when existing permitted buildings and structures are located within 100 feet of the property line or additional mitigation measures are employed that are satisfactory to both the FAHJ and the building official.

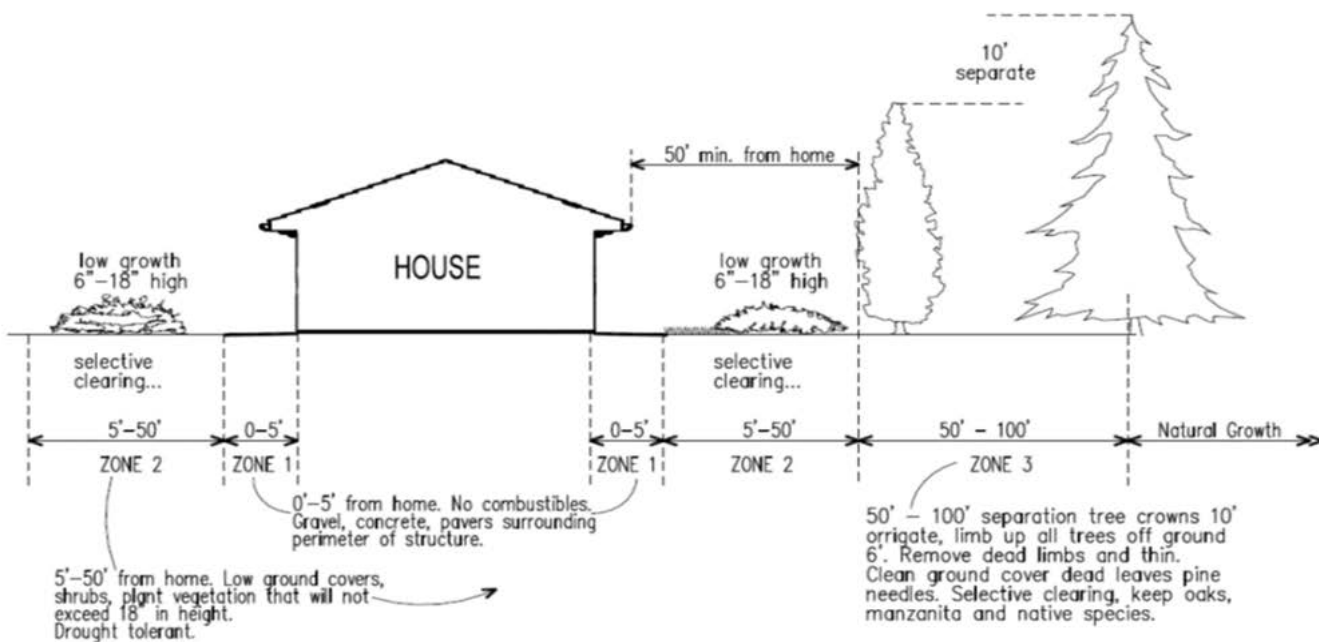
Sec. 4907.1.3 Building and Structure setback from slope. Single-story buildings and structures shall be setback a minimum 15 feet horizontally from top of slope to the farthest projection from a roof. A single-story building and structure shall be less than 12 feet above grade. A two-story building and structure shall be setback a minimum of 30 feet horizontally from top of slope to the farthest projection from a roof. Buildings and structures greater than two stories may require a greater setback when the slope is greater than 2 to 1.

Sec. 4907.2 Fuel modification. A fuel modification zone shall be required around every building that is designed primarily for human habitation or use or a building designed specifically to house farm animals. Decks, sheds, gazebos, freestanding open-sided shade covers and similar accessory structures less than 250 square feet and 30 feet or more from a dwelling, and fences more than 5 feet from a dwelling, are not considered structures for the establishment of a fuel modification zone. A fuel modification zone shall comply with the following:

- a. When a building or structure in a hazardous fire area is located 100 feet or more from the property line, the person owning or occupying the building or structure shall maintain a fuel modification zone within 100 feet of the building or structure. The area within 50 feet of a building or structure shall be cleared of vegetation that is not fire resistant and re-planted with fire-resistant plants. In the area between 50 to 100 feet from a building, all dead and dying vegetation shall be removed. Native vegetation may remain in this area provided that the vegetation is modified so that combustible vegetation does not occupy more than 50% of the square footage of this area. Weeds and annual grasses shall be maintained at a height not to exceed 6 inches. The chips from chipping of vegetation that is done on-site may remain if the chips are dispersed so they do not exceed 6 inches in depth. Trees may remain in both areas provided that the horizontal distance between crowns of adjacent trees and crowns of trees and structures is not less than 10 feet. See Figure 4907.2.
- b. The fire code official may increase the fuel modification zone more than the 100 foot minimum if fuel and/or topography are determined to increase the fire hazard severity.
- c. When a building or structure in a hazardous fire area is setback less than 100 feet from the property line, the person owning or occupying the building or structure shall meet the requirements in subsection (a) above, to the extent possible, in the area between the building or structure and the property line.

- d. The building official and the FAHJ may provide lists of prohibited and recommended plants.
- e. The fuel modification zone shall be located entirely on the subject property unless approved by the FAHJ. This required fuel modification zone may be reduced as allowed in subsection (c) above or increased as required by a fire protection plan.
- f. When the subject property contains an area designated to protect biological or other sensitive habitat or resource, no building or other structure requiring a fuel modification zone shall be located so as to extend the fuel modification zone into a protected area.
- g. Improved Property: Property owners shall be permitted to clear all flammable vegetation within a one hundred (100) foot radius of all buildings using methods, such as mowing and trimming that leave plant root structure intact to stabilize soil. Clearing is not limited to these methods and discing, which exposes bare mineral soil, may be used if deemed necessary by the FAHJ.
- h. Where the distance from the structure to the property line of the parcel on which the building is located is less than the distance required to be cleared, (100'), the adjacent parcel owner may be required to establish the required fuel break to achieve the required distance of defensible space if such requirement is approved by the Fire Code Official.

FIGURE 4907.2 MEASUREMENTS OF FUEL MODIFICATION DISTANCE



Sec. 4907.2.1 Fuel modification of combustible vegetation from sides of roadways. The FAHJ may require a property owner to modify combustible vegetation in the area within 20 feet from each side of the driveway or a public or private road adjacent to the property to establish a fuel modification zone. The FAHJ has the right to enter private property to ensure the fuel modification zone requirements are met.

Exception: The FAHJ may reduce the width of the fuel modification zone if it will not impair access.

Sec. 4907.2.2 Community fuel modification. The FAHJ may require a developer, as a condition of issuing a certificate of occupancy, to establish one or more fuel modification zones to protect a new community by reducing the fuel loads adjacent to a community and buildings within it. The developer shall assign the land on which any fuel modification zone is established under this section to the association or other

common owner group that succeeds the developer as the person responsible for common areas within the community.

Sec. 4907.2.2.1 Land ownership. Once a fuel modification zone has been established under section 4907.2.2 the land on which the zone is located shall be under the control of an association or other common ownership established in perpetuity, for the benefit of the community to be protected.

Sec. 4907.3 Maintenance of defensible space. Any person owning, leasing, controlling, operating or maintaining a building or structure required to establish a fuel modification zone pursuant to section 4907.2 shall maintain the defensible space. The FAHJ may enter the property to determine if the person responsible is complying with this section. The FAHJ may issue an order to the person responsible for maintaining the defensible space directing the person to modify or remove non-fire resistant vegetation from defensible space areas, remove leaves, needles and other dead vegetative material from the roof of a building, maintain trees as required by section 4907.3.1 or to take other action the FAHJ determines is necessary to comply with the intent of sections 4903 et seq.

Sec. 4907.3.1 Trees. Crowns of mature trees located within defensible space shall maintain a minimum horizontal clearance of 10 feet for fire resistant trees and 30 feet for non-fire resistive trees. Mature trees shall be pruned to remove limbs to maintain a vertical separation of three times the height of the lower vegetation or 6 feet, whichever is greater, above the ground surface adjacent to the trees. Dead wood and litter shall be regularly removed from trees. Ornamental trees shall be limited to groupings of 2-3 trees with canopies for each grouping separated horizontally as described in Table 4907.3.1.

**TABLE 4907.3.1
DISTANCE BETWEEN TREE CANOPIES**

Distance between Tree Canopies by Percent Slope	
Percent of Slope	Required Distances Between Edge of Mature Tree Canopies (1)
0 to 20	10 feet
21 to 40	20 feet
41 plus	30 feet

Determined from canopy dimensions as described in Sunset Western Garden Book (Current Edition)

Sec. 4907.3.2 Orchards, groves or vineyards. All orchards, groves and vineyards shall be kept in a healthy state and free of combustible debris and vegetation, including dead or downed trees. A 10-foot firebreak shall be cleared around the perimeter of any orchard, grove or vineyard. Dead grasses between rows of trees or vines shall be mowed.

Sec. 4907.3.3 Eucalyptus forests and oak woodlands. All forests and woodlands shall be kept in a healthy state and maintained as described below. The forest or woodlands shall be free of all dead, dying, or diseased trees (excluding tree stumps no higher than six inches above the ground). Dead, dying, or diseased trees shall include insect infested trees, no longer living, in the last stages of growth or infected by a pathogen of any type. If combustible vegetation is located underneath a tree's drip line, the lowest branch shall be at least three times as high as the understory brush or grasses, or ten feet, whichever is greater. This will reduce the build-up of "ladder" fuels. Firewood shall be neatly stacked and shall have a minimum of 30 feet of clearance (no vegetation) around the entire firewood storage area. Debris and trimmings produced by the removal process shall be removed from the site, or if left, shall be converted into mulch by a chipping machine and evenly dispersed to maximum depth of six inches.

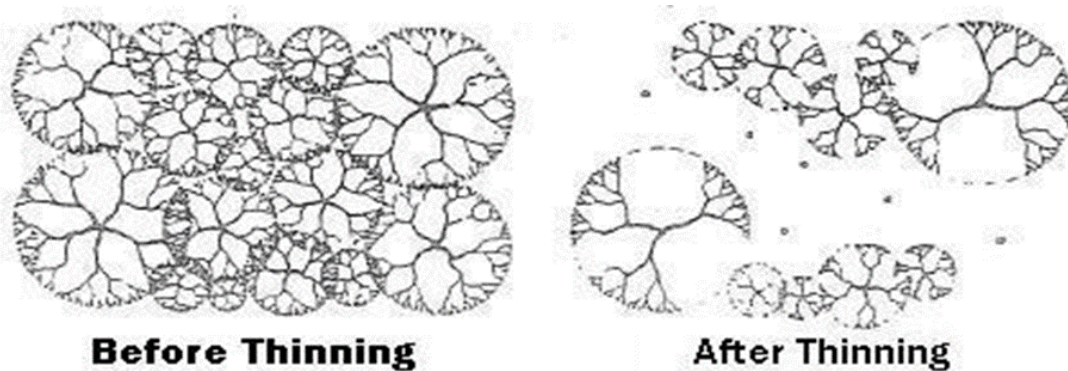
Sec. 4907.4 Home Ignition Zones:

Sec. 4907.4.1 Zone 1 Immediate Zone 0-5' Meaning from exterior wall surface of the building extending 5 feet on a horizontal plane. This zone shall be constructed of continuous hardscape or limited fire resistant plantings acceptable to the FAHJ. Vegetation in this zone shall not exceed 6" to 18" in height and irrigation is required. Removal of combustible materials surrounding the exterior wall area and

maintaining area free and clear of combustible materials. The use of mulch and other combustible materials shall be prohibited.

Sec. 4907.4.2 Zone 2 Intermediate Zone from Zone 5' to 50' means from the immediate edge of zone 1 extending out in a horizontal plane. This zone shall consist of planting of low growth, drought tolerant and fire resistive plant species. The height of the plants in this zone starts at 6" adjacent to Zone 1 and extending in a linear fashion up to a maximum of 18" at intersection with Zone 3. Vegetation in this zone shall be irrigated and not exceed 10' in height and shall be moderate in nature. Trees shall not exceed 30' in height and be limited or as approved by the FAHJ. Firewood inside this zone shall be piled minimum of 30' away from all buildings and structures. Cords of firewood shall also be maintained at least 10' from property lines and not stacked under tree canopies drip lines.

Sec. 4907.4.3 Zone 3 Extended Zone 50'-100' means from the immediate edge of Zone 2 extending out in a horizontal plane for 50'. This zone consists of planting of drought tolerant and fire resistive plant species of moderate height. Brush and plants shall be limbed up off the ground so the lowest branches are 1/3 height of bush/tree/plant or up to 6' off the ground on mature trees. This area would be considered selective clearing of natural vegetation and dense chaparral by removing a minimum 50% of the square footage of this area.



AMENDMENT TO SECTION 4907.5.

Sec. 4907.5 Landscape plans. New residential custom homes, production tract homes, multi-family residential and commercial buildings shall submit landscape plans to the (insert fire district name) and obtain approval for the plan prior to the framing inspection. Landscape plan submittals shall include a readable scale, the delineation of a 100-foot fuel modification zone, depiction of existing vegetation, all irrigated areas, a plant legend with both botanical and common names and identification of all plant material symbols.

Sec. 4907.5.1 Landscaping requirements. All plant materials used shall be from the Wildland/Urban Interface Development Standards plant palette. The addition of plant material to the approved list will be at the discretion of the (insert fire district name). Landscape plans shall be in accordance with the following:

1. All non-fire resistive trees, including conifers, pepper trees, eucalyptus and acacia species, shall be planted and maintained so that the tree's drip line at maturity is a minimum of 30 feet from any combustible structure. All fire resistive tree species shall be planted and maintained at a minimum of 10 feet from the tree's drip line to any combustible structure.
2. For streetscape plantings, all non-fire resistive trees shall be planted so that the center of the tree trunk is 20 feet from edge of curb. Fire resistive trees may be planted 10 feet from edge of curb to center of tree trunk. Care should be given to the type of tree selected so that it will not encroach into the right-of-way or produce a closed canopy effect.

3. Trees and large shrubs shall be limited to groups of two to three trees with mature foliage of any group separated horizontally by at least 10 feet if planted on less than a 20 percent slope and 20 feet if planted on greater than a 20 percent slope.
4. If shrubs are located underneath a tree's drip line, the lowest branch should be at least three times as high as the understory shrubs or 10 feet, whichever is greater.
5. Existing trees may be pruned 10 feet away from roof, eave or exterior siding, depending on the tree's physical or flammable characteristics and a building's construction features.
6. All tree branches and palm fronds shall be removed within 10 feet of a fireplace chimney or outdoor barbecue.

Sec. 4907.5.2 Landscaping installation. All landscaping shall be installed prior to final inspection for issuance of certificate of occupancy.

SEC. 5601.2. EXPLOSIVES AND FIREWORKS-APPLICABILITY.

Section 5601.2 is added to the California Fire Code to read:

Sec. 5601.2 Applicability. This section shall apply to the manufacture, possession, storage, sale, transportation and use of explosives and blasting agents and to any blasting operation in the unincorporated area of the County. The Sheriff is the Issuing Officer for purposes of this section. The Sheriff may delegate the duties of Issuing Officer at her or his discretion. Additionally, as may be appropriate based on circumstances, the Issuing Officer may enter into memoranda of agreement with non-County fire agencies whereby such non-County agency will assume the duties of issuing a permit or permits required by this Chapter. The Issuing Officer shall determine whether a blast is a major blast or a minor blast under this section. A minor blast is subject to all conditions of this section except the inspection requirements.

Sec. 5601.2.1 Definitions. The following terms are defined in section 202:

BLASTER.

BLASTING AGENT.

BLASTING OPERATION.

BLASTING PERMIT.

BLAST SITE.

EXPLOSIVES PERMIT.

INSPECTOR.

MAJOR BLASTING.

MINOR BLASTING.

Sec. 5601.2.2. Application. Application for a permit required by this section shall be in the form required by the Issuing Officer.

Sec. 5601.2.3 Permit requirements. No person shall conduct blasting in the unincorporated area of the County without an explosives permit issued under this chapter. A person applying for an explosives permit shall, in addition to demonstrating compliance with fire safety requirements also comply with all County requirements for any building permits, grading permits, use permits, encroachment permits and all other entitlements to use property, including zoning requirements and any determination under the Zoning Ordinance of non-conforming status. The applicant shall be responsible for providing proof of all necessary approvals when requested by the Issuing Officer.

Sec. 5601.2.4 Permit conditions. The Issuing Officer may impose conditions and procedures as are deemed reasonably necessary to protect the public health and safety based upon the facts and circumstances of a particular blasting operation. The permit conditions shall be in writing. Failure to comply with any permit condition is grounds for revocation of the permit. A blaster may request the

Issuing Officer release the blaster from any permit condition if circumstances have changed that make the condition no longer applicable. In addition to complying with the County blasting regulations, a blaster shall also comply with blasting regulations of neighboring jurisdictions, for any blasting operations outside of the unincorporated area of the County conducted in conjunction with a project within the unincorporated areas of the County.

Sec. 5601.2.5 Insurance and indemnification required. As an additional condition for obtaining an explosives permit the applicant shall submit: (1) a certificate of insurance evidencing that the blaster has obtained a general liability insurance policy which includes coverage for explosion, collapse and underground property damage from an insurer satisfactory to the Issuing Officer, that is in effect for the period covered by the permit, written on an "occurrence" basis, in an amount of not less than \$500,000 per each occurrence, naming the County and the FAHJ as an additional insured and providing that the policy will not be canceled or terminated without 30 days prior written notice to the County and (2) an agreement signed by the blaster agreeing to defend, indemnify and hold the County and its agents, officers and employees harmless from any claims or actions arising from the issuance of the permit or any blasting activity conducted under the permit.

Sec. 5601.2.6 Blasting hours. Blasting shall only be allowed Monday through Saturday, between the hours of 7:00 a.m. and 6:00 p.m. or ½ hour before sunset, whichever occurs first, unless special circumstances warrant another time or day and the Issuing Officer grants approval of the change in time or day.

Sec. 5601.2.7 Additional operational requirements. The owner of any property in the unincorporated area of the County on which any blasting is intended to occur, shall give, or cause to be given, a one-time notice in writing, for any proposed blasting to the local fire agency and dispatch center and to all residences, including mobile homes, and businesses within 600 feet of any potential major blast location or 300 feet from any potential minor blast location. The notice shall be given not less than 24 hours, but not more than one week, before a blasting operation and shall be in a form approved by the Issuing Officer. The minimum 24-hour notice requirement may be reduced to a lesser period but not less than one hour if the Issuing Officer determines that special circumstances warrant the reduction in time. Adequate precautions shall be taken to reasonably safeguard persons and property before, during and after blasting operations. These precautions shall include:

1. The blaster shall retain an inspector to inspect all buildings and structures, including mobile homes, within 300 feet of the blast site before blasting operations, unless inspection is waived by the owner and/or occupant. The inspector shall obtain permission of the owner and/or occupant before conducting the inspection. The inspection shall be only for the purpose of determining the existence of any visible or reasonably recognizable preexisting defects or damages in any building and structure. Waiver of inspection shall be in writing signed by the owner and/or occupant. Refusal to allow inspection shall also constitute a waiver. The inspector shall notify the owner and/or occupant of the consequences of refusing an inspection shall include a refusal in the summary report filed with the Issuing Officer. The blaster shall request an inspector conduct post-blast inspections upon receipt of a written complaint of property damage if the complaint is made within 60 days of completion of blasting operations. If the blaster has knowledge of alleged property damage independent of the written complaint, the blaster shall also retain an inspector to conduct a post-blast inspection.
2. An inspector shall complete and sign pre-blast- inspection reports identifying all findings and inspection waivers. The blaster shall retain the inspection reports for three years from the date of the blasting and upon a complaint of alleged damage the blaster shall immediately file a copy of the report with the Issuing Officer and provide a copy to the complainant. If there is a change in the blasting contractor after blasting has commenced on a project, a re-inspection shall be conducted in accordance with the preceding paragraph before the new blasting contractor undertakes any additional blasting.

3. The blaster shall retain an inspector to conduct a post-blast- inspection of any building and structure for which a written complaint alleging blast damage has been received. A written report of the inspection shall be immediately filed with the Issuing Officer and provided to any person who made a complaint for damages.
4. The blaster shall allow any representative of the Issuing Officer to inspect the blast site and blast materials or explosives at any reasonable time.
5. If the blaster wants a representative of the Issuing Officer to witness a blasting operation the blaster shall make a request with the Issuing Officer at least 12 hours before the blast. The blaster shall confirm the request for a witness with the Issuing Officer at least one hour before the blast. The blaster shall be responsible for any cost incurred by the Issuing Officer in having a representative witness the blast.
6. The blaster shall notify the Issuing Officer on the day of a scheduled blasting operation not less than one hour before blasting.
7. All major blasting operations shall be monitored by an approved seismograph located at the nearest building and structure within 600 feet of the blasting operation. All daily seismograph reports shall be maintained by the blaster for three years from the blasting.

Sec. 5601.2.8 Seizure of illegal items. The Issuing Officer may seize at the owner's expense, all explosives, ammunition or blasting agents, which are illegally manufactured, sold, offered or exposed for sale, delivered, stored, possessed or transported in violation of this chapter.

Sec. 5601.2.9 Violations for false or misleading information. It shall be unlawful and a violation of this chapter for any person to provide false or misleading information or documentation to the County or any of its officers or employees or to any fire department, fire protection district, fire company or legally formed volunteer fire department, or its officers or employees in the unincorporated area of the County, having jurisdiction over any aspect of the explosives or blasting permit process or blasting operations.

Sec. 5601.2.10 Fees. A person applying to the Issuing Officer to be approved as a blaster or inspector, as defined in this section, shall pay an application fee to the Issuing Officer. A person applying for an explosives permit under this section shall pay the fee established by the Issuing Officer with the application. The amount of any fee required by this chapter shall be determined by the Issuing Officer on the basis of the full costs involved in processing an application.

SEC. 5608.1. FIREWORKS DISPLAY.

Section 5608.1 of the California Fire Code is revised to read:

Sec. 5608.1 General. Outdoor fireworks displays, use of pyrotechnics before a proximate audience and pyrotechnic special effects in motion picture, television, theatrical and group entertainment productions shall comply with California Code of Regulations, Title 19, Chapter 6 Fireworks and County Code sections 32.101 et seq. The Fire Warden is the Issuing Officer for any fireworks permit required by this Chapter. The Fire Warden may delegate the duties of Issuing Officer at her or his discretion. Additionally, as may be appropriate based on circumstances, the Issuing Officer may enter into memoranda of agreement with non-County fire agencies whereby such non-County agency will assume the duties of issuing a permit or permits required by this Chapter.

Sec. 5608.1.1 Scope. The possession, manufacture, sale, storage, use and display of fireworks are prohibited in the unincorporated area of the County except as provided in County Code sections 32.101 et seq.

SEC. 5705.2.4. TRANSFERRING CLASS I, II OR III LIQUIDS.

Section 5705.2.4 of the California Fire Code is revised to read:

Sec. 5705.2.4 Transferring Class I, II or III liquids. Class I or II liquids or Class III liquids that are heated up to or above their flash points shall be transferred by one of the following methods:

1. From safety cans complying with UL 30.
2. Through an approved closed piping system.
3. From containers or tanks by an approved pump taking suction through an opening in the top of the container or tank.
4. Approved engineered liquid transfer system.

Exception: Liquids in containers not exceeding a 5.3-gallon (20 L) capacity.

SEC. 5706.2.5.2.1 TANKS FOR GRAVITY DISCHARGE.

Section 5706.2.5.2.1 of the California Fire Code is added to read:

Sec. 5706.2.5.2.1 Limitations on tanks for gravity discharge. Gravity dispensing of Class I or II liquids or Class III liquids that are heated up to or above their flash points is prohibited. Dispensing devices for flammable and combustible liquids shall be of an approved type. Approved pumps taking suction from the top of the tank shall be used. Flammable or combustible liquids shall not be dispensed by a device that operates through pressure within a storage tank. Air or oxygen shall not be used to pressurize an aboveground tank.

SEC. 5706.2.8.2 PROHIBITION ON USE OF TANK VEHICLE.

Section 5706.2.8.2 is added to the California Fire Code to read:

Sec. 5706.2.8.2 Tank vehicle as a substitute for permanent tank prohibited. The use of a tank vehicle in a stationary manner as a substitute for an approved above-ground or below-ground fuel tank is prohibited.

SEC. 6107.5. SAFETY PRECAUTIONS AND DEVICES-SECURING LPG TANKS.

Section 6107.5 is added to the California Fire Code to read:

Sec. 6107.5 Securing LPG tanks. When required by the FAHJ, LPG tanks shall be secured to prevent the tank from rolling or moving.

SEC. 8001. REFERENCED STANDARDS.

Section 8001 is added to the California Fire Code to read:

Sec. 8001. Referenced standard NFPA 13D. Amended sections as follows:

Revise 5.1.1.2 to read as follows:

5.1.1.2 Spare sprinkler heads. Spare fire sprinkler heads (one of each type or as approved by the FAHJ) wrench, inspectors test key and operation and maintenance instructions shall be provided in the vicinity of the riser.

Add a new 7.1.5 to read as follows:

7.1.5 Pressure-reducing valve. If maximum static pressure from the water supply exceeds 130 psi, a pressure-reducing valve acceptable to the FAHJ shall be installed before the system riser. If pressure reducing valves are installed a pressure relief valve shall be installed and set at 175psi. When such valves are installed submittal documents must include manufacturer information sheets along with charts showing the dimensions (size) and flow characteristics inlet and outlet pressures at various flows for the type of valve being installed, and the valve shall be included in the design calculations.

Revise 7.2.5 to read as follows:

7.2.5 Inspector Test. Each automatic sprinkler system shall have a ½" or larger test connection with a threaded keyless valve. The valve shall be remote to the riser, located on the building exterior about five 5 feet above final grade. It shall be labeled with a permanent plate with minimum ¼" lettering, contrasting

with background, and stating: "INSPECTOR TEST". (Pre-assembled riser assemblies with a built-in Drain/Test valve shall not be accepted for inspector test valve unless approved by the FAHJ.)

Add a new 7.3.4 to read as follows:

7.3.4 Pressure gauge. An approved 300 psi pressure gauge shall be permanently installed at the riser.

Revise 7.6 to read as follows:

7.6 Alarms. A water flow switch shall be provided and located on the sprinkler riser above the check valve and main drain and shall actuate an audible fire alarm signal bell and may be required to be interconnected to the interior smoke alarms. The water flow switch shall be a retarding type with a delay between 15-60 seconds before activation of the signal bell. Alarm bell shall have a minimum diameter of 8 inches and be mounted on the exterior in the vicinity of the master bedroom. The alarm bell shall be clearly audible in all bedrooms with intervening doors closed.

Revise 8.3.2 to read as follows:

8.3.2 Sprinklers are not required in bathrooms where the area does not exceed 55 sq. ft. unless there is door exiting directly to the outside, and the walls and ceilings including behind fixtures, are of noncombustible or limited combustible materials providing a fifteen-minute thermal barrier.

Revises or adds the following sections to read as follows:

8.3.3. Sprinklers shall not be required in clothes closets, linen closets, and pantries that meet the following conditions:

1. The area of the space does not exceed 24 sq. ft.
2. The shortest dimension does not exceed 3 ft.
3. The walls and ceilings are surfaced with noncombustible or limited-combustible materials as defined in NFPA 220.
4. The closet does not contain any type of electrical items such as light fixtures, electrical outlets or low voltage equipment.

Revise 8.3.4 to read as follows:

8.3.4. Sprinklers shall be installed in garages, carports and similar structures unless they meet the exception in sec. 903.2.2.1. Covered patios, decks, balconies or similar projections that extend 10 feet or more from the structure will require adequate fire sprinkler coverage.

Revise 8.3.5.1.1 to read as follows:

8.3.5.1.1. Where the fuel-fired equipment is above all of the occupied areas of the dwelling unit, at least one quick-response intermediate temperature sprinkler shall be installed above the equipment.

Revise 8.3.10 to read as follows:

8.3.10. Sprinklers shall be installed in saunas and wine rooms.

Add a new 10.2.4.1 to read as follows:

10.2.4.1 3-Head Calculation. When design conditions exceed the allowances of sec. 10.2, a 3-head calculation may be required by the FAHJ.

Add a new 10.2.5 to read as follows:

10.2.5 Pressure Cushion. The system shall be designed 10% below available water source pressure during peak usage.

Revise 11.2.1.1 to read as follows:

11.2.1.1 Hydrostatic Tests. Where a fire department connection is not provided, the system shall be hydrostatically tested at 200 psi for 2 hours.

Revised 12.3.6 to read as follows:

12.3.6 Inactive Systems. When automatic sprinkler systems are shut-off or otherwise inoperative for periods greater than 48 hours for repair of service, the FAHJ must be notified immediately.

SEC. APP.B103.3. AREAS WITHOUT WATER SUPPLY SYSTEMS.

Appendix B, section B103.3 of the California Fire Code is revised to read:

B103.3 Areas without water supply systems. For information regarding water supplies for fire-fighting purposes in rural areas and suburban areas in which adequate and reliable water supplies do not exist, the fire code official is authorized to utilize NFPA 1142 or the standard published by the Insurance Services Office document entitled "Guide for Determination of Required Fire Flow."

SEC. APP.H100 REPORTING FORMS

Appendix H, sec. H100 is added to the California Fire Code to read:

**SECTION H100
REPORTING FORMS**

H100.1 Reporting forms. Hazardous Materials reporting forms currently adopted by San Diego County Department of Environmental Health Hazardous Materials Management Unit which cover the same areas as forms contained in this Appendix are adopted by reference and take precedence over this Appendix.

Section 4

The geographic limits referred to in certain sections of the 2019 California Fire Code are established as follows:

- a. **Sec. 5704.2.9.6.1.** The geographic limits in which the storage of Class I and Class II liquids in above-ground tanks outside of buildings is prohibited and hereby established in the jurisdictional limits of the Rancho Santa Fe Fire Protection District.

Exceptions:

1. In areas zoned for mixed, general or high impact industrial uses.
 2. Crankcase draining may be stored in specially constructed above-ground storage tanks, approved by the fire code official, with a maximum capacity of 550 gallons. These tanks may be located within a building when the fire code official deems appropriate and the container meets U.L. Standard 2085. Containers shall be installed and used in accordance with their listing and provisions shall be made for leak and spill containment. In no case shall storage be allowed on residential or institutional property.
 3. With the fire code official's approval, Class I and II liquids may be stored above ground outside of buildings in specially designed, approved and listed containers which have features incorporated into their design which mitigate concerns for exposure to heat, ignition sources and mechanical damage. Containers shall be installed and used in accordance with their listing, and provisions shall be made for leak and spill containment. The fire code official may disapprove the installation of these containers when in his or her opinion their use presents a risk to life or property.
- b. **Sec. 5706.2.4.4.** The geographic limits in which the storage of Class I and Class II liquids in above-ground tanks is prohibited and hereby established in the jurisdictional limits of the Rancho Santa Fe Fire Protection District.

Exceptions:

1. In areas zoned for other than residential uses, when approved by the FAHJ.

2. Crankcase draining may be stored in specially constructed above-ground storage tanks, approved by the fire code official, with a maximum capacity of 550 gallons. These tanks may be located within a building when the fire code official deems appropriate and the container meets U.L. Standard 2085. Containers shall be installed and used in accordance with their listing, and provisions shall be made for leak and spill containment. In no case shall storage be allowed in residential or institutional property.
3. With the fire code official's approval, Class I and II liquids may be stored above ground in specially designed, approved and listed containers which meet U.L. Standard 2085. Containers shall be installed and used in accordance with their listing, and provisions shall be made for leak and spill containment. The fire code official may disapprove the installation of such containers when in his opinion their use presents a risk to life or property.
- c. **Sec. 5806.2.** The geographic limits in which the storage of flammable cryogenic fluids in stationary containers is prohibited and hereby established in the jurisdictional limits of the Rancho Santa Fe Fire Protection District, except for areas zoned for mixed, general or high impact industrial uses.
- d. **Sec. 6104.2.** The geographic limits in which the bulk storage of liquefied petroleum gas is prohibited for the protection of heavily populated and congested areas and is hereby established in the jurisdictional limits of the Rancho Santa Fe Fire Protection District, except for areas zoned for mixed, general or high impact industrial uses.

Exception: Bulk tanks with a maximum aggregate capacity of 30,000 gallons water capacity for above-ground storage of underground distribution to residential areas, where the storage and distribution meets Fire Code requirements as determined by the FAHJ.

Section 5

That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The Board of Directors hereby declares that it would have passed this ordinance, and each section, subsection, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, and phrases be declared unconstitutional.

Section 6

That nothing in this ordinance or in the 2019 California Fire Code hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 1 of this ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 7

That the Clerk of the Board of Directors is hereby ordered and directed to cause this ordinance to be published. First read at a special (in lieu of regular) meeting of the Board of Directors of the Rancho Santa Fe Fire Protection District, held on the September 25, 2019. A second reading occurred at a regular meeting on October 16, 2019 and finally adopted and ordered published in the manner required by law at the hearing and meeting on November 20, 2019 by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Upon passage, the Secretary of the Board shall transmit a copy of this Ordinance to the California Building Standards Commission pursuant to Health and Safety Code section 17958.7.

Section 8

That this ordinance and the rules, regulations, provisions, requirements, orders, and matters established and adopted hereby shall take effect and be in full force no earlier than 30 days from and after the date of its final passage and adoption. This ordinance shall become effective January 1, 2020.

James H. Ashcraft
President

ATTEST:

Karlana Rannals
Secretary

FINDINGS

FOR REVISION OF THE RANCHO SANTA FE FIRE PROTECTION DISTRICT AMENDMENTS TO THE 2019 CALIFORNIA FIRE CODE OF THE CALIFORNIA CODE OF REGULATIONS TITLE 24, PART 9

As required by Health and Safety Code section 17958 the Rancho Santa Fe Fire Protection District does herewith make express findings that amendments to the 2019 California Fire Code are necessary for the protection of the public health, safety, and welfare due certain climatic, topographic, or geological features existing in the County of San Diego.

The following matrix lists the Rancho Santa Fe Fire Protection District amendments and the corresponding express findings. Minor editorial changes or typographical corrections to the Fire Code are not shown in these findings. The full texts of the proposed Rancho Santa Fe Fire Protection District amendments are shown in Rancho Santa Fe Fire Protection District Fire Code.

Additional Findings for Chapter 49

REQUIREMENTS FOR WILDLAND-URBAN INTERFACE FIRE AREAS

As required by Health and Safety Code section 17958 the Rancho Santa Fe Fire Protection District Board of Directors does herewith make express findings that amendments to the California Building Standards Code are necessary for the protection of the public health, safety and welfare due certain climatic, topographic or geological features existing in the County of San Diego of San Diego.

DEFINITIONS:

CLIMATE. The average course or condition of the weather at a particular place over a period of many years, as exhibited in absolute extremes, means and frequencies of given departures from these means (i.e., of temperature, wind velocity, precipitation and other weather elements).

TOPOGRAPHY. The configuration of landmass surface, including its relief (elevation) and the position of its natural and man-made features that affect the ability to cross or transit a terrain.

GEOGRAPHY. A science that deals with the earth and its life, especially the description of land, sea, air, and the distribution of plant and animal life including man and his industries with reference to the mutual relations of these diverse elements. Webster's Third New California Dictionary

CLIMATIC CONSIDERATIONS:

There are two types of climates: macro and micro. A macro climate affects an entire region and gives the area a general environmental context. A micro climate is a specific variation that could be related to the other two factors, topography and geography. A micro climate may cover a relatively small area or be able to encompass an entire community, as opposed to another community in the same County of San Diego.

Climatic consideration should be given to the extremes, means, and anomalies of the following weather elements:

1. Temperatures.
2. Relative humidifies.
3. Precipitation and flooding conditions.
4. Wind speed and duration of periods of high velocity.
5. Wind direction.
6. Fog and other atmospheric conditions.

TOPOGRAPHIC CONSIDERATIONS:

Topographic considerations should be given to the presence of the following topographical elements:

1. Elevation and ranges of elevation.
2. Location of ridges, drainages and escarpments.
3. Percent of grade (slope).
4. Location of roads, bridges and railroads.
5. Other topographical features, such as aspect exposure.

This information becomes an important part of creating an analysis of urban-wildland areas because topography and slope are key elements (along with fuel type) that create the need for specific ignition-resistance requirements in this code

GEOGRAPHIC CONSIDERATIONS:

Geography should be evaluated to determine the relationship between man-made improvements (creating an exposure) and factors such as the following:

1. Fuel types, concentration in a mosaic and distribution of fuel types.
2. Earthquake fault zones.
3. Hazardous material routes.
4. Artificial boundaries created by jurisdictional boundaries.
5. Vulnerability of infrastructure to damage by climate and topographical concerns.

Findings for the Fire Code

Finding 1

The Rancho Santa Fe Fire Protection District is situated on the slopes of and at the base of the Coastal Mountains, with drainage from the eastern portion of the district, including the San Dieguito River and Escondido Creek, which when flooded, could result in conditions rendering fire departments vehicular traffic access unduly burdensome or impossible.

Furthermore, the flood conditions described above possess the potential for overcoming the ability of the fire department to aid or assist in fire control, evacuations, rescues and the emergency demands inherent in such situations. The potential for the aforementioned flooding conditions can result in limiting the fire department emergency vehicular traffic, which can result in overtaxing the fire department personnel, and may further cause a substantial or total lack of protection against fire for the buildings and structures located within the jurisdiction.

Finding 2

The Rancho Santa Fe Fire Protection District is situated near several known major faults, each capable of generating earthquakes of significant magnitude. These include the Rose Canyon Fault, the Coronado Banks, and the Silver Strand Faults, located generally west of the District and the Elsinore Fault, the Agua Caliente Fault, located east of the District. These faults are subject to becoming active at any time; the Rancho Santa Fe Fire Protection District is particularly vulnerable to devastation should such an earthquake occur.

The potential effects of earthquake activity could isolate the Rancho Santa Fe Fire Protection District from the surrounding areas as well as restrict or eliminate internal circulation routes. The potential exists for the collapse of highway overpasses and underpasses, along with other bridges in the district. Rendering surface travel unduly burdensome or impossible.

Finding 3

San Diego County Highway S6 bisects the Rancho Santa Fe Fire Protection District. Transportation vehicles carrying known toxic, flammable, explosive, and hazardous materials travel this highway.

The potential for release or threatened release of a hazardous material along this route and others within the district is likely given the volume transported daily. Incidents of this nature will normally require all available emergency response personnel to prevent injury, loss of life and property loss. Emergency personnel responding to such incidents may become impeded and delayed.

Finding 4

Much of the rural area of the Rancho Santa Fe Fire Protection District is mountainous topography and lacks the infrastructure needed to supply enough available water supply for fire hydrants. Those conditions have adversely impacted the water availability for firefighting. Fires starting in sprinklered buildings are typically controlled by one or two sprinkler heads, flowing as little as 13 gallons per minute.

Hose streams used by engine companies on well-established structure fires operate at about 130 gallons per minute, and the estimated water needed for a typical residential fire is between 1,250 to 1,500 gallons per minute.

Under circumstances such as, lack of water infrastructure, earthquakes, multiple fires and wildland fires within a community, the limited water demand needs of residential fire sprinklers would control and extinguish many fires before they spread from building to wildland. In such a disaster, water demands needed for conflagrations probably would not be available.

Finding 5

The topography of the Rancho Santa Fe Fire Protection District presents problems in delivery of emergency services, including fire protection. The mountainous terrain has narrow winding roads with very little circulation, preventing rapid access and orderly evacuation. Much of these hills are covered with highly combustible natural vegetation. In addition to access and evacuation problems, the terrain makes delivery of water extremely difficult. Some areas are served by water pump systems which are subject to fail in power outage situations such as fire, high winds, and earthquakes. This situation would only allow domestic gravity fed water from tanks and not enough water for firefighting.

Finding 6

Due to the mountainous topography in much of the rural area of the Rancho Santa Fe Fire Protection District, roadway conditions, gates, angle of approach or departure, steeply sloping roadways and grades are common. It is very important that roadways be named and identified in order to facilitate an emergency response. Street signage should be posted and clearly visible at all times.

Finding 7

Due to the mountainous topography in much of the rural area of the Rancho Santa Fe Fire Protection District, steep, narrow and winding roads as well as areas of heavy brush are common. These features make it difficult for emergency response personnel to easily and quickly find the location of the site that requires assistance. It is therefore essential that street numbers be readily visible from the street or road fronting the property to ensure quick response times from emergency personnel for a given location.

Finding 8

Due to access and mountainous topography in much of the Rancho Santa Fe Fire Protection District, difficult roadway conditions, gates, angles of approach or departure, steeply sloping roadways and grades are common. In addition, heavy rainstorms and ground water retention in many areas of the District produces a condition that damages roadways due to soil expansion and shrinkage. All weather, paved surfaces capable of supporting the imposed loads of fire apparatus are necessary to ensure access of emergency response personnel. These roadways, gates, approach angles, steep slopes and grades can also make it difficult for fire apparatus and other emergency vehicles to access a site. It is therefore essential that these roadway accesses be provided with proper all weather, paved surfaces, angle of approach, grades and gate access.

Finding 9

Due to the mountainous topography served by most of the Rancho Santa Fe Fire Protection District, conditions exist such as poor water supply, poor access roads, steep grades and steep canyon slopes. The distances emergency response personnel must travel can be excessive and response times can be lengthy. Numerous studies regarding the growth of fire in relation to length of time have proven that at ten minutes the fire is expected to have burned beyond control and any occupants remaining in the burning building would not be expected to survive. A ten-minute response time realistically represents the time in which serious injury or death is expected to occur. Mitigation for extended response times would be in the form of fire sprinklers or increased fire flow.

Finding 10

Areas in the Rancho Santa Fe Fire Protection District can have special fire prevention needs which are not addressed in the fire code. This is due to the unique topographical features, demographics, infrastructure and economics of the Fire District.

Finding 11

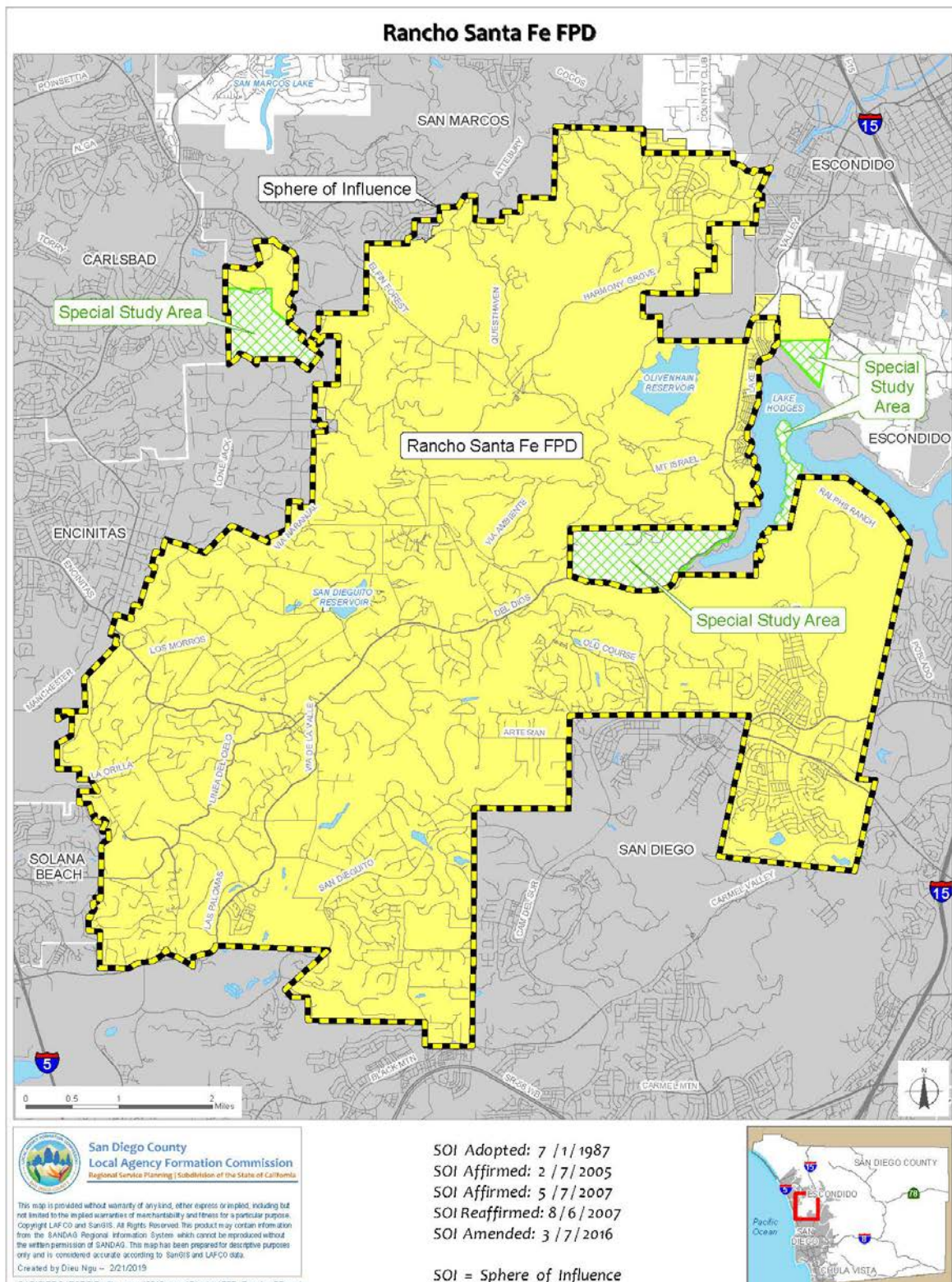
The seasonal climatic conditions during the late summer and fall create numerous difficulties regarding the control of and protection against fires in the Rancho Santa Fe Fire Protection District. The hot, dry weather typical of this

area in summer and fall, coupled with Santa Anna winds and low humidity frequently results in wildfires that threaten or could threaten the Rancho Santa Fe Fire Protection District.

