AGENDA SOUTH PLACER FIRE DISTRICT BOARD OF DIRECTORS January 10, 2018

- 1. 7:00 p.m. Regular Session (Station 17, Portable Conference/Training Room)
- 2. Flag Salute
- 3. Public Comment
- 4. Special Presentation: None
- 5. Closed Session Report on action taken and votes of the Board
- 6. Consent Agenda (Single Motion Needed)

All matters listed under the Consent Agenda are considered to be routine and will be enacted by one motion. There will be no separate discussion of these items unless a member of the Board of Directors, audience, or staff requests a specific item to be removed from the Consent Agenda for separate action. Any item removed will be considered after the motion to approve the Consent Agenda.

- A. Approval of the Agenda
- B. Approval of the Minutes
- C. Authorization of Deposits to South Placer/Loomis Accounts:

Ambulance	\$ 44,793.08
So. Placer Mitigation Fees	18,711.00
Loomis Mitigation Fees	1,878.04
Plans/Inspections	5,797.48
Cell Tower Leases	1,473.26
Workers Comp. 4850 Reimbursements	4,355.26
OES Reimbursements	200,137.56
Refunds/Reimbursements/Rebates	<u>2,849.00</u>

TOTAL South Placer Fire Deposits <u>\$ 279,994.68</u>

D. Approval of the January 2018 Expenditures from South Placer/Loomis Accts: \$190,830.97

E. Personnel Items

Separations: None Promotions: None Reassignments: None

New Hires: Paramedic Firefighter, James Lee

Interns/Volunteers: None

7. Old Business:

A. <u>CalPERS Contract Amendment/Merger</u>: Staff recommends review and approval on the merger evaluation material provided by CalPERS. Action is requested to approve the Final Resolution to merge the two contracts.

PG#23

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B. 2017/18 Ambulance Rate Review: Staff recommends review and approval on the current ambulance rate schedule and proposed increase. Staff recommends action PG#62 on the proposed rate increase and corresponding resolution.

8. New Business:

A. 2016/17 Loomis Fire District Special Tax Report: Staff recommends review and approval of the Fiscal Year 2016/17 Fire Suppression and Protection Special Tax Report completed December 2017.

PG#70

B. 2016/17 South Placer Fire District Special Tax Report: Staff recommends review and approval of the Fiscal Year 2016/17 Fire Suppression and Protection Special Tax Report completed December 2017.

PG#82

9. Information and Discussion

- A. Placer County Fire Service Issues: The Chief recommends discussion on the latest PG#94 developments in Placer County Fire Service Delivery System and consolidation efforts countywide.
- 10. Correspondence
- 11. Chief's Report
- 12. Functions
- 13. **Board/Staff Comments**
- 14. Future Agenda Items
- 15. Adjournment

SOUTH PLACER FIRE DISTRICT BOARD OF DIRECTORS Regular Board Meeting Minutes

December 13th, 2017

REGULAR BUSINESS

The South Placer Fire District Board of Directors regular meeting was called to order on Wednesday, December 13th, 2017 at 7:00 p.m. by President, Gary Grenfell.

Present:
President, Gary Grenfell
Chris Gibson, Vice President
Sean Mullin, Clerk
Terri Ryland, Director
Tom Millward, Director
Russ Kelley, Director

Absent: None

Staff in Attendance:

Dave Harris, Director

Fire Chief, Eric Walder Deputy Fire Chief, Karl Fowler Board Secretary, Kathy Medeiros Battalion Chief, Darren McMillin Captain, Matt Van Voltinburg Engineer, Joe Stephens

Special Presentation: None

Public Comment: None

Report from Closed Session: President Grenfell reported that a closed session meeting occurred at 6:15 for the annual evaluation of the fire chief. It was noted that there were additional remarks necessary to the evaluation and that would be presented to the chief the next day.

Consent Agenda: Director Millward made a motion to approve the consent agenda; seconded by Director Gibson

Carried

Ayes: Grenfell, Harris, Gibson, Millward, Kelley, Ryland, Mullin Noes: None Abstain: None Absent: None

OLD BUSINESS None

NEW BUSINESS

<u>CalPERS Contract Amendment Merger:</u> Staff recommends review and discussion on the merger evaluation material proved by CalPERS. Chief Walder stated that the consolidation of the two Districts in July necessitates the merger of CalPERS retirement obligations into one contract. The District will need to discuss the impact of the contract merger and then approve a Resolution

Page 1 of 5

of Intention for approval. As a condition of CalPERS, the Actuary who completed the review of the merger will be available by phone to answer any questions. Chief Walder placed a call to CalPERS Actuary, Kelly Sturm, via speakerphone to answer any questions. He continued that the contract merger is estimated to add \$2.5 million representing the present value of benefits by adding in the Loomis contract. The final resolution will need to be approved at the next monthly board meeting. Ms. Sturm added that the merger costs were directly attributed to the increase in employee normal costs and benefits along with the unfunded liabilities of Loomis Fire. The employer normal cost increased over 5% for the Loomis Fire employees.

Director Ryland made a motion to approve the Resolution of Intention to approve an amendment to the contract between the Board of Administration, CalPERS and the Board of Directors of the South Placer Fire District. The motion was seconded by Director Gibson.

Carried

Roll Call:

Ayes: Harris, Gibson, Millward, Kelley, Ryland, Mullin, Grenfell Noes: None Abstain: None Absent: None

South Placer Fire District Fiscal Year 2016/17 Audit Acceptance: Chief Walder presented the audited financial statements for 2017/18 and noted that there were no recommendations. The third party auditor, Robert W. Johnson, reported the audit was successful and the Chief was commended on his budgeting skills. Director Mullin made a motion to approve the fiscal year 2016/17 South Placer Fire audit. The motion was seconded by Director Gibson. Carried

Loomis Fire District Fiscal Year 2016/17 Audit Acceptance: Chief Walder presented the audited financial statements for 2017/18 and noted that the financial audit went well. Loomis Fire had excess revenue of \$363,000 for the year. Chief Walder noted that Loomis had not done the expected purchases in fixed assets and \$192,000 were budgeted for reserves. Director Mullin made a motion to approve the fiscal year 2016/17 South Placer Fire audit. The motion was seconded by Director Ryland.

Board Certification of the South Placer Firefighters Local 3809 Decertification and Formal Recognition Election of Sacramento Area Firefighters Local 522: Chief Walder recommended that the Board formally certify the Formal Recognition Election results and recognize Sacramento Area Firefighters, Local 522, as the exclusive bargaining unit of the Firefighters, Engineers, and Captains. Chief Walder explained that he held an election on November 27th and the majority of the Bargaining unit members voted for Sacramento Area Firefighters, Local 522 as their exclusive bargaining representative. In addition, the formal recognition rights of South Placer Firefighters Local 3809 were revoked and South Placer Firefighters were decertified by Chief Walder per the Employer-Employee Recognition Resolution of the South Placer Fire District. He noted that the votes to decertify Local 3809 were 25 for versus 11 against. Director Ryland made a motion to approve Resolution no. 2017-5, formal Recognition of Sacramento Area Firefighters Local 522 as Exclusive Bargaining Representative for the South Placer Fire Protection District Fire Fighters bargaining Unit. Director Kelly seconded the motion. Carried

Roll Call:

Ayes: Harris, Gibson, Millward, Kelley, Ryland, Mullin, Grenfell Noes: None Abstain: None Absent: None

2018 Board Meeting Schedule: Staff recommends review of the proposed 2018 Board Meeting Schedule. Chief Walder noted that he had reviewed the upcoming schedule dates and found no

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conflicts. Director Gibson made a motion to approve the 2018 Board Meeting Schedule. The motion was seconded by Director Kelley. Carried

Board of Director Officers and Committees 2018: Staff recommends Board Officer Position elections and committee appointments for 2018. Chief Walder explained that this is standard procedure each December. The board will need to elect a President, Vice President, Clerk, and appoint members to various standing committees. Director Gibson nominated Director Grenfell for Board President and Director Mullin to Clerk. Director Ryland nominated Chris Gibson for Vice President. Director Millward nominated Russ Kelley for Vice President. Director Kelley thanked the Board for the nomination but chose to remain in his current board position. Director Ryland nominated Director Harris for the Personnel Committee. Director Kelley made a motion to appoint the nominations for Board positions and the remaining committee positons with their current incumbents. Director Ryland seconded the motion. Carried

President Vice President Gary Grenfell Chris Gibson

Clerk

Sean Mullin

Personnel Committee Chris Gibson, Dave Harris & Gary Grenfell

Finance Committee Facilities Committee Terri Ryland & Sean Mullin Russ Kelley & Tom Millward

FAIRA

Eric Walder (primary) & Dave Harris (alternate)

FDAC Eric Walder

Vehicle #O13 2005 Ford F150 Surplus Authorization: Staff requests authorization to surplus 2005 F150 Vehicle ID (O13). Chief Walder explained that O13 was purchased new in 2005 and has reached the end of its useful like as a public safety vehicle. Due to its age and ongoing mechanical issues he recommended surplusing the vehicle. He continued that the vehicle has 116,497 miles and valued between \$3-5,000. Director Ryland made a motion to authorize staff to surplus Vehicle #O13, 2005 Ford F150. The motion was seconded by Director Gibson.

Brush 28B Surplus: Staff requests authorization to surplus Brush 28B. Chief Walder noted that the 1996 International Type 3 has 67,000 miles and currently stands in for Brush 28. He continued that the mechanical issues have cost the District \$3-4,000 in the last year to repair. Director Gibson made a motion to authorize staff to surplus Brush 28B. A second was given by Director Ryland. Carried

2017/18 Ambulance Rate Review: Staff recommends review and discussion on the current ambulance rate schedule and proposed increase. For the January 2018 meeting, staff will recommend action on the proposed rate increases and corresponding ordinance. Chief Walder explained that ambulance costs and fees are reviewed annually and presented to the Board. Ambulance rates were last changed in 2016. He continued that he recommends a 10% increase for 2017/18 to offset increasing costs of delivering ALS transport services to the community. This increase is partly due to SB524 which was signed into law by Governor Brown requiring 5% of transport revenues to the State to run a new quality assurance program. AB 523 will reduce ambulance revenue by approximately \$60,000. It was noted that AMR currently charges \$1850 per transport with a night charge of \$166.25. Chief Walder stated that the District constituents receive in his opinion the best ALS service in the County. He continued that ambulance service is directly funded by transport fees while property taxes pay for fire and

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emergency responses. Loomis Fire jurisdiction is under contract with AMR for ambulance service. The current collection rate on ambulance revenue is at 40%, going down every year. The board discussed raising rates 5%. Chief Walder remarked that he will bring back the rate review to next month's board meeting.

2017/18 Long Term Facilities Maintenance, Apparatus Replacement and Major Equipment replacement plan updates: The Chief began that a brief review and approval of the 2017/18 revised plans that will be used in the combined Capital Facilities/Nexus Study rewrite are necessary for the newly consolidated Districts. Some of the highlights of the presentation for Facilities: Station 15 and 28 are major renovation/remodel projects, Station 17 Administration Building remodel, and repairs to the shop. For apparatus: a new medic purchase, and an Engine 28 purchase which is in build out. For major equipment: Truck mounts, New SCBA, and radios.

Director Gibson made a motion to approve the 2017/18 Long Term Facilities Maintenance, Apparatus Replacement, and Major Equipment Replacement plan. The motion was seconded by Director Ryland.

INFORMATION AND DISCUSSION

Placer County Fire Service Issues: Chief Walder recommended discussion on the latest developments in Placer County Fire Service delivery system and consolidation efforts countywide. Since the County funded the Fire Services Regional Assessment and Improvement Plan (Citygate study) that was not adopted; South Placer successfully consolidated. Four Independent Special Fire Districts are now collaborating toward consolidation and Placer County has hired a retired Fire Chief as a consultant. The consultant has reached out to Chief Walder to discuss the possibilities. At this time, Foresthill is not in a sound financial position although nothing will happen in the immediate future.

Correspondence: A letter received from Stanislaus County Fire Warden recommending Chief Walder for appointment to serve on the Fire scope Operation Team effective January 1, 2018. A letter of thanks from Granite Bay High School for the Districts assistance at their Homecoming Bonfire. The PARS fund account statement from the month of September. Multiple letters and cards of gratitude from residents in Napa, Santa Rosa, Rohnert Park, Windsor for the help during the Northern California wildfires.