Although some code requirements, such as fire-resistive roof classification, have a direct bearing on building survival in a wildland fire situation, others, such as residential fire sprinklers, may also have a positive effect. In dry climate on days with low relative humidity materials are easily ignited. Fires are likely to occur and any fire, once started, can expand rapidly. Residential fire sprinklers can arrest a fire starting within a structure before the fire is able to spread to adjacent brush and structures. As well as fire resistive landscaping can assist in the prevention of a wildland fire from expanding to a structure.

The seasonal winds have the potential for interfering and delaying emergency vehicle access and response due to the toppling of trees. The trees are subject to uprooting in strong winds due to relatively small root bases compared to the tree height. The aforementioned problems support the imposition of fire-protection requirements greater than those set forth in the Building Code or Fire Code

ATTACHMENT B



INDEX BY CODE SECTION CONSOLIDATED FIRE CODE

Differences:

1. Showed the language and text that is different from the California Fire Code and the County Code as shown in Italics.
2. Changed punctuation or a grammatical change.
3. Words were deleted or sections deleted. County amendments were not necessary as section was adopted in model code language.
4. Revised or amended texts. Changes from the previous code that have been revised.
5. NC means no changes made. Language is the same.

County Section Old	County Section New	Subject	Fire District Section Old	Fire District Section New	Difference
Sec. 1.001	Sec 1.001	Application of the CCC			4
Sec. 1.002	Sec 1.002	Explanation of the CCC			4
Sec. 96.1.001	Sec 96.1.001	Adoption of County Amendments to the CFC	Section 2	Section 2	4
Sec. 96.1.002	Sec. 96.1.002	Explanation of CFC to 2019 Fire Code			4
Sec. 96.1.003	Sec. 96.1.003	Explanation of County Fire Code adding 96.1			4
Sec. 96.1.004	Sec 96.1.004	Responsibility for Enforcement			NC
Sec. 96.1.005	Sec. 96.1.005	Geographic Limits			NC
Sec. 96.1.006	Sec. 96.1.006	Deletions, Revisions, Additions and Numerical			4
Sec. 96.1.105.5	Sec. 96.1.105.5	Validity	Sec. 101.5	Sec. 101.5	1
Sec. 96.1.102.13	Sec. 96.1.102.13	Repeal of Conflicting Ordinances, Resolutions or Motions	Sec. 102.13	Sec. 102.13	NC
Sec. 96.1.104.8	Sec. 96.1.104.8	Modifications	Sec. 104.8	Sec. 104.8	1
Sec. 96.1.104.12	Sec. 96.1.104.12	Cost Recovery	Sec. 104.12	Sec. 104.12	NC
Sec. 96.1.105.3.9	Sec. 96.1.105.3.9	Expense Recovery	Sec. 105.3.9	Sec. 105.3.9	NC
Sec. 96.1.105.6.6.1	Sec. 96.1.105.6.6.52	Christmas Tree Lots	Sec. 105.6.6.1	Sec. 105.6.6.52	4
Sec. 96.1.105.6.20.1	Sec. 96.1.105.6.20.1	Greenwaste Recycling, Mulching, Composting & Storage	Sec. 105.6.20.1	Sec. 105.6.20.1	NC
Sec. 96.1.105.8	Sec. 96.1.105.8	New materials, process or Occupancies Require Permits	Sec. 105.8	Sec. 105.8	NC
Sec. 96.1.108	Sec. 96.1.109	Appeals	Sec. 108	Sec. 109	1, 4
Sec. 96.1.109.4	Sec. 96.1.110.4	Violations, Penalties and Responsibilities for Compliance	Sec. 109.4	Sec. 110.4	1, 4
		Failure to Comply	Sec. 111.4	Sec. 112.4	4
Sec. 96.1.202	Sec. 96.1.202	Definitions	Sec. 202	Sec. 202	1,2,4
Sec. 96.1.304.1.4	Sec. 96.1.304.1.4	Outdoor Carnivals and Fairs	Sec. 304.1.4	Sec. 304.1.4	NC

County Section Old	County Section New	Subject	Fire District Section Old	Fire District Section New	Difference
Sec. 96.1.307.5	Sec. 96.1.307.5	Attendance of Open Burning and Recreational Fires	Sec. 307.5	Sec. 307.5	1,4
Sec. 96.1.320	Sec. 96.1.321	Mid-Rise Buildings	Sec. 320	Sec. 321	1, 4
		Mid-Rise General	Sec. 320.1	Sec. 320.1	NC
		Mid-Rise Automatic Sprinkler System & Standpipes	Sec. 320.1.1	Sec. 321.1.1	4
		Mid-Rise Smoke Detection	Sec. 320.1.2	Sec. 321.1.2	4
		Mid-Rise Fire Alarm	Sec. 320.1.3	Sec. 321.1.4	4
		Mid-Rise Emergency Voice Alarm Signaling System	Sec. 320.1.4	Sec. 321.1.4	4
		Mid-Rise Fire Command Center	Sec. 320.1.5	Sec. 321.1.5	1, 4
		Mid-Rise Annunciation Identification	Sec. 320.1.6	Sec. 321.1.6	3, 4
		Mid-Rise Elevators	Sec. 320.1.7	Sec. 321.1.7	4
		Mid-Rise Fire Department Communication System	Sec. 320.1.8	Sec. 321.1.8	4
		Mid-Rise Means of Egress	Sec. 320.1.9	Sec. 321.1.9	4
		Mid-Rise Extent of Enclosure	Sec. 320.1.9.1	Sec. 321.1.9.1	4
		Mid-Rise Pressurized Enclosures and Stairways	Sec. 320.1.9.2	Sec. 321.1.9.2	4
		Mid-Rise Vestibules	Sec. 320.1.9.3	Sec. 321.1.9.3	4
		Mid-Rise Pressure Differences	Sec. 320.1.9.4	Sec. 321.1.9.4	4
		Mid-Rise Locking of Stairway Doors	Sec. 320.1.9.5	Sec. 321.1.9.6	4
Sec. 96.1.321	Sec. 96.1.322	Storage of Firewood	Sec. 321	Sec. 322	4
Sec. 96.1.501.3.1	Sec. 96.1.501.3.1	Fire Apparatus Access Modifications	Sec. 501.3.1	Sec. 501.3.1	NC
Sec. 96.1.503	Sec. 96.1.503	Fire Apparatus Access Roads	Sec. 503	Sec. 503	NC
		Fire Apparatus Access Roads General	Sec. 503.1	Sec. 503.1	1, 3
		Fire Apparatus Access Roads Buildings and Facilities	Sec. 503.1.1	Sec. 503.1.1	1, 2, 3, 4
		Fire Apparatus Access Roads Additional Access	Sec. 503.1.2	Sec. 503.1.2	1, 2, 3, 4
		Fire Apparatus Access Roads Dead Ends	Sec. 503.1.3	Sec. 503.2.5.1	1,2,3,4

County Section Old	County Section New	Subject	Fire District Section Old	Fire District Section New	Difference
		Fire Apparatus Access Roads High Piled Storage	Sec. 503.1.4	Sec. 503.1.3	4
		Fire Apparatus Access Roads Specifications	Sec. 503.2	Sec. 503.2	1, 4
		Fire Apparatus Access Roads Dimensions	Sec. 503.2.1	Sec. 503.2.1	1, 2, 3, 4
		Fire Apparatus Access Roads Authority to Increase Minimum	Sec. 503.2.2	Sec. 503.2.2	NC
		Fire Apparatus Access Roads Surface	Sec. 503.2.3	Sec. 503.2.3	1
		Fire Apparatus Access Roads Roadway Radius	Sec. 503.2.4	Sec. 503.2.4	1
		Fire Apparatus Access Roads Dead End Roads	Sec. 503.2.5	Sec. 503.2.5	1
		Fire Apparatus Access Roads Bridges and Elevated Surfaces	Sec. 503.2.6	Sec. 503.2.6	1
		Fire Apparatus Access Roads Bridges with 1 traffic lane	Sec. 503.2.6	Sec. 503.2.6.1	1
		Fire Apparatus Access Roads Grade	Sec. 503.2.7	Sec. 503.2.7	1
		Fire Apparatus Access Roads Cross Slope		Sec. 503.2.7.1	1, 4
		Fire Apparatus Access Roads Angles of Approach		Sec. 503.2.8	1, 4
		Fire Apparatus Access Roads Roadway Turn Outs	Sec. 503.2.9	Sec. 503.2.9	1, 4
		Fire Apparatus Access Roads Marking	Sec. 503.3	Sec. 503.3	1, 4
		Fire Apparatus Access Roads Fire Lane Designation	Sec. 503.3.1	Sec. 503.3.1	1, 4
		Fire Apparatus Access Roads Obstruction of Fire Apparatus Roads	Sec. 503.4	Sec. 503.4	1, 4
		Fire Apparatus Access Roads Traffic Calming Devices	Sec. 503.4.1	Sec. 503.4.1	1, 4
		Fire Apparatus Access Roads Required Gates or Barricades	Sec. 503.5	Sec. 503.5	NC
		Fire Apparatus Access Roads Secured Gates and Barricades	Sec. 503.5.1	Sec. 503.5.1	1, 4
		Fire Apparatus Access Roads School Fences and Gates	Sec. 503.5.2	Sec. 503.5.2	1

County Section Old	County Section New	Subject	Fire District Section Old	Fire District Section New	Difference
		Fire Apparatus Access Roads Security Gates	Sec. 503.6	Sec. 503.6	1
Sec. 96.1.505	Sec. 96.1.505	Premises Identification	Sec. 505.1	Sec. 505.1	1
		Street or Road Signs	Sec. 505.2	Sec. 505.2	NC
		Traffic Access Limitations	Sec. 505.2.1	Sec. 505.2.1	1
		Easement Address Signs	Sec. 505.3	Sec. 505.3	1
		Directory Map	Sec. 505.4	Sec. 505.4	1
		Response Map Updates	Sec. 505.5	Sec. 505.5	1
Sec. 96.1.506.1.3	Sec. 96.1.506.1.3	Emergency Key Access	Sec. 506.1.3	Sec. 506.1.3	1, 3
Sec. 96.1.507.2	Sec. 96.1.507.2	Type of Water Supply	Sec. 507.2	Sec. 507.2	1, 4
		Private fire service Mains	Sec. 507.2.1	Sec. 507.2.1	1, 2
		Water Storage Tanks	Sec. 507.2.2	Sec. 507.2.2	1, 2, 4
Sec. 96.1.507.3	Sec. 96.1.507.3	Fire Flow	Sec. 507.3	Sec. 507.3	1, 4
Sec. 96.1.507.5.7	Sec. 96.1.507.5.7	Fire Hydrant and Fire Valve Location	Sec. 507.5.7	Sec. 507.5.7	1, 4
		Signing of Water Sources and Fire Department Connections	Sec. 507.5.7.1	Sec. 507.5.7.1	1
Sec. 96.1.507.5.9	Sec. 96.1.507.5.7	Waterline Extensions	Sec. 507.5.9	Sec. 507.5.8	1,4
Sec. 96.1.603.6.6	Sec. 96.1.603.6.6	Spark Arresters	Sec. 603.6.6	Sec. 603.6.6	1
Sec. 96.1.603.8.1	Sec. 96.1.603.8.1	Residential Incinerators	Sec. 603.8.1	Sec. 603.8.1	1
Sec. 96.1.605.11.1.3.3		Smoke Ventilation	Sec. 605.11.1.3.3	Sec. 1204.3.3	4
Sec. 96.1.605.11.2	Sec. 96.1.1204.4	Ground Mounted Photovoltaic Arrays	Sec. 605.11.2	Sec. 1204.4	4
		Fire Apparatus Access Roads	Sec. 605.11.2.1	Sec. 1204.4.1	4
		Perimeter Fire Apparatus Access Roadway	Sec. 605.11.2.1.1	Sec. 1204.4.2	4
		Fuel Modification	Sec. 605.11.2.2	Sec. 1204.4.3	4
		Water Supply	Sec. 605.11.2.3	Sec. 1204.4.4	4
		Identification	Sec. 605.11.2.4	Sec. 1204.5	4
Sec. 96.1.901.4.7		Fire Department Connections	Sec. 901.4.7	Sec. 912	4
Sec. 96.1.901.8.3		Fire Hydrants and Fire Appliances	Sec. 901.8.3		3
Sec. 96.1.903.2	Sec. 96.1.903.2	Automatic Sprinkler Systems Where Required	Sec. 903.2	Sec. 903.2	1,2,3,4
		Additions	Sec. 903.2.1	Sec. 903.2(a)	1, 4

County Section Old	County Section New	Subject	Fire District Section Old	Fire District Section New	Difference
		Remodels or Reconstruction	Sec. 903.2.2	Sec. 903.2(b)	1, 4
		Group U Occupancies		Sec. 903.2(c)	4
Sec. 96.1.903.4	Sec. 96.1.903.4	Sprinkler System Monitoring and Alarms	Sec. 903.4	Sec. 903.4	1
Sec. 96.1.2808	Sec. 96.1.2808	Storage and Processing of Wood Chips, Hogged Materials, Fines, Compost, Solid Biomass Feedstock and Raw Product associated with Yard Waste, Agro- Industrial and Recycling Facilities	Sec. 2808	Sec. 2808	NC
Sec. 96.1.3206.2	Sec. 3206.2	General Fire Protection and Life Safety Features	Sec. 3206.2	Sec. 3206.2	NC
Sec. 96.1.3318	Sec. 96.1.3318	Fuel Modification Zone Requirements	Sec. 3318	Sec. 3318	NC
Sec. 96.1.4902	Sec. 96.1.4902	Definitions	Sec. 4902	Sec. 4902	4
		Declaration	Sec. 4902.2	Sec. 4902.2	NC
Sec. 96.1.4903	Sec. 96.1.4903	Fire Protection Plan	Sec. 4903	Sec. 4903	NC
Sec. 96.1.4905	Sec. 96.1.4905	Wildfire Protection Building Construction	Sec. 4905	Sec. 4905	NC
Sec. 96.1.4907	Sec. 96.1.4907	Defensible Space	Sec. 4907	Sec. 4907	1, 4
		Buildings and Structures setbacks from property line	Sec. 4907.1	Sec. 4907.1	4
		General Fire Setbacks	Sec. 4907.1.1	Sec. 4907.1.1	1, 4
		Fire Setbacks adjacent protected areas	Sec. 4907.1.2	Sec. 4907.1.2	1, 4
		Buildings and Structure Setback from Slope	Sec. 4907.1.3	Sec. 4907.1.3	4
		Fuel Modification	Sec. 4907.2	Sec. 4907.2	4
		Fuel Modification of Combustible Vegetation from Sides of Roadways	Sec. 4907.2.1	Sec. 4907.2.1	4
		Community Fuel Modification	Sec. 4907.2.2	Sec. 4907.2.2	NC
		Land ownership	Sec. 4907.2.2.1	Sec. 4907.2.2.1	NC
		Maintenance of Defensible Space	Sec. 4907.3	Sec. 4907.3	NC
		Trees	Sec. 4907.3.1	Sec. 4907.3.1	NC
		Orchards, Groves and Vineyards	Sec. 4907.3.2	Sec. 4907.3.2	NC
		Home Ignition Zones		Sec. 4907.4	4
		Zone 1 Immediate Zone 0-5' from furthest projection		Sec. 4907.4.1	4

County Section Old	County Section New	Subject	Fire District Section Old	Fire District Section New	Difference
		Zone 2 Intermediate Zone 5'-50' from zone 1		Sec. 4907.4.2	4
		Zone 3 Extended Zone 50'-100' from zone 2		Sec. 4907.4.3	4
		Landscape Plans	Sec. 4907.4	Sec. 4907.5	4
Sec. 96.1.5601.2	Sec. 96.1.5601.2	Explosives and Fireworks Applicability	Sec. 5601.2	Sec. 5601.2	1
Sec. 96.1.5608.1	Sec. 96.1.5608.1	Fireworks Display	Sec. 5608.1	Sec. 5608.1	1
Sec. 96.1.5705.2.4	Sec. 96.1.5705.2.4	Transferring Class I, II or III Liquids	Sec. 5705.2.4	Sec. 5705.2.4	1
Sec. 96.1.5706.2.5.2.1	Sec. 5706.2.5.2.1	Tanks for Gravity Discharge	Sec. 5706.2.5.2.1	Sec. 5706.2.5.2.1	NC
Sec. 96.1.5706.2.8.2	Sec. 5706.2.8.2	Prohibition on Use of Tank Vehicle	Sec. 5706.2.8.2	Sec. 5706.2.8.2	NC
Sec. 96.1.6107.5	Sec. 6107.5	Safety Precautions and Devices Securing LPG	Sec. 6107.5	Sec. 6107.5	1
Sec. 96.1.8001	Sec. 96.1.8001	Referenced Standards	Sec. 8001	Sec. 8001	1, 2, 3, 4
		NFPA 13D	Sec. 8001	Sec. 8001	1, 2, 3, 4
		Spare Sprinkler Heads	5.1.1.2	5.1.1.2	NC
		Pressure Reducing Valve	7.1.5	7.1.5	1, 3, 4
		Pressure Gauge	7.3.3	7.3.4	1, 4
		Alarms	7.6	7.6	1, 4
		Sprinklered areas to be omitted	8.3.2	8.3.2	NC
		Installing sprinklers in garages	8.3.4	8.3.4	NC
		Installing sprinkler above FAU	8.5.1.1	8.3.5.1.1	NC
		3-Head Calculation	10.2.4.1	10.2.4.1	NC
		Pressure cushion	10.2.5	10.2.5	NC
		Hydrostatic Test	11.2.1.1	11.2.1.1	NC
		Inactive Systems	12.3.3	12.3.6	4
Sec. 96.1.APP.B103.3	Sec. 96.1.APP.B103.	Areas Without Water Supply Systems	Appendix B103.3	Appendix B103.3	NC
Sec. 96.1.APP.H100	Sec.96.1.APP.H100	Reporting Forms	Appendix H	Appendix H	NC
Sec. 96.1.007	Sec. 96.1.007	Effective Date			

INDEX BY SUBJECT CONSOLIDATED FIRE CODE

Differences:

1. Showed the language and text that is different from the California Fire Code and the County Code as shown in Italics.
2. Changed punctuation or a grammatical change.
3. Words were deleted or sections deleted. County amendments were not necessary as section was adopted in model code language.
4. Revised or amended texts. Changes from the previous code that have been revised.
5. NC means no changes made. Language is the same.

Subject	County Section Old	County Section New	Fire District Section Old	Fire District Section New	Difference
3-Head Calculation			10.2.4.1	10.2.4.1	NC
Additions			Sec. 903.2.1	Sec. 903.2(a)	1, 4
Adoption of County Amendments to the CFC	Sec. 96.1.001	Sec 96.1.001	Section 2	Section 2	4
Alarms			7.6	7.6	1, 4
Appeals	Sec. 96.1.108	Sec. 96.1.109	Sec. 108	Sec. 109	1, 4
Application of the CCC	Sec. 1.001	Sec 1.001			4
Areas Without Water Supply Systems	Sec. 96.1.APP.B103.3	Sec. 96.1.APP.B103.	Appendix B103.3	Appendix B103.3	NC
Attendance of Open Burning and Recreational Fires	Sec. 96.1.307.5	Sec. 96.1.307.5	Sec. 307.5	Sec. 307.5	1,4
Automatic Sprinkler Systems Where Required	Sec. 96.1.903.2	Sec. 96.1.903.2	Sec. 903.2	Sec. 903.2	1,2,3,4
Buildings and Structure Setback from Slope			Sec. 4907.1.3	Sec. 4907.1.3	4
Buildings and Structures setbacks from property line			Sec. 4907.1	Sec. 4907.1	4
Christmas Tree Lots	Sec. 96.1.105.6.6.1	Sec. 96.1.105.6.6.52	Sec. 105.6.6.1	Sec. 105.6.6.52	4
Community Fuel Modification			Sec. 4907.2.2	Sec. 4907.2.2	NC
Cost Recovery	Sec. 96.1.104.12	Sec. 96.1.104.12	Sec. 104.12	Sec. 104.12	NC
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Definitions	Sec. 96.1.202	Sec. 96.1.202	Sec. 202	Sec. 202	1,2,4
Definitions	Sec. 96.1.4902	Sec. 96.1.4902	Sec. 4902	Sec. 4902	4
Deletions, Revisions, Additions and Numerical	Sec. 96.1.006	Sec. 96.1.006			4
Directory Map			Sec. 505.4	Sec. 505.4	1
Easement Address Signs			Sec. 505.3	Sec. 505.3	1
Effective Date	Sec. 96.1.007	Sec. 96.1.007			

Subject	County Section Old	County Section New	Fire District Section Old	Fire District Section New	Difference
Emergency Key Access	Sec. 96.1.506.1.3	Sec. 96.1.506.1.3	Sec. 506.1.3	Sec. 506.1.3	1, 3
Expense Recovery	Sec. 96.1.105.3.9	Sec. 96.1.105.3.9	Sec. 105.3.9	Sec. 105.3.9	NC
Explanation of CFC to 2019 Fire Code	Sec. 96.1.002	Sec. 96.1.002			4
Explanation of County Fire Code adding 96.1	Sec. 96.1.003	Sec. 96.1.003			4
Explanation of the CCC	Sec. 1.002	Sec 1.002			4
Explosives and Fireworks Applicability	Sec. 96.1.5601.2	Sec. 96.1.5601.2	Sec. 5601.2	Sec. 5601.2	1
Failure to Comply			Sec. 111.4	Sec. 112.4	4
Fire Apparatus Access Modifications	Sec. 96.1.501.3.1	Sec. 96.1.501.3.1	Sec. 501.3.1	Sec. 501.3.1	NC
Fire Apparatus Access Roads	Sec. 96.1.503	Sec. 96.1.503	Sec. 503	Sec. 503	NC
Fire Apparatus Access Roads			Sec. 605.11.2.1	Sec. 1204.4.1	4
Fire Apparatus Access Roads Additional Access			Sec. 503.1.2	Sec. 503.1.2	1, 2, 3, 4
Fire Apparatus Access Roads Angles of Approach				Sec. 503.2.8	1, 4
Fire Apparatus Access Roads Authority to Increase Minimum			Sec. 503.2.2	Sec. 503.2.2	NC
Fire Apparatus Access Roads Bridges and Elevated Surfaces			Sec. 503.2.6	Sec. 503.2.6	1
Fire Apparatus Access Roads Bridges with 1 traffic lane			Sec. 503.2.6	Sec. 503.2.6.1	1
Fire Apparatus Access Roads Buildings and Facilities			Sec. 503.1.1	Sec. 503.1.1	1, 2, 3, 4
Fire Apparatus Access Roads Cross Slope				Sec. 503.2.7.1	1, 4
Fire Apparatus Access Roads Dead End Roads			Sec. 503.2.5	Sec. 503.2.5	1
Fire Apparatus Access Roads Dead Ends			Sec. 503.1.3	Sec. 503.2.5.1	1,2,3,4

Subject	County Section Old	County Section New	Fire District Section Old	Fire District Section New	Difference
Fire Apparatus Access Roads Dimensions			Sec. 503.2.1	Sec. 503.2.1	1, 2, 3, 4
Fire Apparatus Access Roads Fire Lane Designation			Sec. 503.3.1	Sec. 503.3.1	1, 4
Fire Apparatus Access Roads General			Sec. 503.1	Sec. 503.1	1, 3
Fire Apparatus Access Roads Grade			Sec. 503.2.7	Sec. 503.2.7	1
Fire Apparatus Access Roads High Piled Storage			Sec. 503.1.4	Sec. 503.1.3	4
Fire Apparatus Access Roads Marking			Sec. 503.3	Sec. 503.3	1, 4
Fire Apparatus Access Roads Obstruction of Fire Apparatus Roads			Sec. 503.4	Sec. 503.4	1, 4
Fire Apparatus Access Roads Required Gates or Barricades			Sec. 503.5	Sec. 503.5	NC
Fire Apparatus Access Roads Roadway Radius			Sec. 503.2.4	Sec. 503.2.4	1
Fire Apparatus Access Roads Roadway Turn Outs			Sec. 503.2.9	Sec. 503.2.9	1, 4
Fire Apparatus Access Roads School Fences and Gates			Sec. 503.5.2	Sec. 503.5.2	1
Fire Apparatus Access Roads Secured Gates and Barricades			Sec. 503.5.1	Sec. 503.5.1	1, 4
Fire Apparatus Access Roads Security Gates			Sec. 503.6	Sec. 503.6	1
Fire Apparatus Access Roads Specifications			Sec. 503.2	Sec. 503.2	1, 4
Fire Apparatus Access Roads Surface			Sec. 503.2.3	Sec. 503.2.3	1
Fire Apparatus Access Roads Traffic Calming Devices			Sec. 503.4.1	Sec. 503.4.1	1, 4
Fire Department Connections	Sec. 96.1.901.4.7		Sec. 901.4.7	Sec. 912	4
Fire Flow	Sec. 96.1.507.3	Sec. 96.1.507.3	Sec. 507.3	Sec. 507.3	1, 4

Subject	County Section Old	County Section New	Fire District Section Old	Fire District Section New	Difference
Fire Hydrant and Fire Valve Location	Sec. 96.1.507.5.7	Sec. 96.1.507.5.7	Sec. 507.5.7	Sec. 507.5.7	1, 4
Fire Hydrants and Fire Appliances	Sec. 96.1.901.8.3		Sec. 901.8.3		3
Fire Protection Plan	Sec. 96.1.4903	Sec. 96.1.4903	Sec. 4903	Sec. 4903	NC
Fire Setbacks adjacent protected areas			Sec. 4907.1.2	Sec. 4907.1.2	1, 4
Fireworks Display	Sec. 96.1.5608.1	Sec. 96.1.5608.1	Sec. 5608.1	Sec. 5608.1	1
Fuel Modification			Sec. 605.11.2.2	Sec. 1204.4.3	4
Fuel Modification			Sec. 4907.2	Sec. 4907.2	4
Fuel Modification of Combustible Vegetation from Sides of Roadways			Sec. 4907.2.1	Sec. 4907.2.1	4
Fuel Modification Zone Requirements	Sec. 96.1.3318	Sec. 96.1.3318	Sec. 3318	Sec. 3318	NC
General Fire Protection and Life Safety Features	Sec. 96.1.3206.2	Sec. 3206.2	Sec. 3206.2	Sec. 3206.2	NC
General Fire Setbacks			Sec. 4907.1.1	Sec. 4907.1.1	1, 4
Geographic Limits	Sec. 96.1.005	Sec. 96.1.005			NC
Greenwaste Recycling, Mulching, Composting & Storage	Sec. 96.1.105.6.20.1	Sec. 96.1.105.6.20.1	Sec. 105.6.20.1	Sec. 105.6.20.1	NC
Ground Mounted Photovoltaic Arrays	Sec. 96.1.605.11.2	Sec. 96.1.1204.4	Sec. 605.11.2	Sec. 1204.4	4
Group U Occupancies				Sec. 903.2(c)	4
Home Ignition Zones				Sec. 4907.5	4
Hydrostatic Test			11.2.1.1	11.2.1.1	NC
Identification			Sec. 605.11.2.4	Sec. 1204.5	4
Inactive Systems			12.3.3	12.3.6	4
Installing sprinkler above FAU			8.5.1.1	8.3.5.1.1	NC
Installing sprinklers in garages			8.3.4	8.3.4	NC
Land ownership			Sec. 4907.2.2.1	Sec. 4907.2.2.1	NC
Maintenance of Defensible Space			Sec. 4907.3	Sec. 4907.3	NC
Mid-Rise Annunciation Identification			Sec. 320.1.6	Sec. 321.1.6	3, 4
Mid-Rise Automatic Sprinkler System & Standpipes			Sec. 320.1.1	Sec. 321.1.1	4
Mid-Rise Buildings	Sec. 96.1.320	Sec. 96.1.321	Sec. 320	Sec. 321	1, 4
Mid-Rise Elevators			Sec. 320.1.7	Sec. 321.1.7	4
Mid-Rise Emergency Voice Alarm Signaling System			Sec. 320.1.4	Sec. 321.1.4	4

Subject	County Section Old	County Section New	Fire District Section Old	Fire District Section New	Difference
Mid-Rise Extent of Enclosure			Sec. 320.1.9.1	Sec. 321.1.9.1	4
Mid-Rise Fire Alarm			Sec. 320.1.3	Sec. 321.1.4	4
Mid-Rise Fire Command Center			Sec. 320.1.5	Sec. 321.1.5	1, 4
Mid-Rise Fire Department Communication System			Sec. 320.1.8	Sec. 321.1.8	4
Mid-Rise General			Sec. 320.1	Sec. 320.1	NC
Mid-Rise Locking of Stairway Doors			Sec. 320.1.9.5	Sec. 321.1.9.6	4
Mid-Rise Means of Egress			Sec. 320.1.9	Sec. 321.1.9	4
Mid-Rise Pressure Differences			Sec. 320.1.9.4	Sec. 321.1.9.4	4
Mid-Rise Pressurized Enclosures and Stairways			Sec. 320.1.9.2	Sec. 321.1.9.2	4
Mid-Rise Smoke Detection			Sec. 320.1.2	Sec. 321.1.2	4
Mid-Rise Vestibules			Sec. 320.1.9.3	Sec. 321.1.9.3	4
Modifications	Sec. 96.1.104.8	Sec. 96.1.104.8	Sec. 104.8	Sec. 104.8	1
New materials, process or Occupancies Require Permits	Sec. 96.1.105.8	Sec. 96.1.105.8	Sec. 105.8	Sec. 105.8	NC
NFPA 13D			Sec. 8001	Sec. 8001	1, 2, 3, 4
Orchards, Groves and Vineyards			Sec. 4907.3.2	Sec. 4907.3.2	NC
Outdoor Carnivals and Fairs	Sec. 96.1.304.1.4	Sec. 96.1.304.1.4	Sec. 304.1.4	Sec. 304.1.4	NC
Perimeter Fire Apparatus Access Roadway			Sec. 605.11.2.1.1	Sec. 1204.4.2	4
Premises Identification	Sec. 96.1.505	Sec. 96.1.505	Sec. 505.1	Sec. 505.1	1
Pressure cushion			10.2.5	10.2.5	NC
Pressure Gauge			7.3.3	7.3.4	1, 4
Pressure Reducing Valve			7.1.5	7.1.5	1, 3, 4
Private fire service Mains			Sec. 507.2.1	Sec. 507.2.1	1, 2
Prohibition on Use of Tank Vehicle	Sec. 96.1.5706.2.8.2	Sec. 5706.2.8.2	Sec. 5706.2.8.2	Sec. 5706.2.8.2	NC
Referenced Standards	Sec. 96.1.8001	Sec. 96.1.8001	Sec. 8001	Sec. 8001	1, 2, 3, 4
Remodels or Reconstruction			Sec. 903.2.2	Sec. 903.2(b)	1, 4
Repeal of Conflicting Ordinances, Resolutions or Motions	Sec. 96.1.102.13	Sec. 96.1.102.13	Sec. 102.13	Sec. 102.13	NC

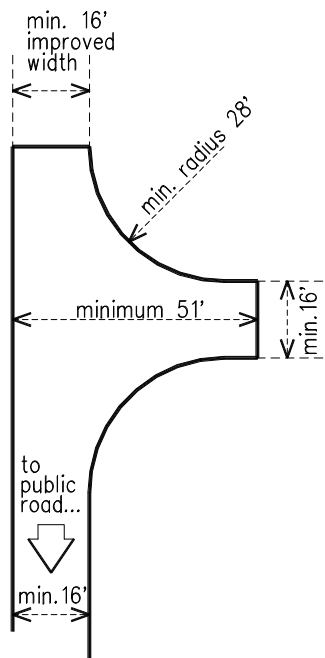
Subject	County Section Old	County Section New	Fire District Section Old	Fire District Section New	Difference
Reporting Forms	Sec. 96.1.APP.H100	Sec.96.1.APP.H100	Appendix H	Appendix H	NC
Residential Incinerators	Sec. 96.1.603.8.1	Sec. 96.1.603.8.1	Sec. 603.8.1	Sec. 603.8.1	1
Response Map Updates			Sec. 505.5	Sec. 505.5	1
Responsibility for Enforcement	Sec. 96.1.004	Sec 96.1.004			NC
Safety Precautions and Devices Securing LPG	Sec. 96.1.6107.5	Sec. 6107.5	Sec. 6107.5	Sec. 6107.5	1
Signing of Water Sources and Fire Department Connections			Sec. 507.5.7.1	Sec. 507.5.7.1	1
Smoke Ventilation	Sec. 96.1.605.11.1.3.3		Sec. 605.11.1.3.3	Sec. 1204.3.3	4
Spare Sprinkler Heads			5.1.1.2	5.1.1.2	NC
Spark Arresters	Sec. 96.1.603.6.6	Sec. 96.1.603.6.6	Sec. 603.6.6	Sec. 603.6.6	1
Sprinkler System Monitoring and Alarms	Sec. 96.1.903.4	Sec. 96.1.903.4	Sec. 903.4	Sec. 903.4	1
Sprinklered areas to be omitted			8.3.2	8.3.2	NC
Storage and Processing of Wood Chips, Hogged Materials, Fines, Compost, Solid Biomass Feedstock and Raw Product associated with Yard Waste, Agro-Industrial and Recycling Facilities	Sec. 96.1.2808	Sec. 96.1.2808	Sec. 2808	Sec. 2808	NC
Storage of Firewood	Sec. 96.1.321	Sec. 96.1.322	Sec. 321	Sec. 322	4
Street or Road Signs			Sec. 505.2	Sec. 505.2	NC
Structure Setback from Slope			Sec. 4907.1.3	Sec. 4907.1.3	NC
Structures setbacks from property line			Sec. 4907.1	Sec. 4907.1	NC
Tanks for Gravity Discharge	Sec. 96.1.5706.2.5.2.1	Sec. 5706.2.5.2.1	Sec. 5706.2.5.2.1	Sec. 5706.2.5.2.1	NC
Traffic Access Limitations			Sec. 505.2.1	Sec. 505.2.1	1
Transferring Class I, II or III Liquids	Sec. 96.1.5705.2.4	Sec. 96.1.5705.2.4	Sec. 5705.2.4	Sec. 5705.2.4	1
Trees			Sec. 4907.3.1	Sec. 4907.3.1	NC
Type of Water Supply	Sec. 96.1.507.2	Sec. 96.1.507.2	Sec. 507.2	Sec. 507.2	1, 4
Validity	Sec. 96.1.105.5	Sec. 96.1.105.5	Sec. 101.5	Sec. 101.5	1
Violations, Penalties and Responsibilities for Compliance	Sec. 96.1.109.4	Sec. 96.1.110.4	Sec. 109.4	Sec. 110.4	1, 4

Subject	County Section Old	County Section New	Fire District Section Old	Fire District Section New	Difference
Water Storage Tanks			Sec. 507.2.2	Sec. 507.2.2	1, 2, 4
Water Supply			Sec. 605.11.2.3	Sec. 1204.4.4	4
Waterline Extensions	Sec. 96.1.507.5.9	Sec. 96.1.507.5.7	Sec. 507.5.9	Sec. 507.5.8	1,4
Wildfire Protection Building Construction	Sec. 96.1.4905	Sec. 96.1.4905	Sec. 4905	Sec. 4905	NC
Zone 1 Immediate Zone 0-5' from furthest projection				Sec. 4907.5.1	4
Zone 2 Intermediate Zone 5'-50' from zone 1				Sec. 4907.5.2	4
Zone 3 Extended Zone 50'-100' from zone 2				Sec. 4907.5.3	4

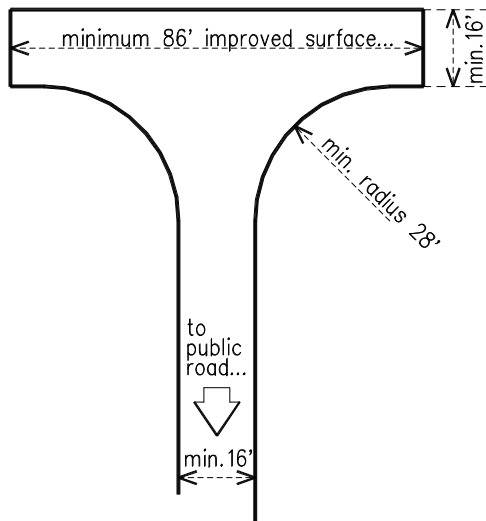
Residential Emergency Vehicle Turnaround

Hammerhead Turnaround

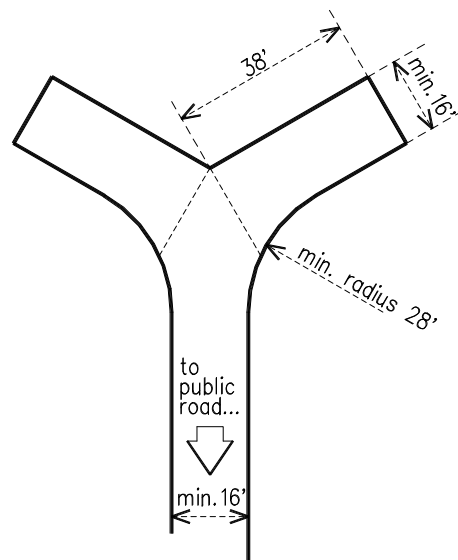
Residential fire access road/driveway serving no more than two dwellings...



Option #1



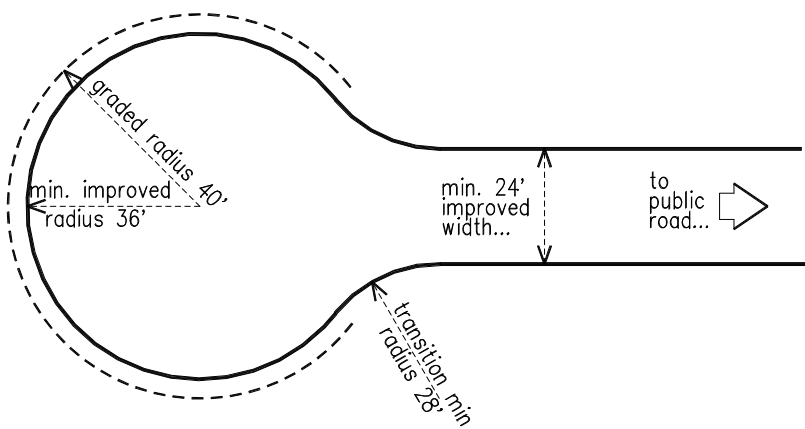
Option #2



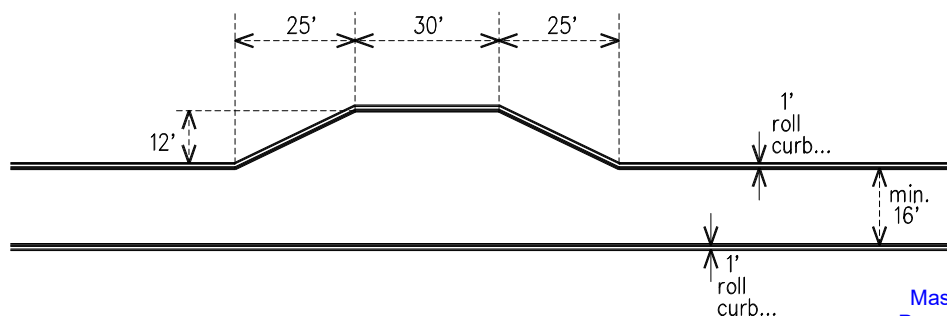
Option #3

Cul-de-sac Turnaround

Residential fire access road serving three or more dwellings...



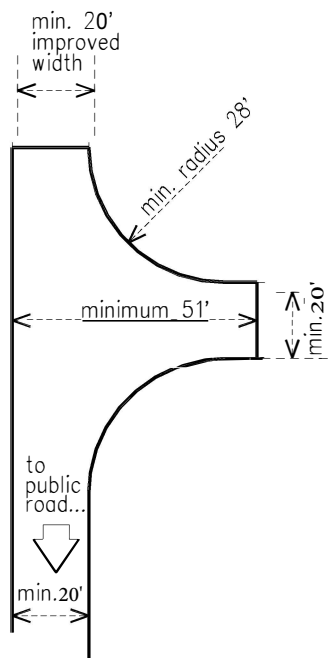
Approved Residential Turn-Out



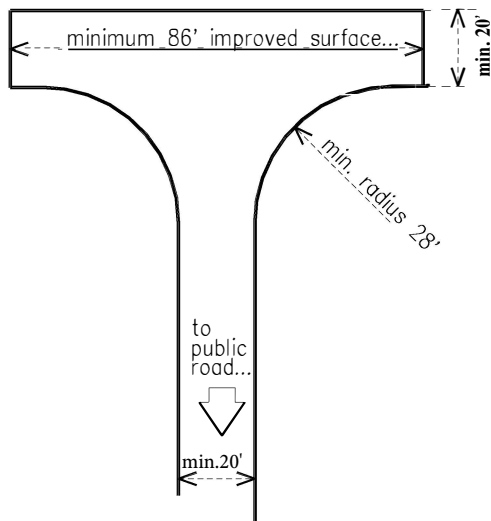
Residential Emergency Vehicle Turnaround

Hammerhead Turnaround

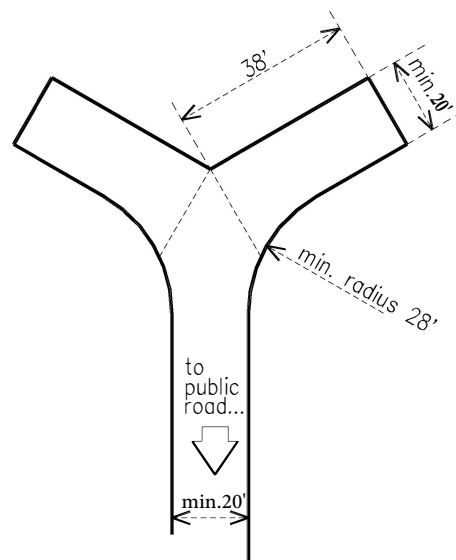
Residential fire access road/driveway serving no more than two dwellings...



Option #1



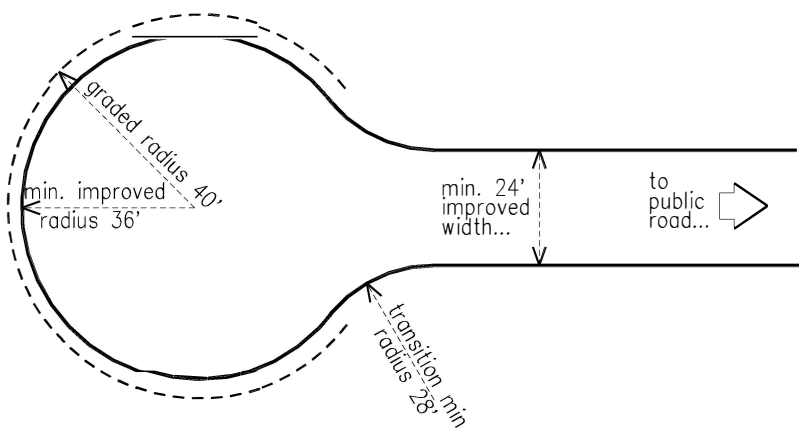
Option #2



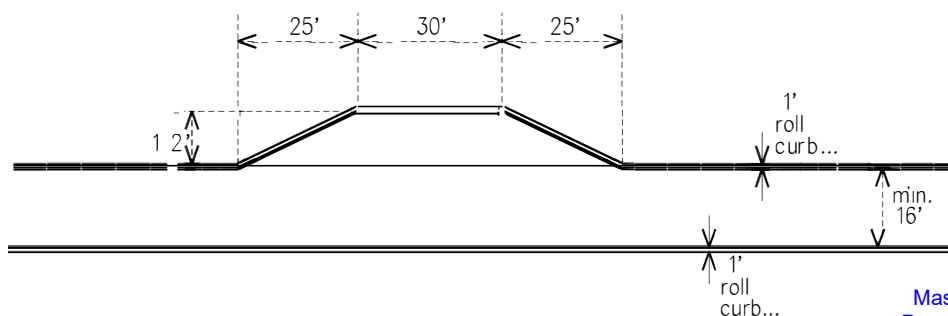
Option #3

Cul-de-sac Turnaround

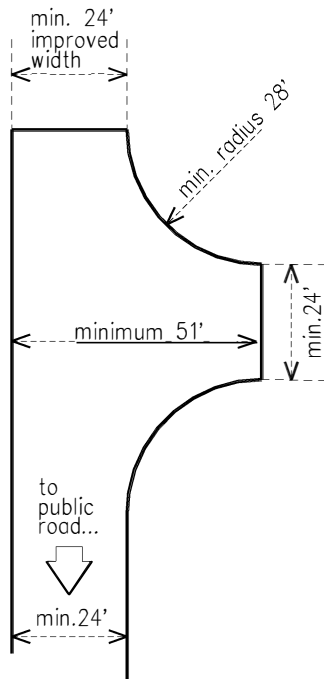
Residential fire access road serving three or more dwellings...