Chief's Report:

- Chief Walder attended FAIRA Board meeting Dec. 11 in San Francisco and called in to the FDAC Board
- Capt. Gray and Engineer Long to attend SSV award ceremony for child CPR field save from drowning. Second event like this in 2 months.
- Two Strike Teams deployed: XPL 4131A at the Thomas incident, OES 380 on task force 4806 on the Thomas Incident.
- Two hours of mandatory training
- District Wide water management drill
- WPCFCA Captains Academy with 3 employees attending
- EMS Training on infrequently used skills annual refresher complete
- 12 candidates sent to backgrounds. 8 openings: 2 full time and 6 safer candidates
- Apprentice Firefighter testing completed with the hiring of Esther Blake

- Company Business inspections are in progress- all B occupancies inspected every other year while A, E, I, inspected every year
- South Placer Firefighters Food and Toy Drive Annual Event at Paul Martins was a huge success.
- Thanksgiving Day Parade was a success with Truck 17, Engine 28 and the 1929 American LaFrance in the parade.
- Loomis Annual Santa in the Hood event is scheduled for Dec. 23rd.
- Folsom Lake Estates Annual Santa Ride will incorporate some of the elements of the Loomis Santa event.
- Multiple station tours scheduled for the month.
- Station 16 kickoff meeting held with Director Millward and Director Kelly in attendance along with staff and Lionakis. Review of schematic design before the architect prepares the formal documents.

Functions: None

Board/Staff Comments: Director Kelly commended the Chief for the upgraded sleeping quarters at Station 28.

Future Agenda Items: None

There being no further business to come before the Board, the meeting adjourned at 8:28 p.m. The next regular meeting will be held on Wednesday, January 10th, 2017.

Respectfully submitted,

Recording Secretary, Kathy Medeiros

Hathy Medisos

System: 12/29/2017 1:11:44 PM South Placer Fire District Page: 1 User Date: 12/29/2017

CHECKBOOK REGISTER REPORT

User ID: kmedeiros

Bank Reconciliation

User-Defined 1 Current Balance

Ranges: From: To: From: To: Checkbook ID First Last Number First Last Description First Last 12/8/2017 12/31/2017 Date User-Defined 1 First Last Check Type Check

Sorted By: Number

Include Trx: Reconciled, Unreconciled

Checkbook ID Description

Checkbook 1D	Description	User-perined i		Current Bal	lance	
Number	Date Type	Paid To/Rcvd From Rec	onciled	l Origin	Payment	Deposit
PLACER COUNTY	County Of Placer			\$235.83	74 . R7	
1613	12/8/2017 CHK	TASC/ Total Admin Service	No	DMTDY00001205	\$2 652 40	
23348	12/13/2017 CHK	SULL DIVISION DE L'ACED	No	DMTDY00001203	\$1 160 10	
23349	12/13/2017 CHK	COURT DI ACEN PINEFICHTENS	No	DMTDV00001207	\$1,100.10	
23350	12/21/2011 CRN	CDENON FLACER FIREFIGHTERS	NO	PMIRAUUUU1207	\$1,100.10	
23351	12/21/2017 CNK	SPEAUA	NO	PMTRXUUUU1207	\$108.93	
23331	12/21/2017 CHK	SPRAUA	NO	PMTKX00001207	\$108.93	
23352	12/13/2017 CHK	voya Financial Trust Co.	NO	PMTRX00001207	\$10,520.60	50
23353	12/2//2017 CHK	Voya Financial Trust Co.	No	PMTRX00001207	\$10,185.91	
23354	12/21/201/ CHK	TASC/ Total Admin Service	No	PMTRX00001207	\$2,652.84	
23355	12/29/2017 CHK	AFLAC	No	PMCHK00000754	\$547.92	
23356	12/29/2017 CHK	NGLIC C/O Superior Vision Se	No	PMCHK00000754	\$815.07	
23357	12/29/2017 CHK	P.E.R.S	No	PMCHK00000754	\$71,052.88	
23358	12/29/2017 CHK	PRINCIPAL MUTUAL	No	PMCHK00000754	\$6,120.20	
23359	12/29/2017 CHK	TASC/ Total Admin Service SOUTH PLACER FIREFIGHTERS SOUTH PLACER FIREFIGHTERS SPFAOA SPFAOA Voya Financial Trust Co. Voya Financial Trust Co. TASC/ Total Admin Service AFLAC NGLIC C/O Superior Vision Se P.E.R.S PRINCIPAL MUTUAL TASC/ Total Admin Service	No	PMCHK00000754	\$213.54	
13 Transac	ction(s)				\$107,299.42	\$0.00
WELLS FARGO OP	Wells Fargo Operati	ng Account ACE HARDWARE		\$13,3	72.24	
23347	12/22/2017 CHK	ACE HARDWARE	No	PMCHK00000753	\$246.86	
0.00.40	00/00/00/0					
23349	12/22/2017 CHK	Americas	No	PMCHK00000753	\$554 86	
23350	12/22/2017 CHK 12/22/2017 CHK	AURUPN TIPE SERVICE	No	PMCHK00000753	\$150.00	
23351	12/22/2017 CHK	DADT INDICTOR	No	PMCUMOOOO753	¢1 036 60	
23352	12/22/2017 CHR	CITRIY Customs Inc	No	PHOREUDOGOOTES	91,030.00	
23332	12/22/2017 CRN	CURRIE I N C CONC	NO	PMCHX00000753	\$1,050.00	
23353	12/22/2017 CMK	ADVANTAGE GEAR Amerigas AUBURN TIRE SERVICE BART INDUSTRIES CITRIX Systems Inc CURTIS L.N. & SONS Crystal Blue Plumbing, Heati COLLEGE OAK TOWING DAWSON OIL GOLD COUNTY Water	NO	PMCHKUUUUU / 53	\$9,950.42	
23354	12/22/2017 CHK	Crystal Blue Plumbing, Heati	NO	PMCHKUUUUU 153	\$553.00	
23355	12/22/2017 CHK	COLLEGE OAK TOWING	NO	PMCHKUUUUU /53	\$385.00	
23356	12/22/201/ CHK	DAWSON OIL	No	PMCHK00000753	\$5/1.24	
23331	IL/LL/LUIT CHIC	dord country nacer	110	113011100000133	7102.30	
23358	12/22/2017 CHK			PMCHK00000753	\$1,070.68	
23359	12/22/2017 CHK		No	PMCHK00000753	\$5.65 \$859.24 \$280.00	
23360	12/22/2017 CHK			PMCHK00000753	\$859.24	
23361	12/22/2017 CHK		No	PMCHK00000753	\$280.00	
23362	12/22/2017 CHK	LIFE ASSIST	No	DMCHKOOOO753	\$4 624 19	
23363	12/22/2017 CHK	Lehr Auto Electric	No	PMCHK00000753	\$44.28	
23364	12/22/2017 CHK	Lehr Auto Electric New Leaf Tree Service NETWORK DESIGN ASSOC PG & E	No	PMCHK00000753	\$850.00	
23365	12/22/2017 CHK	NETWORK DESIGN ASSOC	No	PMCHK00000753	\$4,906.10	
23366	12/22/2017 CHK	PG & E	No	PMCHK00000753	\$4,871.16	
23367	12/22/2017 CHK	PITNEY BOWES-Purchase Power	No	PMCHK00000753	\$157.47	
23368	12/22/2017 CHK	Quill Corporation	No	PMCHK00000753	\$1,616.52	
23369	12/22/2017 CHK	City of Roseville	No	PMCHK00000753	\$6,193.05	
23370	12/22/2017 CHK	-	No	PMCHK00000753	\$1,500.00	
23371	12/22/2017 CHK		No	PMCHK00000753	\$1,112.00	
23372	12/22/2017 CHK			PMCHK00000753	\$241.80	
23373	12/22/2017 CHK	Sacramento Co. Fire Chiefs A		PMCHK00000753	\$50.00	
23374						
	12/22/2017 CHK	Consolidated Communications	No	PMCHK00000753	\$2,964.59	
23375	12/22/2017 CHK		No	PMCHK00000753	\$62.16	
23376	12/22/2017 CHK		No	PMCHK00000753	\$124.46	
23377	12/22/2017 CHK			PMCHK00000753	\$14,382.13	8
23378	12/22/2017 CHK		No	PMCHK00000753	\$393.46	U
23379	12/22/2017 CHK	Verizon Wireless	No	PMCHK00000753	\$869.31	

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User Date: 12/29/2017

South Placer Fire District CHECKBOOK REGISTER REPORT Bank Reconciliation Page: 2

Checkbook I	D Description	User-Defined	1	Current E	Balance	
Number	Date Ty	pe Paid To/Rcvd From Re	concile	ed Origin	Payment	Deposit
23380	12/22/2017 CF	K Western Placer Waste Manage	m No	PMCHK00000753	\$21.00	
23381	12/22/2017 CF	K ZAP Termite & Pest Control,	No	PMCHK00000753	\$171.00	
23382	12/29/2017 CF	K Cooney, Kevin	No	PMCHK00000755	\$879.70	
23383	12/29/2017 CF	K Mercer, Alexander W	No	PMCHK00000755	\$8,033.05	
23384	12/29/2017 CF	K AT & T	No	PMCHK00000756	\$141.26	
23385	12/29/2017 CF	K ACE HARDWARE	No	PMCHK00000756	\$33.22	
23386	12/29/2017 CH	K BURTONS FIRE APPARATUS	No	PMCHK00000756	\$874.11	
23387	12/29/2017 CF	K Foothill Fire and WIRE	No	PMCHK00000756	\$931.50	
23388	12/29/2017 CH	K HI-TECH	No	PMCHK00000756	\$511.92	
23389	12/29/2017 CF	K LIFE ASSIST	No	PMCHK00000756	\$5,462.20	
23390	12/29/2017 CF	K Rob Shipley Construction	No	PMCHK00000756	\$598.11	
23391	12/29/2017 CF	K STRYKER-Sales Corp	No	PMCHK00000756	\$274.49	
23392	12/29/2017 CF	K Sutter Buttes Communication	is No	PMCHK00000756	\$574.14	
23393	12/29/2017 CF	K Valley Clinical and Consult	i No	PMCHK00000756	\$450.00	
23394	12/29/2017 CF	K West Coast Frame	No	PMCHK00000756	\$150.00	
48	Transaction(s)	¥-			\$83,531.55	\$0.00

⁶¹ Total Transaction(s)

System: 12/29/2017 User Date: 12/29/2017

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South Placer Fire District CHECK DISTRIBUTION REPORT

Payables Management

Ranges: From:

To: Last

From:

Checkbook ID PLACER COUNTY

To: WELLS FARGO OP

User ID: kmedeiros

Page: 1

Vendor ID First
Vendor Name First
Check Date 12/8/2017

Last 12/31/2017 Check Number First Last

Sorted By: Checkbook ID

Distribution Types Included: PURCH

		Checkbook ID Check Number		
Voucher Number	Invoice Number	Original Voucher Amount		
	TASC/ Total Admin Service PP 12 EE ER MR/DC PP 12 Type Account PURCH 0-000-0216-000		12/8/2017 Debit \$827.65	\$2,652.40 Credit \$0.00
S194 26713	SOUTH PLACER FIREFIGHTERS PP 12 UNION DUES EE Pd Type Account PURCH 0-000-0218-000	Union Dues PP12 \$1,160.10	12/13/2017 Debit \$1,160.10	\$1,160.10 Credit \$0.00
S194 26714	SOUTH PLACER FIREFIGHTERS PP 13 DUES EE Pd Type Account PURCH 0-000-0218-000	Union Dues PP13 \$1,160.10 Description	12/27/2017 Debit \$1,160.10	\$1,160.10 Credit \$0.00
S233 26715	SPFAOA PP 12 DUES EE Pd Type Account PURCH 0-000-0218-000	Description	12/27/2017 Debit \$108.93	\$108.93 Credit \$0.00
S233 26716	SPFAOA PP 13 DUES EE Pd Type Account PURCH 0-000-0218-000	Union Dues PP13 \$108.93 Description	12/27/2017 Debit \$108.93	\$108.93 Credit \$0.00
V125 26717	Voya Financial Trust Co. PP 12 DEF COMP EE De Type Account PURCH 0-000-0214-000		12/13/2017 Debit \$10,520.60	\$10,520.60 Credit \$0.00
V125 26718	Voya Financial Trust Co. EE DEF COMP PP13 EE Pd Type Account PURCH 0-000-0214-000	PLACER COUNTY 23353 Def comp PP13 \$10,185.91 Description 457 Deferred Comp. Payable	12/27/2017 Debit \$10,185.91	\$10,185.91 Credit \$0.00
T160 26719	TASC/ Total Admin Service PP 13 MR/DC EE MR Type Account PURCH 0-000-0216-000 PURCH 0-000-1550-000	PLACER COUNTY 23354 /DC PP13 \$2,652.84 Description Flexible Benefits Payable Agency Share Insurance	12/21/2017 Debit \$827.89 \$1,824.95	\$2,652.84 Credit \$0.00 \$0.00
A212 26742	AFLAC 26742 Janua Type Account	PLACER COUNTY 23355 ry premium \$547.92 Description	12/29/2017 Debit	10 ^{547.92}