Approved Residential Turn-Out

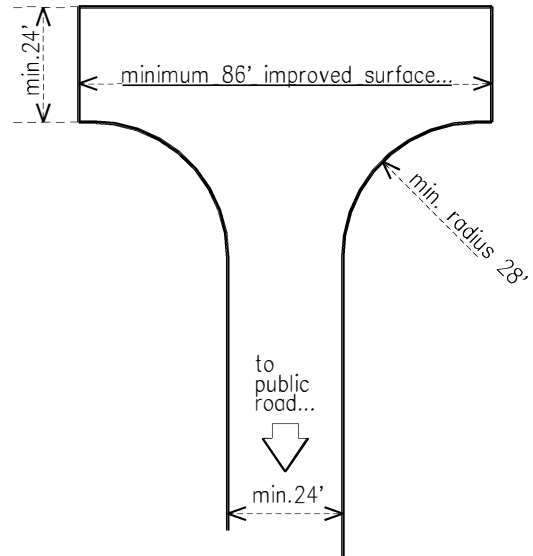


Emergency Vehicle Turnaround



Option #1

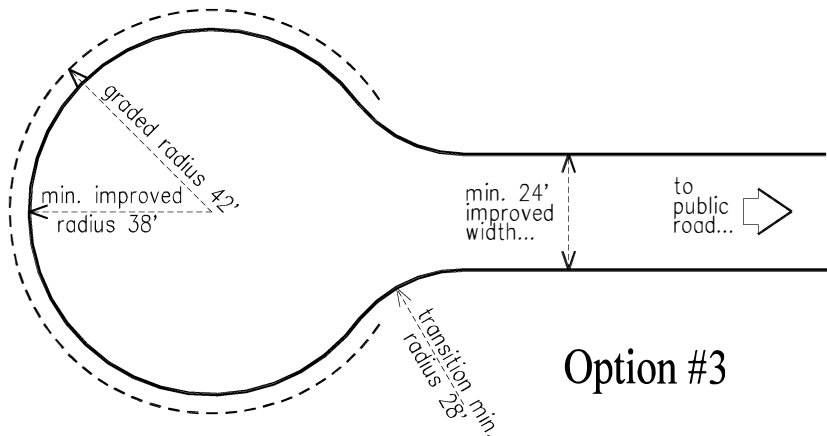
Hammerhead Turnaround



Option #2

Cul-de-sac Turnaround

Commercial fire apparatus access roadway...



Option #3

STAFF REPORT

NO. 19-27

TO: BOARD OF DIRECTORS
FRED W. COX, FIRE CHIEF

FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER

SUBJECT: RESOLUTION TO AMEND NATIONWIDE 457 DEFERRED
COMPENSATION PLAN MAKING LOANS TO PARTICIPANTS AVAILABLE

DATE: NOVEMBER 14, 2019



RECOMMENDATION

Adopt Resolution No. 2019-14 and authorize the Administrative Manager and/or the Fire Chief to execute all agreements and contract as are necessary to amend the Nationwide Deferred Compensation Plan.

BACKGROUND

The District currently allows eligible employees to participate voluntarily in a deferred compensation program, on a pre-tax basis through payroll deductions with Nationwide and VOYA. Adding Nationwide was approved on May 14, 2014.

The Nationwide representative recently contacted me about amending the plan to include participant loans since she had received requests. The current plan with Nationwide does not include a loan option. The benefits of the loan option include among other things, no credit checks, competitive interest rates and reasonable payments. The maximum amount a participant may seek a loan from their deferred compensation plan is \$50,000 or 50% of their total assets, whichever is less. The loans may be repaid in full without penalty, and Nationwide will debit the savings or checking account directly. Administrative personnel will not be a party to the transaction as the loan option will be administered directly with the participant by Nationwide, at no cost to the Fire District. Also, this request does not include the Voya 457 Deferred Compensation Plan.

CURRENT SITUATION

In order to amend the plan, Nationwide requires a Board approved resolution (attached) authorizing the amendment of the plan as well as identifying the appropriate district personnel to execute all agreements and contracts.

FISCAL IMPACT

As for fiscal impact, there are no direct costs to the District associated with this plan and its implementation.

ATTACHMENT(S)

1. Nationwide Retirement Solutions Governments 457(b) Plan Loan Procedures



Nationwide Retirement Solutions

Governmental 457(b) Plan Loan Procedures

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Plan Name:

Nationwide Retirement Solutions, Inc. ("NRS") agrees as the Administrative Service Provider to administer loans in accordance with the terms of these Plan Loan Procedures and the attached **"Plan Election Worksheet"** (see Addendum A) as approved by the Plan Sponsor of the Plan. The Plan Sponsor directs the Plan Administrator of the Plan to administer loans in accordance with this document. The Plan Sponsor or the Plan Administrator may amend these Plan Loan Procedures within any constraints placed by NRS. Any such amendments shall bind the Plan Sponsor and the Plan Administrator. The Plan Sponsor is encouraged to consult with legal advisors in determining whether the procedures identified herein are appropriate for the Plan.

The Plan Sponsor and Plan Administrator (collectively the "Client") acknowledge that NRS may need to make changes from time-to-time to the administrative procedures set forth herein and may request amendments to the Plan documents to maintain the Plan's Loan Program. In such a case, NRS will provide the Client with timely notice of such changes as they become necessary.

The following Plan Loan Procedures shall govern Participant loans offered in the Plan Sponsor's 457(b) Plan ("Plan"):

1. Loan Administration - Client delegates to NRS certain administrative duties regarding the administration of loans from the Plan, which are set forth herein and which may be modified by NRS upon timely notice to and acceptance by the Plan Sponsor.

2. Loan Eligibility - Any Plan Participant, who falls into one of the employee statuses that the Client has elected, is eligible for a loan from the Plan. Each Participant is entitled to one outstanding loan from the Plan at any time. In addition, a Participant who has defaulted on a previous loan shall not be eligible for another loan from the Plan until all defaulted loans are repaid in full, including accrued interest.

3. Loan Initiation and Loan Application - In order to receive a loan from the Plan, an eligible Participant must complete all required documents provided in the Loan Application and return them to NRS. Before a loan is issued, the Participant must enter into a legally enforceable Loan Agreement as provided by NRS in the Loan Application, on behalf of the Plan. A loan initiation fee will be deducted from the Participant's account(s) after the loan has been funded by the Participant's account(s).

4. Loan Security - By accepting a loan, the Participant is giving the Plan a security interest in his or her vested Plan balance equal to the total loan amount, but not to exceed 50% of the Participant's vested Plan balance.

5. Loan Money Source - A loan shall be modeled taking into account the Participant's entire Plan account balance. Loans shall be funded only from a Participant's available Plan account pre-tax money sources. To the extent that a Participant has a self-directed brokerage account, no funding from such self-directed brokerage account shall be permitted.

6. Minimum and Maximum Loan Term - The minimum and maximum loan term over which a loan may be repaid is the term elected by the Client. Except as otherwise provided herein, the maximum loan term shall not exceed 5 years.

7. Minimum/Maximum Loan Amount - The minimum loan amount permitted shall be the amount elected by the Client. The maximum amount of any loan permitted under the Plan shall comply with Section 72(p) of the Internal Revenue Code and (when added to the outstanding balance of all other loans from all plans sponsored by the same employer) is the lesser of (i) \$50,000, reduced by the excess (if any) of (A) the highest outstanding balance of loans from all plans sponsored by the same employer, during the one-year period ending on the day before the date on which the loan was made over (B) the outstanding balance of loans from all plans sponsored by the same employer, on the date on which the loan is made, or (ii) one half of the present value of the Participant's vested account balance.

Nationwide Retirement Solutions

Governmental 457(b) Plan Loan Procedures

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Plan Name:

8. Loan Amortization - Each loan shall be amortized with interest accruing immediately, with repayments beginning approximately 30 days from the date the loan is processed, in substantially equal repayments consisting of principal and interest during the term of the loan. Repayments of principal and interest shall be made in a manner and pursuant to the terms set forth in the Loan Agreement. The amount of the final payment may be higher or lower depending upon the Participant's repayment history.

9. Loan Repayment - Repayment of any loan made to a Participant shall be made in a manner and pursuant to the terms set forth in the Loan Agreement. Loans must be repaid according to the repayment method elected by the Client. The Participant receiving a loan shall be required to furnish the information and authorization necessary to effectuate the foregoing repayments prior to the commencement of a loan. In the event that a Participant elects to receive a distribution from the Plan that is less than 100% of his outstanding account balance at a time when such person has a loan outstanding, the Participant shall continue to make repayments on the loan.

10. Loan Prepayment - The entire amount of a loan, including outstanding principal and any accrued interest, may be paid without penalty prior to the end of the term of the loan in the manner prescribed by NRS.

11. Loan Overpayment - In the event that NRS receives a loan overpayment, any amount over the repayment amount due will be applied or refunded according to the administrative policies of NRS.

12. Cure Period - If a Participant fails to make a loan repayment when due, the missed repayment must be made within the cure period elected by the Client.

13. Default - If any repayment is not received by NRS by the end of the cure period, the entire amount of the loan will be defaulted and treated as a deemed distribution, effective as of the end of the cure period elected by the Client. A deemed distribution is treated as a distribution from the Plan for federal (and possibly state or local) income tax purposes; therefore amounts treated as a deemed distribution will be subject to federal, state and/or local income taxes, and certain excise taxes and penalties may apply. NRS will issue a Form 1099-R to the Participant reflecting the deemed distribution. Any payment made on a defaulted loan will be applied to the outstanding balance of the loan including accrued interest. Such repayment(s), following the date of default, will be treated as after tax amounts and the Participant will receive tax basis in his or her Plan account for such amounts.

The entire loan, including any accrued interest, will also be due and payable immediately in the event of the death of the Participant. The outstanding balance of the loan will be treated as a deemed distribution following the date of notification of such death provided such notification is in good order as determined by NRS.

14. Loans Offered from Other Administrative Service Providers - In the event the employer offers the Plan through multiple service providers, the Client and/or Participant and not NRS shall at all times remain responsible for ensuring that any loan received under the Plan is in accordance with the limits in Section 7. NRS shall apply the maximum loan amount limit and any other limits imposed under the Internal Revenue Code without regard to any other loans received by the Participant from any other administrative service provider(s) under this Plan or any other plan maintained by the Plan Sponsor.

Nationwide Retirement Solutions

Governmental 457(b) Plan Loan Procedures

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Plan Name:

15. Suspension of Loan Repayments.

a. **Military Leave of Absence** - A Participant's obligation to repay any loan under the Plan may be suspended as may be required by law, during the period in which the Participant is performing service in the United States military. The Participant must resume repayment of the loan upon his or her completion of military service and the outstanding loan balance, including any accrued interest and fees, must be repaid and may be re-amortized over a period that does not exceed the latest permissible term for a loan under the regulations plus the period of the military service. While the Participant is on active duty in the United States military, the interest rate on the loan shall not exceed 6%, compounded annually unless the Participant elects in writing during or after his or her military leave of absence to have the loan's higher existing interest rate, if applicable, apply to the loan. The Plan Sponsor assumes responsibility to notify NRS when a Participant begins and returns from a military leave of absence.

b. **Non-Military Leave of Absence** - In addition, a Participant's obligation to repay any loan under the Plan may be suspended during the period (not to exceed one year) while the Participant is on an approved non-military leave of absence and the Participant provides requested documentation regarding the non-military leave of absence from his or her employer. The Participant must resume repayment of the loan upon the earlier of his or her return from non-military leave of absence, or one year of suspension. At such point the outstanding loan balance, including any accrued interest and fees, must be repaid or may be re-amortized over a period that does not exceed the latest permissible term for a loan under the regulations. The Plan Sponsor assumes responsibility to notify NRS when a Participant begins and returns from a non military leave of absence.

16. **Loan Interest Rate** - The interest rates for a loan shall be commensurate with interest rates being charged by entities in the business of lending money under similar circumstances. The loan interest rate will be the Prime Rate plus an additional amount expressed as a percentage elected by the Client, plus any other administrative and/or asset fees, as applicable. The Prime Rate shall be the prime rate published by the Wall Street Journal two weeks prior to the end of the most current calendar-year quarter and the new rate will be effective on the first day of the new calendar quarter. The loan interest rate may be adjusted for Participants performing service in the United States military as may be required by law (See Provision 15a.)

17. **Fees** - Fees described in these loan procedures will appear as administrative charges on Participant statements. These fees are subject to change by NRS upon reasonable notice to the Plan Sponsor.

a. **Loan Initiation Fee** - A loan initiation fee of \$50 will be deducted from the Participant's account at the time the loan is funded.

b. **Annual Loan Maintenance Fee** - An annual loan maintenance fee of \$50 will be deducted from the Participant's account on the anniversary date of the original loan initiation, until the loan is repaid in full or the loan has defaulted. In the event that the loan defaults, the annual loan maintenance fee will no longer be assessed and the annual loan default fee described below (See Provision 17f) will be applied.

c. **Asset Fees** - The amount of the outstanding loan balance will be subject to the maximum asset fee, administrative charge or such other fees NRS is entitled to receive under its separate agreement with the Plan Sponsor.

d. **Insufficient Funds Fee** - If NRS is unable to process an ACH debit repayment or personal check on the date due, through no fault of NRS, a fee of \$25 will be deducted from the Participant's account.

e. **Loan Default Fee** - At the time a loan is treated as a deemed distribution, a \$50 fee will be deducted from the Participant's account.

f. **Annual Loan Default Fee** - An annual loan default fee of \$50 will be deducted from the Participant's account on the anniversary date of the original loan default until the loan is repaid in full or offset.

Nationwide Retirement Solutions

Governmental 457(b) Plan Loan Procedures

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Plan Name:

18. Loans for the Purchase of a Principal Residence - All loans issued by the Plan will be general purpose loans to be repaid in no more than five years unless the Client elects to offer loans for the purchase of the Participant's principal residence. If the Client elects to allow loans for the purchase of a principal residence, all of the provisions of this document will apply unless otherwise specified.

19. Loan Correction - In the event a loan correction becomes necessary, at the Plan Sponsor's direction, NRS may undertake methods prescribed by the IRS or through any IRS correction program.

20. Adoption of Plan Loan Procedures - The undersigned Plan Sponsor or Plan Administrator, as applicable, hereby adopt these Plan Loan Procedures effective for loans issued on or after the Effective Date set forth below, and instructs NRS to administer loans made to Plan Participants in accordance with these terms and the Client elections made on the attached "Plan Election Worksheet" (See Addendum A). Prior to implementing a loan program, the Plan Sponsor acknowledges or acknowledged the following: (i) that the Plan Sponsor has decided to offer loans under the Plan and the Plan Administrator is instructing NRS to administer loans under the Plan; (ii) that the Plan Sponsor understands that, as a result of offering loans under the Plan, the Plan Participants could be subject to adverse tax consequences upon default of the loan; (iii) that the Plan Sponsor has independently weighed these risks, and despite the risks has determined that offering loans under the Plan is in the best interest of Plan Participants; (iv) that any previous loan procedures or loan reference documents other than the Plan Document itself, are hereby superseded by these Plan Loan Procedures; and (v) NRS shall not be liable for any adverse tax consequences described in (ii), except as specifically stated under paragraph 14 herein, resulting from the Plan Sponsor's decision to offer loans under the Plan.

Plan Sponsor Name ("Sponsor"):
Street Address:
City, State, Zip Code:
Signer's Email Address:
Plan Name ("Plan"):
Plan Number:
Plan Sponsor or Plan Administrator Signature:
Title:
Date of Adoption*: * Unless otherwise indicated below, the Date of Adoption shall be the Effective Date.
Effective Date:

An executed copy of these Procedures (including the attached Addendum A - Plan Election Worksheet) should be returned to Nationwide Retirement Solutions.



Addendum A - Plan Election Worksheet

The following provisions identify Plan elections which are incorporated and made a part of the attached "Plan Loan Procedures." In the event that an election is not made within any section, Nationwide Retirement Solutions ("NRS") will administer the loan program according to current NRS policies as listed under each provision below. The current NRS policies may be changed by NRS at any time. Unless otherwise specified, only one election is allowed per provision.

The elections contained herein apply solely to the Plan. Any provisions, including limitations, do not extend to any other plans offered by the Sponsor.

1. Loan Eligibility:

Plan elects to allow the following Participants the ability to initiate a loan under the Plan.

The Plan Sponsor is solely responsible for informing NRS of any future changes in the Participant's employment status (check all that apply).

- ☐ Employed
- ☐ Approved Non-military Leave of Absence (only available for ACH)
- ☐ Military Leave of Absence (only available for ACH)
- ☐ Disabled (only available for ACH)
- ☐ Retired (only available for ACH)
- ☐ Terminated (only available for ACH)

Current NRS Policy: All listed Participant employment statuses are eligible to initiate a loan if ACH is the elected repayment method (See Provision 4). If the repayment method elected is Payroll Deduction (See Provision 4), the only eligible Participant employment status is Employed.

2. General Purpose Loan Terms:

2(a). Minimum Loan Term

Plan elects the following minimum loan term:

- ☐ One year
- ☐ Other - Specify minimum loan term: _____ (not to be less than six months)

Current NRS Policy: The minimum loan term is one year.

2(b). Maximum Loan Term

Plan elects the following maximum loan term:

- ☐ Five years
- ☐ Other - Specify maximum loan term: _____ (not to exceed a term of five years)

Current NRS Policy: The maximum loan term is five years.

3. Minimum Loan Amount:

Plan elects to have a minimum loan amount of:

- ☐ \$1,000
- ☐ Other - Specify minimum loan amount: \$_____ (not to be less than \$500)

Current NRS Policy: The minimum loan amount is \$1,000.

4. Repayment Method:

Plan elects to provide Participants with one of the following loan repayment methods:

- ☐ Monthly Automated Clearing House ("ACH")
- ☐ Payroll Deduction (Plan Sponsor will be required to provide a payroll calendar.

(This repayment method is limited to Employed status - see Provision 1)

Current NRS Policy: Monthly ACH is the repayment method.

Nationwide Retirement Solutions

Governmental 457(b) Plan Loan Procedures

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Addendum A - Plan Election Worksheet

5. Cure Period:

If a Participant misses a scheduled loan repayment, the missed repayment must be received by the end of the specified cure period. Plan elects to apply a cure period with the following length:

☐ 31 Days

☐ 60 Days

☐ 90 Days

☐ The quarter following the quarter in which the scheduled repayment was missed

Current NRS Policy: The cure period is 31 days when ACH is the elected repayment method (See Provision 4). The cure period is 60 days when the repayment method elected is Payroll Deduction (See Provision 4).

6. Loan Interest Rate:

Plan elects the following interest rate for Participant loans:

☐ Prime Rate plus 1% plus applicable fees

☐ Prime Rate plus 2% plus applicable fees

☐ Prime Rate plus _____% (not to be lower than 0%) plus applicable fees

Current NRS Policy: Prime Rate plus 2% plus applicable fees.

7. Loans for the Purchase of a Principal Residence:

7(a). Plan elects to permit loans for the purchase of the Participant's principal residence:

☐ Yes

☐ No

In the event Plan elects to allow Principal Residence loans, only one Principal Residence loan outstanding at a time is permitted. The Principal Residence loan is included in the maximum number of outstanding loans (See Provision 2 of the Plan Loan Procedures). Additionally, the Participant will be required to sign a Principal Residence Certificate and provide NRS with sufficient additional documents to support the purchase of a principal residence. Internet initiation is not available for Principal Residence loans.

Current NRS Policy: Principal Residence loans are not allowed.

7(b). Minimum Loan Term: Plan elects to have a minimum loan term for Principal Residence loans of:

☐ Five years

☐ Other - Specify minimum loan term: _____ (not to be less than one year)

Current NRS Policy: Principal Residence loans have a minimum term of five years.

7(c). Maximum Loan Term: Plan elects to have a maximum loan term for Principal Residence loans of:

☐ 15 Years

☐ Other - Specify maximum loan term: _____ (not to exceed a term of 30 years)

Current NRS Policy: Principal Residence loans have a maximum term of 15 years.

8. Internet Utilization:

Plan elects to allow Participants to use the internet for:

☐ Only the modeling of loans

☐ Both modeling and initiation of loans

☐ Plan declines the use of the internet for either the modeling or initiation of loans

Current NRS Policy: Participants can use the internet for modeling and initiation of loans.

Loan initiation on the internet is limited to General Purpose loans. Principal Residence loans will not be initiated electronically. Additional limitations exist for particular repayment methods and employment statuses.

RESOLUTION No. 2019-14

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RANCHO SANTA FE FIRE PROTECTION TO AMEND NATIONWIDE 457 DEFERRED COMPENSATION PLAN MAKING LOANS TO PARTICIPANTS AVAILABLE

WHEREAS, the Rancho Santa Fe Fire Protection District Board of Directors adopted by Resolution (No. 2014-05) on May 14, 2014 the Nationwide Retirement Solutions Deferred Compensation Program to all eligible employees pursuant to Section 457 of the Internal Revenue Code permitting such Plans; and

WHEREAS, the Rancho Santa Fe Fire Protection District desires to further amend the plan document to make loans available to participants.

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

- 1) That the form of an amended 457 Plan and Trust effective December 1, 2019 presented to this meeting is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.
- 2) The *Administrative Manager* and/or the *Fire Chief* is hereby authorized to execute for the Employer and certifies that the Attached hereto as Exhibits A and B, respectively, are true copies of Rancho Santa Fe Fire Protection District 457(b) Deferred Compensation Plan as amended and restated and the Summary of 457 Provision, which are hereby approved and adopted.
- 3) The authorized representative of Rancho Santa Fe Fire Protection District (the Employer) hereby certifies that the resolutions were duly adopted by the Employer, and that such resolutions have not been modified or rescinded as of the date hereof:

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Rancho Santa Fe Fire Protection District on November 20, 2019 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

JAMES H ASHCRAFT
President

ATTEST:

Karlana Rannals
Secretary

Contributions. The Employer and/or Participants, in accordance with the Plan terms, make the following Contribution Types to the Plan (Choose one or more of b. through d. if applicable):

- b. ☒ **Pre-Tax Elective Deferrals.** The dollar or percentage amount by which each Participant has elected to reduce his/her Compensation, as provided in the Participant's Salary Reduction Agreement (Choose one or more as applicable.):

And will Matching Contributions be made with respect to Elective Deferrals?

1. ☐ **Yes.** See Question 16.

2. ☒ **No.**

And will **Roth Elective Deferrals** be made?

3. ☒ **Yes.** [Note: The Employer may not limit Deferrals to Roth Deferrals only.]

4. ☐ **No.**

- c. ☐ **Nonelective Contributions.** See Question 17.

- d. ☒ **Rollover Contributions.** See Question 30.

6. **EXCLUDED EMPLOYEES (1.10).** The following Employees are Excluded Employees and are not eligible to participate in the Plan (Choose one of a. or b.):

- a. ☒ **No exclusions.** All Employees are eligible to participate.

- b. ☐ **Exclusions.** The following Employees are Excluded Employees (Choose one or more of 1. through 4.):

1. ☐ **Part-time Employees.** The Plan defines part-time Employees as Employees who normally work less than _____ hours per week.

2. ☐ **Hourly-paid Employees.**

3. ☐ **Leased Employees.** The Plan excludes Leased Employees.

4. ☐ **Specify:** _____.

7. **INDEPENDENT CONTRACTOR (1.16).** The Plan (Choose one of a., b. or c.):

- a. ☒ **Participate.** Permits Independent Contractors to participate in the Plan.

- b. ☐ **Not Participate.** Does not permit Independent Contractors to participate in the Plan.

- c. ☐ **Specified Independent Contractors.** Permits the following specified Independent Contractors to participate: _____.

[Note: If the Employer elects to permit any or all Independent Contractors to participate in the Plan, the term Employee as used in the Plan includes such participating Independent Contractors.]

8. **COMPENSATION (1.05).** Subject to the following elections, Compensation for purposes of allocation of Deferral Contributions means:

Base Definition (Choose one of a., b. or c.):

- a. ☒ Wages, tips and other compensation on Form W-2.

- b. ☐ Code §3401(a) wages (wages for withholding purposes).

- c. ☐ 415 safe harbor compensation.

[Note: The Plan provides that the base definition of Compensation includes amounts that are not included in income due to Code §§401(k), 125, 132(f)(4), 403(b), SEP, 414(h)(2), & 457. Compensation for an Independent Contractor means the amounts the Employer pays to the Independent Contractor for services, except as the Employer otherwise specifies below.]

Modifications to Compensation definition. The Employer elects to modify the Compensation definition as follows (Choose one of d. or e.):

- d. ☒ **No modifications.** The Plan makes no modifications to the definition.

- e. ☐ **Modifications** (Choose one or more of 1. through 5.):

1. ☐ **Fringe benefits.** The Plan excludes all reimbursements or other expense allowances, fringe benefits (cash and noncash), moving expenses, deferred compensation and welfare benefits.

2. ☐ **Elective Contributions. [1.05(E)]** The Plan excludes a Participant's Elective Contributions.

3. ☐ **Bonuses.** The Plan excludes bonuses.

4. ☐ **Overtime.** The Plan excludes overtime.

5. ☐ **Specify:** _____.

Compensation taken into account. For the Plan Year in which an Employee first becomes a Participant, the Plan Administrator will determine the allocation of matching and nonelective contributions by taking into account *(Choose one of f. or g.):*

f. ☒ **Plan Year.** The Employee's Compensation for the entire Plan Year.

g. ☐ **Compensation while a Participant.** The Employee's Compensation only for the portion of the Plan Year in which the Employee actually is a Participant.

9. **POST-SEVERANCE COMPENSATION (1.05(F)).** Compensation includes the following types of Post-Severance Compensation paid within any applicable time period as may be required *(Choose one of a. or b.):*

a. ☐ **None.** The Plan does not take into account Post-Severance Compensation as to any Contribution Type except as required under the basic plan document.

b. ☒ **Adjustments.** The following Compensation adjustments apply *(Choose one or more):*

1. ☒ **Regular Pay.** Post-Severance Compensation will include Regular Pay and it will apply to all Contribution Types.

2. ☒ **Leave-Cashouts.** Post-Severance Compensation will include Leave Cashouts and it will apply to all Contribution Types.

3. ☒ **Nonqualified Deferred Compensation.** Post-Severance Compensation will include Deferred Compensation and it will apply to all Contribution Types.

4. ☐ **Salary Continuation for Disabled Participants.** Post-Severance Compensation will include Salary Continuation for Disabled Participants and it will apply to all Contribution Types.

5. ☐ **Differential Wage Payments.** Post-Severance Compensation will include Differential Wage Payments (military continuation payments) and it will apply to all Contribution Types.

6. ☐ **Describe alternative Post-Severance Compensation definition, limit by Contribution Type, or limit by Participant group:** _____.

10. **NORMAL RETIREMENT AGE (1.20).** A Participant attains Normal Retirement Age under the Plan *(Choose one of a. or b.):*

a. ☐ **Plan designation.** [Plan Section 3.05(B)] When the Participant attains age _____. *[Note: The age may not exceed age 70 1/2. The age may not be less than age 65, or, if earlier, the age at which a Participant may retire and receive benefits under the Employer's pension plan, if any.]*

b. ☒ **Participant designation.** [Plan Section 3.05(B) and (B)(1)] When the Participant attains the age the Participant designates, which may not be earlier than age 65 and may not be later than age 70 1/2. *[Note: The age may not exceed age 70 1/2.]*

Special Provisions for Police or Fire Department Employees *(Choose c. and/or d. as applicable):*

c. ☒ **Police department employees.** [Plan Section 3.05(B)(3)] *(Choose 1. or 2.):*

1. ☐ **Plan designation.** [Plan Section 3.05(B)] When the Participant attains age _____. *[Note: The age may not exceed age 70 1/2 and may not be less than age 40.]*

2. ☒ **Participant designation.** [Plan Section 3.05(B) and (B)(1)] When the Participant attains the age the Participant designates, which may not be earlier than age 40 (no earlier than age 40) and may not be later than age 70 1/2. *[Note: The age may not exceed age 70 1/2.]*

d. ☒ **Fire department employees.** [Plan Section 3.05(B)(3)] *(Choose 1. or 2.):*

1. ☐ **Plan designation.** [Plan Section 3.05(B)] When the Participant attains age _____. *[Note: The age may not exceed age 70 1/2 and may not be less than age 40.]*

2. ☒ **Participant designation.** [Plan Section 3.05(B) and (B)(1)] When the Participant attains the age the Participant designates, which may not be earlier than age 40 (no earlier than age 40) and may not be later than age 70 1/2. *[Note: The age may not exceed age 70 1/2.]*

11. **ELIGIBILITY CONDITIONS (2.01).** *(Choose one of a. or b.):*

a. ☒ **No eligibility conditions.** The Employee is eligible to participate in the Plan as of his/her first day of employment with the employer.

b. ☐ **Eligibility conditions.** To become a Participant in the Plan, an Eligible Employee must satisfy the following eligibility conditions *(Choose one or more of 1., 2. or 3.):*

1. ☐ **Age.** Attainment of age _____.

2. ☐ **Service.** Service requirement (*Choose one of a. or b.*):

a. ☐ **Year of Service.** One year of Continuous Service.

b. ☐ **Months of Service.** _____ month(s) of Continuous Service.

3. ☐ **Specify:** _____.

12. **PLAN ENTRY DATE (1.24).** "Plan Entry Date" means the Effective Date and (*Choose one of a. through d.*):

a. ☐ **Monthly.** The first day of the month coinciding with or next following the Employee's satisfaction of the Plan's eligibility conditions.

b. ☐ **Annual.** The first day of the Plan Year coinciding with or next following the Employee's satisfaction of the Plan's eligibility conditions.

c. ☒ **Date of hire.** The Employee's employment commencement date with the Employer.

d. ☐ **Specify:** _____.

13. **SALARY REDUCTION CONTRIBUTIONS (1.30).** A Participant's Salary Reduction Contributions under Election 5b. are subject to the following limitation(s) in addition to those imposed by the Code (*Choose one of a. or b.*):

a. ☒ **No limitations.**

b. ☐ **Limitations.** (*Choose one or more of 1., 2. or 3.*):

1. ☐ **Maximum deferral amount.** A Participant's Salary Reductions may not exceed: _____ (*specify dollar amount or percentage of Compensation*).

2. ☐ **Minimum deferral amount.** A Participant's Salary Reductions may not be less than: _____ (*specify dollar amount or percentage of Compensation*).

3. ☐ **Specify:** _____.

[*Note: Any limitation the Employer elects in b.1. through b.3. will apply on a payroll basis unless the Employer otherwise specifies in b.3.*]

Special NRA Catch-Up Contributions (3.05). The Plan (*Choose one of c. or d.*):

c. ☒ **Permits.** Participants may make NRA catch-up contributions.

AND, Special NRA Catch-Up Contributions (*Choose one of 1. or 2.*):

1. ☐ will be taken into account in applying any matching contribution under the Plan.

2. ☐ will not be taken into account in applying any matching contribution under the Plan.

d. ☐ **Does not permit.** Participants may not make NRA catch-up contributions.

Age 50 Catch-Up Contributions (3.06). The Plan (*Choose one of e. or f.*):

e. ☒ **Permits.** Participants may make age 50 catch-up contributions.

f. ☐ **Does not permit.** Participants may not make age 50 catch-up contributions.

14. **SICK, VACATION AND BACK PAY (3.02(A)).** The Plan (*Choose one of a. or b.*):

a. ☒ **Permits.** Participants may make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay.

b. ☐ **Does Not Permit.** Participants may not make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay.

15. **AUTOMATIC ENROLLMENT (3.02(B)).** Does the Plan provide for automatic enrollment (*Choose one of the following*) [*Note: if Eligible Automatic Contribution Arrangement (EACA), select 15c and complete Questions 31 & 32*]:

a. ☒ **Does not apply.** Does not apply the Plan's automatic enrollment provisions.

b. ☐ **Applies.** Applies the Plan's automatic enrollment provisions. The Employer as a Pre-Tax Elective Deferral will withhold _____% from each Participant's Compensation unless the Participant elects a different percentage (including zero) under his/her Salary Reduction Agreement. The automatic election will apply to (*Choose one of 1. through 3.*):

1. ☐ **All Participants.** All Participants who as of _____ are not making Pre-Tax Elective Deferrals at least equal to the automatic amount.

2. ☐ **New Participants.** Each Employee whose Plan Entry Date is on or following: _____.

3. ☐ **Describe Application of Automatic Deferrals:** _____.

c. ☐ **EACA.** The Plan will provide an Eligible Automatic Contribution Arrangement (EACA). Complete Questions 31 & 32.

16. **MATCHING CONTRIBUTIONS (3.03).** The Employer Matching Contributions is *(Choose one or more of a. through d.)*:

- a. ☐ **Fixed formula.** An amount equal to _____ of each Participant's Salary Reduction Contributions.
- b. ☐ **Discretionary formula.** An amount (or additional amount) equal to a matching percentage the Employer from time to time may deem advisable of each Participant's Salary Reduction Contributions.
- c. ☐ **Tiered formula.** The Employer will make matching contributions equal to a uniform percentage of each tier of each Participant's Salary Reduction Contributions, determined as follows:

NOTE: Fill in only percentages or dollar amounts, but not both. If percentages are used, each tier represents the amount of the Participant's applicable contributions that equals the specified percentage of the Participant's Compensation (add additional tiers if necessary):

Tiers of Contributions (indicate \$ or %)	Matching Percentage
First _____	_____ %
Next _____	_____ %
Next _____	_____ %
Next _____	_____ %

d. ☐ **Specify:** _____.

Time Period for Matching Contributions. The Employer will determine its Matching Contribution based on Salary Reduction Contributions made during each *(Choose one of e. through h.)*:

- e. ☐ **Plan Year.**
- f. ☐ **Plan Year quarter.**
- g. ☐ **Payroll period.**
- h. ☐ **Specify:** _____.

Salary Reduction Contributions Taken into Account. In determining a Participant's Salary Reduction Contributions taken into account for the above-specified time period under the Matching Contribution formula, the following limitations apply *(Choose one of i. through l.)*:

- i. ☐ **All Salary Reduction Contributions.** The Plan Administrator will take into account all Salary Reduction Contributions.
- j. ☐ **Specific limitation.** The Plan Administrator will disregard Salary Reduction Contributions exceeding _____% of the Participant's Compensation.
- k. ☐ **Discretionary.** The Plan Administrator will take into account the Salary Reduction Contributions as a percentage of the Participant's Compensation as the Employer determines.
- l. ☐ **Specify:** _____.

Allocation Conditions. To receive an allocation of Matching Contributions, a Participant must satisfy the following allocation condition(s) *(Choose one of m. or n.)*:

- m. ☐ **No allocation conditions.**
- n. ☐ **Conditions.** The following allocation conditions apply to Matching Contributions *(Choose one or more of 1. through 4.)*:
- ☐ **Service condition.** The Participant must complete the following number of months of Continuous Service during the Plan Year: _____.
 - ☐ **Employment condition.** The Participant must be employed by the Employer on the last day of the Plan Year.
 - ☐ **Limited Severance Exception.** Any condition specified in 1. or 2. does not apply if the Participant incurs a Severance from Employment during the Plan Year on account of death, disability or attainment of Normal Retirement Age in the current Plan Year or in a prior Plan Year.
 - ☐ **Specify:** _____.

17. **NONELECTIVE CONTRIBUTIONS (1.19).** The Nonelective Contributions under Election 5c. are made as follows: *(Choose one)*:

- a. ☐ **Discretionary - Pro-Rata.** An amount the Employer in its sole discretion may determine.

- b. ☐ **Fixed - Pro Rata.** _____ % of Compensation.
- c. ☐ **Other.** A Nonelective Contribution may be made as follows:

_____.

Allocation Conditions. (3.08). To receive an allocation of Nonelective Contributions, a Participant must satisfy the following allocation condition(s) *(Choose one of d. or e.)*:

- d. ☐ **No allocation conditions.**
- e. ☐ **Conditions.** The following allocation conditions apply to Nonelective Contributions *(Choose one or more of 1. through 4.)*:
1. ☐ **Service condition.** The Participant must complete the following number of months of Continuous Service during the Plan Year: _____.
 2. ☐ **Employment condition.** The Participant must be employed by the Employer on the last day of the Plan Year.
 3. ☐ **Limited Severance Exception.** Any condition specified in 1. or 2. does not apply if the Participant incurs a Severance from Employment during the Plan Year on account of death, disability or attainment of Normal Retirement Age in the current Plan Year or in a prior Plan Year.
 4. ☐ **Specify:** _____.

18. **TIME AND METHOD OF PAYMENT OF ACCOUNT (4.02).** The Plan will distribute to a Participant who incurs a Severance from Employment his/her Vested Account as follows:

Timing. The Plan, in the absence of a permissible Participant election to commence payment later, will pay the Participant's Account *(Choose one of a. through e.)*:

- a. ☐ **Specified Date.** _____ days after the Participant's Severance from Employment.
- b. ☒ **Immediate.** As soon as administratively practicable following the Participant's Severance from Employment.
- c. ☐ **Designated Plan Year.** As soon as administratively practicable in the _____ Plan Year beginning after the Participant's Severance from Employment.
- d. ☐ **Normal Retirement Age.** As soon as administratively practicable after the close of the Plan Year in which the Participant attains Normal Retirement Age.
- e. ☐ **Specify:** _____.

Method. The Plan, in the absence of a permissible Participant election, will distribute the Participant's Account under one of the following method(s) of distribution *(Choose one or more of f. through j. as applicable)*:

- f. ☒ **Lump sum.** A single payment.
- g. ☒ **Installments.** Multiple payments made as follows: as elected by the Participant
- h. ☐ **Installments for required minimum distributions only.** Annual payments, as necessary under Plan Section 4.03.
- i. ☐ **Annuity distribution option(s):** _____.
- j. ☒ **Specify:** Partial Lump Sum as elected by the Participant

Participant Election. [Plan Sections 4.02(A) and (B)] The Plan *(Choose one of k., l. or m.)*:

- k. ☒ **Permits.** Permits a Participant, with Plan Administrator approval of the election, to elect to postpone distribution beyond the time the Employer has elected in a. through e. and also to elect the method of distribution (including a method not described in f. through j. above).
- l. ☐ **Does not permit.** Does not permit a Participant to elect the timing and method of Account distribution.
- m. ☐ **Specify:** _____.

Mandatory Distributions. Notwithstanding any other distribution election, following Severance from Employment *(Choose n. or o.)*:

- n. ☐ **No Mandatory Distributions.** The Plan will not make a Mandatory Distribution.
- o. ☒ **Mandatory Distribution.** If the Participant's Vested Account is not in excess of \$5,000 (unless a different amount selected below) as of the date of distribution, the Plan will make a Mandatory Distribution following Severance from Employment.
1. ☒ **Mandatory Distribution.** If the Participant's Vested Account is not in excess of \$ 1,000 as of the date of distribution, the Plan will make a Mandatory Distribution following Severance from Employment.

Exclusion of rollovers in determination of \$5,000 threshold. In determining the \$5,000 threshold (or other dollar threshold above), rollover contributions will be:

- p. ☒ **included.**
 q. ☐ **excluded.**

19. **BENEFICIARY DISTRIBUTION ELECTIONS.** Distributions following a Participant's death will be made as follows (*Choose one of a. through d.*):

- a. ☐ **Immediate.** As soon as practical following the Participant's death.
 b. ☐ **Next Calendar Year.** At such time as the Beneficiary may elect, but in any event on or before the last day of the calendar year which next follows the calendar year of the Participant's death.
 c. ☒ **As Beneficiary elects.** At such time as the Beneficiary may elect, consistent with Section 4.03.
 d. ☐ **Describe:** _____

[Note: The Employer under Election 19d. may describe an alternative distribution timing or afford the Beneficiary an election which is narrower than that permitted under Election 19c., or include special provisions related to certain beneficiaries, (e.g., a surviving spouse). However, any election under Election 19d. must require distribution to commence no later than the Section 4.03 required date.]

20. **DISTRIBUTIONS PRIOR TO SEVERANCE FROM EMPLOYMENT (4.05).** A Participant prior to Severance from Employment may elect to receive a distribution of his/her Vested Account under the following distribution options (*Choose one of a. or b.*):

- a. ☐ **None.** A Participant may not receive a distribution prior to Severance from Employment.
 b. ☒ **Distributions.** Prior to Severance from Employment are permitted as follows (*Choose one or more of 1. through 4.*):
 1. ☒ **Unforeseeable emergency.** A Participant may elect a distribution from his/her Account in accordance with Plan Section 4.05(A) (for the Participant, spouse, dependents or beneficiaries)
 2. ☒ **De minimis exception.** [Plan Section 4.05(B)] If the Participant: (i) has an Account that does not exceed \$5,000; (ii) has not made or received an allocation of any Deferral Contributions under the Plan during the two-year period ending on the date of distribution; and (iii) has not received a prior Plan distribution under this de minimis exception, then (*Choose one of a., b. or c.*):
 a. ☒ **Participant election.** The Participant may elect to receive all or any portion of his/her Account.
 b. ☐ **Mandatory distribution.** The Plan Administrator will distribute the Participant's entire Account.
 c. ☐ **Hybrid.** The Plan Administrator will distribute a Participant's Account that does not exceed \$ _____ and the Participant may elect to receive all or any portion of his/her Account that exceeds \$ _____ but that does not exceed \$5,000.
 3. ☒ **Age 70 1/2.** A Participant who attains age 70 1/2 prior to Severance from Employment may elect distribution of any or all of his/her Account.
 4. ☐ **Specify:** _____

[Note: An Employer need not permit any in-service distributions. Any election must comply with the distribution restrictions of Code Section 457(d).]

21. **QDRO (4.06).** The QDRO provisions (*Choose one of a., b. or c.*):

- a. ☒ **Apply.**
 b. ☐ **Do not apply.**
 c. ☐ **Specify:** _____

22. **ALLOCATION OF EARNINGS (5.07(B)).** The Plan allocates Earnings using the following method (*Choose one or more of a. through f.*):

- a. ☒ **Daily.** See Section 5.07(B)(4)(a).
 b. ☐ **Balance forward.** See Section 5.07(B)(4)(b).
 c. ☐ **Balance forward with adjustment.** See Section 5.07(B)(4)(c). Allocate pursuant to the balance forward method, except treat as part of the relevant Account at the beginning of the Valuation Period _____% of the contributions made during the following Valuation Period: _____.
 d. ☐ **Weighted average.** See Section 5.07(B)(4)(d). If not a monthly weighting period, the weighting period is _____.
 e. ☐ **Directed Account method.** See Section 5.07(B)(4)(e).

f. ☐ **Describe Earnings allocation method:** _____.

[Note: The Employer under Election 22f. may describe Earnings allocation methods from the elections available under Election 22 and/or a combination thereof as to any: (i) Participant group (e.g., Daily applies to Division A Employees OR to Employees hired after "x" date. Balance forward applies to Division B Employees OR to Employees hired on/before "x" date.); (ii) Contribution Type (e.g., Daily applies as to Discretionary Nonelective Contribution Accounts. Participant-Directed Account applies to Fixed Nonelective Contribution Accounts); (iii) investment type, investment vendor or Account type (e.g., Balance forward applies to investments placed with vendor A and Participant-Directed Account applies to investments placed with vendor B OR Daily applies to Participant-Directed Accounts and balance forward applies to pooled Accounts).]

23. **HEART ACT PROVISIONS (1.31(C)(3)/3.13).** The Employer elects to (Choose one of a. or b. and c. or d.):

Continued Benefit Accruals.

- a. ☐ **Not apply the benefit accrual provisions of Section 3.13.**
 b. ☒ **Apply the benefit accrual provisions of Section 3.13.**

Distributions for deemed severance of employment (1.31(C)(3))

- c. ☒ **The Plan does NOT permit distributions for deemed severance of employment.**
 d. ☐ **The Plan permits distributions for deemed severance of employment.**

24. **VESTING/SUBSTANTIAL RISK OF FORFEITURE (5.11).** A Participant's Deferral Contributions are [Note: If a Participant incurs a Severance from Employment before the specified events or conditions, the Plan will forfeit the Participant's non-vested Account. Caution: if a Deferral is subject to vesting schedule or other substantial risk of forfeiture, it does not count as a deferral for purposes of the annual deferral limit until the year it is fully vested.] (Choose all that apply of a. through d.):

- a. ☒ **100% Vested/No Risk of Forfeiture.** Immediately Vested without regard to additional Service and no Substantial Risk of Forfeiture. The following contributions are 100% Vested:
1. ☒ **All Contributions.** (skip to 25.)
 2. ☐ **Only the following contributions.** (select all that apply):
 - a. ☐ **Salary Reduction Contributions.**
 - b. ☐ **Nonelective Contributions.**
 - c. ☐ **Matching Contributions.**
- b. ☐ **Forfeiture under Vesting Schedule.** Vested according to the following:

Contributions affected. The following contributions are subject to the vesting schedule (Choose one or more of 1., 2. or 3.):

1. ☐ **Salary Reduction Contributions.**
2. ☐ **Nonelective Contributions.**
3. ☐ **Matching Contributions.**
4. ☐ **Vesting Schedule.**

Years of Service

Vested Percentage

_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %

For vesting purposes, a "Year of Service" means:

5. _____.

[Note: It is extremely rare to apply a vesting schedule to Salary Reduction Contributions.]

- c. ☐ **Substantial Risk of Forfeiture.** Vested only when no longer subject to the following Substantial Risk of Forfeiture as follows:

Contributions affected. The following contributions are subject to the substantial risk of forfeiture under c. (Choose one or more of 1., 2. or 3.):

1. ☐ **Salary Reduction Contributions.**
2. ☐ **Nonelective Contributions.**

3. ☐ **Matching Contributions.**

Risk Provisions: Vested only when no longer subject to the following Substantial Risk of Forfeiture as follows (*Choose one of 4. or 5.*):

4. ☐ The Participant must remain employed by the Employer until _____, unless earlier Severance from Employment occurs on account of death or disability, as the Plan Administrator shall establish.

5. ☐ **Specify:** _____.

Additional Provisions (*Choose d. if applicable*)

d. ☐ **Specify:** _____.

FORFEITURE ALLOCATION. [Plan Sections 5.11(A) and 5.14] The Plan Administrator will allocate any Plan forfeitures as selected below. The Employer has the option to use forfeitures to pay plan expenses first and then allocate the remaining forfeitures in accordance with the selections below: (*Choose one of the following*):

e. ☐ **Additional Contributions.** As the following contribution type (*Choose one of 1. or 2.*):

1. ☐ **Nonelective.** As an additional Nonelective Contribution.

2. ☐ **Matching.** As an additional Matching Contribution.

f. ☐ **Reduce Fixed Contributions.** To reduce the following fixed contribution (*Choose one of 1. or 2.*):

1. ☐ **Nonelective.** To reduce the Employer's fixed Nonelective Contribution.

2. ☐ **Matching.** To reduce the Employer's fixed Matching Contribution.

g. ☐ **Specify:** _____.

25. **TRUST PROVISIONS.** The following provisions apply to Article VIII of the Plan (*Choose as applicable; leave blank if not applicable*):

a. ☐ **Modifications.** The Employer modifies the Article VIII Trust provisions as follows: _____. The remaining Article VIII provisions apply.

b. ☐ **Substitution.** The Employer replaces the Trust with the Trust Agreement attached to the Plan.

26. **CUSTODIAL ACCOUNT/ANNUITY CONTRACT (8.16).** The Employer will hold all or part of the Deferred Compensation in one or more custodial accounts or annuity contracts which satisfy the requirements of Code §457(g) (*Choose a. or b., c. if applicable*):

a. ☒ **Custodial account(s).**

b. ☒ **Annuity contract(s).**

c. ☐ **Specify:** _____.

[*Note: The Employer under c. may wish to identify the custodial accounts or annuity contracts or to designate a portion of the Deferred Compensation to be held in such vehicles versus held in the Trust.*]

27. **VALUATION.** In addition to the last day of the Plan Year, the Trustee (or Plan Administrator as applicable) must value the Trust Fund (or Accounts) on the following Valuation Date(s) (*Choose one of a. or b.*):

a. ☐ **No additional Valuation Dates.**

b. ☒ **Additional Valuation Dates.** (*Choose one or more of 1., 2. or 3.*):

1. ☒ **Daily Valuation Dates.** Each business day of the Plan Year on which Plan assets for which there is an established market are valued and the Trustee or Employer is conducting business.

2. ☐ **Last day of a specified period.** The last day of each _____ of the Plan Year.

3. ☐ **Specified Valuation Dates:** _____.

[*Note: The Employer under Election 26b.3. may describe Valuation Dates from the elections available under Election 26b. and/or a combination thereof as to any: (i) Participant group (e.g., No additional Valuation Dates apply to Division A Employees OR to Employees hired after "x" date. Daily Valuation Dates apply to Division B Employees OR to Employees hired on/before "x" date.); (ii) Contribution Type (e.g., No additional Valuation Dates apply as to Discretionary Nonelective Contribution Accounts. The last day of each Plan Year quarter applies to Fixed Nonelective Contribution Accounts); (iii) investment type, investment vendor or Account type (e.g., No additional Valuation Dates apply to investments placed with vendor A and Daily Valuation Dates apply to investments placed with vendor B OR Daily Valuation Dates apply to Participant-Directed Accounts and no additional Valuation Dates apply to pooled Accounts).]*

28. TRUSTEE (Select all that apply; leave blank if not applicable.):

- a. ☐ Individual Trustee(s) who serve as Trustee(s) over assets not subject to control by a corporate Trustee. (Add additional Trustees as necessary.)

Name(s)

Title(s)

_____	_____
_____	_____
_____	_____
_____	_____

Address and Telephone number (Choose one of 1. or 2.):

1. ☐ Use Employer address and telephone number.

2. ☐ Use address and telephone number below:

Address: _____
Street

_____ City State Zip

Telephone: _____

- b. ☐ Corporate Trustee

Name: _____

Address: _____
Street

_____ City State Zip

Telephone: _____

AND, the Corporate Trustee shall serve as:

- c. ☐ a Directed (nondiscretionary) Trustee over all Plan assets except for the following:

- d. ☐ a Discretionary Trustee over all Plan assets except for the following:

29. PLAN LOANS (5.02(A)). The Plan permits or does not permit Participant Loans (Choose one of a. or b.):

- a. ☐ **Does not permit.**

- b. ☒ **Permitted pursuant to the Loan Policy.**

30. ROLLOVER CONTRIBUTIONS (3.09). The Plan permits Rollover Contributions subject to approval by the Plan Administrator and as further described below:

Who may roll over (Choose one of a. or b.):

- a. ☐ **Participants only.**

- b. ☒ **Eligible Employees or Participants.**

Sources/Types. The Plan will accept a Rollover Contribution (Choose one of c. or d.):

- c. ☐ **All.** From any Eligible Retirement Plan and as to all Contribution Types eligible to be rolled into this Plan.

- d. ☒ **Limited.** Only from the following types of Eligible Retirement Plans and/or as to the following Contribution Types:

From any Eligible Retirement Plan excluding Non-Roth After Tax Contribution types eligible to be rolled into this Plan

Distribution of Rollover Contributions (Choose one of e., f. or g.):

- e. ☒ **Distribution without restrictions.** May elect distribution of his/her Rollover Contributions Account in accordance with Plan Section 4.05(C) at any time.
- f. ☐ **No distribution.** May not elect to receive distribution of his/her Rollover Contributions Account until the Plan has a distributable event under Plan Section 4.01.
- g. ☐ **Specify:** _____

31. EACA Automatic Deferral Provisions (3.14).

Participants subject to the Automatic Deferral Provisions. The Automatic Deferral Provisions apply to Employees who become Participants after the Effective Date of the EACA (except as provided in d. below). Employees who became Participants prior to such Effective Date are subject to the following (a. – d. are optional):

- a. ☐ **All Participants.** All Participants, regardless of any prior Salary Reduction Agreement, unless and until a Participant makes an Affirmative Election after the Effective Date of the EACA.
- b. ☐ **Election of at least Automatic Deferral amount.** All Participants, except those who, on the Effective Date of the EACA, are deferring an amount which is at least equal to the Automatic Deferral Percentage.
- c. ☐ **No existing Salary Reduction Agreement.** All Participants, except those who have in effect a Salary Reduction Agreement on the effective date of the EACA regardless of the Salary Reduction Contribution amount under the Agreement.
- d. ☐ **Describe:** _____

Automatic Deferral Percentage. Unless a Participant makes an Affirmative Election, the Employer will withhold the following Automatic Deferral Percentage (select e. or f.):

- e. ☐ **Constant.** The Employer will withhold _____% of Compensation each payroll period.

Escalation of deferral percentage (select one or leave blank if not applicable)

1. ☐ **Scheduled increases.** This initial percentage will increase by _____% of Compensation per year up to a maximum of _____ of Compensation.
2. ☐ **Other** (described Automatic Deferral Percentage): _____

Automatic Deferral Optional Elections

- f. ☐ **Optional elections** (select all that apply or leave blank if not applicable)

Suspended Salary Reduction Contributions. If a Participant's Salary Reduction Contributions are suspended pursuant to a provision of the Plan (e.g., distribution due to military leave covered by the HEART Act), then a Participant's Affirmative Election will expire on the date the period of suspension begins unless otherwise elected below.

1. ☐ A Participant's Affirmative Election will resume after the suspension period.

Special Effective Date. Provisions will be effective as of the earlier of the Effective Date of the EACA provisions unless otherwise specified below.

2. ☐ Special Effective Date: _____

32. **In-Plan Roth Rollover Contributions.**

- a. ☐ **Yes, allowed.**

33. **In-Plan Roth Rollover Transfers.**

- a. ☐ **Yes, allowed.**

This Plan is executed on the date(s) specified below:

Use of Adoption Agreement. Failure to complete properly the elections in this Adoption Agreement may result in disqualification of the Employer's Plan. The Employer only may use this Adoption Agreement only in conjunction with the corresponding basic plan document.

EMPLOYER: Rancho Santa Fe Fire Protection District

By: _____

DATE SIGNED

**RANCHO SANTA FE FIRE PROTECTION DISTRICT
457(B) DEFERRED COMPENSATION PLAN**

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ARTICLE I DEFINITIONS

1.01 "**Account**" means the separate Account(s) which the Plan Administrator or the Trustee maintains under the Plan for a Participant's Deferred Compensation. The Plan Administrator or Trustee may establish separate Accounts for multiple Beneficiaries of a Participant to facilitate required minimum distributions under Section 4.03 based on each Beneficiary's life expectancy.

1.02 "**Accounting Date**" means the last day of the Plan Year. The Plan Administrator will allocate Employer contributions and forfeitures for a particular Plan Year as of the Accounting Date of that Plan Year, and on such other dates, if any, as the Plan Administrator determines, consistent with the Plan's allocation conditions and other provisions.

1.03 "**Beneficiary**" means a person who the Plan or a Participant designates and who is or may become entitled to a Participant's Account upon the Participant's death. A Beneficiary who becomes entitled to a benefit under the Plan remains a Beneficiary under the Plan until the Plan Administrator or Trustee has fully distributed to the Beneficiary his or her Plan benefit. A Beneficiary's right to (and the Plan Administrator's or a Trustee's duty to provide to the Beneficiary) information or data concerning the Plan does not arise until the Beneficiary first becomes entitled to receive a benefit under the Plan.

1.04 "**Code**" means the Internal Revenue Code of 1986, as amended.

1.05 "**Compensation**"

(A) Uses and Context. Any reference in the Plan to Compensation is a reference to the definition in this Section 1.05, unless the Plan reference, or the Employer in the Adoption Agreement, modifies this definition. Except as the Plan otherwise specifically provides, the Plan Administrator will take into account only Compensation actually paid during (or as permitted under the Code, paid for) the relevant period. A Compensation payment includes Compensation paid by the Employer through another person under the common paymaster provisions in Code §§3121 and 3306. In the case of an Independent Contractor, Compensation means the amounts the Employer pays to the Independent Contractor for services, except as the Employer otherwise specifies in the Adoption Agreement. The Employer in the Adoption Agreement may elect to allocate contributions based on a Compensation within specified 12 month period which ends within a Plan Year.

(B) Base Definitions and Modifications. The Employer in the Adoption Agreement must elect one of the following base definitions of Compensation: W-2 Wages, Code §3401(a) Wages, or 415 Compensation. The Employer may elect a different base definition as to different Contribution Types. The Employer in the Adoption Agreement may specify any modifications thereto, for purposes of contribution allocations under Article III. If the Employer fails to elect one of the above-referenced definitions, the Employer is deemed to have elected the W-2 Wages definition.

(1) W-2 Wages. W-2 Wages means wages for federal income tax withholding purposes, as defined under Code §3401(a), plus all other payments to an Employee in the course of the Employer's trade or business, for which the Employer must furnish the Employee a written statement under Code §§6041, 6051, and 6052, but determined without regard to any

rules that limit the remuneration included in wages based on the nature or location of the employment or services performed (such as the exception for agricultural labor in Code §3401(a)(2)).

(2) Code §3401(a) Wages (income tax wage withholding). Code §3401(a) Wages means wages within the meaning of Code §3401(a) for the purposes of income tax withholding at the source, but determined without regard to any rules that limit the remuneration included in wages based on the nature or the location of the employment or the services performed (such as the exception for agricultural labor in Code §3401(a)(2)).

(3) Code §415 Compensation (current income definition/simplified compensation under Treas. Reg. §1.415(c)-2(d)(2)). Code §415 Compensation means the Employee's wages, salaries, fees for professional service and other amounts received (without regard to whether or not an amount is paid in cash) for personal services actually rendered in the course of employment with the Employer maintaining the Plan to the extent that the amounts are includible in gross income (including, but not limited to, commissions paid salespersons, compensation for services on the basis of a percentage of profits, commissions on insurance premiums, tips, bonuses, fringe benefits and reimbursements or other expense allowances under a nonaccountable plan as described in Treas. Reg. §1.62-2(c)).

Code §415 Compensation does not include:

(a) Deferred compensation/SEP/SIMPLE. Employer contributions (other than Elective Deferrals) to a plan of deferred compensation (including a simplified employee pension plan under Code §408(k) or to a simple retirement account under Code §408(p)) to the extent the contributions are not included in the gross income of the Employee for the Taxable Year in which contributed, and any distributions from a plan of deferred compensation (whether or not qualified), regardless of whether such amounts are includible in the gross income of the Employee when distributed.

(b) Option exercise. Amounts realized from the exercise of a non-qualified stock option (an option other than a statutory option under Treas. Reg. §1.421-1(b)), or when restricted stock or other property held by an Employee either becomes freely transferable or is no longer subject to a substantial risk of forfeiture under Code §83.

(c) Sale of option stock. Amounts realized from the sale, exchange or other disposition of stock acquired under a statutory stock option as defined under Treas. Reg. §1.421-1(b).

(d) Other amounts that receive special tax benefits. Other amounts that receive special tax benefits, such as premiums for group term life insurance (but only to the extent that the premiums are not includible in the gross income of the Employee and are not salary reduction amounts under Code §125).

(e) **Other similar items.** Other items of remuneration which are similar to any of the items in Sections 1.11(B)(3)(a) through (d).

(4) **Alternative (general) 415 Compensation.** Under this definition, Compensation means as defined in Section 1.05(B)(3) but with the addition of: (a) amounts described in Code §§104(a)(3), 105(a), or 105(h) but only to the extent that these amounts are includible in Employee's gross income; (b) amounts paid or reimbursed by the Employer for moving expenses incurred by the Employee, but only to the extent that at the time of payment it is reasonable to believe these amounts are not deductible by the Employee under Code §217; (c) the value of a nonstatutory option (an option other than a statutory option under Treas. Reg. §1.421-1(b)) granted by the Employer to the an Employee, but only to the extent that the value of the option is includible in the Employee's gross income for the Taxable Year of the grant; (d) the amount includible in the Employee's gross income upon the Employee's making of an election under Code §83(b); and (e) amounts that are includible in the Employee's gross income under Code §409A or Code §457(f)(1)(A) or because the amounts are constructively received by the Participant. [Note if the Plan's definition of Compensation is W-2 Wages or Code §3401(a) Wages, then Compensation already includes the amounts described in clause (e).]

(C) **Deemed 125 Compensation.** Deemed 125 Compensation means, in the case of any definition of Compensation which includes a reference to Code §125, amounts under a Code §125 plan of the Employer that are not available to a Participant in cash in lieu of group health coverage, because the Participant is unable to certify that he/she has other health coverage.

(D) **Modification to Compensation.** The Employer must specify in the Adoption Agreement the Compensation the Plan Administrator is to take into account in allocating Deferral Contributions to a Participant's Account. For all Plan Years other than the Plan Year in which the Employee first becomes a Participant, the Plan Administrator will take into account only the Compensation determined for the portion of the Plan Year in which the Employee actually is a Participant.

(E) **Elective Contributions.** Compensation under Section 1.05 includes Elective Contributions unless the Employer in the Adoption Agreement elects to exclude Elective Contributions. "Elective Contributions" are amounts excludible from the Employee's gross income under Code §§125, 132(f)(4), 402(e)(3), 402(h)(1)(B), 403(b), 408(p) or 457, and contributed by the Employer, at the Employee's election, to a cafeteria plan, a qualified transportation fringe benefit plan, a 401(k) arrangement, a SARSEP, a tax-sheltered annuity, a SIMPLE plan or a Code §457 plan.

(F) **Post-Severance Compensation.** Compensation includes Post-Severance Compensation to the extent the Employer elects in the Adoption Agreement or as the Plan otherwise provides. Post-Severance Compensation is Compensation paid after a Participant's Severance from Employment from the Employer, as further described in this Section 1.05(F). As the Employer elects, Post-Severance Compensation may include any or all of regular pay, leave cash-outs, or deferred compensation paid within the time period described in Section 1.05(F)(1), and may also include salary continuation for disabled Participants, all as defined below. Any other payment paid after Severance from Employment that is not described in this Section 1.05(F) is not Compensation even if payment is made within the time period described below. Post-Severance Compensation does not

include severance pay, parachute payments under Code §280G(b)(2) or payments under a nonqualified unfunded deferred compensation plan unless the payments would have been paid at that time without regard to Severance from Employment.

(1) **Timing.** Post-Severance Compensation includes regular pay, leave cashouts, or deferred compensation only to the extent the Employer pays such amounts by the later of 2 1/2 months after Severance from Employment or by the end of the Limitation Year that includes the date of such Severance from Employment.

(a) **Regular pay.** Regular pay means the payment of regular Compensation for services during the Participant's regular working hours, or Compensation for services outside the Participant's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar payments, but only if the payment would have been paid to the Participant prior to a Severance from Employment if the Participant had continued in employment with the Employer.

(b) **Leave cash-outs.** Leave cash-outs means payments for unused accrued bona fide sick, vacation, or other leave, but only if the Employee would have been able to use the leave if employment had continued and if Compensation would have included those amounts if they were paid prior to the Participant's Severance from Employment.

(c) **Deferred compensation.** As used in this Section 1.05(F), deferred compensation means the payment of deferred compensation pursuant to an unfunded deferred compensation plan, if Compensation would have included the Deferred Compensation if it had been paid prior to the Participant's Severance from Employment, but only if the payment would have been paid at the same time if the Participant had continued in employment with the Employer and only to the extent that the payment is includible in the Participant's gross income.

(2) **Salary continuation for disabled Participants.** Salary continuation for disabled Participants means Compensation paid to a Participant who is permanently and totally disabled (as defined in Code §22(e)(3)).

(G) **Differential Wage Payments.** An individual receiving a Differential Wage Payment, as defined by Code §3401(h)(2), shall be treated as an employee of the employer making the payment and the Differential Wage Payment shall be treated as compensation for purposes of Code §457(b) and any other Internal Revenue Code section that references the definition of compensation under Code §415, including the definition of Includible Compensation as provided in Section 1.15.

1.06 **"Deferral Contributions"** means as the Employer elects on the Adoption Agreement, Salary Reduction Contributions, Nonelective Contributions and Matching Contributions. The Plan Administrator in applying the Code §457(b) limit will take into account Deferral Contributions in the Taxable Year in which deferred, or if later, in the Taxable Year in which the Deferral Contributions are no longer subject to a Substantial Risk of Forfeiture. The Plan Administrator in determining the amount of a Participant's Deferral Contributions disregards the net income, gain and loss attributable to Deferral Contributions unless the Deferral Contributions are subject to a Substantial Risk of Forfeiture. If a Deferral Contribution is subject to a Substantial Risk of Forfeiture, the Plan Administrator takes into the Deferral Contribution as adjusted

for allocable net income, gain or loss in the Taxable Year in which the Substantial Risk of Forfeiture lapses.

1.07 **"Deferred Compensation"** means as to a Participant the amount of Deferral Contributions, Rollover Contributions and Transfers adjusted for allocable net income, gain or loss, in the Participant's Account.

1.08 **"Effective Date"** of this Plan is the date the Employer specifies in the Adoption Agreement. The Employer in the Adoption Agreement may elect special effective dates for Plan provisions the Employer specifies provided any such date(s) are permitted by the Code, by Treasury regulations, or by other applicable guidance.

1.09 **"Elective Deferrals"** means a contribution the Employer makes to the Plan pursuant to a Participant's Salary Reduction Agreement, as described in Section 3.02. The term "Elective Deferrals" includes Pre-Tax Elective Deferrals and Roth Elective Deferrals.

1.10 **"Employee"** means an individual who provides services for the Employer, as a common law employee of the Employer. The Employer in the Adoption Agreement must elect or specify any Employee, or class of Employees, not eligible to participate in the Plan (an "Excluded Employee"). See Section 1.16 regarding potential treatment of an Independent Contractor as an Employee.

1.11 **"Employer"** means the entity specified in the Adoption Agreement, any successor which shall maintain this Plan; and any predecessor which has maintained this Plan. In addition, where appropriate, the term Employer shall include any Participating Employer.

1.12 **"Employer Contribution"** means Nonelective Contributions or Matching Contributions.

1.13 **"ERISA"** means the Employee Retirement Income Security Act of 1974, as amended.

1.14 **"Excess Deferrals"** means Deferral Contributions to a Governmental Eligible 457 Plan or to a Tax-Exempt Organization Eligible 457 Plan for a Participant that exceed the Taxable Year maximum limitation of Code §§457(b) and (e)(18).

1.15 **"Includible Compensation"** means, for the Employee's Taxable Year, the Employee's total Compensation within the meaning of Code §415(c)(3) paid to an Employee for services rendered to the Employer. Includible Compensation includes Deferral Contributions under the Plan, compensation deferred under any other plan described in Code §457, and any amount excludible from the Employee's gross income under Code §§401(k), 403(b), 125 or 132(f)(4) or any other amount excludible from the Employee's gross income for Federal income tax purposes. The Employer will determine Includible Compensation without regard to community property laws.

1.16 **"Independent Contractor"** means any individual who performs service for the Employer and who the Employer does not treat as an Employee or a Leased Employee. The Employer in the Adoption Agreement may elect to permit Independent Contractors to participate in the Plan. To the extent that the Employer permits Independent Contractor participation, references to Employee in the Plan include Independent Contractors and Compensation means the amounts the Employer pays to the Independent Contractor for services, except as the Employer otherwise specifies in the Adoption Agreement.

1.17 **"Leased Employee"** means an Employee within the meaning of Code §414(n).

1.18 **"Matching Contribution"** means an Employer fixed or discretionary contribution made or forfeiture allocated on account of Salary Reduction Contributions.

1.19 **"Nonelective Contribution"** means an Employer fixed or discretionary contribution not made as a result of a Salary Reduction Agreement and which is not a Matching Contribution.

1.20 **"Normal Retirement Age"** means the age the Employer specifies in the Adoption Agreement consistent with Section 3.05(B).

1.21 **"Participant"** is an Employee other than an Excluded Employee who becomes a Participant in accordance with the provisions of Section 2.01.

1.22 **"Plan"** means the 457 plan established or continued by the Employer in the form of this basic Plan and (if applicable) Trust Agreement, including the Adoption Agreement. The Employer in the Adoption Agreement must designate the name of the Plan. All section references within the Plan are Plan section references unless the context clearly indicates otherwise.

1.23 **"Plan Administrator"** is the Employer unless the Employer designates another person to hold the position of Plan Administrator. The Plan Administrator may be a Participant.

1.24 **"Plan Entry Date"** means the dates the Employer elects in Adoption Agreement.

1.25 **"Plan Year"** means the consecutive 12-month period the Employer elects in the Adoption Agreement.

1.26 **"Pre-Tax Elective Deferrals"** means a Participant's Salary Reduction Contributions which are not includible in the Participant's gross income at the time deferred and have been irrevocably designated as Pre-Tax Elective Deferrals by the Participant in his or her Salary Reduction Agreement. A Participant's Pre-Tax Elective Deferrals will be separately accounted for, as will gains and losses attributable to those Pre-Tax Elective Deferrals.

1.27 **"Rollover Contribution"** means the amount of cash or property which an eligible retirement plan described in Code §402(c)(8)(B) distributes to an eligible Employee or to a Participant in an eligible rollover distribution under Code §402(c)(4) and which the eligible Employee or Participant transfers directly or indirectly to a Governmental Eligible 457 Plan. A Rollover Contribution includes net income, gain or loss attributable to the Rollover Contribution. A Rollover Contribution excludes after-tax Employee contributions, as adjusted for net income, gain or loss.

1.28 **"Roth Elective Deferrals"** means a Participant's Salary Reduction Contributions that are includible in the Participant's gross income at the time deferred and have been irrevocably designated as Roth Elective Deferrals by the Participant in his or her Salary Reduction Agreement. A Participant's Roth Elective Deferrals will be separately accounted for, as will gains and losses attributable to those Roth Elective Deferrals. However, forfeitures may not be allocated to such account. The Plan must also maintain a record of a Participant's investment in the contract (i.e., designated Roth contributions that have not been distributed) and the year in which the Participant first made a Roth Elective Deferral.

1.29 **"Salary Reduction Agreement"** means a written agreement between a Participant and the Employer, by which the Employer reduces the Participant's Compensation for Compensation not available as of the date of the election and contributes the amount as a Salary Reduction Contribution to the Participant's Account.

1.30 **"Salary Reduction Contribution"** means a contribution the Employer makes to the Plan pursuant to a Participant's Salary Reduction Agreement.

1.31 **"Service"** means any period of time the Employee is in the employ of the Employer. In the case of an Independent Contractor, Service means any period of time the Independent Contractor performs services for the Employer on an independent contractor basis. An Employee or Independent Contractor terminates Service upon incurring a Severance from Employment.

(A) **Qualified Military Service.** Service includes any qualified military service the Plan must credit for contributions and benefits in order to satisfy the crediting of Service requirements of Code §414(u). A Participant whose employment is interrupted by qualified military service under Code §414(u) or who is on a leave of absence for qualified military service under Code §414(u) may elect to make additional Salary Reduction Contributions upon resumption of employment with the Employer equal to the maximum Deferral Contributions that the Participant could have elected during that period if the Participant's employment with the Employer had continued (at the same level of Compensation) without the interruption of leave, reduced by the Deferral Contributions, if any, actually made for the Participant during the period of the interruption or leave. This right applies for five years following the resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave). The Employer shall make appropriate make-up Nonelective Contributions and Matching Contributions for such a Participant as required under Code §414(u). The Plan shall apply limitations of Article III to all Deferral Contributions under this paragraph with respect to the year to which the Deferral Contribution relates.

(B) **"Continuous Service"** as the Adoption Agreement describes means Service with the Employer during which the Employee does not incur a Severance from Employment.

(C) **"Severance from Employment."**

(1) **Employee.** An Employee has a Severance from Employment when the Employee ceases to be an Employee of the Employer. A Participant does not incur a Severance from Employment if, in connection with a change in employment, the Participant's new employer continues or assumes sponsorship of the Plan or accepts a Transfer of Plan assets as to the Participant.

(2) **Independent Contractor.** An Independent Contractor has a Severance from Employment when the contract(s) under which the Independent Contractor performs services for the Employer expires (or otherwise terminates), unless the Employer anticipates a renewal of the contractual relationship or the Independent Contractor becoming an Employee. The Employer anticipates renewal if it intends to contract for the services provided under the expired contract and neither the Employer nor the Independent Contractor has eliminated the Independent Contractor as a potential provider of such services under the new contract. Further, the Employer intends to contract for services conditioned only upon the Employer's need for the services provided under the expired contract or the Employer's availability of funds. Notwithstanding the preceding provisions of this Section 1.31, the Plan Administrator will

consider an Independent Contractor to have incurred a Severance from Employment: (a) if the Plan Administrator or Trustee will not pay any Deferred Compensation to an Independent Contractor who is a Participant before a date which is at least twelve months after the expiration of the Independent Contractor's contract (or the last to expire of such contracts) to render Services to the Employer; and (b) if before the applicable twelve-month payment date, the Independent Contractor performs Service as an Independent Contractor or as an Employee, the Plan Administrator or Trustee will not pay to the Independent Contractor his or her Deferred Compensation on the applicable date.

(3) **Deemed Severance.** Notwithstanding Section 1.05(F), if the Employer elects in the Adoption Agreement, then if a Participant performs service in the uniformed services (as defined in Code §414(u)(12)(B)) on active duty for a period of more than 30 days, the Participant will be deemed to have a severance from employment solely for purposes of eligibility for distribution of amounts not subject to Code §412. However, the Plan will not distribute such a Participant's Account on account of this deemed severance unless the Participant specifically elects to receive a benefit distribution hereunder. If a Participant elects to receive a distribution on account of this deemed severance, then no Deferral Contributions may be made for the Participant during the 6-month period beginning on the date of the distribution. If a Participant would be entitled to a distribution on account of a deemed severance, and a distribution on account of another Plan provision, then the other Plan provision will control and the 6-month suspension will not apply.

1.32 **"State"** means (a) one of the 50 states of the United States or the District of Columbia, or (b) a political subdivision of a State, or any agency or instrumentality of a State or its political subdivision. A State does not include the federal government or any agency or instrumentality thereof.

1.33 **"Substantial Risk of Forfeiture"** exists if the Plan expressly conditions a Participant's right to Deferred Compensation upon the Participant's future performance of substantial Service for the Employer.

1.34 **"Tax-Exempt Organization"** means any tax-exempt organization other than a governmental unit or a church or qualified church-controlled organization within the meaning of Code §3121(w)(3).

1.35 **"Taxable Year"** means the calendar year or other taxable year of a Participant.

1.36 **"Transfer"** means a transfer of Eligible 457 Plan assets to another Eligible 457 Plan which is not a Rollover Contribution and which is made in accordance with Section 9.03.

1.37 **"Trust"** means the Trust created under the adopting Employer's Plan. A Trust required under a Governmental Eligible 457 Plan is subject to Article VIII. Any Trust under a Tax-Exempt Organization Eligible 457 Plan is subject to Section 5.09.

1.38 **"Trustee"** means the person or persons who as Trustee execute the Employer's Adoption Agreement, or any successor in office who in writing accepts the position of Trustee.

1.39 **Type of 457 Plan.** This Plan is an Eligible 457 Plan, which is a plan which satisfies the requirements of Code §457(b) and Treas. Reg. §§1.457-3 through -10. The Employer in the Adoption Agreement must specify whether the plan is either a

Eligible 457 Plan

Governmental Eligible 457 Plan or a Tax-Exempt Organization Eligible 457 Plan, as defined below:

(A) "Governmental Eligible 457 Plan" means an Eligible 457 Plan established by a State.

(B) "Tax-Exempt Organization Eligible 457 Plan" means an Eligible 457 Plan established by a Tax-Exempt Organization.

1.40 **"Vested"** means a Participant's Deferral Contributions that are not subject to a Substantial Risk of Forfeiture, including a vesting schedule.

ARTICLE II ELIGIBILITY AND PARTICIPATION

2.01 ELIGIBILITY. Each Employee who is not an Excluded Employee becomes a Participant in the Plan in accordance with the eligibility conditions and as of the Plan Entry Date the Employer elects in the Adoption Agreement. If this Plan is a restated Plan, each Employee who was a Participant in the Plan on the day before the Effective Date continues as a Participant in the Plan, irrespective of whether he/she satisfies the eligibility conditions in the restated Plan, unless the Employer indicates otherwise in the Adoption Agreement.

2.02 PARTICIPATION UPON RE-EMPLOYMENT. A Participant who incurs a Severance from Employment will re-enter the Plan as a Participant on the date of his or her re-employment. An Employee who satisfies the Plan's eligibility conditions but who incurs a Severance from Employment prior to becoming a Participant will become a Participant on the later of the Plan Entry Date on which he/she would have entered the Plan had he/she not incurred a Severance from Employment or the date of his or her re-employment. Any Employee who incurs a Severance from Employment prior to satisfying the Plan's eligibility conditions becomes a Participant in accordance with the Adoption Agreement.

2.03 CHANGE IN EMPLOYMENT STATUS. If a Participant has not incurred a Severance from Employment but ceases to be eligible to participate in the Plan, by reason of becoming an Excluded Employee, the Plan Administrator must treat the Participant as an Excluded Employee during the period such a Participant is subject to the Adoption Agreement exclusion. The Plan Administrator determines a Participant's sharing in the allocation of Employer Contributions by disregarding his or her Compensation paid by the Employer for services rendered in his or her capacity as an Excluded Employee. However, during such period of exclusion, the Participant, without regard to employment classification, continues to share fully in Plan income allocations under Section 5.07 and to accrue vesting service if applicable.

ARTICLE III DEFERRAL CONTRIBUTIONS/LIMITATIONS

3.01 AMOUNT.

(A) Contribution Formula. For each Plan Year, or other period the Employer specifies in the Adoption Agreement, the Employer will contribute to the Plan the type and amount of Deferral Contributions the Employer elects in the Adoption Agreement.

(B) Return of Contributions. The Employer contributes to this Plan on the condition its contribution is not due to a mistake of fact. If the Plan has a Trust, the Trustee, upon written request from the Employer, must return to the Employer the amount of the Employer's contribution (adjusted for net income, gain or loss) made by the Employer on account of a mistake of fact. The Trustee will not return any portion of the Employer's contribution under the provisions of this paragraph more than one year after the Employer made the contribution on account of a mistake of fact. In addition, if any Participant Salary Reduction Contribution is due to a mistake of fact, the Employer or the Trustee upon written request from the Employer shall return the Participant's contribution (adjusted for net income, gain or loss), within one year after payment of the contribution.

The Trustee will not increase the amount of the Employer contribution returnable under this Section 3.01 for any earnings attributable to the contribution, but the Trustee will decrease the Employer contribution returnable for any losses attributable to it. The Trustee may require the Employer to furnish it whatever evidence the Trustee deems necessary to enable the Trustee to confirm the amount the Employer has requested be returned is properly returnable.

(C) Time of Payment of Contribution. If the Plan has a Trust, the Employer may pay its contributions for each Plan Year to the Trust in one or more installments and at such time(s) as the Employer determines, without interest. A Governmental Employer shall deposit Salary Reduction Contributions to the Trust within a period that is not longer than is reasonable for the administration of Participant Accounts.

3.02 SALARY REDUCTION CONTRIBUTIONS. The Employer in the Adoption Agreement must elect whether the Plan permits Salary Reduction Contributions, and also the Plan limitations, if any, which apply to Salary Reduction Contributions. Unless the Employer elects otherwise in the Adoption Agreement, all such limitations apply on a payroll basis.

(A) Deferral from Sick, Vacation and Back Pay. The Employer in the Adoption Agreement must elect whether to permit Participants to make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay.

(B) Automatic Enrollment. The Employer in the Adoption Agreement may provide for automatic Salary Reduction Contributions of a specified amount, subject to giving notice to affected Participants of the automatic election and of their right to make a contrary election.

A Governmental Employer under an Eligible 457 Plan may elect to provide an Eligible Automatic Contribution Arrangement ("EACA"). If the Employer elects to provide an EACA, the Employer will amend the Plan to add necessary language.

(C) Application to Leave of Absence and Disability. Unless a Participant in his or her Salary Reduction Agreement elects otherwise, the Participant's Salary Reduction Agreement shall

continue to apply during the Participant's leave of absence or the Participant's disability (as the Plan Administrator shall establish), if the Participant has Compensation other than imputed compensation or disability benefits.

(D) Post-severance deferrals limited to Post-Severance Compensation. Deferrals are permitted from an amount received following Severance from Employment only if the amount is Post-Severance Compensation.

3.03 MATCHING CONTRIBUTIONS. The Employer in the Adoption Agreement must elect whether the Plan permits Matching Contributions and, if so, the type(s) of Matching Contributions, the time period applicable to any Matching Contribution formula, and as applicable, the amount of Matching Contributions and the Plan limitations, if any, which apply to Matching Contributions. Any Matching Contributions apply to age 50 catch-up contributions, if any, and to any Normal Retirement Age catch-up contributions unless the Employer elects otherwise in the Adoption Agreement.

3.04 NORMAL LIMITATION. Except as provided in Sections 3.05 and 3.06, a Participant's maximum Deferral Contributions (excluding Rollover Contributions and Transfers) under this Plan for a Taxable Year may not exceed the lesser of:

(a) The applicable dollar amount as specified under Code §457(e)(15) (or such larger amount as the Commissioner of the Internal Revenue may prescribe), or

(b) 100% of the Participant's Includible Compensation for the Taxable Year.

3.05 NORMAL RETIREMENT AGE CATCH-UP CONTRIBUTION. If selected in the Adoption Agreement, a Participant may elect to make this catch-up election. For one or more of the Participant's last three Taxable Years ending before the Taxable Year in which the Participant attains Normal Retirement Age, the Participant's maximum Deferral Contributions may not exceed the lesser of:

(a) Twice the dollar amount under Section 3.04(a) Normal Limitation, or (b) the underutilized limitation.

(A) Underutilized Limitation. A Participant's underutilized limitation is equal to the sum of: (i) the normal limitation for the Taxable Year, and (ii) the normal limitation for each of the prior Taxable Years of the Participant commencing after 1978 during which the Participant was eligible to participate in the Plan and the Participant's Deferral Contributions were subject to the Normal Limitation or any other Code §457(b) limit, less the amount of Deferral Contributions for each such prior Taxable Year, excluding age 50 catch-up contributions.

(B) Normal Retirement Age. Normal Retirement Age is the age the Employer specifies in the Adoption Agreement provided that the age may not be: (i) earlier than the earliest of age 65 or the age at which Participants have the right to retire and receive under the Employer's defined benefit plan (or money purchase plan if the Participant is not eligible to participate in a defined benefit plan) immediate retirement benefits without actuarial or other reduction because of retirement before a later specified age; or (ii) later than age 70 1/2.

(1) Participant Designation. The Employer in the Adoption Agreement may permit a Participant to designate his or her Normal Retirement Age as any age including or between the foregoing ages.

(2) Multiple 457 Plans. If the Employer maintains more than one Eligible 457 Plan, the Plans may not permit any Participant to have more than one Normal Retirement Age under the Plans.

(3) Police and Firefighters. In a Governmental Eligible 457 Plan with qualified police or firefighter Participants within the meaning of Code §415(b)(2)(H)(ii)(I), the Employer in the Adoption Agreement may elect (or permit the qualified Participants to elect) a Normal Retirement Age as early as age 40 and as late as age 70 1/2.

(C) Pre-2002 Coordination. In determining a Participant's underutilized limitation, the Plan Administrator, in accordance with Treas. Reg. §1.457-4(c)(3)(iv), must apply the coordination rule in effect under now repealed Code §457(c)(2). The Plan Administrator also must determine the Normal Limitation for pre-2002 Taxable Years in accordance with Code §457(b)(2) as then in effect.

3.06 AGE 50 CATCH-UP CONTRIBUTION. An Employer sponsoring a Governmental Eligible 457 Plan must specify in the Adoption Agreement whether the Participants are eligible to make age 50 catch-up contributions.

If an Employer elects to permit age 50 catch-up contributions, all Employees who are eligible to make Salary Reduction Contributions under this Plan and who have attained age 50 before the close of the Taxable Year are eligible to make age 50 catch-up contributions for that Taxable Year in accordance with, and subject to the limitations of, Code §414(v). Such catch-up contributions are not taken into account for purposes of the provisions of the Plan implementing the required limitations of Code §457. If, for a Taxable Year, an Employee makes a catch-up contribution under Section 3.05, the Employee is not eligible to make age 50 catch-up contributions under this Section 3.06. A catch-up eligible Participant in each Taxable Year is entitled to the greater of the amount determined under Section 3.05 or Section 3.06 Catch-Up Amount plus the Section 3.04 Normal Limitation.

3.07 CONTRIBUTION ALLOCATION. The Plan Administrator will allocate to each Participant's Account his or her Deferral Contributions. The Employer will allocate Employer Nonelective and Matching Contributions to the Account of each Participant who satisfies the allocation conditions in the Adoption Agreement in the following manner:

(a) Fixed match. To the extent the Employer makes Matching Contributions under a fixed Adoption Agreement formula, the Plan Administrator will allocate the Matching Contribution to the Account of the Participant on whose behalf the Employer makes that contribution. A fixed Matching Contribution formula is a formula under which the Employer contributes a specified percentage or dollar amount on behalf of a Participant based on that Participant's Salary Reduction Contributions.

(b) Discretionary match. To the extent the Employer makes Matching Contributions under a discretionary Adoption Agreement formula, the Plan Administrator will allocate the Matching Contributions to a Participant's Account in the same proportion that each Participant's Salary Reduction Contributions taken into account under the formula bear to the total Salary Reduction Contributions of all Participants.

(c) Tiered match. If the Matching Contribution formula is a tiered formula, the Plan Administrator will allocate separately the Matching Contributions with respect to each tier

of Salary Reduction Contributions, in accordance with the tiered formula.

(d) Discretionary nonelective. The Plan Administrator will allocate discretionary Nonelective Contributions for a Plan Year in the same ratio that each Participant's Compensation for the Plan Year bears to the total Compensation of all Participants for the Plan Year, unless the Employer elects otherwise in the Adoption Agreement.

(e) Fixed nonelective. The Plan Administrator will allocate fixed Nonelective Contributions for a Plan Year in the same ratio that each Participant's Compensation for the Plan Year bears to the total Compensation of all Participants for the Plan Year, unless the Employer elects otherwise in the Adoption Agreement.

(f) Other nonelective. The Plan Administrator will allocate Nonelective Contributions for a Plan Year as specified in the Adoption Agreement.

3.08 ALLOCATION CONDITIONS. The Plan Administrator will determine the allocation conditions applicable to Nonelective Contributions or to Matching Contributions (or to both) in accordance with the Employer's elections in the Adoption Agreement. The Plan Administrator will not allocate to a Participant any portion of an Employer Contribution (or forfeiture if applicable) for a Plan Year or applicable portion thereof in which the Participant does not satisfy the applicable allocation condition(s).

3.09 ROLLOVER CONTRIBUTIONS. If elected in the Adoption Agreement, an Employer sponsoring a Governmental Eligible 457 Plan may permit Rollover Contributions.

(A) Operational Administration. The Employer, operationally and on a nondiscriminatory basis, may elect to limit an eligible Employee's right or a Participant's right to make a Rollover Contribution. Any Participant (or as applicable, any eligible Employee), with the Employer's written consent and after filing with the Trustee the form prescribed by the Plan Administrator, may make a Rollover Contribution to the Trust. Before accepting a Rollover Contribution, the Trustee may require a Participant (or eligible Employee) to furnish satisfactory evidence the proposed transfer is in fact a "Rollover Contribution" which the Code permits an employee to make to an eligible retirement plan. The Trustee, in its sole discretion, may decline to accept a Rollover Contribution of property which could: (1) generate unrelated business taxable income; (2) create difficulty or undue expense in storage, safekeeping or valuation; or (3) create other practical problems for the Trust.

(B) Pre-Participation Rollover. If an eligible Employee makes a Rollover Contribution to the Trust prior to satisfying the Plan's eligibility conditions, the Plan Administrator and Trustee must treat the Employee as a limited Participant (as described in Rev. Rul. 96-48 or in any successor ruling). A limited Participant does not share in the Plan's allocation of any Employer Contributions and may not make Salary Reduction Contributions until he/she actually becomes a Participant in the Plan. If a limited Participant has a Severance from Employment prior to becoming a Participant in the Plan, the Trustee will distribute his or her Rollover Contributions Account to the limited Participant in accordance with Article IV.

(C) Separate Accounting. If an Employer permits Rollover Contributions, the Plan Administrator must account separately for: (1) amounts rolled into this Plan from an eligible retirement plan (other than from another Governmental Eligible 457 plan); and (2) amounts rolled into this Plan from another

Governmental Eligible 457 Plan The Plan Administrator for purposes of ordering any subsequent distribution from this Plan, may designate a distribution from a Participant's Rollover Contributions as coming first from either of (1) or (2) above if the Participant has both types of Rollover Contribution Accounts.

(D) May Include Roth Deferrals. If this Plan is an eligible governmental 457(b) plan which accepts Roth Elective Deferrals, then a Rollover Contribution may include Roth Deferrals made to another plan, as adjusted for Earnings. Such amounts must be directly rolled over into this Plan from another plan which is qualified under Code §401(a), from a 403(b) plan, or from an eligible governmental 457 plan. The Plan must account separately for the Rollover Contribution, including the Roth Deferrals and the Earnings thereon.