South Placer Fire District CHECK DISTRIBUTION REPORT Payables Management

Page: 2

Vendor ID	Vendor Name	Checkbook ID Check Number	Check Date	Check Amount
		Original Voucher		
		Agency Share Insurance	\$547.92	\$0.00
N115 26739	26739 Vi			\$815.07
	Type Account PURCH 0-000-1550-000	Description Agency Share Insurance	Debit \$815.07	Credit \$0.00
P101 26740	P.E.R.S 26740 Ja	PLACER COUNTY 23357 Huary premium \$71,052.	12/29/2017	\$71,052.88
		Description Group Insurance Payable Agency Share Insurance	Debit \$23,209.38 \$47,843.50	Credit \$0.00 \$0.00
P159 26741	26741 De	PLACER COUNTY 23358 stal premium \$6,120.	12/29/2017	\$6,120.20
	Type Account PURCH 0-000-1550-000	Description Agency Share Insurance	Debit \$6,120.20	Credit \$0.00
T160 26743	TASC/ Total Admin Service 26743 02	PLACER COUNTY 23359 '01/18-02/28/18 \$213.	12/29/2017 54	\$213.54
		Description Flexible Benefits Payable	Debit \$213.54	Credit \$0.00
A164 26613	ACE HARDWARE 020547 Ba	WELLS FARGO OP 23347	12/22/2017	\$246.86
		Description 6900 Eureka Road	Debit \$5.35	Credit \$0.00
26614	020551 Co Type Account PURCH 0-000-2225-006	ncrete, postholer, concret \$186. Description 4650 East Roseville Parkway	86 Debit \$186.86	Credit \$0.00
26706	020671 Na Type Account	rrow hub wheel \$38. Description	59 Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road	\$38.59	\$0.00
26707	Type Account	aptor, 3/4" union \$16. Description	06 Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road	\$16.06	\$0.00
A172 26615		WELLS FARGO OP 23348 sts \$160.		\$2,567.04
	Type Account PURCH 0-000-2133-000	Description Uniform Supplies	Debit \$160.30	Credit \$0.00
26616	1225106 Al Type Account PURCH 0-000-2133-000	terations, Loomis to SP \$12. Description Uniform Supplies	Debit \$12.87	Credit \$0.00
26617	122360 Al Type Account	terations, Loomis to SP \$35. Description	39 Debit	11 Credit

South Placer Fire District CHECK DISTRIBUTION REPORT Payables Management

Page: 3 User ID: kmedeiros

Vendor ID	Vendor Name	Checkb	ook ID	Check Number		Check Date	Check Amount
Voucher Number	Invoice Number			Original V	oucher Amount		
		2133-000	Uniform Su			\$35.39	\$0.00
26618	Type Account	Turnout baç 1511-008	js Descriptio Structure	n	2,358.48	Debit \$2,358.48	Credit \$0.00
A190 26619	Amerigas 3072199750 Type Account PURCH 0-000-2	Propane	LLS FARGO OP Descriptio Propane		\$554.86	12/22/2017 Debit \$554.86	\$554.86 Credit \$0.00
A211 26620			LLS FARGO OP Allation, En Descriptio 2004 Spart	g 28 n	\$150.00	12/22/2017 Debit \$150.00	\$150.00 Credit \$0.00
B147 26627	BART INDUSTRIES 389204 Type Account PURCH 0-000-	WEI Lift suppor t ' 2222-713	rt Descriptio		\$27.94 BR28	12/22/2017 Debit \$19.17	\$1,036.68 Credit \$0.00
26628	289855 Type Account PURCH 0-000-	Distilled v t 2222-000	Description	n Repairs/Supplie	\$50.12 es	Debit \$50.12	Credit \$0.00
26629	Type Accoun	Distilled v t 2222-000	Description	n Repairs/Supplic	\$33.41	Debit \$33.41	Credit \$0.00
26630	390092 Type Accoun PURCH 0-000-	Stop tail : t 2222 -4 01	light Descriptio 2002 Chevy		\$19.33	Debit \$19.33	Credit \$0.00
26631	390212 Type Accoun PURCH 0-000-		, ball, poli Descriptio 2004 Spart	n	\$76.28	Debit \$76.28	Credit \$0.00
26632	390414 Type Accoun PURCH 0-000-		, wool, poli Description Automotive		\$53.18 es	Debit \$53.18	Credit \$0.00
26633	390552 Type Accoun PURCH 0-000-		polish, tern Descriptio Automotive		\$26.32	Debit \$26.32	Credit \$0.00
26634	390771 Type Accoun PURCH 0-000-		couplers, a Description Station Ma	n	\$62.79	Debit \$62.79	Credit \$0.00

South Placer Fire District CHECK DISTRIBUTION REPORT
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Vendor ID	Vendor Name	Checkbool	k ID	Check Number		Check Date	Check Amount
Voucher Number	Invoice Number			Original V	Voucher Amount		
26635	391453 I	Lead substitus De	te, stabil	izer	\$62.30	Debit \$62.30	Credit \$0.00
26636	391462 1 Type Account PURCH 0-000-2222-10	Air filter, go Do 1 A	uage escription merican /L	aFrance SP Must	\$192.31 ter Engine	Debit \$192.31	Credit \$0.00
26637	3914863 (7) Type Account PURCH 0-000-2222-019	De	escription		\$115.70	Debit \$115.70	Credit \$0.00
26638	393694 Type Account PURCH 0-000-2222-81	Filtes, serpe D 4 2	ntine belt escription 005 Sparta	n Hi-Tech Type	\$107.99 One Engin	Debit \$107.99	Credit \$0.00
26639	393965 SType Account PURCH 0-000-2222-30	Serpentine be D 1 T	elt escription ruck 17 10	0' Aerial	\$53.74	Debit \$53.74	Credit \$0.00
26640	394053 Type Account PURCH 0-000-2222-30	D	escription		\$126.97	Debit \$126.97	Credit \$0.00
26641	394253 : Type Account PURCH 0-000-2222-30	D	escription		\$13.43	Debit \$13.43	Credit \$0.00
26642	394513 Type Account PURCH 0-000-2222-20	Turn sgnal re D 9 2	escription		\$23.64 k	Debit \$23.64	Credit \$0.00
C129 26643	CITRIX Systems Inc 91849826 Type Account PURCH 0-000-2122-00	Citrix XenApp D	FARGO OP renewal Description Oftware Su		\$1,050.00	12/22/2017 Debit \$1,050.00	\$1,050.00 Credit \$0.00
C146 26649	CURTIS L.N. & SONS INV83865 Type Account PURCH 0-000-4475-00	Red MPD Rope D	FARGO OP Rescue Sys Description Rescue Equi		\$1,418.92	12/22/2017 Debit \$1,418.92	\$9,950.42 Credit \$0.00
26650	INV86939 Type Account PURCH 0-000-4462-00		escription		\$3,200.34	Debit \$3,200.34	Credit \$0.00
26651	INV99054 Type Account PURCH 0-000-4462-00		escription		\$1,222.65	Debit \$1,222.65	13 Credit

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number		Original Voucher Amou	nt	
26652		Ofifice tips Description	\$226.42	Debit	Credit \$0.00
26653	INV114141 S Type Account PURCH 0-000-2135-000	Description	\$142.86 n fighting Equip/Supplies	Debit \$142.86	Credit \$0.00
26654	INV114494 N Type Account PURCH 0-000-2038-000	Description		Debit \$1,522.95	Credit \$0.00
26655	INV116881 F Type Account PURCH 0-000-2135-000	Description	\$46.32 n fighting Equip/Supplies	Debit \$46.32	Credit \$0.00
26656	INV133017 N Type Account PURCH 0-000-2038-000	Description	n	Debit \$1,900.60	Credit \$0.00
26657	INV138226 5 Type Account PURCH 0-000-2038-000	Short coupling 2.5 inc Description Training S	h \$269.36 n upplies	Debit \$269.36	Credit \$0.00
C190 26647	Crystal Blue Plumbing, He 10530750 H Type Account PURCH 0-000-2225-028	HVAC service/maintenan Description	ce \$255.00	12/22/2017 Debit \$255.00	\$553.00 Credit \$0.00
26648	10529681 W Type Account PURCH 0-000-2225-028	Water heater maintenan Descriptio B 5840 Horse	·	Debit \$298.00	Credit \$0.00
C242 26644	COLLEGE OAK TOWING 505883 Type Account PURCH 0-000-2222-301	WELLS FARGO OP Tow to Sta 17 Descriptio 1 Truck 17 1	\$385.00 n	12/22/2017 Debit \$385.00	\$385.00 Credit \$0.00
D101 26658	DAWSON OIL 146758 N Type Account PURCH 0-000-2124-000	WELLS FARGO OP November fuel Descriptio D Fuel & Oil	\$571.24 n	12/22/2017 Debit \$571.24	\$571.24 Credit \$0.00
G158 26659	Gold Country Water 0175546 N Type Account PURCH 0-000-2053-000	WELLS FARGO OP Monthly billing - Sta Descriptio O Food/Drink	17 \$62.00	12/22/2017 Debit \$62.00	\$182.50 Credit \$0.00
26660	0176389 PURCH 0-000-2053-000	Monthly billing - Sta Descriptio D Food/Drink		Debit \$35.00	14 _{credit}

South Placer Fire District CHECK DISTRIBUTION REPORT

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number		Original Voucher Amoun	t	
26661	0176390 Type Account PURCH 0-000-2053	Description	17 \$67.50 on k-Incident Supplies	Debit \$67.50	Credit \$0.00
26662	Type Account	Description	20 \$18.00 on k-Incident Supplies	Debit \$18.00	Credit \$0.00
H141 26663	01729916 Type Account	ES WELLS FARGO 0 Medical oxygen Description	\$377.79	12/22/2017 Debit \$377.79	\$1,070.68 Credit \$0.00
26664	01731599 Type Account PURCH 0-000-2130	Cylinder rental Description Oxygen	\$132.95 on	Debit \$132.95	Credit \$0.00
26665	01729915 Type Account PURCH 0-000-2130	Medical oxygen Descripti -000 Oxygen	\$283.95 on	Debit \$283.95	Credit \$0.00
26666	01731446 Type Account PURCH 0-000-2130	Cylinder lease Descripti -000 Oxygen	\$48.00 on	Debit \$48.00	Credit \$0.00
26667	01731573 Type Account PURCH 0-000-2130	Cylinder rental Descripti Oxygen	\$227.99 on	Debit \$227.99	Credit \$0.00
I121 26668	INLAND BUSINESS SYSTEM IN688899 Type Account PURCH 0-000-2121	Sta 28 Xerox copier c Descripti	ontract \$5.65	12/22/2017 Debit \$5.65	\$5.65 Credit \$0.00
I134 26669	Interwest Consulting 37347 Type Account PURCH 0-000-2043	Monthly billing Descripti	\$859.24	12/22/2017 Debit \$859.24	\$859.24 Credit \$0.00
J128 26670	JRB Pest and Sanitation 33184 Type Account PURCH 0-000-2225 PURCH 0-000-2225	Monthly billing Descripti -028 5840 Hors	\$120.00 on eshoe Bar Rd	12/22/2017 Debit \$60.00 \$60.00	\$280.00 Credit \$0.00 \$0.00
26671	33185 Type Account PURCH 0-000-2225	Monthly billing Descripti -005 3505 Aubu	\$80.00 on rn Folsom Road	Debit \$80.00	15 ^{Credit}

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	Vendor Name	Checkbook ID Check Num	ber 	Check Date	Check Amount
Voucher Number	Invoice Number	Örig:	inal Voucher Amount		
26672		Monthly billing Description 001 6900 Eureka Road		Debit \$80.00	Credit \$0.00
L107 26674	LIFE ASSIST 829178 Type Account PURCH 0-000-2127-	WELLS FARGO OP 23362 Epinephrine Description Medical Supplies	\$140.00	12/22/2017 Debit \$140.00	\$4,624.19 Credit \$0.00
26675	Type Account	Various medical supplies Description OOO Medical Supplies	\$2,801.40	Debit \$2,801.40	Credit \$0.00
26676	830884 Type Account PURCH 0-000-2127-	Various medical supplies Description Medical Supplies	\$1,682.79	Debit \$1,682.79	Credit \$0.00
L122 26673	Lehr Auto Electric 01-141588 Type Account PURCH 0-000-2222-	WELLS FARGO OP 23363 Light bar motors Description 814 2005 Spartan Hi-Tech	\$44.28 Type One Engin	12/22/2017 Debit \$44.28	\$44.28 Credit \$0.00
N142 26680	New Leaf Tree Service INV0012 Type Account PURCH 0-000-2225-	WELLS FARGO OP 23364 Tree trimming & debris remov Description 005 3505 Auburn Folsom Re	\$850.00	12/22/2017 Debit \$850.00	\$850.00 Credit \$0.00
N226 26677	NETWORK DESIGN ASSOC 69093 Type Account PURCH 0-000-2040-	WELLS FARGO OP 23365 Server upgrade Description ODO Education/Training	\$3,793.10	12/22/2017 Debit \$3,793.10	\$4,906.10 Credit \$0.00
26678	69164 Type Account PURCH 0-000-2122-	IT service Description Software Support	\$130.00	Debit \$130.00	Credit \$0.00
26679	69193 Type Account PURCH 0-000-2122-	Office 365 account/MS Exchan Description Software Support	\$170.50	Debit \$170.50	Credit \$0.00
26709	69261 Type Account PURCH 0-000-2040-	Telestaff upgrade Description OOO Education/Training	\$812.50	Debit \$812.50	Credit \$0.00
P111 26681	PG & E 26681 Type Account PURCH 0-000-2027-	WELLS FARGO OP 23366 Monthly billing Description 028 Station 28	\$19.14	12/22/2017 Debit \$19.14	\$4,871.16 Credit \$0.00
26682	26682 Type Account	Monthly billing Description	\$4,852.02	Debit	16 Credit