(E) In-Plan Roth Rollover Contributions. A Governmental Employer under an Eligible 457 Plan may elect to permit In-Plan Roth Rollover Contribution. If the Employer decides to permit In-Plan Roth Rollover Contributions, the Employer will amend the Plan to add necessary language.

3.10 DISTRIBUTION OF EXCESS DEFERRALS. In the event that a Participant has Excess Deferrals, the Plan will distribute to the Participant the Excess Deferrals and allocable net income, gain or loss, in accordance with this Section 3.10.

(A) Governmental Eligible 457 Plan. The Plan Administrator will distribute Excess Deferrals from a Governmental Eligible 457 Plan as soon as is reasonably practicable following the Plan Administrator's determination of the amount of the Excess Deferral.

(B) Tax-Exempt Organization Eligible 457 Plan. The Plan Administrator will distribute Excess Deferrals from a Tax-Exempt Organization Eligible 457 Plan no later than April 15 following the Taxable Year in which the Excess Deferral occurs.

(C) Plan Aggregation. If the Employer maintains more than one Eligible 457 Plan, the Employer must aggregate all such Plans in determining whether any Participant has Excess Deferrals.

(D) Individual Limitation. If a Participant participates in another Eligible 457 Plan maintained by a different employer, and the Participant has Excess Deferrals, the Plan Administrator may, but is not required, to correct the Excess Deferrals by making a corrective distribution from this Plan.

3.11 DEEMED IRA CONTRIBUTIONS. A Governmental Employer under an Eligible 457 Plan may elect to permit Participants to make IRA contributions to this Plan in accordance with the Code §408(q) deemed IRA rules. If the Employer elects to permit deemed IRA contributions to the Plan, the Employer will amend the Plan to add necessary IRA language and either the Rev. Proc. 2003-13 sample deemed IRA language or an appropriate substitute.

3.12 ROTH ELECTIVE DEFERRALS. The Employer may elect in the Adoption Agreement to permit Roth Elective Deferrals. Unless elected otherwise, Roth Elective Deferrals shall be treated in the same manner as Elective Deferrals. The Employer may, in operation, implement deferral election procedures provided such procedures are communicated to Participants and permit Participants to modify their elections at least once each Plan Year.

(A) Elective Deferrals. "Elective Deferral" means a contribution the Employer makes to the Plan pursuant to a Participant's Salary Reduction Agreement, as described in Section 3.02. The term "Elective Deferrals" includes Pre-tax Elective Deferrals and Roth Elective Deferrals.

(B) Pre-Tax Elective Deferrals. "Pre-Tax Elective Deferrals" means a Participant's Salary Reduction Contributions which are not includible in the Participant's gross income at the time deferred and have been irrevocably designated as Pre-Tax Elective Deferrals by the Participant in his or her Salary Reduction Agreement. A Participant's Pre-Tax Elective Deferrals will be separately accounted for, as will gains and losses attributable to those Pre-Tax Elective Deferrals.

(C) Roth Elective Deferrals. "Roth Elective Deferrals" means a Participant's Salary Reduction Contributions that are includible in the Participant's gross income at the time deferred and have been irrevocably designated as Roth Elective Deferrals by the Participant in his or her Salary Reduction Agreement. A Participant's Roth Elective Deferrals will be separately accounted for, as will gains and losses attributable to those Roth Elective Deferrals. However, forfeitures may not be allocated to such account. The Plan must also maintain a record of a Participant's investment in the contract (i.e., designated Roth contributions that have not been distributed) and the year in which the Participant first made a Roth Elective Deferral.

(D) Ordering Rules for Distributions. The Administrator operationally may implement an ordering rule procedure for withdrawals (including, but not limited to, withdrawals on account of an unforeseeable emergency) from a Participant's accounts attributable to Pre-Tax Elective Deferrals or Roth Elective Deferrals. Such ordering rules may specify whether the Pre-Tax Elective Deferrals or Roth Elective Deferrals are distributed first. Furthermore, such procedure may permit the Participant to elect which type of Elective Deferrals shall be distributed first.

(E) Corrective distributions attributable to Roth Elective Deferrals. For any Plan Year in which a Participant may make both Roth Elective Deferrals and Pre-Tax Elective Deferrals, the Administrator operationally may implement an ordering rule procedure for the distribution of Excess Deferrals (Treas. Reg. §1.457-4(e)). Such an ordering rule may specify whether the Pre-Tax Elective Deferrals or Roth Elective Deferrals are distributed first, to the extent such type of Elective Deferrals was made for the year. Furthermore, such procedure may permit the Participant to elect which type of Elective Deferrals shall be distributed first.

(F) Loans. If Participant loans are permitted under the Plan, then the Administrator may modify the loan policy or program to provide limitations on the ability to borrow from, or use as security, a Participant's Roth Elective Deferral account. Similarly, the loan policy or program may be modified to provide for an ordering rule with respect to the default of a loan that is made from the Participant's Roth Elective Deferral account and other accounts under the Plan.

(G) Rollovers. A direct rollover of a distribution from Roth Elective Deferrals shall only be made to a Plan which includes Roth Elective Deferrals as described in Code §402A(e)(1) or to a Roth IRA as described in Code §408A, and only to the extent the rollover is permitted under the rules of Code §402(c).

The Plan shall accept a rollover contribution of Roth Elective Deferrals only if it is a direct rollover from another Plan which permits Roth Elective Deferrals as described in Code §402A(e)(1) and only to the extent the rollover is permitted under the rules of Code §402(c). The Employer, operationally and on a uniform and nondiscriminatory basis, may decide whether to accept any such rollovers.

The Plan shall not provide for a direct rollover (including an automatic rollover) for distributions from a Participant's Roth Elective Deferral account if the amount of the distributions that are eligible rollover distributions are reasonably expected to total less than \$200 during a year. In addition, any distribution from a Participant's Roth Elective Deferrals are not taken into account in determining whether distributions from a Participant's other accounts are reasonably expected to total less than \$200 during a year. Furthermore, the Plan will treat a Participant's Roth Elective Deferral account and the Participant's other accounts as held under two separate plans for purposes of applying the automatic rollover rules. However, eligible rollover distributions of a Participant's Roth Elective Deferrals are taken into account in determining whether the total amount of the Participant's account balances under the Plan exceed the Plan's limits for purposes of mandatory distributions from the Plan.

The provisions of the Plan that allow a Participant to elect a direct rollover of only a portion of an eligible rollover distribution but only if the amount rolled over is at least \$500 is applied by treating any amount distributed from a Participant's Roth Elective Deferral account as a separate distribution from any amount distributed from the Participant's other accounts in the Plan, even if the amounts are distributed at the same time.

(H) Automatic Enrollment. If the Plan utilizes an automatic enrollment feature as described in Section 3.02(B), then any such automatic contribution shall be a Pre-Tax Elective Deferral.

(I) Operational Compliance. The Plan Administrator will administer Roth Elective Deferrals in accordance with applicable regulations or other binding authority.

3.13 BENEFIT ACCRUAL. If the Employer elects to apply this Section, then effective as of the date adopted, for benefit accrual purposes, the Plan treats an individual who dies or becomes disabled (as defined under the terms of the Plan) while performing qualified military service with respect to the Employer as if the individual had resumed employment in accordance with the individual's reemployment rights under USERRA, on the day preceding death or disability (as the case may be) and terminated employment on the actual date of death or disability.

(A) Determination of benefits. The amount of Matching Contributions to be made pursuant to this Section 3.13 shall be determined as though the amount of Salary Reduction Contributions of an individual treated as reemployed under this Section on the basis of the individual's average actual Salary Reduction Contributions for the lesser of: (i) the 12-month period of service with the Employer immediately prior to qualified military service; or (ii) the actual length of continuous service with the Employer.

3.14 ELIGIBLE AUTOMATIC CONTRIBUTION ARRANGEMENT (EACA). As elected in the Adoption Agreement, the Employer maintains a Plan with automatic enrollment provisions as an Eligible Automatic Contribution Arrangement ("EACA"). Accordingly, the Plan will satisfy the (1) uniformity requirements, and (2) notice requirements under this Section.

(A) Uniformity. The Automatic Deferral Percentage must be a uniform percentage of Compensation. All Participants in the EACA, are subject to Automatic Deferrals, except to the extent otherwise provided in this Plan. If a Participant's Affirmative Election expires or otherwise ceases to be in effect, the Participant will immediately thereafter be subject to Automatic Deferrals, except to the extent otherwise provided in this Plan. However, the Plan does not violate the uniform Automatic Deferral Percentage merely because the Plan applies any of the following provisions:

(a) Years of participation. The Automatic Deferral Percentage varies based on the number of plan years the Participant has participated in the Plan while the Plan has applied EACA provisions;

(b) No reduction from prior default percentage. The Plan does not reduce an Automatic Deferral Percentage that, immediately prior to the EACA's effective date was higher (for any Participant) than the Automatic Deferral Percentage;

(c) Applying statutory limits. The Plan limits the Automatic Deferral amount so as not to exceed the limits of Code Section 457(b)(2) (determined without regard to Age 50 Catch-Up Deferrals).

(B) EACA notice. The Plan Administrator annually will provide a notice to each Participant a reasonable period prior to each plan year the Employer maintains the Plan as an EACA ("EACA Plan Year").

(a) Deemed reasonable notice/new Participant. The Plan Administrator is deemed to provide timely notice if the Plan Administrator provides the EACA notice at least 30 days and not more than 90 days prior to the beginning of the EACA Plan Year.

(b) Mid-year notice/new Participant or Plan. If: (a) an Employee becomes eligible to make Salary Reduction Contributions in the Plan during an EACA Plan Year but after the Plan Administrator has provided the annual EACA notice for that plan year; or (b) the Employer adopts mid-year a new Plan as an EACA, the Plan Administrator must provide the EACA notice no later than the date the Employee becomes eligible to make Salary Reduction Contributions. However, if it is not practicable for the notice to be provided on or before the date an Employee becomes a Participant, then the notice will nonetheless be treated as provided timely if it is provided as soon as practicable after that date and the Employee is permitted to elect to defer from all types of Compensation that may be deferred under the Plan earned beginning on that date.

(c) Content. The EACA notice must provide comprehensive information regarding the Participants' rights and obligations under the Plan and must be written in a manner calculated to be understood by the average Participant in accordance with applicable guidance.

(C) EACA permissible withdrawal. If elected in in the Adoption Agreement, a Participant who has Automatic Deferrals under the EACA may elect to withdraw all the Automatic

Deferrals (and allocable earnings) under the provisions of this Section 3.14. Any distribution made pursuant to this Section will be processed in accordance with normal distribution provisions of the Plan.

(a) Amount. If a Participant elects a permissible withdrawal under this Section, then the Plan must make a distribution equal to the amount (and only the amount) of the Automatic Deferrals made under the EACA (adjusted for allocable gains and losses to the date of the distribution). The Plan may separately account for Automatic Deferrals, in which case the entire account will be distributed. If the Plan does not separately account for the Automatic Deferrals, then the Plan must determine earnings or losses in a manner similar to the rules of Treas. Reg. §1.401(k)-2(b)(2)(iv) for distributions of excess contributions.

(b) Fees. Notwithstanding the above, the Plan Administrator may reduce the permissible distribution amount by any generally applicable fees. However, the Plan may not charge a greater fee for distribution under this Section than applies to other distributions. The Plan Administrator may adopt a policy regarding charging such fees consistent with this paragraph.

(c) Timing. The Participant may make an election to withdraw the Automatic Deferrals under the EACA no later than 90 days, or such shorter period as specified in the Adoption Agreement, after the date of the first Automatic Deferral under the EACA. For this purpose, the date of the first Automatic Deferral is the date that the Compensation subject to the Automatic Deferral otherwise would have been includible in the Participant's gross income. Furthermore, a Participant's withdrawal right is not restricted due to the Participant making an Affirmative Election during the 90 day period (or shorter period as specified in Adoption Agreement.).

(d) Rehired Employees. For purposes of this Section, an Employee who for an entire Plan Year did not have contributions made pursuant to a default election under the EACA will be treated as having not had such contributions for any prior Plan Year as well.

(e) Effective date of the actual withdrawal election: The effective date of the permissible withdrawal will be as soon as practicable, but in no event later than the earlier of (1) the pay date of the second payroll period beginning after the election is made, or (2) the first pay date that occurs at least 30 days after the election is made. The election will also be deemed to be an Affirmative Election to have no Salary Reduction Contributions made to the Plan.

(f) Related matching contributions. The Plan Administrator will not take any deferrals withdrawn pursuant to this section into account in computing the contribution and allocation of matching contributions, if any. If the Employer has already allocated matching contributions to the Participant's account with respect to deferrals being withdrawn pursuant to this Section, then the matching contributions, as adjusted for gains and losses, must be forfeited. Except as otherwise provided, the Plan will use the forfeited contributions to reduce future contributions or to reduce plan expenses.

(D) Compensation. Compensation for purposes of determining the amount of Automatic Deferrals has the same meaning as Compensation with regard to Salary Reduction Contributions in general.

(E) Definitions.

(a) Definition of Automatic Deferral. An Automatic Deferral is a Salary Reduction Contribution that results from the operation of this Article III. Under the Automatic Deferral, the Employer automatically will reduce by the Automatic Deferral Percentage as elected the Compensation of each Participant subject to the EACA. The Plan Administrator will cease to apply the Automatic Deferral to a Participant who makes an Affirmative Election as defined in this Section.

(b) Definition of Automatic Deferral Percentage/Increases. The Automatic Deferral Percentage is the percentage of Automatic Deferral (including any scheduled increase to the Automatic Deferral Percentage the Employer may elect).

(c) Effective date of EACA Automatic Deferral. The effective date of an Employee's Automatic Deferral will be as soon as practicable after the Employee is subject to Automatic Deferrals under the EACA, consistent with (a) applicable law, and (b) the objective of affording the Employee a reasonable period of time after receipt of the notice to make an Affirmative Election (and, if applicable, an investment election).

(d) Definition of Affirmative Election. An Affirmative Election is a Participant's election made after the EACA's Effective Date not to defer any Compensation or to defer more or less than the Automatic Deferral Percentage.

(e) Effective Date of Affirmative Election. A Participant's Affirmative Election generally is effective as of the first payroll period which follows the payroll period in which the Participant made the Affirmative Election. However, a Participant may make an Affirmative Election which is effective: (a) for the first payroll period in which he or she becomes a Participant if the Participant makes an Affirmative Election within a reasonable period following the Participant's entry date and before the Compensation to which the Election applies becomes currently available; or (b) for the first payroll period following the EACA's effective date, if the Participant makes an Affirmative Election not later than the EACA's effective date.

3.15 IN-PLAN ROTH ROLLOVER CONTRIBUTION

(a) Employer Election. The Employer in its Adoption Agreement in which the Employer has elected to permit Roth Deferrals also will elect whether to permit an In-Plan Roth Rollover Contribution in accordance with this Section with regard to otherwise distributable amounts and/or otherwise nondistributable amounts. If the Employer elects to permit such contributions, the Employer in its Adoption Agreement will specify the Effective Date thereof which may not be earlier than distributions made after September 27, 2010, and may not be earlier than January 1, 2013 in the case of rollovers of otherwise nondistributable amounts. An In-Plan Roth Rollover Contribution means a Rollover Contribution to the Plan that consists of a distribution or transfer from a Participant's Plan Account, other than a Roth Deferral Account, that the Participant transfers to the Participant's In-Plan Roth Rollover Contribution Account in the Plan, in accordance with Code §402(c)(4). In-Plan Roth Rollover Contributions will be subject to the Plan rules related to Roth Deferral Accounts, subject to preservation of protected benefits.

(b) Eligibility for Distribution and Rollover. A Participant may not make an In-Plan Roth Rollover Contribution with regard to an otherwise distributable amount which is not an Eligible Rollover Distribution.

(1) Parties eligible to elect. For purposes of eligibility for an In-Plan Roth Rollover, the Plan will treat a Participant's surviving spouse Beneficiary or alternate payee spouse or alternate payee former spouse as a Participant. A non-spouse Beneficiary may not make an In-Plan Roth Rollover.

(2) Distribution from partially Vested account. In-Plan Roth Rollovers are permitted only from Vested amounts allocated to a qualifying source but may be made from partially Vested Accounts. If a distribution is made to a Participant who has not incurred a Severance from Employment and who is not fully Vested in the Participant's Account from which the In-Plan Roth Rollover Contribution is to be made, and the Participant may increase the Vested percentage in such Account.

(c) Form and Source of Rollover.

(1) Direct Rollover. An In-Plan Roth Rollover Contribution may be made only by a Direct Rollover.

(2) Account source. A Participant may make an In-Plan Roth Rollover from any account (other than a Roth account).

(3) Cash or in-kind. The Plan Administrator will effect an In-Plan Roth Rollover Contribution by rolling over the Participant's current investments to the In-Plan Roth Rollover Account. A Plan loan so rolled over without changing the repayment schedule is not treated as a new loan. However the

Employer may provide that loans cannot be rolled over in an In-Plan Roth Rollover.

(4) No Rollover or Distribution Treatment.

Notwithstanding any other Plan provision, an In-Plan Roth Rollover Contribution is not a Rollover Contribution for purposes of the Plan. Accordingly: (a) if the Employer in its Adoption Agreement has elected \$5,000 as the Plan limit on Mandatory Distributions, the Plan Administrator will take into account amounts attributable to an In-Plan Roth Rollover Contribution, in determining if the \$5,000 limit is exceeded, regardless of the Employer's election as to whether to count Rollover Contributions for this purpose; (b) no spousal consent is required for a Participant to elect to make an In-Plan Roth Rollover Contribution; (c) protected benefits with respect to the amounts subject to the In-Plan Roth Rollover are preserved; and (d) mandatory 20% federal income tax withholding does not apply to the In-Plan Roth Rollover Contribution.

(5) In-Plan Roth Rollover Contribution Account.

An In-Plan Roth Rollover Contribution Account is a sub-account the Plan Administrator may establish to account for a Participant's Rollover Contributions attributable to the Participant's In-Plan Roth Rollover Contributions. The Plan Administrator has authority to establish such a sub-account, and to the extent necessary, may establish sub-accounts based on the source of the In-Plan Roth Rollover Contribution. The Plan Administrator will administer an In-Plan Roth Rollover Contribution Account in accordance with Code and the Plan provisions.

ARTICLE IV TIME AND METHOD OF PAYMENT OF BENEFITS

4.01 DISTRIBUTION RESTRICTIONS. Except as the Plan provides otherwise, the Plan Administrator or Trustee may not distribute to a Participant the amounts in his or her Account prior to one of the following events:

- (a) The Participant's attaining age 70 1/2;
- (b) The Participant's Severance from Employment; or
- (c) The Participant's death.

4.02 TIME AND METHOD OF PAYMENT OF ACCOUNT. The Plan Administrator, or Trustee at the direction of the Plan Administrator, will distribute to a Participant who has incurred a Severance from Employment the Participant's Vested Account under one or any combination of payment methods and at the time(s) the Adoption Agreement specifies. If the Adoption Agreement permits more than one time or method, the Plan Administrator, in the absence of a Participant election described below, will determine the time and method applicable to a particular Participant. In no event will the Plan Administrator direct (or direct the Trustee to commence) distribution, nor will the Participant elect to have distribution commence, later than the Participant's required beginning date, or under a method that does not satisfy Section 4.03.

(A) Participant Election of Time and Method. The Employer in the Adoption Agreement must elect whether to permit Participants to elect the timing and method of distribution of their Account in accordance with this Section 4.02. The Plan Administrator must consent to the specific terms of any such Participant election and the Plan Administrator in its sole discretion may withhold consent. Subject to the foregoing conditions, a Participant: (1) may elect to postpone distribution of his or her Account beyond the time the Employer has elected in the Adoption Agreement, to any fixed or determinable date

including, but not beyond, the Participant's required beginning date; and (2) may elect the method of payment. A Participant in a Tax Exempt Organization Eligible 457 Plan may elect the timing and method of payment of his or her Account no later than 30 days before the date the Plan Administrator or Trustee first would commence payment of the Participant's Account in accordance with the Adoption Agreement. The Plan Administrator must furnish to the Participant a form for the Participant to elect the time and a method of payment. A Participant in a Governmental Eligible 457 Plan is not subject to any such requirement in election the timing or method of payment.

(B) Number of Initial Elections/Subsequent Elections. A Participant in a Tax-Exempt Organization Eligible 457 Plan may make any number of elections or revoke any prior election under Section 4.02(A) within the election period. Once the initial election period expires, a Participant, before payment would commence under the Participant's initial election, may make one additional election to defer (but not to accelerate) the timing of payment of his or her Account and also as to the method of payment.

(C) No Election/Default. If the Participant does not make a timely election regarding the time and method of payment, the Plan Administrator will pay or direct the Trustee to pay the Participant's Account in accordance with the Adoption Agreement.

(D) Mandatory Distribution. The Employer in the Adoption Agreement will elect whether the Plan will make Mandatory Distributions. If the Employer elects Mandatory Distributions, the Employer may determine operationally whether to include Rollover Contributions in determining whether the Participant is subject to Mandatory Distributions.

4.03 REQUIRED MINIMUM DISTRIBUTIONS. The Plan Administrator may not distribute nor direct the Trustee to distribute the Participant's Account, nor may the Participant elect any distribution his or her Account, under a method of payment which, as of the required beginning date, does not satisfy the minimum distribution requirements of Code §401(a)(9) or which is not consistent with applicable Treasury regulations.

(A) General Rules.

(1) Precedence. The requirements of this Section 4.03 will take precedence over any inconsistent provisions of the Plan.

(2) Requirements of Treasury Regulations Incorporated. All distributions required under this Section 4.03 will be determined and made in accordance with the Treasury regulations under Code §401(a)(9).

(B) Time and Manner of Distribution.

(1) Required Beginning Date. The Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's required beginning date.

(2) Death of Participant Before Distribution Begins. If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

(a) Spouse Designated Beneficiary. If the Participant's surviving spouse is the Participant's sole designated Beneficiary, then, except as the Employer may elect in the Adoption Agreement, distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant dies, or by December 31 of the calendar year in which the Participant would have attained age 70 1/2, if later.

(b) Non-Spouse Designated Beneficiary. If the Participant's surviving spouse is not the Participant's sole designated Beneficiary, then, except as the Employer may elect in the Adoption Agreement, distributions to the designated Beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died.

(c) No Designated Beneficiary. If there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, the Participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(d) Death of Spouse. If the Participant's surviving spouse is the Participant's sole designated Beneficiary and the surviving spouse dies after the Participant but before distributions to the surviving spouse begin, this Section 4.03(B)(2) other than Section 4.03(B)(2)(a), will apply as if the surviving spouse were the Participant.

For purposes of this Section 4.03(B) and Section 4.03(D), unless Section 4.03(B)(2)(d) applies, distributions are considered to begin on the Participant's required beginning date. If Section 4.03(B)(2)(d) applies, distributions are considered to begin on the date distributions are required to begin to the surviving spouse under Section 4.03(B)(2)(a). If distributions under an annuity purchased from an insurance company irrevocably commence to the Participant before the Participant's required beginning date or to the Participant's surviving spouse

before the date distributions are required to begin to the surviving spouse under Section 4.03(B)(2)(a), the date distributions are considered to begin is the date distributions actually commence.

(3) Forms of Distribution. Unless the Participant's interest is distributed in the form of an annuity purchased from an insurance company or in a single sum on or before the required beginning date, as of the first distribution calendar year distributions will be made in accordance with Sections 4.03(C) and 4.03(D). If the Participant's interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Code §401(a)(9) and the Treasury regulations.

(C) Required Minimum Distributions during Participant's Lifetime.

(1) Amount of Required Minimum Distribution for Each Distribution Calendar Year. During the Participant's lifetime, the minimum amount that will be distributed for each distribution calendar year is the lesser of:

(a) ULT. The quotient obtained by dividing the Participant's account balance by the number in the Uniform Life Table set forth in Treas. Reg. §1.401(a)(9)-9, using the Participant's attained age as of the Participant's birthday in the distribution calendar year; or

(b) Younger Spouse. If the Participant's sole designated Beneficiary for the distribution calendar year is the Participant's spouse, the quotient obtained by dividing the Participant's account balance by the number in the Joint and Last Survivor Table set forth in Treas. Reg. §1.401(a)(9)-9, using the Participant's and spouse's attained ages as of the Participant's and spouse's birthdays in the distribution calendar year.

(2) Lifetime Required Minimum Distributions Continue Through Year of Participant's Death. Required minimum distributions will be determined under this Section 4.03(C) beginning with the first distribution calendar year and up to and including the distribution calendar year that includes the Participant's date of death.

(D) Required Minimum Distributions after Participant's Death.

(1) Death On or After Distributions Begin.

(a) Participant Survived by Designated Beneficiary. If the Participant dies on or after the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the longer of the remaining life expectancy of the Participant or the remaining life expectancy of the Participant's designated Beneficiary, determined as follows:

(i) Participant's Life Expectancy. The Participant's remaining life expectancy is calculated using the attained age of the Participant as of the Participant's birthday in the calendar year of death, reduced by one for each subsequent calendar year.

(ii) Spouse's Life Expectancy. If the Participant's surviving spouse is the Participant's sole designated Beneficiary, the remaining life expectancy of the surviving spouse is calculated for each distribution calendar year after the year of the Participant's death using the surviving spouse's age as of the spouse's birthday in that year. For distribution calendar

years after the year of the surviving spouse's death, the remaining life expectancy of the surviving spouse is calculated using the attained age of the surviving spouse as of the spouse's birthday in the calendar year of the spouse's death, reduced by one for each subsequent calendar year.

(iii) Non-Spouse's Life Expectancy. If the Participant's surviving spouse is not the Participant's sole designated Beneficiary, the designated Beneficiary's remaining life expectancy is calculated using the attained age of the Beneficiary as of the Beneficiary's birthday in the calendar year following the calendar year of the Participant's death, reduced by one for each subsequent calendar year.

(b) No Designated Beneficiary. If the Participant dies on or after the date distributions begin and there is no designated Beneficiary as of September 30 of the calendar year after the calendar year of the Participant's death, the minimum amount that will be distributed for each distribution calendar year after the calendar year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the Participant's remaining life expectancy calculated using the attained age of the Participant as of the Participant's birthday in the calendar year of death, reduced by one for each subsequent calendar year.

(2) Death before Date Distributions Begin.

(a) Participant Survived by Designated Beneficiary. Except as the Employer may elect in the Adoption Agreement, if the Participant dies before the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the remaining life expectancy of the Participant's designated Beneficiary, determined as provided in Section 4.03(D)(1).

(b) No Designated Beneficiary. If the Participant dies before the date distributions begin and there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, distribution of the Participant's entire interest will be completed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(c) Death of Surviving Spouse Before Distributions to Surviving Spouse Are Required to Begin. If the Participant dies before the date distributions begin, the Participant's surviving spouse is the Participant's sole designated Beneficiary, and the surviving spouse dies before distributions are required to begin to the surviving spouse under Section 4.03(B)(2)(a), this Section 4.03(D)(2) will apply as if the surviving spouse were the Participant.

(d) 5-year or Life Expectancy rule; possible election. The Employer in its Adoption Agreement will elect whether distribution of the Participant's Account will be made in accordance with the life expectancy rule under Section 4.03(D)(2)(a) or the 5-year rule under Section 4.03(D)(2)(b). The Employer's election may permit a Designated Beneficiary to elect which of these rules will apply or may specify which rule applies. However, the life expectancy rule (whether subject to election or not) applies only in the case of a Designated Beneficiary. The 5-year rule applies as to any Beneficiary who is not a Designated Beneficiary. A permitted election under this Section must be made no later than the earlier of September 30 of the calendar year in which distribution would be required to begin under Section 4.03(D)(2)(a), or by September 30 of the calendar year which contains the fifth anniversary of the Participant's (or, if applicable, surviving spouse's) death.

(E) Definitions.

(1) Designated Beneficiary. The individual who is designated as the Beneficiary under the Plan and is the designated beneficiary under Code §401(a)(9) and Treas. Reg. §1.401(a)(9)-1, Q&A-4.

(2) Distribution calendar year. A calendar year for which a minimum distribution is required. For distributions beginning before the Participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the Participant's required beginning date. For distributions beginning after the Participant's death, the first distribution calendar year is the calendar year in which the distributions are required to begin under Section 4.03(B)(2). The required minimum distribution for the Participant's first distribution calendar year will be made on or before the Participant's required beginning date. The required minimum distribution for other distribution calendar years, including the required minimum distribution for the distribution calendar year in which the Participant's required beginning date occurs, will be made on or before December 31 of that distribution calendar year.

(3) Life expectancy. Life expectancy as computed by use of the Single Life Table in Treas. Reg. §1.401(a)(9)-9.

(4) Participant's account balance. The account balance as of the last valuation date in the calendar year immediately preceding the distribution calendar year (valuation calendar year) increased by the amount of any contributions made and allocated or forfeitures allocated to the account balance as of dates in the valuation calendar year after the valuation date and decreased by distributions made in the valuation calendar year after the valuation date. The account balance for the valuation calendar year includes any Rollover Contributions or Transfers to the Plan either in the valuation calendar year or in the distribution calendar year if distributed or transferred in the valuation calendar year.

(5) Required beginning date. A Participant's required beginning date is the April 1 of the calendar year following the later of: (1) the calendar year in which the Participant attains age 70 1/2, or (2) the calendar year in which the Participant retires or such other date under Code §401(a)(9) by which required minimum distributions must commence.

4.04 DEATH BENEFITS. Upon the death of the Participant, the Plan Administrator must pay or direct the Trustee to pay the Participant's Account in accordance with Section 4.03. Subject to Section 4.03, a Beneficiary may elect the timing and method of payment in the same manner as a Participant may elect under Section 4.02, if such elections apply.

If a Participant dies while performing qualified military service (as defined in Code §414(u)), the survivors of the Participant are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan as if the Participant had resumed and then terminated employment on account of death.

4.05 DISTRIBUTIONS PRIOR TO SEVERANCE FROM EMPLOYMENT. The Employer must elect in the Adoption Agreement whether to permit in-service distributions of a Participant's Vested Account under this Section 4.05, notwithstanding the Section 4.01 distribution restrictions.

(A) Unforeseeable Emergency. In the event of a Participant's or the Participant's spouse, dependents or beneficiaries' unforeseeable emergency, the Plan Administrator may make a

distribution to a Participant who has not incurred a Severance from Employment (or who has incurred a Severance but will not begin to receive payments until some future date). In the event of an unforeseeable emergency, the Plan Administrator also may accelerate payments to a Participant or to a Beneficiary. The Plan Administrator will establish a policy for determining whether an unforeseeable emergency exists. An unforeseeable emergency is a severe financial hardship of a Participant or Beneficiary resulting from: (1) illness or accident of the Participant, the Beneficiary, or the Participant's or Beneficiary's spouse or dependent (as defined in Code §152(a)); (2) loss of the Participant's or Beneficiary's property due to casualty; (3) the need to pay for the funeral expenses of the Participant's or Beneficiary's spouse or dependent (as defined in Code §152(a)); or (4) other similar extraordinary and unforeseeable circumstances arising from events beyond the Participant's or Beneficiary's control, or which applicable law may define as an unforeseeable emergency. The Plan Administrator will not pay the Participant or the Beneficiary more than the amount reasonably necessary to satisfy the emergency need, which may include amounts necessary to pay taxes or penalties on the distribution. The Plan Administrator will not make payment to the extent the Participant or Beneficiary may relieve the financial hardship by cessation of deferrals under the Plan, through insurance or other reimbursement, or by liquidation of the individual's assets to the extent such liquidation would not cause severe financial hardship.

The Participant's Beneficiary is a person who a Participant designates and who is or may become entitled to a Participant's Plan Account upon the Participant's death.

(B) De minimis distribution. In accordance with the Employer's Adoption Agreement elections, the Plan Administrator may allow a Participant to elect to receive a distribution or the Plan Administrator will distribute (without a Participant election) any amount of the Participant's Account where: (1) the Participant's Account (disregarding Rollover Contributions) does not exceed \$5,000 (or such other amount as does not exceed the Code §411(a)(11)(A) dollar amount); (2) the Participant has not made or received an allocation of any Deferral Contributions under the Plan during the two-year period ending on the date of distribution; and (3) the Participant has not received a prior distribution under this Section 4.05(B).

(C) Distribution of Rollover Contributions. The Employer in the Adoption Agreement may elect to permit a Participant to request and to receive distribution of the Participant's Account attributable to Rollover Contributions (but not to Transfers) before the Participant has a distributable event under Section 4.01.

4.06 DISTRIBUTIONS UNDER QUALIFIED DOMESTIC RELATIONS ORDERS (QDROs).

Notwithstanding any other provision of this Plan, the Employer in the Adoption Agreement may elect to apply the QDRO provisions of this Section 4.06. If Section 4.06 applies, the Plan Administrator (and any Trustee) must comply with the terms of a QDRO, as defined in Code §414(p), which is issued with respect to the Plan.

(A) Time and Method of Payment. This Plan specifically permits distribution to an alternate payee under a QDRO at any time, notwithstanding any contrary Plan provision and irrespective of whether the Participant has attained his or her earliest retirement age (as defined under Code §414(p)) under the Plan. A distribution to an alternate payee prior to the Participant's attainment of earliest retirement age is available only if the QDRO specifies distribution at that time or permits an agreement between the Plan and the alternate payee to authorize an earlier distribution. Nothing in this Section 4.06

gives a Participant a right to receive distribution at a time the Plan otherwise does not permit nor authorizes the alternate payee to receive a form of payment the Plan does not permit.

(B) QDRO Procedures. The Plan Administrator must establish reasonable procedures to determine the qualified status of a domestic relations order. Upon receiving a domestic relations order, the Plan Administrator promptly will notify the Participant and any alternate payee named in the order, in writing, of the receipt of the order and the Plan's procedures for determining the qualified status of the order. Within a reasonable period of time after receiving the domestic relations order, the Plan Administrator must determine the qualified status of the order and must notify the Participant and each alternate payee, in writing, of the Plan Administrator's determination. The Plan Administrator must provide notice under this paragraph by mailing to the individual's address specified in the domestic relations order.

(C) Accounting. If any portion of the Participant's Account Balance is payable under the domestic relations order during the period the Plan Administrator is making its determination of the qualified status of the domestic relations order, the Plan Administrator must maintain a separate accounting of the amounts payable. If the Plan Administrator determines the order is a QDRO within 18 months of the date amounts first are payable following receipt of the domestic relations order, the Plan Administrator will distribute or will direct the Trustee to distribute the payable amounts in accordance with the QDRO. If the Plan Administrator does not make its determination of the qualified status of the order within the 18-month determination period, the Plan Administrator will distribute or will direct the Trustee to distribute the payable amounts in the manner the Plan would distribute if the order did not exist and will apply the order prospectively if the Plan Administrator later determines the order is a QDRO.

To the extent it is not inconsistent with the provisions of the QDRO, the Plan Administrator may segregate or may direct the Trustee to segregate the QDRO amount in a segregated investment account. The Plan Administrator or Trustee will make any payments or distributions required under this Section 4.06 by separate benefit checks or other separate distribution to the alternate payee(s).

(D) Permissible QDROs. A domestic relations order that otherwise satisfies the requirements for a qualified domestic relations order ("QDRO") will not fail to be a QDRO: (i) solely because the order is issued after, or revises, another domestic relations order or QDRO; or (ii) solely because of the time at which the order is issued, including issuance after the annuity starting date or after the Participant's death.

4.07 DIRECT ROLLOVER OF ELIGIBLE ROLLOVER DISTRIBUTIONS – GOVERNMENTAL PLAN.

(A) Participant Election. A Participant (including for this purpose, a former Employee) in a Governmental Eligible 457 Plan may elect, at the time and in the manner the Plan Administrator prescribes, to have any portion of his or her eligible rollover distribution from the Plan paid directly to an eligible retirement plan specified by the Participant in a direct rollover election. For purposes of this election, a "Participant" includes as to their respective interests, a Participant's surviving spouse and the Participant's spouse or former spouse who is an alternate payee under a QDRO.

(B) Rollover and Withholding Notice. At least 30 days and not more than 180 days prior to the Trustee's distribution of an

eligible rollover distribution, the Plan Administrator must provide a written notice (including a summary notice as permitted under applicable Treasury regulations) explaining to the distributee the rollover option, the applicability of mandatory 20% federal withholding to any amount not directly rolled over, and the recipient's right to roll over within 60 days after the date of receipt of the distribution ("rollover notice").

(C) Default distribution or rollover. Except as provided in Paragraph (D), in the case of a Participant who does not elect timely to roll over or to receive distribution of his or her Account, the Plan Administrator or the Trustee, at the Plan Administrator's direction, may distribute to the Participant or may directly roll over the Participant's Account in accordance with the Plan's rollover notice.

(D) Mandatory default rollover. If (1) the Plan is a Governmental Eligible 457 Plan, (2) the Plan makes a mandatory distribution after the Code §401(a)(31)(B) Effective Date, greater than \$1,000, and (3) the Participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the Participant in a direct rollover or to receive the distribution directly, then the Plan Administrator will pay the distribution in a direct rollover to an individual retirement plan designated by the Plan Administrator.

(E) Non-spouse beneficiary rollover right. A non-spouse beneficiary who is a "designated beneficiary" under Section 4.03(E)(1), by a direct trustee-to-trustee transfer ("direct rollover"), may roll over all or any portion of his or her distribution to an individual retirement account the beneficiary establishes for purposes of receiving the distribution. In order to be able to roll over the distribution, the distribution otherwise must satisfy the definition of an eligible rollover distribution.

(1) Certain requirements not applicable. Although a non-spouse beneficiary may roll over directly a distribution as provided in Section 4.07(E), the distribution is not subject to the direct rollover requirements of Code §401(a)(31) (including the automatic rollover provisions of Code §401(a)(31)(B)), the notice requirements of Code §402(f) or the mandatory withholding requirements of Code §3405(c). If a non-spouse beneficiary receives a distribution from the Plan, the distribution is not eligible for a "60-day" rollover.

(2) Trust beneficiary. If the Participant's named beneficiary is a trust, the Plan may make a direct rollover to an individual retirement account on behalf of the trust, provided the trust satisfies the requirements to be a designated beneficiary within the meaning of Code §401(a)(9)(E).

(3) Required minimum distributions not eligible for rollover. A non-spouse beneficiary may not roll over an amount which is a required minimum distribution, as determined under applicable Treasury regulations and other Revenue Service guidance. If the Participant dies before his or her required beginning date and the non-spouse beneficiary rolls over to an IRA the maximum amount eligible for rollover, the beneficiary may elect to use either the 5-year rule or the life expectancy rule, pursuant to Treas. Reg. §1.401(a)(9)-3, A-4(c), in determining the required minimum distributions from the IRA that receives the non-spouse beneficiary's distribution.

(F) Definitions. The following definitions apply to this Section:

(1) Eligible rollover distribution. An eligible rollover distribution is any distribution of all or any portion of a Participant's Account, except an eligible rollover distribution does not include: (a) any distribution which is one of a series of substantially equal periodic payments (not less frequently than

annually) made for the life (or life expectancy) of the Participant or the joint lives (or joint life expectancies) of the Participant and the Participant's designated Beneficiary, or for a specified period of ten years or more; (b) any Code §401(a)(9) required minimum distribution; (c) any unforeseeable emergency distribution; and (d) any distribution which otherwise would be an eligible rollover distribution, but where the total distributions to the Participant during that calendar year are reasonably expected to be less than \$200.

(2) Eligible retirement plan. An eligible retirement plan is an individual retirement account described in Code §408(a), an individual retirement annuity described in Code §408(b), an annuity plan described in Code §403(a), a qualified plan described in Code §401(a), an annuity contract (or custodial agreement) described in Code §403(b), or an eligible deferred compensation plan described in Code §457(b) and maintained by an Employer described in Code §457(e)(1)(A), which accepts the Participant's, the Participant's spouse or alternate payee's eligible rollover distribution.

A Participant or beneficiary may elect to roll over directly an eligible rollover distribution to a Roth IRA described in Code §408A(b). For this purpose, the term "eligible rollover distribution" includes a rollover distribution described in this Section.

(3) Direct rollover. A direct rollover is a payment by the Plan to the eligible retirement plan specified by the distributee.

(4) Mandatory distribution. A mandatory distribution is an eligible rollover distribution without the Participant's consent before the Participant attains the later of age 62 or Normal Retirement Age (see paragraph 3.05 (B)). A distribution to a beneficiary is not a mandatory distribution.

(5) 401(a)(31)(B) Effective Date. The 401(a)(31)(B) Effective Date is the date of the close of the first regular legislative session of the legislative body with the authority to amend the Plan that begins on or after January 1, 2006.

4.08 ELECTION TO DEDUCT FROM DISTRIBUTION. An Eligible Retired Public Safety Officer may elect annually for that taxable year to have the Plan deduct an amount from a distribution which the Eligible Retired Public Safety Officer otherwise would receive and include in income. The Plan will pay such deducted amounts directly to pay qualified health insurance premiums.

(A) Direct payment. The Plan will pay directly to the provider of the accident or health insurance plan or qualified long-term care insurance contract the amounts the Eligible Retired Public Safety Officer has elected to have deducted from the distribution. Such amounts may not exceed the lesser of \$3,000 or the amount the Participant paid for such taxable year for qualified health insurance premiums, and which otherwise complies with Code §402(l).

(B) Definitions.

(1) Eligible retired public safety officer. An "Eligible Retired Public Safety Officer" is an individual who, by reason of disability or attainment of Normal Retirement Age, is separated from service as a Public Safety Officer with the Employer.

(2) Public safety officer. A "Public Safety Officer" has the same meaning as in Section 1204(9)(A) of the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. 3796b(9)(A)).

(3) Qualified health insurance premiums. The term "qualified health insurance premiums" means premiums for coverage for the Eligible Retired Public Safety Officer, his or

her spouse, and dependents, by an accident or health insurance plan or qualified long-term care insurance contract (as defined in Code §7702B(b)).

ARTICLE V

PLAN ADMINISTRATOR - DUTIES WITH RESPECT TO PARTICIPANTS' ACCOUNTS

5.01 TERM/VACANCY. The Plan Administrator will serve until his or her successor is appointed. In case of a vacancy in the position of the Plan Administrator, the Employer will exercise any and all of the powers, authority, duties and discretion conferred upon the Plan Administrator pending the filling of the vacancy.

5.02 POWERS AND DUTIES. The Plan Administrator will have the following powers and duties:

- (a) To select a committee to assist the Plan Administrator;
- (b) To select a secretary for the committee, who need not be a member of the committee;
- (c) To determine the rights of eligibility of an Employee to participate in the Plan and the value of a Participant's Account;
- (d) To adopt rules and procedures and to create administrative forms necessary for the proper and efficient administration of the Plan provided the rules, procedures and forms are not inconsistent with the terms of the Plan;
- (e) To construe and enforce the terms of the Plan and the rules and regulations the Plan Administrator adopts, including interpretation of the Plan documents and documents related to the Plan's operation;
- (f) To direct the distribution of a Participant's Account;
- (g) To review and render decisions respecting a claim for (or denial of a claim for) a benefit under the Plan;
- (h) To furnish the Employer with information which the Employer may require for tax or other purposes;
- (i) To establish a policy in making distributions for unforeseeable emergencies;
- (j) To establish under a Governmental Eligible 457 Plan, policies regarding the receipt of Rollover Contributions and default rollover distributions;
- (k) To establish a policy regarding the making and the receipt of Transfers;
- (l) To establish a policy regarding Participant or Beneficiary direction of investment;
- (m) To engage the services of any person to invest any Account under this Plan and to direct such person to make payment to a Participant of his or her Vested Account;
- (n) To establish under a Governmental Eligible 457 Plan, a policy (see Section 5.02(A)) which the Trustee must observe in making loans, if any, to Participants and Beneficiaries;
- (o) To undertake correction of any Plan failures as necessary to preserve eligible Plan status; and
- (p) To undertake any other action the Plan Administrator deems reasonable or necessary to administer the Plan.

The Plan Administrator shall have total and complete discretion to interpret and construe the Plan and to determine all questions arising in the administration, interpretation and

application of the Plan. Any determination the Plan Administrator makes under the Plan is final and binding upon any affected person.

(A) Loan Policy. In a Governmental Eligible 457 Plan, the Plan Administrator, in its sole discretion, may establish, amend or terminate from time to time, a nondiscriminatory policy which the Trustee must observe in making Plan loans, if any, to Participants and to Beneficiaries. If the Plan Administrator adopts a loan policy, the loan policy must be a written document and must include: (1) the identity of the person or positions authorized to administer the participant loan program; (2) the procedure for applying for a loan; (3) the criteria for approving or denying a loan; (4) the limitations, if any, on the types and amounts of loans available; (5) the procedure for determining a reasonable rate of interest; (6) the types of collateral which may secure the loan; and (7) the events constituting default and the steps the Plan will take to preserve Plan assets in the event of default. A loan policy the Plan Administrator adopts under this Section 5.02(A) is part of the Plan, except that the Plan Administrator may amend or terminate the policy without regard to Section 9.01.