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Numbe	r Invoice Number		Original Voucher Amou	nt	
	PURCH 0-000-2027-001 PURCH 0-000-2027-003 PURCH 0-000-2027-006 PURCH 0-000-2027-006 PURCH 0-000-2027-016 PURCH 0-000-2027-028 PURCH 0-000-2027-029	6900 Eure 7070 Aubu 3505 Aubu 4650 East Station 1 Station 2	ka Road rn Folsom Road rn Folsom Road Rsvl. Parkway 6 5300 Olive Ranch Road 8	\$1,701.75 \$994.07 \$376.62 \$472.35 \$579.79 \$690.89 \$36.55	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
P178 26683	PITNEY BOWES-Purchase Pow 3101745780 F Type Account PURCH 0-000-2131-000	ostage meter leasing	\$157.47	12/22/2017 Debit \$157.47	\$157.47 Credit \$0.00
Q004 26684	Quill Corporation 2788423 C Type Account PURCH 0-000-2129-000	opy paper Descripti	\$857.79	12/22/2017 Debit \$857.79	\$1,616.52 Credit \$0.00
26685	2829735 C Type Account PURCH 0-000-2129-000	Descripti	\$40.71 on pplies/Computer	Debit \$40.71	Credit \$0.00
26686	Type Account	ile boxes, folders Descripti Office Su	\$417.77 on pplies/Computer	Debit \$417.77	Credit \$0.00
26710	3201760 F Type Account PURCH 0-000-2129-000	Descripti		Debit \$300.25	Credit \$0.00
R134 26687	City of Roseville AR66056 Type Account PURCH 0-000-2043-001	onthly billing Descripti	\$6,193.05	12/22/2017 Debit \$6,193.05	\$6,193.05 Credit \$0.00
R167 26711	Rob Shipley Construction 7169 I Type Account PURCH 0-000-4456-046	WELLS FARGO O dist Secty's office, Descripti 17 Front	Payment \$1,500.00 on	12/22/2017 Debit \$1,500.00	\$1,500.00 Credit \$0.00
S006 26692	Sutter Medical Foundation 934-935 I Type Account PURCH 0-000-2023-000	hysicals Descripti	\$310.00	12/22/2017 Debit \$310.00	\$1,112.00 Credit \$0.00
26693	937-942 1 Type Account PURCH 0-000-2023-000	Physicals Descripti Employee	\$371.00 on Physicals & Wellness	Debit \$371.00	Credit \$0.00
26694	943-944 I Type Account PURCH 0-000-2023-000	Physicals Descripti Employee	\$203.00 on Physicals & Wellness	Debit \$203.00	17 _{Credit}

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Vendor ID	Vendor Name	Checkbook ID Chec	ck Number	Check Date	Check Amount
Voucher Number	Invoice Number		Original Voucher Amount		
26695	946 Type Account PURCH 0-000-2023-0	Description	\$86.00 cals & Wellness	Debit \$86.00	Credit \$0.00
26696	945 Type Account PURCH 0-000-2023-0	Physicals Description Employee Physic	\$142.00 cals & Wellness	Debit \$142.00	Credit \$0.00
S019 26689		<u> </u>		12/22/2017 Debit \$93.00	\$241.80 Credit \$0.00
26690	26690 Type Account PURCH 0-000-2035-0	Qtrly billing - Sta 28 Description Sewer	\$148.80	Debit \$148.80	Credit \$0.00
S030 26688	Sacramento Co. Fire Chi 26688 Type Account PURCH 0-000-2030-0	efs Ass WELLS FARGO OP 2. Membership dues 2017/18 Description Memberships/Sul	\$50.00	12/22/2017 Debit \$50.00	\$50.00 Credit \$0.00
S282 26645	Consolidated Communicat 26645 Type Account PURCH 0-000-2037-0	Description	3374 \$149.92	12/22/2017 Debit \$149.92	\$2,964.59 Credit \$0.00
26646	26646 Type Account PURCH 0-000-2037-0 PURCH 0-000-2037-0 PURCH 0-000-2037-0 PURCH 0-000-2037-0 PURCH 0-000-2037-0	7070 Auburn Fo 3505 Auburn Fo 4650 East Rsvl	lsom Road lsom Road . Parkway	Debit \$1,476.32 \$450.46 \$43.23 \$427.33 \$417.33	Credit \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
S286 26708	SAMBA Holdings Inc INV00029410 Type Account PURCH 0-000-2023-0	Driver record monitoring Description	3375 \$62.16 cals & Wellness	12/22/2017 Debit \$62.16	\$62.16 Credit \$0.00
S298 26691	Sprint 467197811-121 Type Account PURCH 0-000-2037-0	Monthly billing Description	3376 \$124.46	12/22/2017 Debit \$124.46	\$124.46 Credit \$0.00
U109 26697	US Bank Corporate Payme 26697 Type Account PURCH 0-000-2023-0 PURCH 0-000-2039-0 PURCH 0-000-2040-0	Monthly billing Description De		12/22/2017 Debit \$53.11 \$163.39 \$5,705.22	\$14,382.13 Credit \$0.00 \$0.00 \$0.00

South Placer Fire District CHECK DISTRIBUTION REPORT Payables Management

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Vendor ID	Vendor Name	Check	book ID C	heck Number		Check Date	Check Amount
Voucher Number	Invoice Number			Original	Voucher Amount		
	PURCH 0-000-2053- PURCH 0-000-2120- PURCH 0-000-2122- PURCH 0-000-2123- PURCH 0-000-2124- PURCH 0-000-2124- PURCH 0-000-2129- PURCH 0-000-2125- PURCH 0-000-2221- PURCH 0-000-2222- PURCH 0-000-2222- PURCH 0-000-2222- PURCH 0-000-2225- PURCH 0-000-2225- PURCH 0-000-2523- PURCH 0-000-4456- PURCH 0-000-4520-	-000 -000 -001 -002 -000 -000 -000 -000 -000 -015 -401 -001 -028 -000 -000 -000	Food/Drink-II Cleaning/Mais Software Support Fire Prevent Fuel & Oil Station 17: Office Suppl Misc. Firefic Radio Repair Automotive R 2009 Ford BC 2002 Chevy 6900 Eureka 1 5840 Horsesh Printing/Out Facilities	ncident Supp ntenance Sup port ion Supplies Fuel ies/Computer ghting Equip epairs/Suppl Vehicle Road oe Bar Rd side Service munication E Top/Tablets/	elies plies //Supplies ies	\$426.81 \$210.04 \$0.00 \$290.36 \$53.00 \$121.32 \$71.75 \$47.98 \$561.41 \$1,141.08 \$210.20 \$34.95 \$231.20 \$528.81 \$35.42 \$21.52 \$793.66	\$0.00 \$0.00 \$15.36 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
V103 26698	VALLEY POWER SYSTEM J12921 Type Account PURCH 0-000-2222-	Idler pulle	LLS FARGO OP ey Description Truck 17 100		\$63.60	12/22/2017 Debit \$63.60	\$393.46 Credit \$0.00
26699	J12848 Type Account PURCH 0-000-2222-	Belt tension	oner Description Truck 17 100	' Aerial	\$115.77	Debit \$115.77	Credit \$0.00
26700	J12995 Type Account PURCH 0-000-2222-	Power cool	coolant Description Truck 17 100	' Aerial	\$214.09	Debit \$214.09	Credit \$0.00
V114 26701	Verizon Wireless 9797209082 Type Account PURCH 0-000-2037-	Monthly bi	LLS FARGO OP lling Description Telephone	23379	\$42.14	12/22/2017 Debit \$42.14	\$869.31 Credit \$0.00
26702	9797209129 Type Account PURCH 0-000-2037-	Monthly bi	lling Description Telephone		\$827.17	Debit \$827.17	Credit \$0.00
W176 26703	Western Placer Waste N 34-02355121 Type Account PURCH 0-000-2026	Waste dispo		23380	\$21.00	12/22/2017 Debit \$21.00	\$21.00 Credit \$0.00
Z104 26704	ZAP Termite & Pest Cor 323191 Type Account PURCH 0-000-2225-	Bi-monthly		23381	\$82.00	12/22/2017 Debit \$82.00	\$171.00 Credit \$0.00

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CHECK DISTRIBUTION REPORT

Payables Management

Vendor ID Vendor Name Check Number Check Date Checkbook ID Check Amount ______ Voucher Number Invoice Number Original Voucher Amount 325298 Bi-monthly billing
Type Account Description
PURCH 0-000-2225-028 5840 Horseshoe Bar 26705 \$89.00 Debit Credit 5840 Horseshoe Bar Rd \$89.00 \$0.00 Cooney, Kevin
26744 OES pay C261 WELLS FARGO OP 23382 12/29/2017 \$879.70 \$879.70 26744 Type Account Description Debit Credit PURCH 0-000-1005-000 Extra Help \$879.70 \$0.00 Mercer, Alexander W WELLS FARGO OP 23383 M251 12/29/2017 \$8,033.05 26745 26745 OES pay \$8,033.05 Type Account Description Debit Credit PURCH 0-000-1005-000 Extra Help \$8,033.05 \$0.00 AT & T A163 WELLS FARGO OP 23384 & T WELLES FAI X12252017 Monthly billing 12/29/2017 \$141.26 26721 \$141.26 Description Type Account Debit Credit 6900 Eureka Road PURCH 0-000-2037-001 \$141.26 \$0.00 ACE HARDWARE WELLS FARGO OP 23385 020727 Photo cell for exterior ligh \$13.93 A164 12/29/2017 \$33,22 26720 Account Type Description Debit Credit PURCH 0-000-2225-028 5840 Horseshoe Bar Rd \$13.93 \$0.00 Torch kit 26738 020780 \$19.29 Account Type Description Debit Credit PURCH 0-000-2135-000 Misc. Firefighting Equip/Supplies \$19.29 \$0.00 BURTONS FIRE APPARATUS WELLS FARGO OP 23386 B138 12/29/2017 \$874.11 26722 S39054 Valve service kits Type Account Description Debit Credit PURCH 0-000-2222-813 2005 Spartan Hi-Tech Type One Engin \$457.48 \$0.00 S39063 26723 Oil seal, gasket \$133.01 Type Account Description Debit Credit PURCH 0-000-2222-814 2005 Spartan Hi-Tech Type One Engin \$133.01 \$0.00 S39239 26724 Relief valve strainer \$13.77 Description
O00 Automotive Repairs/Supplies Type Account Debit Credit PURCH 0-000-2222-000 \$13.77 \$0.00 26725 S39328 Valves, tubing \$269.85 Description Type Account Debit Credit PURCH 0-000-2222-604 2008 Ford F550 4x4 Westmark Type 4 \$269.85 \$0.00 Foothill Fire and WIRE WELLS FARGO OP 23387 F200 12/29/2017 \$931.50 36042 3 months fire alarm monitori 26726 \$123.00 Type Account Description Debit Credit 0-000-2225-028 PURCH 5840 Horseshoe Bar Rd \$123.00 \$0.00

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South Placer Fire District CHECK DISTRIBUTION REPORT Payables Management