(B) QDRO Policy. If the QDRO provisions of Section 4.06 apply, the Plan Administrator will establish QDRO procedures.

5.03 COMPENSATION. The Plan Administrator and the members of the Committee will serve without compensation for services, but the Employer will pay all expenses of the Plan Administrator and Committee.

5.04 AUTHORIZED REPRESENTATIVE. The Plan Administrator may authorize any one of the members of the Committee, if any, or the Committee's Secretary, to sign on the Plan Administrator's behalf any Plan notices, directions, applications, certificates, consents, approvals, waivers, letters or other documents.

5.05 INDIVIDUAL ACCOUNTS/RECORDS. The Plan Administrator will maintain a separate Account in the name of each Participant to reflect the value of the Participant's Deferred Compensation under the Plan. The Plan Administrator will maintain records of its activities.

5.06 VALUE OF PARTICIPANT'S ACCOUNT. The value of each Participant's Account consists of his or her accumulated Deferred Compensation, as of the most recent Accounting Date or any later date as the Plan Administrator may determine.

5.07 ACCOUNT ADMINISTRATION, VALUATION AND EXPENSES.

(A) Individual Accounts. The Plan Administrator, as necessary for the proper administration of the Plan, will maintain, or direct the Trustee to maintain, a separate Account, or multiple Accounts, in the name of each Participant to reflect the Participant's Account Balance under the Plan. The Plan Administrator will make its allocations of Employer Contributions and of Earnings, or will request the Trustee to make such allocations, to the Accounts of the Participants as necessary to maintain proper Plan records and in accordance with the applicable: (i) Contribution Types; (ii) allocation conditions; (iii) investment account types; and (iv) Earnings allocation methods. The Plan Administrator may also maintain, or direct the Trustee to maintain, a separate temporary Account for Participant forfeitures which occur during a Plan Year,

pending their accrual and allocation in accordance with the Plan terms, or for other special items as the Plan Administrator determines is necessary and appropriate for proper plan administration.

(1) By Contribution Type. The Plan Administrator, will establish Plan Accounts for each Participant as necessary to reflect his or her Accounts attributable to the following Contribution Types and the Earnings attributable thereto: Pre-Tax Deferrals, Roth Deferrals, Matching Contributions, Nonelective Contributions, Rollover Contributions (including Roth versus pre-tax amounts), and Transfers.

(2) By investment account type. The Plan Administrator will establish separate Accounts for each Participant as necessary to reflect his or her investment account types as described below:

(a) Pooled Accounts. A Pooled Account is an Account which for investment purposes is not a Segregated Account or a Participant-Directed Account. If any or all Plan investment Accounts are Pooled Accounts, each Participant's Account has an undivided interest in the assets comprising the Pooled Account. In a Pooled Account, the value of each Participant's Account Balance consists of that proportion of the net worth (at fair market value) of the Trust Fund which the net credit balance in his or her Account (exclusive of the cash value of incidental benefit insurance contracts) bears to the total net credit balance in the Accounts of all Participants plus the cash surrender value of any insurance contracts held by the Trustee on the Participant's life. As of each Valuation Date, the Plan Administrator must reduce a Participant-Directed Account for any forfeiture arising from Section 5.07 after the Plan Administrator has made all other allocations, changes or adjustments to the Account (excluding Earnings) for the valuation period.

(b) Participant-Directed Accounts. A Participant-Directed Account is an Account that the Plan Administrator establishes and maintains or directs the Trustee to establish and maintain for a Participant to invest in one or more assets that are not pooled assets held by the Trust, such as assets in a brokerage account or other property in which other Participants do not have any interest. As the Plan Administrator determines, a Participant-Directed Account may provide for a limited number and type of investment options or funds, or may be open-ended and subject only to any limitations imposed by applicable law. A Participant may have one or more Participant-Directed Accounts in addition to Pooled or Segregated Accounts. A Participant-Directed Account is credited and charged with the Earnings. As of each Valuation Date, the Plan Administrator must reduce a Participant-Directed Account for any forfeiture arising from Section 5.07 after the Plan Administrator has made all other allocations, changes or adjustments to the Account (excluding Earnings) for the valuation period.

(c) Segregated Accounts. A Segregated Account is an Account the Plan Administrator establishes and maintains or directs the Trustee to establish and maintain for a Participant: (i) to facilitate installment payments; (ii) to hold a QDRO amount; (iii) to prevent a distortion of Plan Earnings allocations; or (iv) for such other purposes as the Plan Administrator may direct. A Segregated Account receives all income it earns and bears all expense or loss it incurs. The Trustee will invest the assets of a Segregated Account consistent with the purpose for which the Plan Administrator or Trustee established the Account. As of

each Valuation Date, the Plan Administrator must reduce a Segregated Account for any forfeiture arising after the Plan Administrator has made all other allocations, changes or adjustments to the Account (excluding Earnings) for the Valuation Period. Notwithstanding anything in this Section to the contrary, transferred amounts are not required to be separately accounted for and may be combined with the corresponding Account maintained in this Plan provided all rights, benefits and features and other attributes are identical with respect to each account, or are identical after the combination and such combination does not result in the impermissible elimination of any Code §411(d)(6) protected benefits.

(3) Amount of Account/distributions. The amount of a Participant's Account, as determined by the Plan Administrator, is equal to the sum of all contributions, Earnings and other additions credited to the Account, less all distributions (including distributions to Beneficiaries and to alternate payees and also including disbursement of Plan loan proceeds), expenses and other charges against the Account as of a Valuation Date or other relevant date. For purposes of a distribution under the Plan, the amount of a Participant's Account Balance is determined based upon its value on the Valuation Date immediately preceding or coinciding with the date of the distribution. If any or all Plan investment Accounts are Participant-Directed Accounts, the directing Participant's Account Balance consists of the assets held within the Participant-Directed Account and the value of the Account is determined based upon the fair market value of such assets.

(4) Account statements. As soon as practicable after the Accounting Date of each Plan Year, the Plan Administrator will deliver to each Participant (and to each Beneficiary) a statement reflecting the amount of his or her Account Balance in the Trust as of the statement date or most recent Valuation Date. No Participant, except the Plan Administrator/Participant or Trustee/Participant, has the right to inspect the records reflecting the Account of any other Participant.

(B) Allocation of Earnings. This Section 5.07(B) applies solely to the allocation of Earnings of the Trust Fund. The Plan Administrator will allocate Employer Contributions and Participant forfeitures, if any, in accordance with Article III. Earnings means the net income, gain or loss earned by a particular Account, by the Trust, or with respect to a contribution or to a distribution, as the context requires.

(1) Allocate as of Valuation Date. As of each Valuation Date, the Plan Administrator must adjust Accounts to reflect Earnings for the Valuation Period since the last Valuation Date.

(2) Definition of Valuation Date. A Valuation Date under this Plan is each: (a) Accounting Date; (b) Valuation Date the Employer elects in the Adoption Agreement; or (c) Valuation Date the Plan Administrator establishes. The Employer in the Adoption Agreement or the Plan Administrator may elect alternative Valuation Dates for the different Contribution Types which the Plan Administrator maintains under the Plan.

(3) Definition of Valuation Period. The Valuation Period is the period beginning on the day after the last Valuation Date and ending on the current Valuation Date.

(4) Allocation methods. The Plan Administrator will allocate Earnings to the Participant Accounts in accordance with the daily valuation method, balance forward method, balance forward with adjustment method, weighted average method, Participant-Directed Account method, or other method the Employer elects under the Adoption Agreement. The Employer in the Adoption Agreement may elect alternative methods under which the Plan Administrator will allocate the Earnings to the Accounts reflecting different Contribution Types or investment Account types which the Plan Administrator maintains under the Plan. The Plan Administrator first will adjust the Participant Accounts, as those Accounts stood at the beginning of the current Valuation Period, by reducing the Accounts for any forfeitures, distributions, and loan disbursement payments arising under the Plan, for expenses charged during the Valuation Period to the Accounts (expenses directly related to a Participant's Account). The Plan Administrator then, subject to the restoration allocation requirements of the Plan, will allocate Earnings under the applicable valuation method.

(a) Daily valuation method. If the Employer in the Adoption Agreement elects to apply the daily valuation method, the Plan Administrator will allocate Earnings on each day of the Plan Year for which Plan assets are valued on an established market and the Trustee is conducting business. Under the daily valuation method, all assets subject to such method are subject to daily valuation. The assets may be held in Participant-Directed Accounts or in Accounts which are subject to Trustee or other fiduciary investment direction.

(b) Balance forward method. If the Employer in the Adoption Agreement elects to apply the balance forward method, the Plan Administrator will allocate Earnings pro rata to the adjusted Participant Accounts, since the last Valuation Date.

(c) Balance forward with adjustment method. If the Employer in the Adoption Agreement elects to apply the balance forward with adjustment method, the Plan Administrator will allocate pursuant to the balance forward method, except it will treat as part of the relevant Account at the beginning of the Valuation Period the percentage of the contributions made as the Employer elects in the Adoption Agreement, during the Valuation Period the Employer elects in the Adoption Agreement.

(d) Weighted average method. If the Employer in the Adoption Agreement elects to apply a weighted average allocation method, the Plan Administrator will allocate pursuant to the balance forward method, except it will treat a weighted portion of the applicable contributions as if includible in the Participant's Account as of the beginning of the Valuation Period. The weighted portion is a fraction, the numerator of which is the number of months in the Valuation Period, excluding each month in the Valuation Period which begins prior to the contribution date of the applicable contributions, and the denominator of which is the number of months in the Valuation Period. The Employer in the Adoption Agreement may elect to substitute a weighting period other than months for purposes of this weighted average allocation.

(e) Participant-Directed Account method. The Employer in the Adoption Agreement must elect to apply the Participant-Directed Account method to any Participant-Directed Account under the Plan. Under the Participant-Directed Account method: (i) each Participant-Directed Account is credited and charged with the Earnings such Account generates;

(ii) the Employer's election, if any, in the Adoption Agreement of another method for the allocation of Earnings will not apply to any Participant-Directed Account; and (iii) the Participant-Directed Account may be valued as often as daily, but will be valued at least annually, and all assets in the Account are not necessarily valued on the same frequency. An Account which is subject to the Participant-Directed Account method includes an individual brokerage account or similar account in title to the Trustee for the benefit of the Participant.

(C) Allocation of Net Income, Gain or Loss (No Trust). In a Tax-Exempt Eligible 457 Plan that does not maintain a trust the Plan Administrator will allocate net income, gain or loss in accordance with this provision. As of each Accounting Date (and each other valuation date determined under the Adoption Agreement), the Plan Administrator will adjust Accounts to reflect net income, gain or loss, if any, since the last Accounting Date or Account valuation. The Employer in the Adoption Agreement will elect the method for allocating net income gain or loss. The Plan Administrator will continue to allocate net income, gain and loss to a Participant's Account subject to an installment distribution, until the Account is fully distributed.

5.08 ACCOUNT CHARGED. The Plan Administrator will charge all distributions made to a Participant or to his or her Beneficiary, or transferred under Section 9.03 from his or her Account, against the Account of the Participant when made.

5.09 OWNERSHIP OF FUND/TAX-EXEMPT ORGANIZATION. If the Employer is a Tax-Exempt Organization, the Plan is an unfunded plan and all Deferred Compensation, property and rights to property purchased by Deferred Compensation and all income attributable thereto remain, until paid or made available under the Plan, the sole property and rights of the Employer, subject only to the claims of the Employer's general creditors. No Participant or Beneficiary will have any vested interest or secured or preferred position with respect to an Account or have any claim against the Employer except as a general creditor. No Participant or Beneficiary shall have any right to sell, assign, transfer or otherwise convey his or her Account or any interest in his or her Deferred Compensation. The Employer or the Plan Administrator, acting as the Employer's agent, may enter into a trust agreement solely for the purpose of investing all or part of the Accounts, which will be subject to the claims of the Employer's general creditors, and in which the Participants or Beneficiaries will not have a vested interest nor a secured or preferred position or have any claim except as the Employer's general creditor. The Employer may not purchase life insurance contracts under this Plan unless the Employer retains all incidents of ownership in such contracts, the Employer is the sole beneficiary of such contracts and the Employer is not under any obligation to transfer the contracts or pass through the proceeds to any Participant or to his or her Beneficiary. The Employer may adopt and attach to the Plan as "Appendix A," the Internal Revenue Service Model Rabbi Trust under Rev. Proc. 92-64 (as amended) to hold the assets of a Tax-Exempt Organization Eligible 457 Plan. If the Employer adopts the Model Rabbi Trust, the Plan incorporates by reference the provisions of the Model Rabbi Trust as if fully set forth herein.

5.10 PARTICIPANT DIRECTION OF INVESTMENT. Subject to the terms of the Plan Administrator's adopted policy, if any, and also to written consent of the Trustee, if the Plan has a Trust, a Participant will have the right to direct the investment or re-investment of the assets comprising the Participant's Account. The Plan Administrator will account separately for the Participant-Directed Accounts. The Participant's right to direct investment does not give the Participant any vested interest or secured or preferred position with respect to assets over which he/she has investment responsibility.

5.11 VESTING/SUBSTANTIAL RISK OF FORFEITURE. The Employer in the Adoption Agreement may elect to apply a vesting schedule or to specify any other Substantial Risk of Forfeiture applicable to any or all Deferral Contributions.

(A) Forfeiture Allocation. The Employer in the Adoption Agreement must elect the method the Plan Administrator will use to allocate any Participant forfeitures, including those related to lost Participants under Section 5.14. The Plan Administrator will allocate a forfeiture in the Plan Year in which the forfeiture occurs or in the next following Plan Year.

5.12 PRESERVATION OF ELIGIBLE PLAN STATUS. The Plan Administrator may elect to sever from this Plan and to treat as a separate 457 plan, the Accounts of any Participants who have Excess Deferrals that the Plan Administrator has not corrected in accordance with Section 3.10 or in the case of any other Code §457(b) failure that the Employer may not otherwise correct, and which failure would result in the Plan ceasing to be an Eligible 457 Plan. In such event, the Plan Administrator will take any necessary or appropriate action consistent with the Employer's maintenance of separate 457 plans and with preservation of Eligible 457 Plan status of this Plan.

5.13 LIMITED LIABILITY. The Employer will not be liable to pay plan benefits to a Participant in excess of the value of the Participant's Account as the Plan Administrator determines in accordance with the Plan terms. Neither the Employer nor the Plan Administrator will be liable for losses arising from depreciation or shrinkage in the value of any investments acquired under this Plan.

5.14 LOST PARTICIPANTS. If the Plan Administrator is unable to locate any Participant or Beneficiary whose Account becomes distributable (a "lost Participant"), the Plan Administrator will apply the provisions of this Section 5.14.

(A) Attempt to Locate. The Plan Administrator will attempt to locate a lost Participant and may use one or more of the following methods: (1) provide a distribution notice to the lost Participant at his or her last known address by certified or registered mail; (2) use a commercial locator service, the internet or other general search method; (3) use the Social Security Administration or PBGC search program; or (4) use such other methods as the Plan Administrator believes prudent.

(B) Failure to Locate. If a lost Participant remains unlocated for 6 months following the date the Plan Administrator first attempts to locate the lost Participant using one or more of the methods described in Section 5.14(A), the Plan Administrator may forfeit the lost Participant's Account. If the Plan Administrator forfeits the lost Participant's Account, the forfeiture occurs at the end of the above-described 6-month period and the Plan Administrator will allocate the forfeiture in accordance with Section 5.11. The Plan Administrator under this Section 5.14(B) will forfeit the entire Account of the lost Participant, including Salary Reduction Contributions.

If a lost Participant whose Account was forfeited thereafter at any time but before the Plan has been terminated makes a claim for his or her forfeited Account, the Plan Administrator will restore the forfeited Account to the same dollar amount as the amount forfeited, unadjusted for net income, gains or losses occurring subsequent to the forfeiture. The Plan Administrator will make the restoration in the Plan Year in which the lost Participant makes the claim, first from the amount, if any, of Participant forfeitures the Plan Administrator otherwise would allocate for the Plan Year, then from the amount, if any, of Trust net income or gain for the Plan Year and last from the amount or

additional amount the Employer contributes to the Plan for the Plan Year. The Plan Administrator will distribute the restored Account to the lost Participant not later than 60 days after the close of the Plan Year in which the Plan Administrator restores the forfeited Account.

(C) Nonexclusivity and Uniformity. The provisions of this Section 5.14 are intended to provide permissible but not exclusive means for the Plan Administrator to administer the Accounts of lost Participants. The Plan Administrator may utilize any other reasonable method to locate lost Participants and to administer the Accounts of lost Participants, including the default rollover under Section 4.07(C) and such other methods as the Revenue Service or the U.S. Department of Labor ("DOL") may in the future specify. The Plan Administrator will apply Section 5.14 in a reasonable manner, but may in determining a specific course of action as to a particular Account, reasonably take into account differing circumstances such as the amount of a lost Participant's Account, the expense in attempting to locate a lost Participant, the Plan Administrator's ability to establish and the expense of establishing a rollover IRA, and other factors. The Plan Administrator may charge to the Account of a lost Participant the reasonable expenses incurred under this Section 5.14 and which are associated with the lost Participant's Account.

5.15 PLAN CORRECTION. The Plan Administrator, in conjunction with the Employer and Trustee as appropriate, may undertake such correction of Plan errors as the Plan Administrator deems necessary, including but not limited to correction to maintain the Plan's status as an Eligible 457 Plan. The Plan Administrator under this Section 5.15 also may undertake Plan correction in accordance with any correction program that the Internal Revenue Service makes applicable to 457 plans.

ARTICLE VI PARTICIPANT ADMINISTRATIVE PROVISIONS

6.01 BENEFICIARY DESIGNATION. A Participant from time to time may designate, in writing, any person(s) (including a trust or other entity), contingently or successively, to whom the Plan Administrator or Trustee will pay the Participant's Account (including any life insurance proceeds payable to the Participant's Account) in the event of death. A Participant also may designate the method of payment of his or her Account. The Plan Administrator will prescribe the form for the Participant's written designation of Beneficiary and, upon the Participant's filing the form with the Plan Administrator, the form revokes all designations filed prior to that date by the same Participant. A divorce decree, or a decree of legal separation, revokes the Participant's designation, if any, of his or her spouse as his or her Beneficiary under the Plan unless the decree or a QDRO provides otherwise. The foregoing revocation provision (if applicable) applies only with respect to a Participant whose divorce or legal separation becomes effective on or following the date the Employer executes the Adoption Agreement, unless the Employer in the Adoption Agreement specifies a different effective date.

6.02 NO BENEFICIARY DESIGNATION. If a Participant fails to name a Beneficiary in accordance with Section 6.01, or if the Beneficiary named by a Participant predeceases the Participant, then the Plan Administrator will pay the Participant's remaining Account in accordance with Article IV in the following order of priority, to:

- (a) The Participant's surviving spouse; or
- (b) The Participant's children (including adopted children), in equal shares by right of representation (one share for each surviving child and one share for each child who predeceases the Participant with living descendants); and if none to
- (c) The Participant's estate.

If the Beneficiary survives the Participant, but dies prior to distribution of the Participant's entire Account, the Trustee will pay the remaining Account to the Beneficiary's estate unless: (1) the Participant's Beneficiary designation provides otherwise; or (2) the Beneficiary has properly designated a beneficiary. A Beneficiary only may designate a beneficiary for the Participant's Account Balance remaining at the Beneficiary's death, if the Participant has not previously designated a successive contingent beneficiary and the Beneficiary's designation otherwise complies with the Plan terms. The Plan Administrator will direct a Trustee if applicable as to the method and to whom the Trustee will make payment under this Section 6.02.

6.03 SALARY REDUCTION AGREEMENT.

(A) General. A Participant must elect to make Salary Reduction Contributions on a Salary Reduction Agreement form the Plan Administrator provides for this purpose. The Salary Reduction Agreement must be consistent with the Employer's Adoption Agreement elections and the Plan Administrator in a Salary Reduction Agreement may impose such other terms and limitations as the Plan Administrator may determine.

(B) Election Timing. A Participant's Salary Reduction Agreement may not take effect earlier than the first day of the calendar month following the date the Participant executes the Salary Reduction Agreement and as to Compensation paid or made available in such calendar month. However, if an

Employee is eligible to become a Participant during the Employee's calendar month of hire, the Employee may execute a Salary Reduction Agreement on or before the date he/she becomes an Employee, effective for the month in which he/she becomes an Employee.

(C) Sick, Vacation and Back Pay. If the Employer in the Adoption Agreement permits Participants to make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay, a Participant who will incur a Severance from Employment may execute a Salary Reduction Agreement before such amounts are paid or made available provided: (i) such amounts are paid or made available before the Participant incurs the Severance; and (ii) the Participant is an Employee in that month.

(D) Modification of Salary Reduction Agreement. A Participant's Salary Reduction Agreement remains in effect until a Participant modifies it or ceases to be eligible to participate in the Plan. A Participant may modify his or her Salary Reduction Agreement by executing a new Salary Reduction Agreement. Any modification will become effective no earlier than the beginning of the calendar month commencing after the date the Participant executes the new Salary Reduction Agreement. Filing a new Salary Reduction Agreement will revoke all Salary Reduction Agreements filed prior to that date. The Employer or Plan Administrator may restrict the Participant's right to modify his or her Salary Reduction Agreement in any Taxable Year.

6.04 PERSONAL DATA TO PLAN ADMINISTRATOR. Each Participant and each Beneficiary of a deceased Participant must furnish to the Plan Administrator such evidence, data or information as the Plan Administrator considers necessary or desirable for the purpose of administering the Plan. The provisions of this Plan are effective for the benefit of each Participant upon the condition precedent that each Participant will furnish promptly full, true and complete evidence, data and information when requested by the Plan Administrator, provided the Plan Administrator advises each Participant of the effect of his or her failure to comply with its request.

6.05 ADDRESS FOR NOTIFICATION. Each Participant and each Beneficiary of a deceased Participant must file with the Plan Administrator from time to time, in writing, his or her address and any change of address. Any communication, statement or notice addressed to a Participant, or Beneficiary, at his or her last address filed with the Plan Administrator, or as shown on the records of the Employer, binds the Participant, or Beneficiary, for all purposes of this Plan.

6.06 PARTICIPANT OR BENEFICIARY INCAPACITATED. If, in the opinion of the Plan Administrator or of the Trustee, a Participant or Beneficiary entitled to a Plan distribution is not able to care for his or her affairs because of a mental condition, a physical condition, or by reason of age, the Plan Administrator or at the direction of the Plan Administrator, the Trustee, may make the distribution to the Participant's or Beneficiary's guardian, conservator, trustee, custodian (including under a Uniform Transfers or Gifts to Minors Act) or to his or her attorney-in-fact or to other legal representative upon furnishing evidence of such status satisfactory to the Plan Administrator and to the Trustee. The Plan Administrator and the Trustee do not have any liability with respect to payments so made and neither the Plan Administrator nor the Trustee has any duty to make inquiry as to the competence of any person entitled to receive payments under the Plan.

ARTICLE VII MISCELLANEOUS

7.01 NO ASSIGNMENT OR ALIENATION. A Participant or Beneficiary does not have the right to commute, sell, assign, pledge, transfer or otherwise convey or encumber the right to receive any payments under the Plan or Trust and the Plan Administrator and the Trustee will not recognize any such anticipation, assignment, or alienation. The payments and the rights under this Plan are nonassignable and nontransferable. Furthermore, a Participant's or Beneficiary's interest in the Trust is not subject to attachment, garnishment, levy, execution or other legal or equitable process.

7.02 EFFECT ON OTHER PLANS. This Plan does not affect benefits under any other retirement, pension, or benefit plan or system established for the benefit of the Employer's Employees, and participation under this Plan does not affect benefits receivable under any such plan or system, except to the extent provided in such plan or system.

7.03 WORD USAGE. Words used in the masculine will apply to the feminine where applicable, and wherever the context of the Plan dictates, the plural will be read as the singular and the singular as the plural.

7.04 STATE LAW. The laws of the state of the Employer's principal place of business will determine all questions arising with respect to the provisions of this Plan, except to the extent Federal law supersedes State law.

7.05 EMPLOYMENT NOT GUARANTEED. Nothing contained in this Plan, or any modification or amendment to the Plan, or in the creation of any Account, or the payment of any benefit, gives any Employee, Participant or Beneficiary any right to continue employment, any legal or equitable right against the Employer, the Plan Administrator, the Trustee, any other Employee of the Employer, or any agents thereof except as expressly provided by the Plan.

7.06 NOTICE, DESIGNATION, ELECTION, CONSENT AND WAIVER. All notices under the Plan and all Participant or Beneficiary designations, elections, consents or waivers must be in writing and made in a form the Plan Administrator specifies or otherwise approves. To the extent permitted by Treasury regulations or other applicable guidance, any Plan notice, election, consent or waiver may be transmitted electronically. Any person entitled to notice under the Plan may waive the notice or shorten the notice period except as otherwise required by the Code.

ARTICLE VIII TRUST PROVISIONS—GOVERNMENTAL ELIGIBLE 457 PLAN

8.01 GOVERNMENTAL ELIGIBLE 457 PLAN. The provisions of this Article VIII apply to a Governmental Eligible 457 Plan and do not apply to a Tax-Exempt Organization Eligible 457 Plan. The Employer in the Adoption Agreement may elect to substitute another trust (attached to this Plan as "Appendix A") or to modify any provision of Article VIII, consistent with Code §457(g) and applicable Treasury regulations.

8.02 ACCEPTANCE/HOLDING. The Trustee accepts the Trust created under the Plan and agrees to perform the duties and obligations imposed. The Trustee must hold in trust under this Article VIII, all Deferred Compensation until paid in accordance with the Plan terms.

8.03 RECEIPT OF CONTRIBUTIONS. The Trustee is accountable to the Employer for the funds contributed to it by the Employer or the Plan Administrator, but the Trustee does not have any duty to see that the contributions received comply with the provisions of the Plan.

8.04 FULL INVESTMENT POWERS. The Trustee has full discretion and authority with regard to the investment of the Trust, except with respect to a Trust asset under Participant direction of investment, in accordance with Section 8.12. The Trustee is authorized and empowered, but not by way of limitation, to exercise and perform the following powers, rights and duties:

(a) To invest any part or all of the Trust in any common or preferred stocks, open-end or closed-end mutual funds, put and call options traded on a national exchange, United States retirement plan bonds, corporate bonds, debentures, convertible debentures, commercial paper, U. S. Treasury bills, U. S. Treasury notes and other direct or indirect obligations of the United States Government or its agencies, improved or unimproved real estate situated in the United States, limited partnerships, insurance contracts of any type, mortgages, notes or other property of any kind, real or personal, and to buy or sell options on common stock on a nationally recognized options exchange with or without holding the underlying common stock, as a prudent person would do under like circumstances. Any investment made or retained by the Trustee in good faith will be proper but must be of a kind constituting a diversification considered by law suitable for trust investments;

(b) To retain in cash so much of the Trust as it may deem advisable to satisfy liquidity needs of the Plan and to deposit any cash held in the Trust in a bank account at reasonable interest;

(c) To invest, if the Trustee is a bank or similar financial institution supervised by the United States or by a State, in any type of deposit of the Trustee (or a bank related to the Trustee within the meaning of Code §414(b)) at a reasonable rate of interest or in a common trust fund as described in Code §584, or in a collective investment fund, the provisions of which the Trust incorporates by this reference, which the Trustee (or its affiliate, as defined in Code §1504) maintains exclusively for the collective investment of money contributed by the bank (or its affiliate) in its capacity as Trustee and which conforms to the rules of the Comptroller of the Currency;

(d) To manage, sell, contract to sell, grant options to purchase, convey, exchange, transfer, abandon, improve, repair, insure, lease for any term even though commencing in the future or extending beyond the term of the Trust, and otherwise deal with all property, real or personal, in such manner, for such

considerations and on such terms and conditions as the Trustee decides;

(e) To credit and distribute the Trust as directed by the Plan Administrator of the Plan. The Trustee will not be obliged to inquire as to whether any payee or distributee is entitled to any payment or whether the distribution is proper or within the terms of the Plan, or as to the manner of making any payment or distribution. The Trustee will be accountable only to the Plan Administrator for any payment or distribution made by it in good faith on the order or direction of the Plan Administrator;

(f) To borrow money, to assume indebtedness, extend mortgages and encumber by mortgage or pledge;

(g) To compromise, contest, arbitrate or abandon claims and demands, in the Trustee's discretion;

(h) To have with respect to the Trust all of the rights of an individual owner, including the power to exercise any and all voting rights associated with Trust assets, to give proxies, to participate in any voting trusts, mergers, consolidations or liquidations, to tender shares and to exercise or sell stock subscriptions or conversion rights;

(i) To lease for oil, gas and other mineral purposes and to create mineral severances by grant or reservation; to pool or unitize interest in oil, gas and other minerals; and to enter into operating agreements and to execute division and transfer orders;

(j) To hold any securities or other property in the name of the Trustee or its nominee, with depositories or agent depositories or in another form as it may deem best, with or without disclosing the trust relationship;

(k) To perform any and all other acts in its judgment necessary or appropriate for the proper and advantageous management, investment and distribution of the Trust;

(l) To retain any funds or property subject to any dispute without liability for the payment of interest, and to decline to make payment or delivery of the funds or property until a court of competent jurisdiction makes a final adjudication;

(m) To file all tax returns required of the Trustee;

(n) To furnish to the Employer and the Plan Administrator an annual statement of account showing the condition of the Trust and all investments, receipts, disbursements and other transactions effected by the Trustee during the Plan Year covered by the statement and also stating the assets of the Trust held at the end of the Plan Year, which accounts will be conclusive on all persons, including the Employer and the Plan Administrator, except as to any act or transaction concerning which the Employer or the Plan Administrator files with the Trustee written exceptions or objections within 90 days after the receipt of the accounts; and

(o) To begin, maintain or defend any litigation necessary in connection with the administration of the Trust, except that the Trustee will not be obliged or required to do so unless indemnified to its satisfaction.

(A) Nondiscretionary Trustee. The Employer in the Adoption Agreement may elect to appoint a Nondiscretionary Trustee, subject to this Section 8.04(A). The Nondiscretionary Trustee does not have any discretion or authority with regard to the

investment of the Trust, but must act solely as a directed Trustee hereunder. The Nondiscretionary Trustee is authorized and empowered to exercise and perform the above Section 8.04 powers, rights and duties provided that the Trustee shall act solely as a directed Trustee and only in accordance with the written direction of the Employer, the Plan Administrator or of a Participant as applicable. The Nondiscretionary Trustee is not liable for making, retaining or disposing of any investment or for taking or failing to take any other action, in accordance with proper Employer, Plan Administrator or Participant direction.

8.05 RECORDS AND STATEMENTS. The records of the Trustee pertaining to the Trust will be open to the inspection of the Plan Administrator and the Employer at all reasonable times and may be audited from time to time by any person or persons as the Employer or Plan Administrator may specify in writing. The Trustee will furnish the Plan Administrator whatever information relating to the Trust the Plan Administrator considers necessary.

8.06 FEES AND EXPENSES FROM FUND. The Trustee will receive reasonable annual compensation in accordance with its fee schedule as published from time to time. The Trustee will pay from the Trust all fees and expenses the Trustee reasonably incurs in its administration of the Trust, unless the Employer pays the fees and expenses.

8.07 PROFESSIONAL AGENTS. The Trustee may employ and pay from the Trust reasonable compensation to agents, attorneys, accountants and other persons to advise the Trustee as in its opinion may be necessary. The Trustee may delegate to any agent, attorney, accountant or other person selected by it any non-Trustee power or duty vested in it by the Trust, and the Trustee may act or refrain from acting on the advice or opinion of any agent, attorney, accountant or other person so selected.

8.08 DISTRIBUTION OF CASH OR PROPERTY. The Trustee may make distribution under the Plan in cash or property, or partly in each, at its fair market value as determined by the Trustee.

8.09 RESIGNATION AND REMOVAL. The Trustee or the Custodian may resign its position by giving written notice to the Employer and to the Plan Administrator. The Trustee's notice must specify the effective date of the Trustee's resignation, which date must be at least 30 days following the date of the Trustee's notice, unless the Employer consents in writing to shorter notice.

The Employer may remove a Trustee or a Custodian by giving written notice to the affected party. The Employer's notice must specify the effective date of removal which date must be at least 30 days following the date of the Employer's notice, except where the Employer reasonably determines a shorter notice period or immediate removal is necessary to protect Plan assets.

8.10 SUCCESSOR TRUSTEE.

(A) Appointment. In the event of the resignation or the removal of a Trustee, where no other Trustee continues to service, the Employer must appoint a successor Trustee if it intends to continue the Plan. If two or more persons hold the position of Trustee, in the event of the removal of one such person, during any period the selection of a replacement is pending, or during any period such person is unable to serve for any reason, the remaining person or persons will act as the Trustee. If the Employer fails to appoint a successor Trustee as of the effective date of the Trustee resignation or removal and no other Trustee remains, the Trustee will treat the Employer as

having appointed itself as Trustee and as having filed the Employer's acceptance of appointment as successor Trustee with the former Trustee.

(B) Automatic Successor. Any corporation which succeeds to the trust business of the Trustee, or results from any merger or consolidation to which the Trustee is a party, or is the transferee of substantially all the Trustee's assets, will be the successor to the Trustee under this Trust. The successor Trustee will possess all rights, duties and powers under this Trust as if the successor Trustee were the original Trustee. Neither the Trustee nor the successor Trustee need provide notice to any interested person of any transaction resulting in a successor Trustee. The successor Trustee need not file or execute any additional instrument or perform any additional act to become successor Trustee.

8.11 VALUATION OF TRUST. The Trustee will value the Trust as of each Accounting Date to determine the fair market value of the Trust assets. The Trustee will value the Trust on such other date(s) the Plan Administrator may direct.

8.12 PARTICIPANT DIRECTION OF INVESTMENT. Consistent with the Plan Administrator's policy adopted under Section 5.02(1), the Trustee may consent in writing to permit Participants in the Plan to direct the investment to the Trust assets. The Plan Administrator will advise the Trustee of the portion of the Trust credited to each Participant's Account under the Plan, and subject to such Participant direction. As a condition of Participant direction, the Trustee may impose such conditions, limitations and other provisions as the Trustee may deem appropriate and as are consistent with the Plan Administrator's policy. The Trustee will report to the Plan Administrator the net income, gain or losses incurred by each Participant-Directed Account separately from the net income, gain or losses incurred by the general Trust during the Trust Year.

8.13 THIRD PARTY RELIANCE. No person dealing with the Trustee will be obliged to see to the proper application of any money paid or property delivered to the Trustee, or to inquire whether the Trustee has acted pursuant to any of the terms of the Trust. Each person dealing with the Trustee may act upon any notice, request or representation in writing by the Trustee, or by the Trustee's duly authorized agent, and will not be liable to any person whomsoever in so doing. The certificate of the Trustee that it is acting in accordance with the Trust will be conclusive in favor of any person relying on the certificate.

8.14 INVALIDITY OF ANY TRUST PROVISION. If any clause or provision of this Article VIII proves to be or is adjudged to be invalid or void for any reason, such void or invalid clause or provision will not affect any of the other provisions of this Article VIII and the balance of the Trust provisions will remain operative.

8.15 EXCLUSIVE BENEFIT. The Trustee will hold all the assets of the Trust for the exclusive benefit of the Participants and their Beneficiaries and neither the Employer nor the Trustee will use or divert any part of the corpus or income of the Trust for purposes other than the exclusive benefit of the Participants and Beneficiaries of the Plan. The Employer will not have any right to the assets held by the Trustee and the Trust assets will not be subject to the claims of the Employer's creditors or, except as provided in Section 4.06, of the creditors of any Participant or Beneficiary. No Participant or Beneficiary shall have any right to sell, assign, transfer or otherwise convey his or her Account or any interest in his or her Deferred Compensation. Notwithstanding the foregoing, the Plan Administrator may pay from a Participant's or Beneficiary's Account the amount the Plan Administrator finds is lawfully

demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary. The Trust created under the Employer's Plan is irrevocable and its assets will not inure to the benefit of the Employer.

8.16 SUBSTITUTION OF CUSTODIAL ACCOUNT OR ANNUITY CONTRACT. The Employer in the Adoption Agreement may elect to use one or more custodial accounts or annuity contracts in lieu of or in addition to the Trust established in this Article VIII. Any such custodial account or annuity contract must satisfy the requirements of Code §457(g)(3) and applicable Treasury regulations.

8.17 GROUP TRUST AUTHORITY. Notwithstanding any contrary provision in this Plan, the Trustee may, unless restricted in writing by the Plan Administrator, transfer assets of the Plan to a group trust that is operated or maintained exclusively for the commingling and collective investment of monies provided that the funds in the group trust consist exclusively of trust assets held under plans qualified under Code §401(a), individual retirement accounts that are exempt under Code §408(e), and eligible governmental plans that meets the requirements of Code §457(b). For this purpose, a trust includes a custodial account that is treated as a trust under Code §401(f) or under Code §457(g)(3). For purposes of valuation, the value of the interest maintained by the Plan in such group trust shall be the fair market value of the portion of the group trust held for Plan, determined in accordance with generally recognized valuation procedures.

ARTICLE IX AMENDMENT, TERMINATION, TRANSFERS

9.01 AMENDMENT BY EMPLOYER/SPONSOR. The Employer has the right at any time and from time to time:

(a) To amend this Plan and Trust Agreement and the Adoption Agreement in any manner it deems necessary or advisable in order to continue the status of this Plan as an Eligible 457 Plan; and

(b) To amend this Plan and Trust Agreement and the Adoption Agreement in any other manner, including deletion, substitution or modification of any Plan, Trust or Adoption Agreement provision.

The Employer must make all amendments in writing. The Employer may amend the Plan by an Adoption Agreement election, by addenda, by separate amendment, or by restatement of the Adoption Agreement or Plan. Each amendment must state the date to which it is either retroactively or prospectively effective. The Employer also may not make any amendment that affects the rights, duties or responsibilities of the Trustee or the Plan Administrator without the written consent of the affected Trustee or the Plan Administrator.

9.02 TERMINATION/FREEZING OF PLAN. The Employer has the right, at any time, to terminate this Plan or to cease (freeze) further Deferral Contributions to the Plan. Upon termination or freezing of the Plan, the provisions of the Plan (other than provisions permitting continued Deferral Contributions) remain operative until distribution of all Accounts. Upon Plan termination, the Plan Administrator or Trustee shall distribute to Participants and Beneficiaries all Deferred Compensation as soon as is reasonably practicable following termination.

9.03 TRANSFERS. The Employer may enter into a Transfer agreement with another employer under which this Plan: (a) may accept a Transfer of a Participant's Account in the other employer's Eligible 457 Plan; or (b) may Transfer a Participant's (or Beneficiary's) Account in this Plan to the other employer's Eligible 457 Plan. The plan sponsors of the plans involved in the Transfer both must be States or both must be Tax-Exempt Organizations and the plans must provide for Transfers. The Participant or Beneficiary, after the Transfer will have Deferred Compensation in the recipient plan at least equal to his or her Deferred Compensation in the transferring plan immediately before the Transfer. Any Transfer also must comply with applicable Treasury regulations, and in particular Treas. Reg. §§1.457-10(b)(2) as to post-severance transfers between Governmental Eligible 457 Plans; 1.457-10(b)(3) as to transfers of all assets between Governmental Eligible 457 Plans; 1.457-10(b)(4) as to transfers between Governmental Eligible 457 Plans of the same Employer; and 1.457-10(b)(5) as to post-severance transfers between Tax-Exempt Organization Eligible 457 Plans. The Plan Administrator will credit any Transfer accepted under this Section 9.03 to the Participant's Account and will treat the transferred amount as a Deferral Contribution for all purposes of this Plan except the Plan Administrator, will not treat such Transfer as a Deferral Contribution subject to the limitations of Article III. In addition, in the case of a Transfer between Tax-Exempt Organization Eligible Plans, the recipient plans shall apply a Participant's distribution elections made under the transferor plan in accordance with Treas. Reg. §1.457-10(b)(6)(ii). The Plan's Transfer of any Participant's or Beneficiary's Account under this Section 9.03 completely discharges the Employer, the Plan Administrator, the Trustee and the Plan from any liability to the Participant or Beneficiary for any Plan benefits.

9.04 PURCHASE OF PERMISSIVE SERVICE CREDIT.

A Participant in a Governmental Eligible 457 Plan, prior to otherwise incurring a distributable event under Article IV, may direct the Trustee to transfer all or a portion of his or her Account to a governmental defined benefit plan (under Code §414(d)) for: (a) the purchase of permissive service credit (under Code §415(n)(3)(A)) under such plan, or (b) the repayment of contributions and earnings previously refunded with respect to a forfeiture of service credited under the plan (or under another governmental plan within the same State) to which Code §415 does not apply by reason of Code §415(k)(3).



1000 Bishops Gate Blv. Ste 300
Mt. Laurel, NJ 08054-5404

t1.800.444.4554 Opt.2
f1.800.777.3929

October 23, 2019

Mr. James Ashcroft, President
Rancho Santa Fe FD
18027 Calle Ambiente
P.O. Box 410
Rancho Santa Fe, California, 92067

RE: Rancho Santa Fe Fd, San Diego County, California (S)
Public Protection Classification: 02/2Y
Effective Date: February 01, 2020

Dear Mr. James Ashcroft,

We wish to thank you Chief Fred Cox and Chief Dave McQuead for your cooperation during our recent Public Protection Classification (PPC) survey. ISO has completed its analysis of the structural fire suppression delivery system provided in your community. The resulting classification is indicated above.

If you would like to know more about your community's PPC classification, or if you would like to learn about the potential effect of proposed changes to your fire suppression delivery system, please call us at the phone number listed below.

ISO's Public Protection Classification Program (PPC) plays an important role in the underwriting process at insurance companies. In fact, most U.S. insurers – including the largest ones – use PPC information as part of their decision- making when deciding what business to write, coverage's to offer or prices to charge for personal or commercial property insurance.

Each insurance company independently determines the premiums it charges its policyholders. The way an insurer uses ISO's information on public fire protection may depend on several things – the company's fire-loss experience, ratemaking methodology, underwriting guidelines, and its marketing strategy.

Through ongoing research and loss experience analysis, we identified additional differentiation in fire loss experience within our PPC program, which resulted in the revised classifications. We based the differing fire loss experience on the fire suppression capabilities of each community. The new classifications will improve the predictive value for insurers while benefiting both commercial and residential property owners. We've published the new classifications as "X" and "Y" — formerly the "9" and "8B" portion of the split classification, respectively. For example:

- A community currently graded as a split 6/9 classification will now be a split 6/6X classification; with the "6X" denoting what was formerly classified as "9."
- Similarly, a community currently graded as a split 6/8B classification will now be a split 6/6Y classification, the "6Y" denoting what was formerly classified as "8B."

- Communities graded with single “9” or “8B” classifications will remain intact.
- Properties over 5 road miles from a recognized fire station would receive a class 10.

PPC is important to communities and fire departments as well. Communities whose PPC improves may get lower insurance prices. PPC also provides fire departments with a valuable benchmark, and is used by many departments as a valuable tool when planning, budgeting and justifying fire protection improvements.

ISO appreciates the high level of cooperation extended by local officials during the entire PPC survey process. The community protection baseline information gathered by ISO is an essential foundation upon which determination of the relative level of fire protection is made using the Fire Suppression Rating Schedule.

The classification is a direct result of the information gathered, and is dependent on the resource levels devoted to fire protection in existence at the time of survey. Material changes in those resources that occur after the survey is completed may affect the classification. Although ISO maintains a pro-active process to keep baseline information as current as possible, in the event of changes please call us at 1-800-444-4554, option 2 to expedite the update activity.

ISO is the leading supplier of data and analytics for the property/casualty insurance industry. Most insurers use PPC classifications for underwriting and calculating premiums for residential, commercial and industrial properties. The PPC program is not intended to analyze all aspects of a comprehensive structural fire suppression delivery system program. It is not for purposes of determining compliance with any state or local law, nor is it for making loss prevention or life safety recommendations.

If you have any questions about your classification, please let us know.

Sincerely,

Dominic Santanna

Dominic Santanna
Manager -National Processing Center

cc: Ms. Jennifer Libby-Jones, Manager, North County Dispatch JPA
Mr. Blake Isaac, Water Superintendent, Questhaven Water District
Mr. Clint Baze, Director, Rincon Del Diablo Municipal Water District
Mr. James Gumpel, Engineer, Vallecitos Water District
Ms. Hanan Harb, Communications Manager, San Diego County Sheriffs Communications
Mr. Don Hussey, Supervisor, Olivenhain Municipal Water District
Mr. Rich Foster, Vice President, Del Dios Mutual Water Company
Mr. William Hunter, General Manager, Santa Fe Irrigation District
Chief Fred Cox, Chief, Rancho Santa Fe Fire Department
Chief Dave McQuead, Deputy Chief, Rancho Santa Fe Fire Department

Rancho Santa Fe Fire Protection District

Rancho Santa Fe, California

Annual Financial Report

For the Year Ended June 30, 2019

Mission Statement

To protect life, property, and environment through prevention, preparedness, education and emergency response.