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	Vendor Name	Checkbook ID Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Vouche	er Amount	
26727		months fire alarm monitori \$808 Description 6900 Eureka Road 7070 Auburn Folsom Road 3505 Auburn Folsom Road		Credit \$0.00 \$0.00 \$0.00 \$0.00
H116 26728	HI-TECH 159303 S Type Account PURCH 0-000-2222-814	WELLS FARGO OP 23388 potlight, fuel tank sender \$257 Description 2005 Spartan Hi-Tech Type One E	12/29/2017 7.79 Debit Engin \$257.79	\$511.92 Credit \$0.00
26729	Type Account	Sasket, VDO fuel sender \$116 Description 2004 Spartan HiTec	5.04 Debit \$116.04	Credit \$0.00
26730	159310 E Type Account PURCH 0-000-2222-000	Extinguisher bracket \$138 Description Automotive Repairs/Supplies	Debit	Credit \$0.00
L107 26731	LIFE ASSIST 831732 V Type Account PURCH 0-000-2127-000	WELLS FARGO OP 23389 Parious medical supplies \$4,850 Description Medical Supplies	12/29/2017).23 Debit \$4,850.23	\$5,462.20 Credit \$0.00
26732	832458 S Type Account PURCH 0-000-2127-000	Description	.97 Debit \$611.97	Credit \$0.00
R167 26733	Rob Shipley Construction 7171 W Type Account PURCH 0-000-2225-003	all cut & repair \$598 Description	12/29/2017 3.11 Debit \$598.11	\$598.11 Credit \$0.00
S155 26734	STRYKER-Sales Corp 2302298M S Type Account PURCH 0-000-2127-000	WELLS FARGO OP 23391 Stair chair repair \$274 Description Medical Supplies	12/29/2017 1.49 Debit \$274.49	\$274.49 Credit \$0.00
S289 26735	Sutter Buttes Communicati 39332 P Type Account PURCH 0-000-2221-000	rogramming cable, mic cable \$574 Description	12/29/2017 1.14 Debit \$574.14	\$574.14 Credit \$0.00
V122 26736		olting WELLS FARGO OP 23393 Pre-employmnet evaluation \$450 Description Pre-Employment Physicals/Backgr	Debit	\$450.00 Credit \$0.00
W129 26737	West Coast Frame 50297 S Type Account	WELLS FARGO OP 23394 Eleeve drive flange \$150 Description	12/29/2017 0.00 Debit	2 1 Credit

South Placer Fire District CHECK DISTRIBUTION REPORT Payables Management

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Vendor ID	Vendor Nam	ne	Checkbook ID	Check Number	Check	Date	Check Amount
Voucher Number	Invoice	e Number		Original Vouch	her Amount		
	PURCH	0-000-2222-814	2005 Spa	rtan Hi-Tech Type One	Engin	\$150.00	\$0.00

SOUTH PLACER FIRE DISTRICT INTEROFFICE MEMORANDUM

TO:

BOARD OF DIRECTORS

FROM:

FIRE CHIEF ERIC G.WALDER

SUBJECT:

BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE:

THURSDAY, JANUARY 04, 2018

CC:

BOARD SECRETARY KATHY MEDEIROS

Agenda Item: CalPERS merger of Loomis Fire Districts Retirement Contracts into South Placer Fire Districts CalPERS retirement contract:

Action Requested: Staff recommends discussion and action on the merger of the Loomis Fire District Retirement Contracts into the South Placer Fire District CalPERS contract.

Background: The Consolidation of the two Districts was completed on July 22nd, 2017. The CalPERS merger evaluation of the Districts retirement plans have now been completed by a CalPERS Actuary. CalPERS required the District to approve a Resolution of Intention to merge the two Districts retirement plans and to disclose the cost of the proposed merge of retirement plans at an open public meeting; this was completed by the Board in December of 2017. As a condition of CalPERS, the Actuary that completed the review of the merger was made available to the Board and community members at the December 2017 meeting to answer questions.

Impact: Merge all retirement obligations of the District into a single contract with CalPERS.

Attachments: Retirement Plan Actuarial Evaluations for Classic Safety, Classic Miscellaneous, PEPRA Safety, and PEPRA Miscellaneous. Amendment to Contract, Resolution Authorizing an Amendment to the Contract, Acknowledgement in Compliance with Government Code Section 7507(d) and Certification of Final Action of Governing Body.

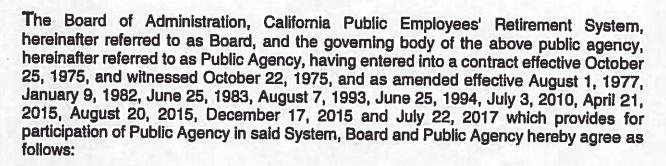
Eric G. Walder, EFO Fire Chief South Placer Fire District



California Public Employees' Retirement System

AMENDMENT TO CONTRACT

Between the
Board of Administration
California Public Employees' Retirement System
and the
Board of Directors
South Placer Fire District



- A. Paragraphs 1 through 16 are hereby stricken from said contract as executed effective July 22, 2017, and hereby replaced by the following paragraphs numbered 1 through 17 inclusive:
 - 1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 60 for classic local miscellaneous members, age 62 for new local miscellaneous members, age 55 for classic local safety members and age 57 for new local safety members.

- Public Agency shall participate in the Public Employees' Retirement System from and after October 25, 1975 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.
- Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:
 - (a) Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.
 - (b) Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees' existing retirement benefits, provisions or formulas.
 - (c) Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.
- 4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
 - Local Fire Fighters (herein referred to as local safety members);
 - b. Employees other than local safety members (herein referred to as local miscellaneous members).
- 5. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:
 - a. ELECTED OFFICIALS.

- 6. This contract shall be a continuation of the contract of the Loomis Fire Protection, hereinafter referred to as "Former Agency". The accumulated contributions, assets and liability for prior and current service under the Former Agency's contract shall be merged pursuant to Section 20508 of the Government Code. Such merger occurred July 22, 2017.
 - a. Service performed of the former agency prior to the effective date of the amendment to contract shall be subject to the terms and conditions of the former agency's contract as it was in effect at that time. Service performed on or after the effective date of the amendment to contract shall be subject to the terms and conditions of this contract.
- 7. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member in employment before and not on or after July 3, 2010 shall be determined in accordance with Section 21354 of said Retirement Law (2% at age 55 Full).
- 8. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member in employment on or after July 3, 2010 shall be determined in accordance with Section 21354.3 of said Retirement Law (3% at age 60 Full).
- 9. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Full).
- 10. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local safety member shall be determined in accordance with Section 21363.1 of said Retirement Law (3% at age 55 Full).
- 11. The percentage of final compensation to be provided for each year of credited prior and current service as a new local safety member shall be determined in accordance with Section 7522.25(d) of said Retirement Law (2.7% at age 57 Full).
- 12. Public Agency elected and elects to be subject to the following optional provisions:
 - a. Section 20042 (One-Year Final Compensation) for classic members only.
 - b. Section 20965 (Credit for Unused Sick Leave).
 - c. Section 20938 (Limit Prior Service to Members Employed on Contract Date) for local miscellaneous members only.

- d. Section 20503 (To Remove the Exclusion of Resident Firemen Prospectively from August 7, 1993).
- e. Section 21574 (Fourth Level of 1959 Survivor Benefits).
- f. Section 21623.5 (\$2,000 Retired Death Benefit).
- g. Section 20903 (Two Years Additional Service Credit).
- h. Section 20516 (Employees Sharing Additional Cost):

From and after July 22, 2017, 3% for classic local miscellaneous members, 3% for classic local safety members and .5% for new local safety members.

The portion of the employer's contribution that the member agrees to contribute from his or her compensation, over and above the member's normal contribution ("Cost Sharing Percentage"), shall not exceed the Employer Normal Cost Rate, as that rate is defined in the CalPERS Actuarial Valuation for the relevant fiscal year. If the Cost Sharing Percentage will exceed the relevant Employer Normal Cost Rate, the Cost Sharing Percentage shall automatically be reduced to an amount equal to, and not to exceed, the Employer Normal Cost Rate for the relevant fiscal year.

- 13. Public Agency, in accordance with Government Code Section 20834, shall not be considered an "employer" for purposes of the Public Employees' Retirement Law. Contributions of the Public Agency shall be fixed and determined as provided in Government Code Section 20834, and such contributions hereafter made shall be held by the Board as provided in Government Code Section 20834.
- 14. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members and local safety members of said Retirement System.
- 15. Public Agency shall also contribute to said Retirement System as follows:
 - a. Contributions required per covered member on account of the 1959 Survivor Benefits provided under Section 21574 of said Retirement Law. (Subject to annual change.) In addition, all assets and liabilities of Public Agency and its employees shall be pooled in a single account, based on term insurance rates, for survivors of all local miscellaneous members and local safety members.

- b. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
- c. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.
- 16. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.
- 17. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B.	This amendment shall be effective on the _	day of,
	RD OF ADMINISTRATION LIC EMPLOYEES' RETIREMENT SYSTEM	BOARD OF DIRECTORS SOUTH PLACER FIRE DISTRICT
BY_		BY
PENS	TA PAIGE, CHIEF SION CONTRACTS AND PREFUNDING GRAMS DIVISION LIC EMPLOYEES' RETIREMENT SYSTEM	PRESIDING OFFICER
		Witness Date
		Attest:
AMENIOA.	IENT Calpers ID #3655967024	Clerk

SOUTH PLACER FIRE DISTRICT

RESOLUTION AUTHORIZING AN AMENDMENT TO THE CONTRACT

No. _____

14			
WHEREAS,	System and the Board of Dir into a contract effective on C	of the California Public Employees' Retireme ectors of the South Placer Fire District entere October 25, 1975 providing for the participation the California Public Employees' Retireme	ec or
WHEREAS,		advantage of certain benefits provided und not included in said contract;	e
NOW, THE	does hereby authorize, an), that said governing body authorized, and amendment to said contract, a copy of sa and by such reference made a part hereof and	iic
NOW, THE	REFORE, BE IT FURTHER governing body is hereby at said amendment for and on l	RESOLVED, that the presiding officer of sauthorized, empowered and directed to execubehalf of said public agency.	iic ite
	Adopted this day	of,	a*
*	Ī	Presiding Officer	_
Attest:			
Clerk/Secre	tarv		

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Pension Contract Management Services & Prefunding Programs
P.O. Box 942703
Sacramento, CA 94229-2703
888 CalPERS (or 888-225-7377)

CERTIFICATION OF FINAL ACTION OF GOVERNING BODY

I hereby certify that the	of the
	(governing body)
	(public agency)
majority of the members of said Go approving the attached contractual and the Board of Administration of	(date) verning Body, Ordinance / Resolution No agreement between the Governing Body of said Agency the California Public Employees' Retirement System, a Resolution in the form furnished by said Board of
Adoption of the retirement benefit calendar.	increase/change was not placed on the consent
	Clerk/Secretary
	Title
Date	
PERS-CON-5 (Rev. 8/1/2016)	

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Financial Office | Pension Contract Management Services & Prefunding Programs P.O. Box 942703 Sacramento, CA 94229-2703 888 CalPERS (or 888-225-7377)

TTY: (877) 249-7442 | Fax: (916) 795-4673

www.calpers.ca.gov

ACKNOWLEDGEMENT IN COMPLIANCE WITH GOVERNMENT CODE SECTION 7507(d)

I am the Chief Executive Officer of	(name of public agency)
(Public Agency). As required by Governm	ent Code section 7507(d), in connection with a
	t employment benefits proposed to be adopted,
	IPERS Actuary who prepared a statement of the
•	sts, including normal cost and any additional
accrued liability.	, <u></u>
•	
Public Agency at a public meeting on	adopted the
	(date)
change in retirement benefits or other po	ost employment benefits for which the actuary
prepared the statement of actuarial impact	•
I have read said statement of actuarial in	npact concerning the benefit adopted by Public
Agency and hereby acknowledge that I	understand the current and future cost of the
benefit as determined by the actuary.	
Adoption of the retirement benefit increase	e was not placed on the consent calendar.
-	Printed Name
•	· · · · · · · · · · · · · · · · · · ·
Š	Signature
Date	



California Public Employees' Retirement System Actuarial Office

P.O. Box 942709 Sacramento, CA 94229-2709 TTY: (916) 795-3240 (888) 225-7377 phone • (916) 795-2744 fax

www.calpers.ca.gov

October 2, 2017

CALPERS ID: 3655967024

Employer Name: SOUTH PLACER FIRE DISTRICT

Rate Plan: SAFETY PLAN

Dear Requestor:

A contract amendment(s) cost analysis for the merger valuation(s) requested and related information is enclosed.

The change in the employer contributions, as of the effective date of the proposed amendment, is displayed on pages 3 and 4.

If you are aware of others interested in this information (i.e., payroll staff, county court employees, port districts, etc.), please inform them. Sections 20463 (b) and (c) of the California Public Employees' Retirement Law require the governing body of a public agency which requests a contract amendment cost analysis to provide each affected employee organization with a copy within five days of receipt. Likewise if this cost analysis is requested by an employee organization, the employee organization is required to provide a copy of the analysis to the public agency within five days of receipt.

This cost analysis expires July 1, 2018. A Resolution of Intention (R of I) approved by the agency governing body to amend the contract must be received by this office on or before May 1, 2018 and the amendment effective date must be before July 1, 2018. If either of these two conditions is not met, an updated cost analysis is required to amend the contract.

To complete the contract amendment process based on the enclosed analysis, you must do the following:

- Follow the Contract Amendment Request process on MyCalPERS and work with our Retirement Contract Services Unit.
- Complete and return the adopted R of I to CalPERS on or before May 1, 2018. Adoption of the Final Resolution by this date is not required.

Important Risk Disclosure

- The Nature of Actuarial Work: All actuarial calculations, including the ones in this cost estimate are based on numerous assumptions about the future. This includes demographic assumptions about the percentage of your employees that will terminate, die, become disabled, and retire in each future year, and economic assumptions, about what salary increases each employee receives and the most important assumption, what the assets at CalPERS will earn for each year into the future until the last dollar is paid to current members of your plan. While CalPERS has set these assumptions as our best estimate of the real future of your plan, it must be understood that these assumptions are very long term predictors and will surely not be realized each year as we go forward. This means that your employer contributions can vary dramatically with or without any benefit changes because short term experience does not conform to the long term actuarial assumptions.
- Investment return is much more volatile than liability fluctuations and can cause employer contributions to vary significantly. For example, for the past twenty year period ending June 30, 2016, returns for each fiscal year ranged from -24% to +20.7%. The impact of investment return on employer contributions varies significantly based on the plan's volatility ratio (the ratio of the market value of assets to the payroli).

If you have questions about the cost analysis, please call (888) CalPERS (225-7377). Please ask to speak to a contract analyst for questions about the timing of the contract amendment. Please ask to speak to me for questions about this cost analysis.

KELLY STURM, ASA, MAAA Senior Pension Actuary, CalPERS

Kelly Stupm

Enclosures

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 SAFETY PLAN FOR THE SOUTH PLACER FIRE DISTRICT CalPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Actuarial Cost Estimates in General

What will this amendment cost? Unfortunately, there is no simple answer. There are two major reasons for the complexity of the answer:

- The first was described in the risk disclosure and involves the nature of actuarial work based on demographic and economic assumptions.
- The second is the fact that the actuarial funding process produces the answer to the question of amendment cost as the sum of two separate pieces:
 - The increase in Normal Cost (i.e., the increase in future annual premiums in the absence of surplus
 or unfunded liability) expressed as a percentage of total active payroll, and
 - The increase in Past Service Cost (i.e., Accrued Liability representing the current value of the increased benefit for all past service of eligible members) which is expressed as a tump sum dollar amount.

Present Value of Projected Benefits

The table below shows the change in the plan's total present value of benefits for the proposed plan amendment. The present value of benefits represents the total dollars needed today to fund all future benefits for *current* members of the plan (i.e., without regard to future employees). The difference between this amount and current plan assets must be paid by future employee and employer contributions. As such, the change in the present value of benefits due to the plan amendment represents the "cost" of the plan amendment.

However, for plans with excess assets some or all of this "cost" may already be covered by current excess assets.

As of June 30, 2016	Loomis Fire Protection District (1)		 n Placer Fire District (2)	South Placer Fire District Post- Merger (1)+(2)		
Present Value of Projected Benefits (PVB)	\$	2,045,567	\$ 47,554,203	\$	49, 599,770	
Total Assets at Market Value (MVA)		783,996	34,097,405		34,681,401	
Present Value of Future Employer and Employee Contributions (PVB-MVA)		1,261,571	13,456,798		14,718,369	
Change to PVB					2,045,567	

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 SAFETY PLAN FOR THE SOUTH PLACER FIRE DISTRICT CalPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Accrued Liability

It is not required, nor necessarily desirable, to have accumulated assets sufficient to cover the total present value of benefits until every member has left employment. Instead, the actuarial funding process calculates a regular contribution schedule of employee contributions and employer contributions (called normal costs) which are designed to accumulate with interest to equal the total present value of benefits by the time every member has left employment. As of each June 30, the actuary calculates the "desirable" level of plan assets as of that point in time by subtracting the present value of scheduled future employee contributions and future employer normal costs from the total present value of benefits. The resulting "desirable" level of assets is called the accrued liability.

A plan with assets exactly equal to the plan's accrued liability is simply "on schedule" in funding that plan, and only future employee contributions and future employer normal costs are needed. A plan with assets below the accrued liability is "behind schedule", or is said to have an *unfunded liability*, and must temporarily increase contributions to get back on schedule. A plan with assets in excess of the plan's accrued liability is "ahead of schedule", or is said to have excess assets. Of course, events such as plan amendments and investment or demographic gains or losses can change a plan's condition from year to year. For example, a plan amendment could cause a plan to move all the way from having excess assets to being in an unfunded position.

The changes in your plan's accrued liability, unfunded accrued liability, and the market values of assets as of June 30, 2016 due to the plan amendment are shown in the table below.

As of June 30, 2016	Loomis Fire Protection District (1)		 h Placer Fire District (2)	South Placer Fire District Post- Merger (1)+(2)		
Entry Age Normal Accrued Liability (AL)	\$	1,361,840	\$ 41,322,095	\$	42,683,935	
Market Value of Assets (MVA)		783,996	34,097,405		34,881,401	
Unfunded Liability / (Excess Assets) (UAL = AL – MVA)		577,844	7,224,690		7,802,534	
Change to UAL					577,844	

Total Employer Contribution

While the table above gives the changes in the accrued liability and funded status of the plan due to the amendment, there remains the question of what will happen to the employer contribution requirement because of the change in plan provisions.

CalPERS policy is to implement rate changes due to plan amendments immediately on the effective date of the change in plan benefits. This change is displayed in the following table.

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 SAFETY PLAN FOR THE SOUTH PLACER FIRE DISTRICT CalPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loamis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

	As of June 30, 2015	Loomis Fire Protection District	South Placer Fire District	South Placer Fire District Post-Merger
2017	/2018 Employer Contribution			·
a)	Base Total Normal Cost for Formula	19.157%	25.824%	25.824%
b)	Surcharge for Class 1 Benefits	0.000%	1.033%	1.033%
c)	Plan's Total Normal Cost [(a) + (b)]	19.157%	26.857%	26.857%
d)	Formula's Expected Employee Contribution	6.915%	8.982%	8.982%
e)	Employer Normal Cost Rate [(c) - (d)]	12.242%	17.875%	17.875%
2017	7/2018 Unfunded Liability Payment	42,462	168,847	N/A*
2017	/2018 Employee Rate on MyCalPERS	7.000%	9.000%	9.000%

^{*}In the above table, the post-merger 2017-18 Unfunded Liability payment will need to be paid from the pre-merger contracts. The 2018-19 Unfunded Liability payment will be paid from the post-merger contract as displayed on the following page.

Payment of 2017/2018 Required Contribution

2017-18 Required Employer Contribution	 oomis Fire rotection District	 outh Placer ire District	South Placer Fire District Post-Merger
Employer Normal Cost Rate Plus Either	12.242%	17.875%	17.875%
Monthly Employer Dollar UAL Payment Or	\$ 3,538.50	\$ 14,070.54	\$ N/A*
2) Annual Lump Sum Prepayment Option	\$ 40,954	\$ 162,850	\$ N/A*

The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars). Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change. §20572 of the Public Employees' Retirement Law assesses interest at an annual rate of 10 percent if a contracting agency fails to remit the required contributions when due.

^{*}In the above table, the post-merger 2017-18 Unfunded Liability payment will need to be paid from the pre-merger contracts. The 2018-19 Unfunded Liability payment will be paid from the post-merger contract as displayed on the following page.

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 SAFETY PLAN FOR THE SOUTH PLACER FIRE DISTRICT

CalPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 Into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

	As of June 30, 2016	Loomis Fire Protection District	South Placer Fire District	South Placer Fire District Post-Merger
2018	3/2019 Employer Contribution			·
a)	Base Total Normal Cost for Formula	19.769%	26.598%	26.598%
b)	Surcharge for Class 1 Benefits	0.000%	1.063%	1.063%_
c)	Plan's Total Normal Cost [(a) + (b)]	19.769%	27.661%	27.661%
d)	Formula's Expected Employee Contribution	<u>6.921%</u>	8.984%	<u>8.984%</u>
e)	Employer Normal Cost Rate [(c) - (d)]	12.848%	18.677%	18.677%
201	8/2019 Unfunded Liability Payment	45,980	296,236	N/A*
2018	3/2019 Employee Rate on MyCalPERS	7.000%	9.000%	9.000%

In the above table, the post-merger 2018-19 Unfunded Liability payment is calculated by combining the Loomis Fire Protection District's unfunded liabilities with the South Placer Fire District's unfunded liabilities. This includes the addition of the "Side Fund" and "Share of Pre-2013 Pool UAL" amortization bases from the Loomis Fire Protection District and summing the amortization bases that the plans have in common. Please see the Appendix for more details.

The Employer Normal Cost plus the Unfunded Liability payment are the actual initial contributions that will apply during fiscal year 2018/2019 if you adopt the amendment.

Payment of 2018/2019 Required Contribution

2018-19 Required Employer Contribution	_	oomis Fire Protection District	 outh Placer ire District	South Placer Fire District Post-Merger
Employer Normal Cost Rate Plus Either		12.848%	18.677%	18.677%
3) Monthly Employer Dollar UAL Payment	\$	3,831.68	\$ 24,686.33	\$ 28,518.01
4) Annual Lump Sum Prepayment Option	\$	44,373	\$ 285,882	\$ 330,255

The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars), Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change, §20572 of the Public Employees' Retirement Law assesses interest at an annual rate of 10 percent if a contracting agency fails to remit the required contributions when due.

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Analysis of Discount Rate Sensitivity

Shown below are various valuation results as of June 30, 2016 assuming alternate discount rates. Results are shown using the current discount rate of 7.375 percent as well as alternate discount rates of 6.0 percent, 7.0 percent, and 8.0 percent. The alternate rate of 7.0 percent was selected since the Board has adopted this rate as the final discount rate at the end of the three-year phase-in of the reduction in this assumption. The rates of 6.0 percent and 8.0 percent were selected since they illustrate the impact of a 1 percent increase or decrease to the 7.0 percent assumption. This analysis shows the potential plan impacts if the PERF were to realize investment returns of 6.0 percent, 7.0 percent, or 8.0 percent over the long-term.

This type of analysis gives the reader a sense of the long-term risk to required contributions.

	Sen	sitivity Analys	ls		
As of June 30, 2016		Loomis Fire Protection District	So	uth Placer Fire District	uth Placer Fire District Post-Merger
7.375% Discount Rate (Current)		· · · · · · · · · · · · · · · · · · ·		. ·· . · · . · · · · · · · · · · · · ·	
Plan's Total Normal Cost		19.769%		27.661%	27.661%
Accrued Liability	\$	1,361,840	\$	41,322,095	\$ 42,683,935
Unfunded Accrued Liability	\$	577,844	\$	7,224,690	\$ 7,802,534
6.0% Discount Rate					
Plan's Total Normal Cost		25.960%		37.707%	37.707%
Accrued Liability	\$	1,784,468	\$	50,753,355	\$ 52,537,823
Unfunded Accrued Liability	\$	1,000,472	\$	16,655,950	\$ 17,656,422
7.0% Discount Rate					
Plan's Total Normal Cost		21.249%		30.040%	30.040%
Accrued Liability	\$	1,462,953	\$	43,626,270	\$ 45,089,223
Unfunded Accrued Liability	\$	678,957	\$	9,528,865	\$ 10,207,822
8.0% Discount Rate					
Plan's Total Normal Cost		17.590%		24.187%	24.187%
Accrued Liability	\$	1,212,609	\$	37,856,316	\$ 39,068,925
Unfunded Accrued Liability	\$	428,613	\$	3,758,911	\$ 4,187,524

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 SAFETY PLAN FOR THE SOUTH PLACER FIRE DISTRICT

CalPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Subsequent Events

On December 21, 2016, the CalPERS Board of Administration lowered the discount rate from 7.50 percent to 7.00 percent using a three year phase-in beginning with the June 30, 2016 actuarial valuations. The minimum employer contributions for Fiscal Year 2018-19 determined in this valuation were calculated using a discount rate of 7.375 percent. The discount rate will be lowered to 7.25 percent next year and 7.00 percent the following year as adopted by the Board. The decision to reduce the discount rate was primarily based on reduced capital market assumptions provided by external investment consultants and CalPERS investment staff. The specific decision adopted by the Board reflected recommendations from CalPERS staff and additional input from employer and employee stakeholder groups. Based on the investment allocation adopted by the Board and capital market assumptions, the reduced discount rate assumption provides a more realistic assumption for the long term investment return of the fund.

Notwithstanding the Board's decision to phase into a 7.0 percent discount rate, subsequent analysis of the expected investment return of CalPERS assets or changes to the investment allocation may result in a change to this three-year discount rate schedule. A comprehensive analysis of all actuarial assumptions and methods including the discount rate will be conducted in late 2017.

Additional Disclosure

If your agency is requesting cost information for two or more benefit changes, the cost of adopting more than one of these changes may not be obtained by adding the individual costs. Instead, a separate valuation must be done to provide a cost analysis for the combination of benefit changes. If the proposed plan amendment applies to only some of the employees in the plan, the rate change due to the plan amendment still applies to the entire plan, and is still based on the total plan payroli.

Please note that the cost analysis provided in this document may not be relied upon after May 1, 2018. If you have not taken action to amend your contract, by this date, you must contact our office for an updated cost analysis, based on the new annual valuation.

Descriptions of the actuarial methodologies, actuarial assumptions, and plan benefit provisions may be found in the appendices of the June 30, 2016 annual report. Please note that the results shown here are subject to change if any of the data or plan provisions change from what was used in this study.