**Rancho Santa Fe Fire Protection District
Board of Directors as of June 30, 2019**

Name	Position	Elected/Appointed	Current Term
James H. Ashcraft	President	Elected	12/16 - 12/20
John C. Tanner	Vice President	Elected	12/18 - 12/22
Randall Malin	Director	Elected	12/16 - 12/20
Tucker Stine	Director	Elected	12/18 - 12/22
Nancy C. Hillgren	Director	Elected	12/16 - 12/20

**Rancho Santa Fe Fire Protection District
Fred Cox, Fire Chief
18027 Calle Ambiente
Rancho Santa Fe, CA 92067 (858)756-5971
www.rsf-fire.org**

Rancho Santa Fe Fire Protection District
Annual Financial Report
For the Year Ended June 30, 2019

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
of the Rancho Santa Fe Fire Protection District
Rancho Santa Fe, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Rancho Santa Fe Fire Protection District (the "District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Rancho Santa Fe Fire Protection District as of June 30, 2019, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

To the Board of Directors
of the Rancho Santa Fe Fire District
Rancho Santa Fe, California

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 8, the Budgetary Comparison – General Fund, Budgetary Comparison – Special Revenue Fund, Schedule of the District's Proportionate Share of the Plan's Net Pension Liability, and the Schedule of the District's Contributions to the Pension Plan on pages 47 through 50, respectively 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 5, 2019, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The PwC Group, LLP

San Diego, California
November 5, 2019

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

To the Board of Directors
of the Rancho Santa Fe Fire Protection District
Rancho Santa Fe, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Rancho Santa Fe Fire Protection District (District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated November 5, 2019.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

To the Board of Directors
of the Rancho Santa Fe Fire Protection District
Rancho Santa Fe, California

Purpose of this Report

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

The PwC Group, LLP

San Diego, California
November 5, 2019

Rancho Santa Fe Fire Protection District

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2019

As management of the Rancho Santa Fe Fire Protection District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities and performance of the District for the fiscal year ended June 30, 2019. Please read it in conjunction with additional information that we have furnished in the accompanying basic financial statements, which follow this section.

Financial Highlights

- The District's net position increased 3.71%, or \$1,236,818 from the prior year's net position of \$33,322,200 to \$34,559,018.
- The District's total revenues increased by 5.25% or \$906,475, to \$18,159,871 in fiscal year 2019.
- The District's total expenses increased 2.08% or \$344,775, to \$16,923,053 in fiscal year 2019.

Using This Financial Report

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

Government-wide Financial Statements

Statement of Net Position and Statement of Activities

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

These two statements report the District's *net position* and changes in them. Think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position is one indicator of whether its *financial health* is improving or deteriorating.

Governmental Funds Financial Statements

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

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

Rancho Santa Fe Fire Protection District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2019

Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)

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

Notes to the Basic Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budgetary information and compliance.

	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>Change</u>
Assets:			
Current assets	\$ 25,261,415	\$ 23,773,293	\$ 1,488,122
Capital assets, net	18,510,042	18,850,393	(340,351)
Total assets	<u>43,771,457</u>	<u>42,623,686</u>	<u>1,147,771</u>
Deferred outflows of resources	<u>5,765,318</u>	<u>7,612,245</u>	<u>(1,846,927)</u>
Liabilities:			
Current liabilities	785,846	733,242	52,604
Noncurrent liabilities	12,784,800	13,741,525	(956,725)
Total liabilities	<u>13,570,646</u>	<u>14,474,767</u>	<u>(904,121)</u>
Deferred inflows of resources	<u>1,407,111</u>	<u>2,438,964</u>	<u>(1,031,853)</u>
Net position:			
Investment in capital assets	18,510,042	18,850,393	(340,351)
Restricted for capital projects	6,997,155	1,769,372	5,227,783
Unrestricted	9,051,821	12,702,435	(3,650,614)
Total net position	<u>\$ 34,559,018</u>	<u>\$ 33,322,200</u>	<u>\$ 1,236,818</u>

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources of the District exceeded liabilities and deferred inflows of resources by \$34,559,018 as of June 30, 2019.

Rancho Santa Fe Fire Protection District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2019

Government-wide Financial Analysis (Continued)

A portion of the District's net position 54% or \$18,510,042 reflects its investment in capital assets (net of accumulated depreciation). The District uses these capital assets to operate the District; consequently, these assets are *not* available for future spending. At the end of fiscal year 2019 the District shows a positive balance in its unrestricted net position of \$9,051,821 that may be utilized in future years.

	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 430,554	\$ 484,923	\$ (54,369)
Operating grants and contributions	1,287,302	1,162,333	124,969
Capital grants and contributions	607,203	987,480	(380,277)
General revenues:			-
Property taxes	12,683,095	12,015,742	667,353
Voter approved taxes	1,542,180	1,496,722	45,458
Developer payments in-lieu of property taxes	217,992	139,090	78,902
Reorganization revenue – Elfin Forest/Harmony Grove	312,500	328,211	(15,711)
Rental income	382,734	360,337	22,397
Investment earnings	684,900	240,914	443,986
Other	11,411	37,644	(26,233)
Total revenues	<u>18,159,871</u>	<u>17,253,396</u>	<u>906,475</u>
Expenses:			
Fire protection operations:			
Salaries and wages	9,212,690	8,979,191	233,499
Employee benefits	4,650,625	4,463,517	187,108
Contractual services	1,675,485	1,677,433	(1,948)
Materials and supplies	479,016	625,013	(145,997)
Other Expenses	125,625	49,147	76,478
Depreciation	779,612	783,977	(4,365)
Total expenses	<u>16,923,053</u>	<u>16,578,278</u>	<u>344,775</u>
Change in net position	1,236,818	675,118	561,700
Net position:			
Beginning of year	33,322,200	32,647,082	675,118
End of year	<u>\$ 34,559,018</u>	<u>\$ 33,322,200</u>	<u>\$ 1,236,818</u>

The statement of activities shows how the government's net position changes during the fiscal year. In the case of the District, net position increased by \$1,236,818 for the fiscal year ended June 30, 2019. On June 21, 2016 the Rancho Santa Fe Fire Protection District reorganized with the Elfin Forest/Harmony Grove Fire Department. The District recognized in FY17 approximately \$5.8 million in one-time revenue from the reorganization. During the FY18, the District received two Staffing for Adequate Fire & Emergency Response (SAFER) Grants awarded thru FEMA.

Rancho Santa Fe Fire Protection District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2019

Government-wide Financial Analysis (Continued)

The District added four (4) full-time employees to staff the Elfin Forest Fire Station with paid firefighting professionals and a dedicated Volunteer Recruitment and Retention Coordinator. The personnel and negotiated salary adjustments account for much of the increase of expenses. The revenue generated from the SAFER grants covered the majority of the increased personnel expense.

Governmental Funds Financial Analysis

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

As of June 30, 2019, the District's General Fund reported a fund balance of \$20,860,367. An amount of \$14,900,040 constitutes the District's *unassigned fund balance*, which is available for future use.

Capital Asset Administration

At the end of fiscal year 2019, the District's investment in capital assets amounted to \$18,510,042 (net of accumulated depreciation). This investment in capital assets includes structures and improvements and equipment. (See Note 3 for further information)

Capital assets balances are as follows:

	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>Change</u>
Non-depreciable assets	\$ 3,936,596	\$ 3,755,778	\$ 180,818
Depreciable assets	25,603,170	25,377,514	225,656
Accumulated depreciation and amortization	(11,029,724)	(10,282,899)	(746,825)
	<u>\$ 18,510,042</u>	<u>\$ 18,850,393</u>	<u>\$ (340,351)</u>

Economic and Other Factors Effecting Next Year's Operations and Budget

Management is unaware of any conditions, which could have a significant impact on the District's current financial position, net position or operating results in terms of past, present and future.

Requests for Information

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District's Administrative Manager, Karlana Rannals, at the Rancho Santa Fe Fire Protection District, P.O. Box 410, 18027 Calle Ambiente, Rancho Santa Fe, California, 92067 or (858) 756-5971.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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Rancho Santa Fe Fire Protection District
Statement of Net Position
June 30, 2019

	Governmental Activities
<hr/>	
ASSETS	
Current assets:	
Cash and investments	\$ 23,693,621
Accounts receivable	545,420
Property taxes receivable	66,491
Accrued interest receivable	181,033
Deposits with Public Agencies Self Insurance System	774,850
Total current assets	<u>25,261,415</u>
Noncurrent assets:	
Capital assets – not being depreciated	3,936,596
Capital assets, net – being depreciated	14,573,446
Total noncurrent assets	<u>18,510,042</u>
Total assets	<u>43,771,457</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Pension related deferred outflows of resources	<u>5,765,318</u>
Total deferred outflows of resources	<u>5,765,318</u>
 LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	186,693
Accrued salaries and related payables	397,674
Long-term liabilities – due within one year:	
Compensated absences	201,479
Total current liabilities	<u>785,846</u>
Noncurrent liabilities:	
Long-term liabilities – due in more than one year:	
Compensated absences	241,024
Unearned reorganization revenue	1,562,500
Workers' compensation claims payable	659,774
Net pension liability	10,321,502
Total noncurrent liabilities	<u>12,784,800</u>
Total liabilities	<u>13,570,646</u>
 DEFERRED INFLOWS OF RESOURCES	
Pension related deferred inflows of resources	<u>1,407,111</u>
Total deferred inflows of resources	<u>1,407,111</u>
 NET POSITION	
Investment in capital assets	18,510,042
Restricted	6,997,155
Unrestricted	9,051,821
Total net position	<u>\$ 34,559,018</u>

Rancho Santa Fe Fire Protection District
Statement of Activities
For the Year Ended June 30, 2019

	Governmental Activities
Expenses:	
Fire protection operations:	
Operations	\$ 16,143,441
Depreciation expense	779,612
Total expenses	<u>16,923,053</u>
Program revenues:	
Charges for services	430,554
Operating grants and contributions	1,287,302
Capital grants and contributions	607,203
Total program revenues	<u>2,325,059</u>
Net program expense	<u>(14,597,994)</u>
General revenues:	
Property taxes	12,683,095
Voter approved taxes	1,542,180
Developer payments in-lieu of property taxes	217,992
Reorganization revenue – Elfin Forest/Harmony Grove	312,500
Rental income	382,734
Investment earnings	684,900
Other	11,411
Total general revenues	<u>15,834,812</u>
Change in net position	<u>1,236,818</u>
Net position:	
Beginning of year	<u>33,322,200</u>
End of year	<u><u>\$ 34,559,018</u></u>

FUND FINANCIAL STATEMENTS

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Rancho Santa Fe Fire Protection District
Balance Sheet
Governmental Funds
June 30, 2019

		General Fund	Special Revenue Fund	Total Governmental Funds
	<u>ASSETS</u>			
Assets:				
Cash and investments		\$ 21,713,501	\$ 1,980,120	\$ 23,693,621
Accounts receivable		294,140	251,280	545,420
Property taxes receivable		66,491	-	66,491
Accrued interest receivable		158,252	22,781	181,033
Deposits with Public Agencies Self Insurance System		774,850	-	774,850
Total assets		<u>\$ 23,007,234</u>	<u>\$ 2,254,181</u>	<u>\$ 25,261,415</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable and accrued expenses		\$ 186,693	\$ -	\$ 186,693
Accrued salaries and related payables		397,674	-	397,674
Unearned reorganization revenue		1,562,500	-	1,562,500
Total liabilities		<u>2,146,867</u>	<u>-</u>	<u>2,146,867</u>
Fund balance:				
Restricted		4,742,974	2,254,181	6,997,155
Committed		774,850	-	774,850
Assigned		442,503	-	442,503
Unassigned		14,900,040	-	14,900,040
Total fund balance		<u>20,860,367</u>	<u>2,254,181</u>	<u>23,114,548</u>
Total liabilities and fund balance		<u>\$ 23,007,234</u>	<u>\$ 2,254,181</u>	<u>\$ 25,261,415</u>

Rancho Santa Fe Fire Protection District
Reconciliation of the Balance Sheet of Governmental Funds to the
Statement of Net Position of Governmental Activities
June 30, 2019

Fund Balance – Governmental Funds	\$ 23,114,548
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	18,510,042
Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.	5,765,318
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:	
Compensated absences	(442,503)
Workers' compensation claims payable	(659,774)
Net pension liability	(10,321,502)
Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.	(1,407,111)
Total adjustments	11,444,470
Net Position of Governmental Activities	\$ 34,559,018

Rancho Santa Fe Fire Protection District
Statement of Revenues, Expenditures, and Change in Fund Balances
Governmental Funds
For the Year Ended June 30, 2019

	General Fund	Special Revenue Fund	Total
Revenues:			
Property taxes	\$ 12,683,095	\$ -	\$ 12,683,095
Voter approved taxes	1,542,180	-	1,542,180
Developer payments in-lieu of property taxes	217,992	-	217,992
Reorganization revenue – Elfin Forest/Harmony Grove	312,500	-	312,500
Charges for services	430,554	-	430,554
Operating grants and contributions	1,287,302	-	1,287,302
Capital grants and contributions	-	607,203	607,203
Rental income	382,734	-	382,734
Investment earnings	630,064	54,836	684,900
Other	11,411	-	11,411
Total revenues	17,497,832	662,039	18,159,871
Expenditures:			
Current:			
Salaries and wages	9,212,690	-	9,212,690
Employee benefits	4,479,776	-	4,479,776
Contractual services	1,675,485	-	1,675,485
Materials and supplies	479,016	-	479,016
Other expenditures	125,625	-	125,625
Capital outlay	439,261	-	439,261
Total expenditures	16,411,853	-	16,411,853
Excess of revenues over expenditures	1,085,979	662,039	1,748,018
Other financing sources/(uses) of funds:			
Transfers in/(out)	177,230	(177,230)	-
Total other financing sources (uses)	177,230	(177,230)	-
Net change in fund balance	1,263,209	484,809	1,748,018
Fund Balance:			
Beginning of year	19,597,158	1,769,372	21,366,530
End of year	<u>\$ 20,860,367</u>	<u>\$ 2,254,181</u>	<u>\$ 23,114,548</u>

Rancho Santa Fe Fire Protection District
Reconciliation of the Statement of Revenues, Expenditures, and Change in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2019

Net Change in Fund Balance – Governmental Funds	\$ 1,748,018
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Amount reported for governmental activities in the statement of activities are different because:

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

Capital outlay	439,261
Depreciation expense	(779,612)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenses in governmental funds as follows:

Net change in compensated absences	16,216
Net change in workers' compensation claims payable	(236,316)
Net change in net pension liability and related deferred resources	49,251
Total adjustments	(511,200)

Change in net position of governmental activities	\$ 1,236,818
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NOTES TO THE BASIC FINANCIAL STATEMENTS

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Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements
For the Year Ended June 30, 2019

Note 1 – Reporting Entity and Summary of Significant Accounting Policies

Organization and Operations of the Reporting Entity

The Rancho Santa Fe Fire Protection District was formed on October 14, 1946 under an order adopted by the County Board of Supervisors. The District spans approximately 49-square miles and protects over 35,152 citizens. The District is governed by a five-person elected Board of Directors. The Board is responsible for establishing policies, guidelines and providing direction for Fire District staff.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of U.S. GAAP. The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable for a component that has substantively the same governing body as the District's governing body, and additionally (1) the primary government and the component unit have a financial benefit or burden relationship or (2) management (below the level of the elected officials) of the primary government have operational responsibility for the activities of the component unit.

Basis of Accounting and Measurement Focus

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

Government-Wide Financial Statements

These statements are presented on an *economic resources* measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function.

The types of transactions reported as program revenues for the District are to be reported in three categories, if applicable: 1) charges for services, 2) operating grants and contributions, and, 3) capital grants and contributions. Charges for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grant and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

In accordance with U.S. GAAP the Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

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

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

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

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

Basis of Accounting and Measurement Focus (Continued)

Fund Financial Statements

These statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds. Incorporated into these statements is a schedule to reconcile and explain the differences in net position as presented in these statements to the net position presented in the Government-wide Financial Statements. The District has presented its General Fund, as its major fund, in this statement to meet the qualifications of U.S. GAAP.

Governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period.

Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60-days after year-end) are recognized when due. The primary sources susceptible to accrual for the District are property taxes and assessments, interest earnings, investment revenue and operating and capital grant revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, exceptions to this rule include principal and interest on debt, which are recognized when due.

The District reports the following major funds:

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

Special Revenue Fund – is used for fees collected that can only be used to purchase capital assets.

Use of Estimates

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

Investments

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

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

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

Investments (Continued)

U.S. GAAP, defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the Statements of Net Position, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Levels of inputs are as follows:

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

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

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

Property Taxes

Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations. Secured property taxes are levied on July 1 and become delinquent on December 10 and April 10, for the first and second installments, respectively. Unsecured personal property taxes are collected in one installment and become delinquent August 31.

Property taxes are allocated on the County of San Diego’s annual tax bills to property owners who receive fire protection service by the District. The County of San Diego Tax Collector’s Office collects the property taxes payments from the property owners and transfers the collections to the District’s operating fund held with the County Treasurer’s Office. The District has adopted the Teeter Plan as defined under the California Revenue and Taxation Code. Under the Teeter Plan, the District receives from the County 99.6% of the annual assessed secured and unsecured property taxes, with the County responsible for the collection of any delinquent property taxes.

Therefore, the County receives the benefits of collecting all penalty and interest charges on the delinquent property taxes; hence, no accrual for uncollected property taxes is recorded at year-end.

Prepaid Items

Certain payments to vendors reflects costs or deposits applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital Assets

Capital assets are recorded in the government-wide financial statements. Included in capital assets are land, building, building improvements, equipment and furniture and fixtures. District policy has set the capitalization threshold for reporting capital assets at \$10,000. Donated assets are recorded at estimated acquisition value at the date of donation. Capital outlay is recorded as expenditures of the General Fund and as assets in the government-wide financial statements to the extent the District’s capitalization threshold is met. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

Structures and improvements	20 to 40 years
Equipment and vehicles	5 to 12 years

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

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

Compensated Absences

The District's policy is to permit full time employees to accumulate earned vacation leave. Safety employees with more than one year but less than 4 years may accumulate 144 hours of vacation per year; 168 hours for the fifth through ninth year of employment; 192 hours for the tenth through fourteenth year of employment; 240 hours for the fifteenth through nineteenth; and 288 hours thereafter. Safety management positions accrue vacation leave from 15 to 25 days per year depending on their position. Administrative employees in their first through fifth year may accumulate 80 hours of vacation per year; 120 hours for the sixth through tenth year; 136 hours for the eleventh through fifteenth year; 160 hours for the sixteenth through twentieth; and 200 hours after 21 years. Vacations may accumulate beyond the end of the calendar year.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions and pension expense, information about the fiduciary net pension of the District's pension plans and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the plans (Note 6). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

CalPERS

Valuation date	June 30, 2017
Measurement date	June 30, 2018
Measurement period	July 1, 2017 to June 30, 2018

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

Net Position

The financial statements utilize a net position presentation. Net position is categorized as follows:

Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation.

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

Unrestricted – This component of net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the net investment in capital assets or restricted component of net position.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

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

Fund Balance

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

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

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

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

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

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

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

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

Fund Balance Policy

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

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

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 2 – Cash and Investments

Cash and investments as of June 30, 2019 consisted of the following:

Description	Balance
Demand deposits with financial institutions	\$ 365,687
Investments	23,327,934
Total cash and investments	\$ 23,693,621

Demand Deposits

At June 30, 2019 the carrying amount of the District's demand deposits was \$365,687 and the financial institution balance was \$654,447. The \$288,760 net difference as of June 30, 2019 represents outstanding checks, deposits-in-transit and/or other reconciling items.

The California Government Code requires California banks and savings and loan associations to secure an entity's deposits by pledging government securities with a value of 110% of an entity's deposits. California law also allows financial institutions to secure entity deposits by pledging first trust deed mortgage notes having a value of 150% of an entity's total deposits. The entity's Treasurer may waive the collateral requirement for deposits which are fully insured up to \$250,000 by the FDIC.

The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized agent of depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an agent of depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an agent of depositor has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California agents of depository are considered to be held for, and in the name of, the local government.

Investments

Investments as of June 30, 2019 consisted of the following:

Investments	Measurement Input	Credit Rating	Fair Value	Maturity 12 Months or Less
External Investment Pools:				
California Local Agency Investment Fund (LAIF)	Uncategorized	N/A	\$ 2,623,852	\$ 2,623,852
CalTRUST Medium Term Fund	Level 2	A+f	4,742,974	4,742,974
San Diego County Pooled Investment Fund	Level 2	AAAf/S1	15,961,108	15,961,108
Total investments			\$ 23,327,934	\$ 23,327,934

Fair Value Measurement Input

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

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 2 – Cash and Investments (Continued)

Authorized Investments and Investment Policy

The District has adopted an investment policy directing the Fiscal Officer to deposit funds in financial institutions. Investments are to be made in the following areas:

- External Investment Pools:
 - California Local Agency Investment Fund (LAIF)
 - Investment Trust of California – CalTRUST
 - San Diego County Pooled Investment Fund (SDCPIF)
- Non-negotiable certificates-of-deposit
- Governmental agency securities

Investment in California – Local Agency Investment Fund (LAIF)

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

The District's investments with LAIF at June 30, 2019, included a portion of the pool funds invested in structured notes and asset-backed securities:

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

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

As of June 30, 2019, the District had \$2,623,852 invested in LAIF, which had invested 1.77% of the pool investment funds in structured notes and medium-term asset-backed securities. The LAIF fair value factor of .001711790 was used to calculate the fair value of the investments in LAIF.

Investment Trust of California – CalTRUST

The Investment Trust of California, doing business as CalTrust, is a California joint powers agency which provides California public agencies with investment management services for surplus funds to consolidate investment activities of its participants and thereby reduces duplication, achieves economies of scale and carries out coherent and consolidated investment strategies through the issuance of shares of beneficial interest in investments purchased by CalTrust. CalTrust currently offers three accounts or series as a means for Public Agencies to invest their funds. The District participates in the CalTrust Medium-Term Fund Series. The District had \$4,742,974 invested in CalTRUST.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 2 – Cash and Investments (Continued)

San Diego County Pooled Investment Fund (SDCPIF)

The SDCPIF is a local government investment pool managed by the County Treasurer's Office on behalf of Investment Pool participants. Depositors in the Investment Pool include both mandatory participants, those agencies required by law to deposit their funds with the County Treasurer's Office, and voluntary participants, agencies that place their funds in the Investment Pool as an investment option. Voluntary participants, including cities, fire districts, and various special districts accounted for approximately 6.78% of the Investment Pool as of June 30, 2019.

Pursuant to Section 27130-27137 of the California Government Code, the County Board of Supervisors has established the Treasurer's Oversight Committee (TOC) that monitors and reviews the Investment Policy. The TOC consists of members appointed from the districts or offices that they represent, and up to five members of the public having expertise in, or an academic background in public finance.

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

The District's investments with the County Treasurer's Office include a portion of the pool funds invested in asset-backed securities. As of June 30, 2019, the District had \$15,961,108 invested with the SDCPIF, which had invested 2.11% of the pool investment funds in asset-backed securities.

SDPIF has indicated to the District that as of June 30, 2019 the value of its portfolio approximated \$10.135 billion and the portfolio holds some derivative products. The SDPIF fair value factor of 1.00240 was used to calculate the fair value of the investments in SDPIF as of June 30, 2019.

Disclosures related to Custodial Credit Risk

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

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

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 2 – Cash and Investments (Continued)

Disclosures related to Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2019, the District's investment in the LAIF, CalTRUST and SDPIF is noted in the table above.

Disclosures related to Interest Rate Risk

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

Disclosures related to Concentration of Credit Risk

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

Note 3 – Capital Assets

At June 30, 2019, the capital assets balances for the District are as follows:

Description	Balance July 1, 2018	Additions	Deletions/ Transfers	Balance June 30, 2019
Non-depreciable assets:				
Land	\$ 3,374,840	\$ -	\$ -	\$ 3,374,840
Construction in process	380,938	180,818	-	561,756
Total non-depreciable assets	3,755,778	180,818	-	3,936,596
Depreciable assets:				
Structures and improvements	19,430,703	133,622	-	19,564,325
Equipment and vehicles	5,946,811	124,821	(32,787)	6,038,845
Total depreciable assets	25,377,514	258,443	(32,787)	25,603,170
Accumulated depreciation:				
Structures and improvements	(6,262,722)	(516,645)	-	(6,779,367)
Equipment and vehicles	(4,020,177)	(262,967)	32,787	(4,250,357)
Total accumulated depreciation	(10,282,899)	(779,612)	32,787	(11,029,724)
Total depreciable assets, net	15,094,615	(521,169)	-	14,573,446
Total capital assets, net	\$ 18,850,393	\$ (340,351)	\$ -	\$ 18,510,042

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 4 – Compensated Absences

Summary of changes in compensated absences for the year ended June 30, 2019 is as follows:

Balance July 1, 2018	Earned	Taken	Balance June 30, 2019	Current	Non-current
\$ 458,719	\$ 435,886	\$ (452,102)	\$ 442,503	\$ 201,479	\$ 241,024

Note 5 – Fund Balance

Fund balance classifications as of June 30, 2019 are as follows:

Description	General Fund	Special Revenue Fund	Total Governmental Funds
Restricted:			
Capital projects	\$ 4,742,974	\$ 2,254,181	\$ 6,997,155
Committed:			
Public Agency Self Insurance System	774,850	-	774,850
Assigned:			
Compensated absences	442,503	-	442,503
Unassigned	14,900,040	-	14,900,040
Total fund balance	\$ 20,860,367	\$ 2,254,181	\$ 23,114,548

Note 6 – Net Pension Liability and Defined Benefit Pension Plan

Summary of changes of net pension liability is as follows:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Net pension liabilities:				
CalPERS Miscellaneous	\$ 901,285	\$ 5,300	\$ (59,425)	\$ 847,160
CalPERS Safety	10,284,542	376,976	(1,187,176)	9,474,342
Total net pension liabilities	\$ 11,185,827	\$ 382,276	\$ (1,246,601)	\$ 10,321,502

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 6 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

A summary of changes of pension related deferred outflows of resources is as follows:

	<u>Balance July 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2019</u>
Deferred outflows of resources:				
Pension contribution made after measurement date:				
CalPERS Miscellaneous	\$ 113,550	\$ 153,000	\$ (113,550)	\$ 153,000
CalPERS Safety	1,997,376	2,503,080	(1,997,376)	2,503,080
Total pension contribution made after measurement date	<u>2,110,926</u>	<u>2,656,080</u>	<u>(2,110,926)</u>	<u>2,656,080</u>
Difference between actual and proportionate share of employer contributions:				
CalPERS Miscellaneous	125,708	-	(125,708)	-
CalPERS Safety	1,911,625	-	(1,057,427)	854,198
Total difference between actual and proportionate share of employer contributions	<u>2,037,333</u>	<u>-</u>	<u>(1,183,135)</u>	<u>854,198</u>
Projected earnings on pension plan investments in excess of actual earnings:				
CalPERS Miscellaneous	49,743	-	(45,555)	4,188
CalPERS Safety	537,504	-	(473,358)	64,146
Total projected earnings on pension plan investments in excess of actual earnings	<u>587,247</u>	<u>-</u>	<u>(518,913)</u>	<u>68,334</u>
Adjustment due to difference in proportions				
CalPERS Miscellaneous	19,860	66,820		86,680
CalPERS Safety	-	837,773	-	837,773
Total adjustment due to difference in proportions	<u>19,860</u>	<u>904,593</u>	<u>-</u>	<u>924,453</u>
Change in assumption				
CalPERS Miscellaneous	219,949	-	(123,370)	96,579
CalPERS Safety	2,465,174	-	(1,535,576)	929,598
Total change in assumption	<u>2,685,123</u>	<u>-</u>	<u>(1,658,946)</u>	<u>1,026,177</u>
Differences between expected and actual experience:				
CalPERS Miscellaneous	1,773	30,731	-	32,504
CalPERS Safety	169,983	33,589	-	203,572
Total differences between expected and actual experience	<u>171,756</u>	<u>64,320</u>	<u>-</u>	<u>236,076</u>
Total deferred outflows of resources	<u><u>\$ 7,612,245</u></u>	<u><u>\$ 3,624,993</u></u>	<u><u>\$ (5,471,920)</u></u>	<u><u>\$ 5,765,318</u></u>

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 6 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

A summary of changes of pension related deferred inflows of resources is as follows:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Deferred inflows of Resources:				
Change in assumption				
CalPERS Miscellaneous	\$ 16,771	\$ 6,899	\$ -	\$ 23,670
CalPERS Safety	189,135	-	(63,716)	125,419
Total change in assumption	205,906	6,899	(63,716)	149,089
Adjustment due to difference in proportions				
CalPERS Miscellaneous	98,666	-	(98,666)	-
CalPERS Safety	1,969,536	-	(965,159)	1,004,377
Total adjustment due to difference in proportions	2,068,202	-	(1,063,825)	1,004,377
Employer contributions in excess of proportionate share of contribution				
CalPERS Miscellaneous	95,140	2,275	-	97,415
CalPERS Safety	-	144,397	-	144,397
Total employer contributions in excess of proportionate share of contribution	95,140	146,672	-	241,812
Difference between expected and actual experience				
CalPERS Miscellaneous	25,397	-	(14,336)	11,061
CalPERS Safety	44,319	-	(43,547)	772
Total difference between expected and actual experience	69,716	-	(57,883)	11,833
Total deferred inflows of resources	\$ 2,438,964	\$ 153,571	\$ (1,185,424)	\$ 1,407,111

General Information about the Pension Plans

Plan Description

The District contributes to the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A full description of the pension plan, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2018 Annual Actuarial Valuation Report. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office – 400 P Street, Sacramento, CA 95814.

Benefits Provided

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

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 6 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

General Information about the Pension Plans (Continued)

Benefits Provided (Continued)

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

A member's beneficiary may receive the basic death benefit if the member dies while actively employed. The member must be actively employed with the District to be eligible for this benefit. A member's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the members' accumulated contributions, where interest is currently credited at 7.65 percent per year, plus a lump sum in the amount of one month's salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 months preceding death.

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

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

The Plan's provisions and benefits in effect as of June 30, 2019 are summarized as follows:

Miscellaneous Plans

	Miscellaneous Plan		
	Classic Tier 1	Classic Tier 2	PEPRA Tier 3
Hire date	Prior to April 30, 2012	On or after May 1, 2012	On or after January 1, 2013
Benefit formula	2.7% @ 55	2.5% @ 55	2.0% @ 62
Benefit vesting schedule	5-years or service	5-years or service	5-years or service
Benefits payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 67 & up	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	2.0% to 2.5%	1.0% to 2.0%
Required member contribution rates	8.000%	8.000%	6.250%
Required employer contribution rates	11.643%	9.498%	6.555%

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 6 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

General Information about the Pension Plans (Continued)

Safety Plans

	Safety Plan		
	Classic Tier 1	Classic Tier 2	PEPRA Tier 3
	Prior to April 30, 2012	On or after May 1, 2012	On or after January 1, 2013
Hire date			
Benefit formula	3.0% @ 50	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5-years or service	5-years or service	5-years or service
Benefits payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 67 & up	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	3.00%	2.4% to 3.0%	1.0% to 2.7%
Required member contribution rates	9.000%	9.000%	11.500%
Required employer contribution rates	19.536%	16.656%	12.082%

Members Covered by Benefit Terms

At June 30, 2018 (measurement date of June 30, 2017), the following employees were covered by the benefit terms for each Plan:

Plan Members	Miscellaneous Plan			Total
	Classic Tier 1	Classic Tier 2	PEPRA Tier 3	
Active members	3	2	6	11
Transferred and terminated members	20	2	1	23
Retired members and beneficiaries	5	-	-	5
Total plan members	28	4	7	39

Plan Members	Safety Plan			Total
	Classic Tier 1	Classic Tier 2	PEPRA Tier 3	
Active members	35	10	13	58
Transferred and terminated members	22	-	8	30
Retired members and beneficiaries	53	-	-	53
Total plan members	110	10	21	141

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 6 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

General Information about the Pension Plans (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers will be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The public agency cost-sharing plans covered by the Miscellaneous risk pool, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of members. For the measurement period ended June 30, 2018 (Measurement Date), the active member contribution rate for the Classic Miscellaneous Plan and the PEPRA Miscellaneous Plan are based above in the Plans Description schedule.

For the year ended June 30, 2019, the contributions made to the Plan were as follows:

Plan Members	Miscellaneous Plan			Total
	Classic Tier 1	Classic Tier 2	PEPRA Tier 3	
Contributions – employer	\$ 88,328	\$ 23,394	\$ 41,278	\$ 153,000
Contributions – members	9,346	18,674	36,055	64,075
Total contributions	<u>\$ 97,674</u>	<u>\$ 42,068</u>	<u>\$ 77,333</u>	<u>\$ 217,075</u>

Plan Members	Safety Plan			Total
	Classic Tier 1	Classic Tier 2	PEPRA Tier 3	
Contributions – employer	\$ 2,143,796	\$ 190,692	\$ 168,592	\$ 2,503,080
Contributions – members	349,729	96,451	165,238	611,418
Total contributions	<u>\$ 2,493,525</u>	<u>\$ 287,143</u>	<u>\$ 333,830</u>	<u>\$ 3,114,498</u>

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

Actuarial Methods and Assumptions Used to Determine the Total Pension Liability

For the measurement period ended June 30, 2018 (Measurement Date), the total pension liability was determined by rolling forward the June 30, 2017 total pension liability. The June 30, 2018 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 6 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

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

Actuarial Methods and Assumptions Used to Determine the Total Pension Liability (Continued)

All other actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Change in Assumptions

GASB 68, paragraph 30 states that the long-term expected rate of return should be determined net of pension plan investment expense, but without reduction for pension plan administrative expense. In the current year, the discount rate remained at 7.15 percent. All other actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The long-term expected rate of return on the pension plan investments was determined in which best-estimate ranges of expected future real rates are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were considered. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years.

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

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

Investment Type	New Strategic Allocation	Real Return Years 1 - 10 ¹	Real Return Years 11+ ¹
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
	<u>100.00%</u>		

¹ An expected inflation rate-of-return of 2.00% is used for years 1 – 10.

² An expected inflation rate-of-return of 2.92% is used for years 11+.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 6 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

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

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

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% 6.15%	Current Discount 7.15%	Discount Rate + 1% 8.15%
CalPERS – Miscellaneous Plan	\$ 1,575,581	\$ 847,160	\$ 245,859
CalPERS – Safety Plan	\$ 17,947,807	\$ 9,474,342	\$ 2,531,855
Total	\$ 19,523,388	\$ 10,321,502	\$ 2,777,714

Pension Plan Fiduciary Net Position

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

Proportionate Share of Net Pension Liability and Pension Expense

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

Plan Type and Balance Descriptions	Plan Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2017 (Measurement Date)	\$ 5,271,046	\$ 4,369,761	\$ 901,285
Balance as of June 30, 2018 (Measurement Date)	\$ 5,384,900	\$ 4,537,740	\$ 847,160
Change in Plan Net Pension Liability	\$ 113,854	\$ 167,979	\$ (54,125)

Plan Type and Balance Descriptions	Plan Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
CalPERS – Safety Plan:			
Balance as of June 30, 2017 (Measurement Date)	\$ 58,205,294	\$ 47,920,752	\$ 10,284,542
Balance as of June 30, 2018 (Measurement Date)	\$ 61,465,873	\$ 51,991,531	\$ 9,474,342
Change in Plan Net Pension Liability	\$ 3,260,579	\$ 4,070,779	\$ (810,200)

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 6 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

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

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

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

- (1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2017). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability (TPL) determines the net pension liability (NPL) at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2018). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2017 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2015-16 fiscal year).
- (3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date.
- (4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.
- (5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

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

	Percentage Share of Risk Pool		Change Increase/ (Decrease)
	Fiscal Year Ending June 30, 2019	Fiscal Year Ending June 30, 2018	
CalPERS – Miscellaneous Plan			
Measurement Date	June 30, 2018	June 30, 2017	
Percentage of Risk Pool Net Pension Liability	0.031880%	0.032910%	-0.001030%
Percentage of Plan (PERF C) Net Pension Liability	0.107110%	0.112792%	-0.005682%

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 6 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

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

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

	Percentage Share of Risk Pool		Change Increase/ (Decrease)
	Fiscal Year Ending June 30, 2019	Fiscal Year Ending June 30, 2018	
CalPERS – Safety Plan			
Measurement Date	June 30, 2018	June 30, 2017	
Percentage of Risk Pool Net Pension Liability	0.278710%	0.275270%	0.003440%
Percentage of Plan (PERF C) Net Pension Liability	0.107110%	0.112792%	-0.005682%

For the year ended June 30, 2019, the District recognized pension expense (credit) in the amount of \$2,606,829 for the CalPERS Miscellaneous and Safety Plans.

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

The expected average remaining service lifetime (EARS�) for PERF C for the measurement date ending June 30, 2018 is 3.8 years, which was obtained by dividing the total service years of 516,147 (the sum of remaining service lifetimes of the active employees) by 135,474 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

Deferred Outflows of Resources and Deferred Inflows of Resources

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Account Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions made after the measurement date	\$ 2,656,080	\$ -
Difference between actual and proportionate share of employer contributions	854,198	241,812
Adjustment due to differences in proportions	924,453	1,004,377
Differences between expected and actual experience	236,076	11,833
Differences between projected and actual earnings on pension plan investments	68,334	-
Changes in assumptions	1,026,177	149,089
Total Deferred Outflows/(Inflows) of Resources	\$ 5,765,318	\$ 1,407,111

The District will recognize \$2,656,080 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date as a reduction of the net pension liability in the fiscal year ended June 30, 2020.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 6 – Net Pension Liability and Defined Benefit Pension Plan (Continued)

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

Amortization of Deferred Outflows of Resources and Deferred Inflows of Resources

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

Amortization Period Fiscal Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2020	\$ 1,080,874
2021	758,744
2022	(64,247)
2023	(73,244)
2024	-
Thereafter	-
	<u>\$ 1,702,127</u>

Note 7 – Deferred Compensation Savings Plan

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

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors. Market value of the plan assets held in trust at June 30, 2019 was 8,938,246 with Voya Financial and \$1,297,336 with Nationwide.

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

Note 8 – Health Retirement Savings Account

For the benefit of its employees, the District established, with the consent of a Trustee, a trust that is known as RSFFPD VEBA Health Savings Trust (Trust). The effective date of the Trust was January 1, 2006. The purposes of the Trust are (1) to provide a source of funds to pay benefits and administrative expenses under the District's Medical Retirement Savings Plan (Plan), and (2) to permit Trust assets to be invested and such earnings thereon to be not taxable under the Internal Revenue Code (Code).

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 8 – Health Retirement Savings Account (Continued)

All assets of the Plan are held in the Trust by the Trustee. The Trust is intended to qualify as a tax exempt trust under the Section 501(c)(9) of the Code. The assets held in the trust are for the exclusive benefit of the participants. Therefore, these assets are not the legal property of the District and are not subject to claims of the District's general creditors. Market value of the plan assets held in trust by Voya Financial at June 30, 2019 was \$3,842,646.

Note 9 – Joint Ventures

The District is a member of the North County Dispatch Joint Powers Authority (Authority). The Authority was formed on June 11, 1984, and other member agencies include the North County Fire Protection District, and the cities of Vista, San Marcos, Solana Beach, Oceanside, Encinitas, and Carlsbad. The purpose of the Authority is to provide dispatching and emergency communication services for fire protection, security, and medical services. Each member provides an annually determined contribution towards the ongoing operation of the Authority. In the event of dissolution of the Authority, available assets shall be distributed to the member agencies in proportion to the aggregate contribution made by each member agency during the entire term of the agreement.

The activities of the Authority are supervised by a board of directors consisting of eight directors who are appointed by each member's governing body. The District's share of the Authority's assets, liabilities, net position and changes therein are not available and not material to the District's financial statements. Separate financial statements of the Authority are available at 16936 El Fuego Drive (P.O. Box 1206), Rancho Santa Fe, CA 92067.

Note 10 – Risk Management

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

The District is self-insured for workers' compensation benefits. The District is one of nine participants in the Public Agency Self-Insurance System (PASIS). PASIS is a joint-powers authority which was established in 1977 for the purpose of operating and maintaining a cooperative program of self-insurance and risk management for workers' compensation. There is no pooling of workers' compensation liability between the participants, and each participant self-insures their liability up to \$300,000 per occurrence. As of June 30, 2019, the District had \$774,850 on deposit with PASIS.

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

Excess insurance is purchased above the self-insured retention. As of June 30, 2019, the liability for workers' compensation claims payable was estimated at \$659,774.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2019

Note 10 – Risk Management (Continued)

Changes in workers' compensation claims payable for the year ended June 30, 2019, were as follows:

<u>Description</u>	<u>Amount</u>
Estimated claims – beginning of year	\$ 423,458
Revised claims estimate	307,061
Claim payments	<u>(70,745)</u>
Estimated claims – end of year	<u>\$ 659,774</u>

The District is insured for a variety of potential exposures. The following is a summary of the insurance policies carried by the District as of June 30, 2019:

- General liability: \$1,000,000 per occurrence and \$3,000,000 aggregate. The District purchased additional excess coverage layers: \$10 million per occurrence and \$20 million aggregate for general and auto liability, which increases the limits on the insurance coverage noted above.
- Auto liability: \$1,000,000 liability limits and deductibles applied to specific vehicles with a \$1,000 deductible on Comprehensive and Collision, and other vehicles have a \$1,000 deductible on Comprehensive and on Collision.

Note 11 – Contingencies

Litigation

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

REQUIRED SUPPLEMENTARY INFORMATION

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Rancho Santa Fe Fire Protection District
Budgetary Comparison Schedule – General Fund
For the Year Ended June 30, 2019

	Adopted Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property taxes	\$ 12,214,800	\$ 12,214,800	\$ 12,683,095	\$ 468,295
Voter approved taxes	1,546,400	1,546,400	1,542,180	(4,220)
Developer payments in-leiu of property taxes	139,100	139,100	217,992	78,892
Reorganization revenue – Elfin Forest/Harmony Grove	379,900	379,900	312,500	(67,400)
Charges for services	307,200	307,200	430,554	123,354
Operating grants and contributions	1,252,500	1,252,500	1,287,302	34,802
Rental income	379,300	379,300	382,734	3,434
Investment earnings	164,500	164,500	630,064	465,564
Other	32,000	32,000	11,411	(20,589)
Total revenues	<u>16,415,700</u>	<u>16,415,700</u>	<u>17,497,832</u>	<u>1,082,132</u>
Expenditures:				
Fire protection operations:				
Salaries and wages	9,067,000	9,067,000	9,212,690	(145,690)
Employee benefits	4,755,000	4,755,000	4,479,776	275,224
Contractual services	1,812,000	1,812,000	1,675,485	136,515
Materials and supplies	516,000	516,000	479,016	36,984
Other expenditures	136,000	136,000	125,625	10,375
Capital outlay	893,600	893,600	439,261	454,339
Total expenditures	<u>17,179,600</u>	<u>17,179,600</u>	<u>16,411,853</u>	<u>767,747</u>
Excess of revenues over expenditures	<u>(763,900)</u>	<u>(763,900)</u>	<u>1,085,979</u>	<u>314,385</u>
Other financing sources (uses):				
Transfers in	542,500	542,500	177,230	365,270
Total other financing sources (uses)	<u>542,500</u>	<u>542,500</u>	<u>177,230</u>	<u>365,270</u>
Change in find balance	<u>\$ (221,400)</u>	<u>\$ (221,400)</u>	<u>1,263,209</u>	<u>\$ 679,655</u>
Fund balance:				
Beginning of year			<u>19,597,158</u>	
End of year			<u>\$ 20,860,367</u>	

Rancho Santa Fe Fire Protection District
Budgetary Comparison Schedule – Special Revenue Fund
For the Year Ended June 30, 2019

	Adopted Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Capital grants and contributions	\$ 331,900	\$ 331,900	\$ 607,203	\$ 275,303
Interest earnings	-	-	54,836	54,836
Total revenues	<u>331,900</u>	<u>331,900</u>	<u>662,039</u>	<u>330,139</u>
Other financing sources (uses):				
Transfers (out)	(542,500)	(542,500)	(177,230)	365,270
Total other financing sources (uses)	<u>(542,500)</u>	<u>(542,500)</u>	<u>(177,230)</u>	<u>365,270</u>
Change in fund balance	<u>\$ (210,600)</u>	<u>\$ (210,600)</u>	484,809	<u>\$ 695,409</u>
Fund balance:				
Beginning of year			1,769,372	
End of year			<u>\$ 2,254,181</u>	

Rancho Santa Fe Fire Protection District
Required Supplementary Information (Unaudited)
Schedule of the District's Proportionate Share of the Plan's Net Pension Liability
For the Year Ended June 30, 2019

Last Ten Fiscal Years

California Public Employees' Retirement System (CalPERS)

Measurement Date:	June 30, 2018¹	June 30, 2017¹	June 30, 2016¹	June 30, 2015¹	June 30, 2014¹
District's Proportion of the Net Pension Liability	<u>0.107110%</u>	<u>0.112792%</u>	<u>0.125562%</u>	<u>0.129422%</u>	<u>0.152943%</u>
District's Proportionate Share of the Net Pension Liability	<u>\$ 10,321,502</u>	<u>\$ 11,185,827</u>	<u>\$ 10,865,029</u>	<u>\$ 8,883,393</u>	<u>\$ 9,516,816</u>
District's Covered-Employee Payroll	<u>\$ 6,967,247</u>	<u>\$ 6,270,128</u>	<u>\$ 5,925,389</u>	<u>\$ 5,473,782</u>	<u>\$ 5,039,982</u>
District's Proportionate Share of the Net Pension Liability as a Percentage of Covered-Employee Payroll	<u>148.14%</u>	<u>178.40%</u>	<u>183.36%</u>	<u>162.29%</u>	<u>188.83%</u>
Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	<u>75.26%</u>	<u>73.31%</u>	<u>74.06%</u>	<u>83.47%</u>	<u>81.57%</u>

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

Rancho Santa Fe Fire Protection District
Required Supplementary Information (Unaudited)
Schedule of the District's Contributions to the Pension Plan
For the Year Ended June 30, 2019

Last Ten Fiscal Years

California Public Employees' Retirement System (CalPERS)

Fiscal Year:	2018-19¹	2017-18¹	2016-17¹	2015-16¹	2014-15¹	2013-14¹
Actuarially Determined Contribution ²	\$ 1,694,429	\$ 1,172,632	\$ 1,398,414	\$ 1,293,222	\$ 1,388,366	\$ 1,240,671
Contribution in Relation to the Actuarially Determined Contribution ²	(2,656,080)	(2,110,926)	(3,025,702)	(2,793,222)	(3,889,970)	(1,240,671)
Contribution Deficiency (Excess)	\$ (961,651)	\$ (938,294)	\$ (1,627,288)	\$ (1,500,000)	\$ (2,501,604)	\$ -
District's Covered-Employee Payroll ³	\$ 7,340,616	\$ 6,967,247	\$ 6,270,128	\$ 5,925,389	\$ 5,473,782	\$ 5,039,982
Contributions as a Percentage of Covered-Employee Payroll	36.18%	30.30%	48.26%	47.14%	71.07%	24.62%

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

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

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

Notes to the Schedule:

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



San Diego County Local Agency Formation Commission

Regional Service Planning | Subdivision of the State of California

BALLOT FORM

November 4, 2019

TO: Independent Special Districts in San Diego County

FROM: Tamaron Luckett, Executive Assistant

SUBJECT: **Ballot Form | Election to Special Districts Advisory Committee**

On August 12, 2019, the San Diego Local Agency Formation Commission (LAFCO) solicited nominations pursuant to Government Code Section 56332(1) to fill eight open seats on the 16-member Special Districts Advisory Committee. A total of eleven nominations were received following a 60-day filing period. All terms on the Advisory Committee are four-years.

San Diego LAFCO is now issuing ballots to all 58 independent special districts in San Diego County and inviting each district to cast a ballot selecting up to eight eligible nominees. Write-in candidates are permitted, and spaces have been provided for that purpose. **Only cast one vote for each nominee on the ballot and vote certification form; a ballot that is cast for more than indicated number of positions the vote will be disregarded.** The ballot and vote certification form along with nominee resumes provided by the candidates are attached.

State Law specifies a district's vote is to be cast by its presiding officer, or an alternate member designated by the board and a valid signature is required on the ballot. **A ballot received without a signature will be voided.** A minimum of 30 ballots must be received to certify that a legal election was conducted. A candidate for a special districts advisory committee member must receive at least a majority of the votes cast to be elected. The ballots will be kept on file in this office and will be made available upon request.

Ballots may be submitted by mail, courier, hand delivered, FAX or via email to tamaron.luckett@sdcounty.ca.gov. The deadline for receipts of the ballots by LAFCO is **Monday, January 6, 2020**, any ballots received after the deadline will be voided. All election materials are available on the website: www.sdlafco.org.

Should you have any questions, please contact me at (858) 614-7755.

Attachments:

- a) Ballot and Vote Certification Form
- b) Nominees resumes

Administration Keene Simonds, Executive Officer County Operations Center 9335 Hazard Way, Suite 200 San Diego, California 92123 T 858.614.7755 F 858.614.7766 www.sdlafco.org	Jim Desmond County of San Diego Dianne Jacob, Vice Chair County of San Diego Greg Cox, Alternate County of San Diego	Mary Casillas Salas City of Chula Vista Bill Wells City of El Cajon Paul McNamara, Alternate City of Escondido	Mark Kersey City of San Diego Chris Cate, Alternate City of San Diego	Jo MacKenzie, Chair Vista Irrigation Barry Willis Alpine Fire Protection Erin Lump, Alternate Rincon del Diablo MWD	Andy Vanderlaan General Public Harry Mathis, Alternate General Public
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**ATTACHMENT A
SPECIAL DISTRICTS ADVISORY COMMITTEE MEMBER
ELECTION BALLOT and VOTE CERTIFICATION**

VOTE FOR ONLY EIGHT NOMINEES

	Richard S. Williamson (Yuima Municipal Water District)	[]
	Michael (Mike) Sims (Bonita-Sunnyside Fire Protection District)	[]
*	Jack Bebee (Fallbrook Public Utility District)	[]
	James E. Gordon (Deer Springs Fire Protection District)	[]
*	Robert Thomas (Pomerado Cemetery District)	[]
	Albert C. Lau (Santa Fe Irrigation District)	[]
*	Thomas (Tom) Kennedy (Rainbow Municipal Water District)	[]
	Courtney G. Provo (Mission Resources Conservation District)	[]
*	Kimberly A. Thorner (Olivenhain Municipal Water District)	[]
	Brian Boggeln (Alpine Fire Protection District)	[]
*	Mark Robak (Otay Water District)	[]
	Write-Ins	
	_____	[]
	_____	[]

I hereby certify that I cast the votes of the _____
(Name of District)
for the Special Districts Advisory Committee Election as:

[] the presiding officer, or
[] the duly-appointed alternate board member.

(Signature)

(Print name)

(Title)

(Date)

NOTE: The Nominating Committee believes all candidates are equally qualified and recommends each special district proceed with voting as they see fit. Additionally, a candidate's forum is tentatively scheduled for November 21, 2019 as part of the quarterly meeting of the San Diego Chapter of the California Association of Special Districts.

Return Ballot and Vote Certification Form to:
San Diego LAFCO
Tameron Lockett
9335 Hazard Way, Suite 200
San Diego, CA 92123
(858) 614-7755 (office) • (858) 614-7766 (FAX)
Email: tameron.lockett@sdcounty.ca.gov

* Incumbent member

RICHARD S. WILLIAMSON

951-297-0373

richwmson@gmail.com

EXPERIENCE

1979 – 1982

DRINKING WATER PROGRAM MANAGER, STATE OF ARIZONA, DHS

- Developed program Regulations and Compliance Strategies for the State's compliance with the Safe Drinking Water Act.
- Managed State's implementation of Electronic Data Processing of program data.
- Coordinated with the Governor's office on the implementation of the Groundwater Management Act and contracts for the use of Central Arizona Project water.

1982 - 1985

GENERAL MANAGER/DISTRICT ENGINEER, NORTHERN GILA COUNTY SANITARY DISTRICT

- Managed construction of new innovative nutrient removal plant.
- Obtained grant funds for project, and negotiated a waiver from more restrictive standards.
- Developed Strategic Plan, budgets, policies, built reclaimed water line which eliminated any stream discharge from the facility.

1985 - 2002

PRESIDENT/CHIEF EXECUTIVE OFFICER, UTILITY SYSTEMS GROUP, INC.

- Formed first Contract Operations firm in Arizona for water and wastewater systems, which managed municipal and private water and wastewater facilities.
- Purchased twenty-seven water and wastewater utility companies and became largest Arizona-owned private provider of water and wastewater services in the State.
- This Holding Company owned the utilities cited above, as well as providing for contract operations services, engineering consulting and licensed contracting for treatment, pipeline and excavation projects.

2002 - 2006

PLANNING AND ENGINEERING MANAGER, TUCSON WATER DEPARTMENT

- Oversaw development of the City of Tucson 50-year Water Plan.
- Coordinator between the Water Department and the Mayor's office, as well as the liaison with the Pima County Wastewater Management Department.
- Negotiated over \$200 million in system improvements with area developers to allow for extension and improvements in service.

2006 - 2008

GENERAL MANAGER, RED ROCK UTILITIES, INC.

- Developed all the administrative and field protocols for this start-up utility.
- Served new communities developed by the parent company.
- The housing collapse in 2007 and 2008 slowed growth in this company, and left for more active challenges and opportunities with a new position.

2008 - 2010

GENERAL MANAGER/DISTRICT ENGINEER, BORREGO WATER DISTRICT

- Initiated a series of studies to determine the water supply sustainability of the Borrego groundwater basin which determined community only had a 35-year supply.
- Developed new Strategic Plan and partnerships with federal and local water agencies to address the water supply sustainability issues.
- Directed the consolidation of the District with a smaller Community Services District and took over wastewater, recreation, and solid waste services in the community.

2010 - 2015

ASSISTANT GENERAL MANAGER, RANCHO CALIFORNIA WATER DISTRICT

- Responsible for filling in for the General Manager in his absence for this utility located in Temecula, CA.
- Primary responsibilities included development and implementation of the District's Strategic Plan, oversight of the Integrated Water Resource Management Planning efforts in Southern Riverside County, manage the Water Conservation program, coordinate activities with other local agencies including federal, state and local governments.
- Direct oversight of the District's Groundwater Management efforts, and author of the Groundwater Protection Plan for the area.

2015 - 2017

WATER UTILITY MANAGER, CITY OF CARLSBAD, CA

- Overall responsibility for the operation and maintenance of the City's water and reclaimed water activities.
- Coordinated with Mayor's office on regional issues.
- Developed and managed water conservation program during the severe drought that California experienced during this period.

2017 - PRESENT

GENERAL MANAGER/DISTRICT ENGINEER, YUIMA MUNI. WATER DISTRICT

- Total administrative and operations responsibility to the Board of Directors.
- Assisted with development of the Groundwater Sustainability Agency (GSA). Serve as Administrator of the GSA
- Oversee Capital Improvements program; setting policies and insuring consistency with the District Strategic Plan.

EDUCATION

JUNE, 1975

WATER RESOURCES ENGINEERING, UNIVERSITY OF CALIFORNIA, LOS ANGELES

APRIL, 1979

MASTER BUSINESS ADMINISTRATION, GOLDEN GATE UNIVERSITY

20 units of credits toward degree, when transferred to Arizona. Specialized in organizational behavior, accounting and marketing.

SKILLS

- Strategic Planning for Organizations in the Infrastructure Sector.
- Excellent Communication Skills, with experience in Expert Witness Testimony and Seminars.
- Results driven with integrity and experience
- Strong Governmental and Private Sector experience
- Team organizer to address all facets of an issue in the Industry.
- Utilization of Networking from experience in the geographic area and subject matter.

REGISTRATIONS AND LICENSES

- Registered Civil Engineer (California and Arizona)
- Registered Land Surveyor (California and Arizona)
- Certified Water System Operator (Arizona) non-active status
- Certified Wastewater System Operator (Arizona) non-active status
- Licensed Commercial Contractor, Pipelines, Treatment Plants, Excavation (Arizona) non-active

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Michael Sims

(619) 479-2346

msims@bonitafd.org

4900 Bonita Road, Bonita CA 91902

Bonitafd.org

Objectives

Serve on the LAFCO Special District Advisory Committee

Education

Columbia Southern University

Bachelor Degree in Public Administration

Experience

Fire Chief

Bonita Sunnyside Fire Protection District

Hired in 1995 as a firefighter and worked through the ranks of Captain, Deputy Chief and was selected as Fire Chief in 2018

Special Assignments

San Diego County Fire Chiefs Liaison to the County Training Officers Section

San Diego County Fire Chiefs - Executive Board - Member at Large

As the past Chair of County Training Officers Section I helped to revitalize countywide participation and collaboration on all manor of training topics in our local fire service by investing in and utilizing the vast talents of the fire training officers in our region.

FAIRA Board Member

PASIS Board Member

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SUMMARY: Over twenty years experience in the management of operations, design and planning of water and wastewater infrastructure, including water treatment, distribution and wastewater collections and reclamation facilities. Oversee entire District operation with a staff of 68 FTE's with 11 direct reports in my current position as both General Manager for the Fallbrook Public Utilities District.

EXPERIENCE: **Fallbrook Public Utilities District** **9/2017-Present**
General Manager

Oversee all District functions including Finance, Customer Service, Public Relations, Human Resources, Operations, and Engineering. Responsible for establishing a productive and positive work environment. Facilitates development and implementation of the Board of Directors overall vision for the District. Communicates and Coordinates District operational needs with the Board of Directors.

EXPERIENCE: **Fallbrook Public Utilities District** **2013-Present**
Assistant General Manager/District Engineer

Oversee all operations, engineering and planning functions of the District including maintenance/construction, meter services, purchasing, water system operations and wastewater treatment/water reclamation. Responsible for Planning and setting goals for each department and monitoring performance. Responsible for developing and implementing all capital projects.

EXPERIENCE: **Fallbrook Public Utilities District** **2009-2013**
Engineering and Planning Manager

Served as the head of Engineering and Planning Department. Responsible for planning and overseeing all capital improvements projects for the District Facilities and supporting wastewater and water Operations. The projects include a new groundwater treatment plant and major wastewater reclamation plant rehabilitation as well as water distribution, storage and wastewater collections construction.

EXPERIENCE: **Malcolm Pirnie, Inc.** **2000-2009**
Environmental Engineering Consulting
Sr. Project Engineer/Project Manager

Served as project Manager and/or Design Manager on 5-10 projects at any time. Managed overall project budget and resources for projects. Coordinated design and start-up with operations staff. Responsible for technical quality on numerous design projects valued at \$6 to \$50 million dollars in construction. Developed planning studies for facilities or agencies to guide future improvements, detailed design drawings for civil and mechanical and instrumentation and control disciplines and oversee construction of facilities.

EDUCATION: **California State University – San Marcos** **2005-2007**
Masters of Business Administration

University of Illinois at Urbana-Champaign **1998-2000**
M.S. Environmental Engineering

Washington and Lee University **1994-1998**
B.S. Physics-Engineering

LISCENCES: Professional Civil Engineer, State of California.
Grade 4 Water Distribution Operator
Grade 4 Water Treatment Operator
Grade 4 Wastewater Treatment Operator

PROFESSIONAL ORGANIZATIONS/COMMITTEES:

American Water Works Association – Chair of the Management and Leadership Division: as chair of the Division lead efforts to plan, develop and review standards, manuals and presentations for industry best practices for utility management.

San Diego LAFCO – Advisory Group Member

ACWA, CSDA, WaterReuse, California Water Environment Association - Member

San Diego County Water Authority – Board Member



James E. Gordon
Director, Deer Springs Fire Protection District
415.852.1086
jegordon888@gmail.com

Professional History

- Director, Berkeley Research Group; October 2012 to 2014
- Managing Director, Navigant Consulting Asia; March 2005 to October 2012.
- Vice President of Pinkerton Consulting & Investigations; March 2001 to March 2005.
- Executive Vice President and CEO of OnlineSecurity; March 2000 to March 2001.
- Managing Director of Kroll Associates; March 1999 to March 2000.
- Managing Director of The Investigative Group, Inc.; June 1990 to March 1999.
- Partner, Philips & Gordon, Litigation Consulting Firm; May 1980 to June 1990.

Former Professional Associations

- American Bar Association (Associate Member)
- Inter-Pacific Bar Association
- High Technology Crime Investigator Association (HTCIA)

Professional Designations

- Licensed Private Investigator in California
- Chartered Life Underwriter (CLU0)

James Gordon retired in 2014 after a successful international consulting career and is serving his second term (till 2022) as a Director of the Deer Springs Fire Protection District. Mr. Gordon's professional career includes more than 25 years of experience and expertise advising clients faced with complex high stakes business disputes, litigation and investigations, especially in cross-border matters. Mr. Gordon has served as a consulting and testifying expert as well as a third-party neutral in a diverse range of business and discovery disputes.

Mr. Gordon was based in Hong Kong from 2009 to 2012 as Managing Partner for a global expert services and consulting firm. Mr. Gordon was the consulting expert and project lead on a diverse range of complex matters, including: special committee forensic investigations for Boards of U.S. listed Chinese companies; cross-border discovery; allegations of business fraud; undisclosed related third party asset transfers; Foreign Corrupt Practices Act (FCPA) investigations; deep-dive M&A and FCPA due diligence; international arbitration; royalty disputes; intellectual property rights (IPR); and dumping/trade issues.

Mr. Gordon worked on many of the highest-profile regulatory and enforcement investigations in US history, including: the Wall Street IPO Securities Litigation; Tyco; WorldCom; Parmalat; HealthSouth; and Enron. His work involved matters throughout Asia, China, Canada, UK and the United States

advising clients and their counsel in responding to investigations by: U.S. Department of Justice (DOJ); Securities and Exchange Commission (SEC); Federal Energy Regulatory Commission (FERC); the New York Stock Exchange (NYSE); NASDAQ; Federal Trade Commission (FTC); United States International Trade Counsel (USITC) and Congressional and Senate Investigations.

Mr. Gordon was a frequent presenter at In-House Corporate Counsel events, American Bar Association conferences and at the International Pacific Bar Association on topics critical to managing business risks and resolving cross-border disputes including; *"Anti-Corruption and Fraud Investigations in Asia," "Managing Counterparty Business Risk with Business Intelligence and Analytics," "Developing Cost Effective Strategies for Managing Cross-Border Discovery," "Electronic Discovery in Asia-U.S. Cross-Border Disputes,"* and *"Evidentiary Issues in CIETAC Arbitrations."*

Representative Client Assignments

Special Committee Investigation for Chinese Board of US Listed Company

- For a US listed Chinese company, Mr. Gordon was retained by the Board of Directors to conduct an internal investigation in response to whistle blower allegations. Mr. Gordon led an extensive investigation throughout China to drill down on allegations of accounting irregularities; numerous dealings with related undisclosed third parties; and the sale of one of the company's manufacturing facilities that was not an arm's length transaction. Based on Mr. Gordon's investigation, the company restated its financial statements, changed auditors and Mr. Gordon presented his team's findings to US based regulatory agencies.

Audit Committee Internal Bank Investigation

- Mr. Gordon worked with the bank's general counsel and the auditors pertaining to a wide-ranging internal investigation which included: investigating whistle blower allegations; an in-depth information technology review; investigation of an external data breach; and investigation of internal misconduct. The summary of Mr. Gordon's findings was provided to numerous regulatory and law enforcement agencies as well as the AMEX and NASDAQ stock exchanges resulting in no adverse impact to the client.

Major US Financial Institution – Breach of Contract Dispute

- Mr. Gordon was retained as the Court appointed Third-party Neutral Expert in a matter pertaining to allegations of a breach of an Insurance Recovery Agreement for thousands of real estate properties owned by the bank. Mr. Gordon led a team in analyzing hundreds of millions of fields of data from disparate sources including bank loan foreclosure and real estate owned ("REO") property records, asset manager records, hazard insurance recovery provider data, and insurance claims. The case successfully resolved within a week of Mr. Gordon's testimony.

Robert Thomas
POMERADO CEMETERY DISTRICT

14361 Tierra Bonita Road
Poway, CA 92064
858.748.5760
bobtpcd@gmail.com

August 28, 2019

RE: Resume for Special District Advisory Committee

To Whom It May Concern:

My professional career consists of working in local government for twenty-seven years in both northern and southern California.

The last year thirteen years before I retired, I was the Community Services Director for the City of Poway overseeing the parks, recreational and cultural activities of the City.

I have been a Trustee of the Pomerado Cemetery District since 2004 appointed by the San Diego County Board of Supervisors. Dearborn Cemetery is a public cemetery serving the communities of Poway, Rancho Bernardo, and portions of North County and Inland San Diego.

I am now completing my first four year term on the Special District Advisory Committee.

Sincerely,

Robert Thomas

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Albert C. Lau, P.E., MBA

Qualification Summary

Over 25 years of progressively responsible and successful engineering, planning, and utility management experience, including 18 years in leadership and senior management capacity overseeing in-house staff, consultants, and contractors. In my current position as the General Manager with Santa Fe Irrigation District, I am responsible for interfacing with elected officials, regulatory agencies, and other public agencies. I am also responsible for, under direction of the Board of Directors, planning, organizing, directing and reviewing the overall activities and operations of the District. I receive policy direction from the Board of Directors, and advise and assist the Board of Directors. Additionally, I represent the District's interests at local, regional, State and Federal levels, and coordinates activities with outside agencies and the community.

Education

- ◆ M.B.A. (2004), San Diego State University, San Diego, CA
- ◆ M.S. Civil Engineering (1994), University of Colorado, Boulder, CO
- ◆ B.S., Civil Engineering (1992), California Polytechnic State University, Pomona, CA

Professional Experience

Position/Employer/Dates	Dates	Responsibilities
General Manager Santa Fe Irrigation District Rancho Santa Fe, CA	March '19 to present	Directly responsible for the development of District-wide work plans; assign work activities, projects and programs.
Director of Engineering and Planning Padre Dam Municipal Water District Santee, CA	July '9' to March '19	Member of the executive team for PDMWD. Successful re-organized the department to improved efficiency and effectiveness that has received numerous project awards.
Engineering Manager Padre Dam Municipal Water District Santee, CA	Sep '00 to July '09	Directly responsible for capital project implementation and increased the quality, timeliness, responsiveness, efficiency, and overall production of my working group.
Senior Engineer Dudek & Associates Encinitas, CA	Apr '98 to Sep '00	Project manager/engineer consistently completed assignments/ projects on time and within budget. Maintained strong working relationships with public agencies and clients.
Project Manager/Engineer Tetra Tech, Inc. San Diego, CA	July '94 to Apr '98	Project engineer in charge of civil works for various projects.

Key Accomplishments

- Provided leadership, under policy directions from the Board of Directors, to develop a fair and equitable rate structure that would fit the unique and diverse consumption profile of Santa Fe Irrigation District.
- Directed the implementation of the East County Advanced Water Purification Program, a partnership between Padre Dam, County of San Diego, Helix Water District and City of El Cajon. This is a \$500M surface water augmentation program, one of the first in the State of California. This regional water supply program will produce up to 30% of East San Diego County drinking water supply locally and provide long term price certainty and enhance local control for the program partners. To date, this program had received

approximately \$40M in grants and over \$101M in State Revolving Fund and received conditional regulatory approvals. Served as media spokesperson for interviews and conducted key elected official briefings.

- Served on the statewide advisory panel for the State Water Resources Control Board and Division of Drinking Water to investigate and report to the Legislature on the feasibility of developing uniform water recycling criteria for direct potable reuse and reservoir augmentation.

Professional Memberships, Registration, and Certifications

- ◆ Registered Professional Engineer - Civil (CA 59053)
- ◆ Member, American Society of Civil Engineers (ASCE)
- ◆ Committee member, Water and Environment Committee, ASCE region 9
- ◆ Member, American Water Works Association (AWWA)
- ◆ Committee member, CA-NV AWWA, Advanced Water Operator Certification Committee
- ◆ Member, Water Reuse Association
- ◆ Member, Water Environment Federation & California Water Environmental Association
- ◆ Member, California Special District Association (CSDA)

Recent Professional Recognitions, Publications, and Presentations

- 2016 Leadership Award, Water Environmental Federation, White House Water Summit.
- WaterReuse California (2017) “Maximizing Disinfection Infrastructure for Both Potable and Non-Potable Reuse”, San Diego, CA, in March, 2017.
- IWA International Conference on Water Reclamation and Reuse (2017) “Modifying Existing Infrastructure to Maximize Pathogen Control for Potable and Non-Potable Reuse”, Long Beach, CA in July, 2017.
- WaterReuse Symposium (2017) “Potable Reuse Case Study for Full-scale Predesign of RO with 95% Recovery”, Phoenix, AZ in September, 2017.
- Lau, A., Huston, P. & Pecson, B., 2016. Padre Dam's Advanced Water Purification Program: Building a Better Future Inspired by Creativity from the Past. J. - AWWA, 108:11:68.
- IWA International Symposium: Potable Reuse (2016) “Reducing the Need for the Environmental Buffer: Results from Padre Dam’s Advanced Water Purification Testing”, Long Beach, CA, in January, 2016.
- WaterReuse California (2016) “Dual Pursuit of Surface Water Augmentation and Groundwater Recharge at Padre Dam”, Santa Rosa, CA, in March, 2016.
- WaterReuse Symposium (2016) “Maximizing Product Water through Brine Minimization”, Tampa, FL in September, 2016.
- AWWA California-Nevada Annual Fall Conference (2016) “Maximizing Product Water through Brine Minimization”, San Diego, CA in October, 2016.
- WaterReuse California (2015) “Breaking IPR Boundaries at Padre Dam’s Advanced Water Purification Demonstration Project” by Brian Pecson, Los Angeles, CA, in March, 2015.
- AWWA Annual Conference and Exhibition (2015) “Pushing the Boundaries of IPR at Padre Dam’s Advanced Water Purification Demonstration Project”, Anaheim, CA, in June, 2015.

KEY ATTRIBUTES

Experienced practitioner regarding all things related to Special Districts. Deep understanding of LAFCO laws and intergovernmental relations.

EDUCATION

Bachelor of Science, Aerospace Engineering, with emphasis on Flight Mechanics and Propulsion, San Diego State University, 1989

Masters in Public Administration, with emphasis in Public Finance, California State University at Fullerton, 2000

EMPLOYMENT

2014 TO CURRENT

General Manager, Rainbow Municipal Water District

2007 TO 2014 (and 1999 TO 2005)

Operations Manager, Olivenhain Municipal Water District

2006 TO 2012

Non-Revenue Water Consultant (Offshore projects – side work)

2005-2006

Vice President, Business Solutions, Nobel Systems

2003 - 2006

Water Treatment Plant Design Consultant (US based projects – side work)

1999 TO 2005

Operations Manager, Olivenhain Municipal Water District

1991 – 1999

Water Superintendent, City of Vernon

AFFILIATIONS

President, San Diego Chapter of the California Special Districts Association – 2016 to present

Member, San Diego LAFCO Special District Advisory Committee – 2015 to present

Member, San Diego County Water Authority Board of Directors, 2015 to present

Advisory Member CSDA Formation and Reorganization Expert Feedback Team

President, Bonsall Rotary (2018-2019)

Former Chairman of the GE Water and Process Technology Drinking Water User Group

Member American Water Works Association serving on several National Committees

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COURTNEY G. PROVO

Courtneyrios@gmail.com | (760) 310-0161

Executive Management

Strategic Planning • Public Sector Engagement • Budget Development • Contract Administration

PROFILE SUMMARY

Accomplished executive with extensive experience in the public sector. Highly skilled in planning, organizing and implementing functions from conception to completion, including business retention, business attraction and diversified programs. Regularly coordinates with various political subdivisions to facilitate change in the community to support organizational objectives. Possess adept skills in budgeting, management of operational services, interdepartmental project supervision, and human resources. Review of analytical data and delivering information in a comprehensible manner. Strong background in relationship management, and team building.

WORK EXPERIENCE

MISSION RESOURCE CONSERVATION DISTRICT

General Manager, July 2018 – Present

- Strengthening the District's visibility through proactive networking, community engagement, workshops and public presentations.
- Works directly with diverse stakeholders, including other conservation districts, local, state and federal agencies.
- Directs all services and activities of the District, that includes the expanding and diversifying of staff and additional program opportunities.
- Supervising grant and contract activities such as monitoring deliverables; development and coordination of staff and sub-contractors and building relationships with internal & external stakeholders to sustain future efforts.
- Analyzing of existing economic conditions relative to business operations and program expansion; reviewing modern techniques for implementation to increase employee retention and streamlined operations.
- Coordinating with other agencies to leverage program development and further grant opportunities.
- Preparation of requests for proposal for necessary contract work, including the interview process and compliance with all provisions concerning public works and prevailing wage.
- Development of business proposals to secure District contracts, that consists of proposal presentations, contract negotiations and ongoing monitoring of deliverables.
- Coordinating with various departments in preparation of the District's annual budget, including fiscal year-end activities.
- Implementing necessary marketing efforts to increase visibility of the District's programs
- Monitoring of the District's day-to-day activities and reports directly to the Board of Directors.
- Preparation of monthly Board reports and regular attendance to all meetings, including the preparation of agendas, recommendations with supporting materials and corresponding meeting minutes.

COLLINS COLLINS MUIR + STEWART

Legal Assistant, March 2016 – June 2018

-
- Works directly with Partner and Associate level attorneys at varying skills levels and managing their day-to-day calendars and cases.
 - Responsible for overseeing status of all pending case deadlines to ensure both legal compliance and timely submittal.
 - Conducts research concerning State and Federal rules to ensure compliance with submission of legal pleadings.
 - Reviews and edits pleadings prior to submittal to State, Federal, Appellate and Supreme Courts.
 - Collaborates with multiple attorneys and staff on as-needed work with little to no direction.

SEMNAR & HARTMAN LLP

Legal Assistant/Office Manager, May 2013 – March 2016

-
- Manages all office operations and day-to-day activities, included, but not limited to hiring and training of additional personnel.
 - Maintains various attorney's calendars; calendaring all appearances and corresponding deadlines.
 - Researching all applicable local State and Federal rules to ensure proper compliance with jurisdictional authority.
 - Maintain client accounts and expenses; assists in firm bookkeeping.
 - Responsible for maintaining the life cycle of an entire caseload from conception to completion, which includes overseeing all pending deadlines and maintaining client retention.

KHASHAYAR LAW GROUP

Legal Assistant/Office Manager, August 2008 – March 2016

-
- Development and implementation of a records management system.
 - Corresponds with diverse individuals and administrations; attorneys, staff, clientele and various government agencies.
 - Manages attorney's day-to-day calendar and caseload to ensure timely completion of pending projects, in addition to daily office maintenance and activities.
 - Prepares and reviews all pleadings and other legal correspondence prior to submission.
 - Researches local authority to ensure compliance with legal process and procedure.

EDUCATION

MA, Public Administration

Ashford University

BS, Criminal Justice Administration

University of Phoenix

Kimberly A. Thorner, Esq.

Carlsbad, CA 92009

kthorner@olivenhain.com

NATIONALITY

US Citizen, Born on US Army Base, Berlin, Germany

SKILLS

- Chief Executive Officer
- Public Agency Manager
- Lawyer
- Legislative Advocate
- Project Manager
- Community Relations
- Financial Management

EXPERIENCE

Olivenhain Municipal Water District, Encinitas, CA

2007- Current

General Manager

- Management of approx. half billion dollar net worth public agency
- Water Supply Planning, Treatment and Maintenance, Wastewater Collection and Treatment, Recycled Water
- Parks and Recreation
- Legal
- Financial
- Engineering
- Human Resources
- Legislative (State & Federal)
- Community Relations
- Risk & Safety

Olivenhain Municipal Water District, Encinitas, CA

2002 - 2006

Assistant General Manager

- Management of public agency
- Oversight of main functions of District

Olivenhain Municipal Water District, Encinitas, CA

1996 - 2002

Project Manager

- Project Management
- Constructed World's Largest Immersed Membrane Treatment Plant
- Project Team on the Olivenhain Dam
- Environmental Compliance
- Contract Negotiations
- Public Relations
- Budget Oversight and Management

EDUCATION

Thomas Jefferson School of Law, San Diego, CA

- Juris Doctorate, May 1995
- Editor for "The Restater" Law School Newspaper 1993-1995
- Teaching Assistant, Legal Analysis 1993-1994
- President-Student Bar Association-1994-1995
- Academic Chairperson-Student Bar Association-1993-1994

University of Colorado, Boulder, CO

- Bachelor of Arts in Political Science, May 1992
- Secondary Emphasis - German
- Active member of CU Law Club; CU Election Poll Manager -1991

ACHIEVEMENTS & PROFESSIONAL BOARDS (Last 10 years)

- Certified Special District Administrator from the Special District Leadership Foundation (2008 – present)
- WaterReuse California Board of Directors (2018 to present)
- 2015 California WaterReuse Advocate of the Year
- Founding member and lead for the North San Diego County WaterReuse Coalition (2010 to present)
 - Testified before the San Diego Grand Jury which resulted in a commendation for the coalition (2015/2016)
- Association of California Water Agencies Federal Affairs Committee (2006 to present)
- San Diego Local Agency Formation Commission Advisory Committee (2008 to present)
 - Elected Chair (2014 to present)
- Board of Directors of the San Diego North Economic Development Council (SDNEDC) (2007 to present)
 - Elected Chair (2013-2014)
- Integrated Regional Water Management Regional Advisory Committee (2008 to present)
- California Best Places to Work (2007 and 2008)
- Sponsored AB 869 to promote water recycling in California (2017)
- OMWD bond rating increased from A- to AAA under my tenure as General Manager, while our rates remained in the lower third in the region for the average user. (2007 to present)
- Issuance of over \$250 million in bond financing and refunding
- Oversaw unprecedented OMWD safety record of over 10 years of no lost time preventable injuries (2007 to present)

COMMUNITY INVOLVEMENT

- Water for People (San Diego Core Committee) Emcee at Annual Lunch (2013 to present)
- Lead Planner and Host for the North County Water Summit with the SDNEDC (2015)
- Board of Management – Magdalena Ecke YMCA (2007 - 2017)
 - Finance Committee – Magdalena Ecke YMCA (2007 – 2015)
 - Alga Norte task Force – Magdalena Ecke YMCA (2014-2016)
- Board of Directors (President) – Arroyo Vista Homeowner's Association (2009 to present)
- Classroom Volunteer – Olivenhain Pioneer Elementary – 2012 to 2018
- Hands On San Diego Volunteer
- hikeboss@summitfriends.com Annually guide personal and professional friends on ambitious day hikes, including Rim to Rim of the Grand Canyon and Mt. Whitney

**2020 LOCAL AGENCY FORMATION COMMISSION
NOMINATION / RESUME**

NOMINATED BY:	
District Name:	Olivenhain Muncipal Water District
District Phone:	(760) 753-6466
NAME OF NOMINEE:	
Name:	Kimberly A. Thomer
Address:	1966 Olivenhain Road, Encinitas, CA 92024
Phone:	(760) 753-6466
NOMINATED FOR:	
<i>Please check <u>one</u> box Refer to the List of Incumbents.</i>	LAFCO POSITION: <input type="checkbox"/> Regular Special District Member (Term expires in 2017) <input type="checkbox"/> Alternate Special District Member (Term expires in 2019)
	SPECIAL DISTRICTS ADVISORY COMMITTEE POSITION: <input checked="" type="checkbox"/> Special Districts Advisory Committee (Term expires in 2019)
DISTRICT EXPERIENCE:	Ms. Thomer began her tenure with Olivenhain Municipal Water District in October 1996, becoming General Manager on January 1, 2007. Under her direction, OMWD provides water, wastewater services, recycled water, hydroelectricity, and park/recreation facilities on behalf of approximately 86,000 customers over 48 square miles in northern San Diego County.
LAFCO EXPERIENCE:	Ms. Thomer currently serves as Chair of the San Diego Local Agency Formation Commission's Special Districts Advisory Committee (SDAC). She has served on the SDAC for the past 12 years. She has participated and provided input and guidance on dozens of important LAFCO issues during her tenure and has spoken at many LAFCO hearings on behalf of the SDAC.
ADDITIONAL INFORMATION:	Ms. Thomer earned a bachelor's degree in political science from the University of Colorado (Boulder) and her Juris Doctorate from Thomas Jefferson School of Law in San Diego. She is past Chair of the San Diego North Economic Development Council's Board of Directors, past member of the Ecke Y Board of Directors, past Chair of the Ecke Y Board Finance Committee, on the WaterReuse California Board of Trustees, and the SDCWA Fiscal Sustainability Task Force. Since 2008, she holds her Special Districts Administrator certification from the Special District Leadership Foundation and recently completed the Special District Leadership Academy.

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Brian Boggeln

1364 Tavern Rd • Alpine, CA 91901
Phone: 619-445-2635 • E-Mail: bboggeln@alpinefire.org

Education

- A.S. Degree – Fire Protection Technology
- California State Fire Marshal Fire Officer
- California State Fire Marshal Chief Officer
- California State Fire Marshal Fire Instructor I

Experience

- 2018 – present Division Chief of Operations – Alpine Fire Protection District
- 2004 – 2018 Fire Captain/Paramedic
- 2001 – 2004 Firefighter/Paramedic
- 1997 – 1999 Firefighter Cadet

Special Assignments

- Emergency Medical Services Coordinator – Alpine Fire Protection District
- Chair of Central Zone Training Officers Association
- Chair of Central Zone Operations Chiefs
- Central Zone Representative to San Diego County Regional VHF Radio Project

Experience

- Division Chief of Operations – Alpine Fire Protection District – Oversee the daily operations of the Alpine Fire Protection District. Supervise the twelve operational personnel in fulfilling the mission of the District.
- Fire Captain – Supervise six personnel in daily activities on an engine company. Provide command and control of emergency incidents.
- Emergency Medical Services Coordinator – Supervise the emergency medical operations of the Alpine Fire Protection District.

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Mark Robak

619-778-3800

MarkRobak@icloud.com

WATER INDUSTRY – ELECTED OFFICE

2005 - Present Otay Water District

Spring Valley, CA

Board Member, Former President, Vice-President & Treasurer

- Oversee a public agency with \$132M annual budget, providing water and sewer and recycled water to 224,000 customers in a 126 square mile service area. Represent all of the District sewer ratepayers.
- Chair of Finance and Administration Committee. Provide guidance to finance department staff for annual budget cycle and instrumental in Board audits of District finances.
- Head of current Labor Negotiations Committee.
- Former Chair of Engineering Committee. Fully engaged in oversight of key District CIP projects.
- Chief advocate at Board level for continuing development of District strategic plan and benchmarking study, including advocating for peer review as presented by AWWA.
- Instrumental in securing a feasibility study to bring recycled water to northern service area of the District. Public speaking on expansion of recycling water to the media, including local television.
- Represented District to Water Reuse Association, attending local, state and national level conferences.
- Had District rejoin ACWA in 2017 after a long hiatus.
- Been the Board member involved in Water for People events.
- Was instrumental in the recent introduction of live streaming of Otay Board meetings.

2005 – Present Water Conservation Garden

El Cajon, CA

Board Member/Former President

- Oversaw a joint-powers authority comprised of six public agencies creating an award winning five-acre display area that showcases water conservation to the general public and landscaping professionals.
- Was involved with the Garden when it opened in 1999 and have the most background of any individual.

1997 - Present San Diego Metro Wastewater Joint Powers Authority

San Diego, CA

Board Member/Former Chairman/Longest serving Board Member

- Oversaw a joint-powers authority comprised of 15 other cities and districts that pay for 35% of the upkeep and capital costs of the City of San Diego's regional wastewater facilities, with 2.2 million customers in a 450 square mile service area, treating 180 million gallons a day.
- Former Member of the Independent Rates Oversight Committee (IROC) for City of San Diego.
- Former member of the Finance Committee, that reviewed and advised on City of San Diego Bond offerings affecting Municipal and Metro systems (approx. \$1.2B placed - May 2009)
- Former head of Strategic Ad-Hoc Committee charged with shaping vision and mission for the organization, along with a plan to achieve those goals.
- Assisted in development of a communications plan and design of organization website.
- Participant in American Assembly II process in 2005 that endorsed Indirect Potable Reuse.
- Developed a Twitter site for them.

1996 - 2001 Padre Dam Municipal Water District

Santee, CA

President, Treasurer, Board Member

- Oversaw public agency with \$40M annual budget, providing water, sewer and recycled water to 135,000 customers in an 85 square mile area.
- While President of the Board the Board (1998), championed a Competitive Challenge program that was instituted comparing the agency to best management practices of the private sector. Has saved Padre Dam ratepayers \$1,800,000 annually to date.
- Represented Santee Lakes area and helped develop a Master Plan for 190-acre Santee Lakes Park & Campground, allowing it to become self-supporting and enhance recreational benefits for the community.
- Assisted in negotiations with employee bargaining unit in securing a new labor agreement.

WATER INDUSTRY

Water Conservation Garden

- Led formation and recruitment of Board Members that led to creation of *Friends of the Garden* foundation to assist in fundraising for the operation of the facility. This entity became the management structure for the Garden effective January 2011 and exists to this day. Our goal when we formed it was to achieve at least half of our funding from outside the industry, which the Garden did achieve.
- Obtained signage on Jamacha Road through my political connection with former Senator Dennis Hollingsworth. The Garden had previously been rebuffed by Caltrans who has jurisdiction on road.
- Started and maintained their Facebook site, which I turned over to them, as well helping start other social media sites.

Water-Wise AA Degree program/Cuyamaca College

- During my tenure (4 years) as President of the Water Conservation Garden, I was the chief advocate getting a new Water-Wise AA Degree program implemented in conjunction with Horticulture Department at Cuyamaca College. Worked with the College and SDCWA staff to achieve it.
- The program is a model for junior colleges throughout the state.

YesToTap on Twitter

- Developed and maintain the leading Tap Water advocacy site in San Diego County.
- Averages 3,000+ impressions per month. Followers throughout U.S. and world.
- Developed a tapwater pledge for organizations.
- Goal is to develop website and other advocacy methods.

Conservation Action Committee

- Bought the www.ConservationActionCommittee.org for the organization and helped developed their website working with SDCWA staff
- Developed both their Facebook and Twitter sites
- Main promoter of their programs in social media

Otay Mark

- Have the leading water Twitter site (non SDCWA) in San Diego averaging approximately 30,000 views per month with a high of approximately 90,000. Followed by opinion leaders throughout the state.
- Leading advocate of SDCWA's member agencies on their specific accomplishments.
- Also have a website, with Facebook, Instagram, YouTube and Flickr.

Television & Media

- Have appeared in interview format on local news on water and wastewater issues
- Have relationships with local print, online and television reporters
- Was guest curator for a week on Voice of San Diego's Instagram page for water issues

Political

- Have advised locally elected officials on water issues, including Senator Joel Anderson, when first elected to Padre Dam, prior to higher office.
- Have extensive connections with locally elected officials throughout San Diego County.
- Have helped develop social media strategy for locally elected officials.

Social Media Instruction

- Taught social media with a focus on Twitter to agencies at the San Diego Chapter of the California Special Districts Association. Analyzed all water agencies for their social media effectiveness.
- Started the Chapter's Facebook and Twitter sites.
- Advised agencies on areas of improvement including SDCWA.

Water & Wastewater Technology Program

- Completed Water Distribution Systems – WWTR 130 – Grade A
- Completed Wastewater Collection Systems – WWTR 132 – Grade A

STAFF REPORT

NO. 19-28

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: CY 2020 BOARD MEETING SCHEDULE
DATE: NOVEMBER 14, 2019



RECOMMENDATION

Review schedule and approve any changes to the meeting schedule that may be necessary.

BACKGROUND

The Board of Directors will consider adopting Resolution No. 2018-20 establishing the third Wednesday of each month as the regular meeting date to conduct business of the District. On occasion, it is necessary to adjust the date to accommodate holidays and scheduling conflicts.

CURRENT SITUATION

The following table list the meeting dates for 2020, if approved; and I have included the annual (or routine) agenda topics that the Board must act upon:

Meeting Dates – 2020	Annual Agenda Topic(s)
January 15	Accept: FY Financial Statements (if complete); final audit reports must be provided to the State Controller's office not later than 1/31
February 19	Adopt: Resolution to Participate in Fire Mitigation Fee Program (<i>must be adopted by April 15</i>) Harassment Training (<i>every two years – 2021</i>)
March 18	
April 15	
May 20	Select criteria to determine annual appropriations limit Adopt resolution: Appropriations Limit Adopt resolution: Setting Benefit Charges
June 17	Adopt: Preliminary Budget (<i>must be adopted by June 30</i>) Accept List of forced abatements to be placed on property tax bills, if any Public Hearing: FMF Multi Year Plan Adopt resolution: Fire Mitigation Fee 5 Year Capital Plan
July 15	
August 19	Public Hearing: Fire Mitigation Fee 5 Year Capital Plan Adopt: Fire Mitigation Fee 5 Year Capital Plan
September 16	Public Hearing: Final Budget Resolution Establishing Constrained or Committed Fund Balances Adopt: Final Budget (<i>must be adopted by September 30</i>) Resolution for Required Inspection of Certain Occupancies
October 21	
November 18	Board of Directors Meeting Calendar Review (next year)
December 16	Accept: FY20 Financial Statements (if complete); final audit reports must be provided to the State Controller's office not later than 1/31/2021 Ethics Training (<i>every two years – 2020</i>) Oath of Office (<i>every election year – 2020</i>) Election of Officers (<i>every election year – 2020</i>)