Certification

This actuarial valuation for the proposed plan amendment is based on the participant, benefits, and asset data used in the June 30, 2016 annual valuation, with the benefits modified if necessary to reflect what is currently provided under your contract with CalPERS, and further modified to reflect the proposed plan amendment. The valuation has been performed in accordance with standards of practice prescribed by the Actuarial Standards Board, and the assumptions and methods are internally consistent and reasonable for this plan, as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

KELLY STURM, ASA, MAAA

Senior Pension Actuary, CalPERS

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 SAFETY PLAN FOR THE SOUTH PLACER FIRE DISTRICT CAIPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Appendix - Schedule of Plan's Amortization Bases

Loomic Eira Drotaction District (Pra-Merner)	District (Pr	Memer)					Amounts for F	Amounts for Fiscal 2018-19
		/ in h in						Scheduled
5 1	Dabe	Amortization	Balance	Payment	Balance	Payment	Balance	Payment 620
Reason for Base	Established	Period	6/30/16	2016-17	6/30/1/	2017-18	0/ 3U/ 18	CT-0107 JOI
SIDE FUND	2013 or Prior	14	\$436,808	\$38,261	\$429,376	\$39,409	\$420,206	\$40,191
SHARE OF PRE-2013 POOL UAL	6/30/2013	12	\$6,610	\$637	\$6,437	\$656	\$6,232	\$670
ASSET (GAIN)/LOSS	6/30/2013	22	\$64,520	\$1,763	\$67,451	\$2,724	\$69,603	\$3,686
NON-ASSET (GAIN)/LOSS	6/30/2013	77	(\$44,996)	(\$1,229)	(\$47,041)	(\$1,899)	(\$48,542)	(\$2,571)
ASSET (GAIN)/LOSS	6/30/2014	28	(\$57,565)	(\$810)	(\$60,971)	(\$1,668)	(\$63,739)	(\$2,538)
NON-ASSET (GAIN)/LOSS	6/30/2014	28	\$1,058	\$15	\$1,120	\$31	\$1,170	\$47
ASSUMPTION CHANGE	6/30/2014	18	\$66,776	\$1,272	\$70,383	\$2,620	\$72,859	\$4,004
ASSET (GAIN)/LOSS	6/30/2015	53	\$39,233	0\$	\$42,126	\$593	\$44,618	\$1,203
NON-ASSET (GAIN)/LOSS	6/30/2015	29	(961\$)	\$0	(\$210)	(£3)	(\$222)	(9\$)
ASSET (GAIN)/LOSS	6/30/2016	200	\$56,298	\$0	\$60,450	\$0	\$64,909	\$900
NON-ASSET (GAINVIOSS	6/30/2016	8	(\$11,543)	≎	(\$12,395)	0\$	(\$13,309)	(\$184)
ASSUMPTION CHANGE	6/30/2016	20	\$20,841	(\$3,104)	\$25,594	(\$3,197)	\$30,794	\$580
TOTAL			\$577,844	\$36,805	\$582,320	\$39,266	\$584,579	\$45,982
							2	
South Placer Fire District (Pre-Merger)	ict (Pre-Mer	ger)					Amounts for Fiscal ZUIN-19	6T-RT07 (EDS)
								Scheduled
	Date	Amortization	Balance	Payment	Balance	Payment	Balance	Payment
Reason for Base	Established	Period	6/30/16	2016-17	6/30/17	2017-18	6/30/18	for 2018-19
NON-ASSET (GAIN)/LOSS	6/30/2013	27	(\$236,150)	(\$6,452)	(\$246,880)	(696'6\$)	(\$254,757)	(\$13,492)
ASSET (GAIN)/LOSS	6/30/2013	72	\$3,640,582	\$99,472	\$3,806,000	\$153,685	\$3,927,441	\$207,999
NON-ASSET (GAIN)/LOSS	6/30/2014	28	\$35,484	\$499	\$37,584	\$1,028	\$39,291	\$1,564
ASSET (GAIN)/LOSS	6/30/2014	28	(\$2,837,212)	(\$36'6E\$)	(\$3,005,106)	(\$82,205)	(\$3,141,550)	(\$125,085)
ASSUMPTION CHANGE	6/30/2014	18	\$1,962,818	\$37,387	\$2,068,835	\$77,018	\$2,141,604	\$117,679
ASSET (GAIN)/LOSS	6/30/2015	59	\$1,943,422	\$0	\$2,086,749	\$29,384	\$2,210,198	\$59,569
NON-ASSET (GAIN)/LOSS	6/30/2015	67	(\$6,214)	\$0	(\$6,672)	(\$94)	(\$2,067)	(\$190)
ASSET (GAIN)/LOSS	6/30/2016	æ	\$2,439,842	\$0	\$2,619,780	\$0	\$2,812,989	\$38,989
NON-ASSET (GAIN)/LOSS	6/30/2016	30	(\$350,259)	0\$	(\$376,090)	\$0	(\$403,827)	(\$5,597)
ASSUMPTION CHANGE	6/30/2016	20	\$632,377	(\$25,721)	\$705,667	(\$26,492)	\$785,161	\$14,799
TOTAL			\$7,224,690	\$65,280	\$7,689,867	\$142,355	\$8,109,483	\$296,235

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016
SAFETY PLAN FOR THE SOUTH PLACER FIRE DISTRICT
CalPERS ID: 3655967024
Benefik Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Court Discor Eine Dictrict (Bost-Memor	Memor)						Amounts for F	Amounts for Fiscal 2018-19
שמתו בושרפו בווב הופתורה (בספר								Scheduled
	Date	Amortization	Balance	Payment	Balance	Payment	Balance	Payment
Reason for Base	Established	Period	6/30/16	2016-17	6/30/17	2017-18	6/30/18	for 2018-19
STOF FIND - LOOMIS FIRE	2013 or Prior	14	\$436,808	\$38,261	\$429,376	\$39,409	\$420,206	\$40,191
SHARE OF PRE-2013 POOL UAL - LOOMIS FIRE	6/30/2013	12	\$6,610	\$637	\$6,437	\$656	\$6,232	\$670
ASSFT (GAINI/I OSS	6/30/2013	27	\$3,705,102	\$101,235	\$3,873,451	\$156,409	\$3,997,044	\$211,685
NON-ASSET (GAINVIOSS	6/30/2013	27	(\$281,146)	(\$7,681)	(\$293,921)	(\$11,868)	(\$303,299)	(\$16,063)
ASSET (GAIN)(LOSS	6/30/2014	28	(\$2,894,777)	(\$40,715)	(\$3,066,077)	(\$83,873)	(\$3,205,289)	(\$127,623)
MON-ASSET (GAINVEOSS	6/30/2014	28	\$36,542	\$514	\$38,704	\$1,059	\$40,461	\$1,611
ASSIMPTION CHANGE	6/30/2014	18	\$2,029,594	\$38,659	\$2,139,218	\$79,638	\$2,214,463	\$121,683
ASSET (GAIN)/LOSS	6/30/2015	29	\$1,982,655	0\$	\$2,128,875	\$29,977	\$2,254,816	\$60,772
NON-ASSET (GAIN)/LOSS	6/30/2015	29	(\$6,410)	\$0	(\$6,882)	(\$62)	(\$2,789)	(\$196)
ASSFT (CAINVI OSS	6/30/2016	30	\$2,496,140	0\$	\$2,680,230	\$0	\$2,877,898	\$39,889
NON-ASSET (GAIN)/LOSS	6/30/2016	30	(\$361,802)	0\$	(\$388,485)	\$0	(\$417,136)	(\$5,781)
ASS IMPTION CHANGE	6/30/2016	20	\$653,218	(\$28,825)	\$731,261	(\$29,689)	\$815,955	\$15,379
TOTAL.		i	\$7,802,534	\$102,085	\$8,272,187	\$181,621	\$8,694,062	\$342,217



California Public Employees' Retirement System Actuarial Office

P.O. Box 942709 Sacramento, CA 94229-2709 TTY: (916) 795-3240

(888) 225-7377 phone • (916) 795-2744 fax

www.calpers.ca.gov

October 2, 2017

CALPERS ID: 3655967024

Employer Name: SOUTH PLACER FIRE DISTRICT

Rate Plan: MISCELLANEOUS PLAN

Dear Requestor:

A contract amendment(s) cost analysis for the merger valuation(s) requested and related information is enclosed.

The change in the employer contributions, as of the effective date of the proposed amendment, is displayed on pages 3 and 4.

If you are aware of others interested in this information (i.e., payroll staff, county court employees, port districts, etc.), please inform them. Sections 20463 (b) and (c) of the California Public Employees' Retirement Law require the governing body of a public agency which requests a contract amendment cost analysis to provide each affected employee organization with a copy within five days of receipt. Likewise if this cost analysis is requested by an employee organization, the employee organization is required to provide a copy of the analysis to the public agency within five days of receipt.

This cost analysis expires July 1, 2018. A Resolution of Intention (R of I) approved by the agency governing body to amend the contract must be received by this office on or before May 1, 2018 and the amendment effective date must be before July 1, 2018. If either of these two conditions is not met, an updated cost analysis is required to amend the contract.

To complete the contract amendment process based on the enclosed analysis, you must do the following:

- Follow the Contract Amendment Request process on MyCalPERS and work with our Retirement Contract Services Unit.
- Complete and return the adopted R of I to CalPERS on or before May 1, 2018. Adoption of the Final Resolution by this date is not required.

Important Risk Disclosure

- The Nature of Actuarial Work: All actuarial calculations, including the ones in this cost estimate are based on numerous assumptions about the future. This includes demographic assumptions about the percentage of your employees that will terminate, die, become disabled, and retire in each future year, and economic assumptions, about what salary increases each employee receives and the most important assumption, what the assets at CalPERS will earn for each year into the future until the last dollar is paid to current members of your plan. While CalPERS has set these assumptions as our best estimate of the real future of your plan, it must be understood that these assumptions are very long term predictors and will surely not be realized each year as we go forward. This means that your employer contributions can vary dramatically with or without any benefit changes because short term experience does not conform to the long term actuarial assumptions.
- Investment return is much more volatile than liability fluctuations and can cause employer contributions to
 vary significantly. For example, for the past twenty year period ending June 30, 2016, returns for each fiscal
 year ranged from -24% to +20.7%. The impact of investment return on employer contributions varies
 significantly based on the plan's volatility ratio (the ratio of the market value of assets to the payroli).

If you have questions about the cost analysis, please call (888) CalPERS (225-7377). Please ask to speak to a contract analyst for questions about the timing of the contract amendment. Please ask to speak to me for questions about this cost analysis.

KELLY STURM, ASA, MAAA Senior Pension Actuary, CalPERS

Kelly Stupm

Enclosures

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 MISCELLANEOUS PLAN FOR THE SOUTH PLACER FIRE DISTRICT CalPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 Into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Actuarial Cost Estimates in General

What will this amendment cost? Unfortunately, there is no simple answer. There are two major reasons for the complexity of the answer:

- The first was described in the risk disclosure and involves the nature of actuarial work based on demographic and economic assumptions.
- The second is the fact that the actuarial funding process produces the answer to the question of amendment cost as the sum of two separate pieces;
 - The Increase in Normal Cost (i.e., the increase in future annual premiums in the absence of surplus
 or unfunded liability) expressed as a percentage of total active payroll, and
 - The increase in Past Service Cost (i.e., Accrued Liability representing the current value of the increased benefit for all past service of eligible members) which is expressed as a lump sum dollar amount.

Present Value of Projected Benefits

The table below shows the change in the plan's total present value of benefits for the proposed plan amendment. The present value of benefits represents the total dollars needed today to fund all future benefits for *current* members of the plan (i.e., without regard to future employees). The difference between this amount and current plan assets must be paid by future employee and employer contributions. As such, the change in the present value of benefits due to the plan amendment represents the "cost" of the plan amendment.

However, for plans with excess assets some or all of this "cost" may already be covered by current excess assets.

As of June 30, 2016	Loomis Fire F Distri (1)		 Placer Fire Pistrict (2)	South Pla District Po: (1)+	st- Merger
Present Value of Projected Benefits (PVB)	\$	221,463	\$ 3,449,079	\$	3,670,542
Total Assets at Market Value (MVA)		75,208	2,724,561		2,799,769
Present Value of Future Employer and Employee Contributions (PVB-MVA)		146,255	724,518		870,773
Change to PVB					221,463

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Accrued Liability

It is not required, nor necessarily desirable, to have accumulated assets sufficient to cover the total present value of benefits until every member has left employment. Instead, the actuarial funding process calculates a regular contribution schedule of employee contributions and employer contributions (called normal costs) which are designed to accumulate with interest to equal the total present value of benefits by the time every member has left employment. As of each June 30, the actuary calculates the "desirable" level of plan assets as of that point in time by subtracting the present value of scheduled future employee contributions and future employer normal costs from the total present value of benefits. The resulting "desirable" level of assets is called the *accrued liability*.

A plan with assets exactly equal to the plan's accrued liability is simply "on schedule" in funding that plan, and only future employee contributions and future employer normal costs are needed. A plan with assets below the accrued liability is "behind schedule", or is said to have an *unfunded liability*, and must temporarily increase contributions to get back on schedule. A plan with assets in excess of the plan's accrued liability is "ahead of schedule", or is said to have *excess assets*. Of course, events such as plan amendments and investment or demographic gains or losses can change a plan's condition from year to year. For example, a plan amendment could cause a plan to move all the way from having excess assets to being in an unfunded position.

The changes in your plan's accrued liability, unfunded accrued liability, and the market values of assets as of June 30, 2016 due to the plan amendment are shown in the table below.

As of June 30, 2016	Loomis Fire I Distri (1)	ict	 Piacer Fire District (2)	South Pia District Po (1)+	st- Merger
Entry Age Normai Accrued Liability (AL)	\$	148,745	\$ 3,283,497	\$	3,432,242
Market Value of Assets (MVA)		75,208	2,724,561		2,799,769
Unfunded Liability / (Excess Assets) (UAL = AL – MVA)		73,537	558,936		632,473
Change to UAL					73,537

Total Employer Contribution

While the table above gives the changes in the accrued liability and funded status of the plan due to the amendment, there remains the question of what will happen to the employer contribution requirement because of the change in plan provisions.

CalPERS policy is to implement rate changes due to plan amendments immediately on the effective date of the change in plan benefits. This change is displayed in the following table.

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 MISCELLANEOUS PLAN FOR THE SOUTH PLACER FIRE DISTRICT CalPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

As of June 30, 2015	Loomis Fire Protection District	South Placer Fire District	South Placer Fire District Post-Merger
2017/2018 Employer Contribution			
a) Base Total Normal Cost for Formula	15.314%	19.807%	19.807%
b) Surcharge for Class 1 Benefits	0.000%	0.662%	0.662%
c) Plan's Total Normal Cost [(a) + (b)]	15.314%	20.469%	20.469%
d) Formula's Expected Employee Contribution	6.896%	7.771%	7.771%
e) Employer Normal Cost Rate [(c) - (d)]	8.418%	12.698%	12.698%
2017/2018 Unfunded Liability Payment	9,510	12,625	N/A*
2017/2018 Employee Rate on MyCalPERS	7.000%	8.000%	8.000%

^{*}In the above table, the post-merger 2017-18 Unfunded Liability payment will need to be paid from the pre-merger contracts. The 2018-19 Unfunded Liability payment will be paid from the post-merger contract as displayed on the following page.

Payment of 2017/2018 Required Contribution

2017-18 Required Employer Contribution	P	omis Fire rotection District	 outh Placer ire District	South Placer Fire District Post-Merger
Employer Normal Cost Rate Plus Either		8.418%	12.698%	12.698%
Monthly Employer Dollar UAL Payment Or	\$	792.48	\$ 1,052.11	\$ N/A*
2) Annual Lump Sum Prepayment Option	\$	9,172	\$ 12,177	\$ N/A*

The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroli) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars). Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Plan Normal Cost contributions will be made as part of the payroli reporting process. If there is contractual cost sharing or other change, this amount will change. §20572 of the Public Employees' Retirement Law assesses interest at an annual rate of 10 percent if a contracting agency falls to remit the required contributions when due.

*In the above table, the post-merger 2017-18 Unfunded Liability payment will need to be paid from the pre-merger contracts. The 2018-19 Unfunded Liability payment will be paid from the post-merger contract as displayed on the following page.

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 MISCELLANEOUS PLAN FOR THE SOUTH PLACER FIRE DISTRICT CalPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

As of June 30, 2016	Loomis Fire Protection District	South Placer Fire District	South Placer Fire District Post-Merger
2018/2019 Employer Contribution			
a) Base Total Normal Cost for Formula	15.794%	20.535%	20.535%
b) Surcharge for Class 1 Benefits	0.000%	0.680%	0.680%
c) Plan's Total Normal Cost [(a) + (b)]	15.794%	21.215%	21.215%
d) Formula's Expected Employee Contribution	6.902%	7.776%	7.776%
e) Employer Normal Cost Rate [(c) - (d)]	8.892%	13.439%	13.439%
2018/2019 Unfunded Liability Payment	10,004	22,450	32,454
2018/2019 Employee Rate on MyCalPERS	7.000%	8.000%	8.000%

In the above table, the post-merger 2018-19 Unfunded Liability payment is calculated by combining the Loomis Fire Protection District's unfunded liabilities with the South Placer Fire District's unfunded liabilities. This includes the addition of the "Side Fund" and "Share of Pre-2013 Pool UAL" amortization bases from the Loomis Fire Protection District and summing the amortization bases that the plans have in common. Please see the Appendix for more details.

The Employer Normal Cost plus the Unfunded Liability payment are the actual initial contributions that will apply during fiscal year 2018/2019 if you adopt the amendment.

Payment of 2018/2019 Required Contribution

2018-19 Required Employer Contribution	P	omis Fire rotection District	 outh Placer ire District	South Placer Fire District Post-Merger	
Employer Normal Cost Rate Plus Either		8.892%	13.439%	13.439%	
3) Monthly Employer Dollar UAL Payment Or	\$	833.70	\$ 1,870.80	\$ 2,704.50	
4) Annual Lump Sum Prepayment Option	\$	9,655	\$ 21,665	\$ 31,320	

The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars). Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change. §20572 of the Public Employees' Retirement Law assesses interest at an annual rate of 10 percent if a contracting agency falls to remit the required contributions when due.

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Analysis of Discount Rate Sensitivity

Shown below are various valuation results as of June 30, 2016 assuming alternate discount rates. Results are shown using the current discount rate of 7.375 percent as well as alternate discount rates of 6.0 percent, 7.0 percent, and 8.0 percent. The alternate rate of 7.0 percent was selected since the Board has adopted this rate as the final discount rate at the end of the three-year phase-in of the reduction in this assumption. The rates of 6.0 percent and 8.0 percent were selected since they illustrate the impact of a 1 percent increase or decrease to the 7.0 percent assumption. This analysis shows the potential plan impacts if the PERF were to realize investment returns of 6.0 percent, 7.0 percent, or 8.0 percent over the long-term.

This type of analysis gives the reader a sense of the long-term risk to required contributions.

	Sens	itivity Analysi	s		
As of June 30, 2016		oomis Fire. Protection District	Sou	ith Placer Fire District	ith Placer Fire District Post-Merger
7.375% Discount Rate (Current)					 <u></u>
Plan's Total Normal Cost		15.794%		21.215%	21.215%
Accrued Liability	\$	148,745	\$	3,283,497	\$ 3,432,242
Unfunded Accrued Liability	\$	73,537	\$	558,936	\$ 632,473
6.0% Discount Rate					
Plan's Total Normal Cost		21.320%		28.795%	28.795%
Accrued Liability	\$	182,325	\$	4,011,094	\$ 4,193,419
Unfunded Accrued Liability	\$	107,117	\$	1,286,533	\$ 1,393,650
7.0% Discount Rate					
Plan's Total Normal Cost		17.103%		23.008%	23.008%
Accrued Liability	\$	157,052	\$	3,461,612	\$ 3,618,664
Unfunded Accrued Liability	\$	81,844	\$	737,051	\$ 818,895
8.0% Discount Rate					
Plan's Total Normal Cost		13.881%		18.599%	18.599%
Accrued Liability	\$	136,138	\$	3,015,305	\$ 3,151,443
Unfunded Accrued Liability	\$	60,930	\$	290,744	\$ 351,674

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 MISCELLANEOUS PLAN FOR THE SOUTH PLACER FIRE DISTRICT CalPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Subsequent Events

On December 21, 2016, the CalPERS Board of Administration lowered the discount rate from 7.50 percent to 7.00 percent using a three year phase-in beginning with the June 30, 2016 actuarial valuations. The minimum employer contributions for Fiscal Year 2018-19 determined in this valuation were calculated using a discount rate of 7.375 percent. The discount rate will be lowered to 7.25 percent next year and 7.00 percent the following year as adopted by the Board. The decision to reduce the discount rate was primarily based on reduced capital market assumptions provided by external investment consultants and CalPERS Investment staff. The specific decision adopted by the Board reflected recommendations from CalPERS staff and additional input from employer and employee stakeholder groups. Based on the investment allocation adopted by the Board and capital market assumptions, the reduced discount rate assumption provides a more realistic assumption for the long term investment return of the fund.

Notwithstanding the Board's decision to phase into a 7.0 percent discount rate, subsequent analysis of the expected investment return of CalPERS assets or changes to the investment allocation may result in a change to this three-year discount rate schedule. A comprehensive analysis of all actuarial assumptions and methods including the discount rate will be conducted in late 2017.

Additional Disciosure

If your agency is requesting cost information for two or more benefit changes, the cost of adopting more than one of these changes **may not** be obtained by adding the individual costs. Instead, a separate valuation must be done to provide a cost analysis for the combination of benefit changes. If the proposed plan amendment applies to only some of the employees in the plan, the rate change due to the plan amendment still applies to the entire plan, and is still based on the total plan payroll.

Please note that the cost analysis provided in this document may not be relied upon after May 1, 2018. If you have not taken action to amend your contract, by this date, you must contact our office for an updated cost analysis, based on the new annual valuation.

Descriptions of the actuarial methodologies, actuarial assumptions, and plan benefit provisions may be found in the appendices of the June 30, 2016 annual report. Please note that the results shown here are subject to change if any of the data or plan provisions change from what was used in this study.

Certification

This actuarial valuation for the proposed plan amendment is based on the participant, benefits, and asset data used in the June 30, 2016 annual valuation, with the benefits modified if necessary to reflect what is currently provided under your contract with CalPERS, and further modified to reflect the proposed plan amendment. The valuation has been performed in accordance with standards of practice prescribed by the Actuarial Standards Board, and the assumptions and methods are internally consistent and reasonable for this plan, as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

KELLY STURM, ASA, MAAA

Senior Pension Actuary, CalPERS

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CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016
MISCELLANEOUS PLAN FOR THE SOUTH PLACER FIRE DISTRICT
CAIPERS ID: 3655967024
Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Appendix - Schedule of Plan's Amortization Bases

Amounts for Fiscal 2018-19

Loomic Eira Dentaction District (Pre-Mer	District (Pr	a-Memer)					Amounts for F	Amounts for Fiscal 2018-19
		/ III III III III III III III III III I						Scheduled
	Date	Amortization	Balance	Payment	Balance	Payment	Balance	Payment
Reason for Base	Established	Period	6/30/16	2016-17	6/30/17	2017-18	6/30/18	tor 2018-19
SIDE FUND	2013 or Prior	9	\$60,265	\$50'6\$	\$55,355	\$9,299	\$49,602	\$9,519
SHARE OF PRE-2013 POOL UAL	06/30/13	19	\$(723)	(23)\$	\$(721)	\$(22)	\$717	(F)
ASSET (GAIN)/LOSS	06/30/13	27	\$2,455	29\$	\$2,567	\$104	\$2,649	\$140
NON-ASSET (GAIN)/LOSS	06/30/13	27	\$(111)	£3	(911)\$	\$3	(119)	(9)\$
ASSET (GAIN)/LOSS	06/30/14	28	\$(4,289)	(09)\$	\$(4,543)	\$(124)	\$(4,750)	(681)\$
NON-ASSFT (GAIN)/LOSS	06/30/14	28	\$10	0\$	\$11	\$0	\$12	S
ASSUMPTION CHANGE	06/30/14	18	\$6,228	\$119	\$6,564	\$244	\$6,795	\$373
ASSET (GAIN)/I OSS	06/30/15	29	\$3,540	0\$	\$3,801	\$54	\$4,025	\$108
NON-ASSET (GAINVI OSS	06/30/15	52	\$(497)	0\$	\$(534)	(B)\$	\$(565)	\$(15)
ASSET (GAINVI OSS	06/30/16	20	\$5,355	0\$	\$5,750	0\$	\$6,174	\$86
NON-ASSET (GAINVIOSS	06/30/16	30	\$(959)	9	\$(1,030)	\$0	\$(1,106)	(21)
ASSUMPTION CHANGE	06/30/16	20	\$2,264	\$(217)	\$2,655	\$(223)	\$3,083	\$58
TOTAL			\$73,538	\$8,881	652'69\$	\$9,286	\$65,283	\$10,004
Court Disco Eira District (Dra-Mornor)	of (Dro-Mon	nor)					Amounts for F	Amounts for Fiscal 2018-19
South Flace: The Distri	בר לבוכ ויופי	7.56						Scheduled
	Date	Amortization	Balance	Payment	Balance	Payment	Balance	Payment
Reason for Base	Established	Period	6/30/16	2016-17	6/30/17	2017-18	6/30/18	for 2018-19
MON-ASSET (GAINVI OSS	06/30/13	27	\$(19,594)	(SES.)\$	\$(20,485)	\$(827)	\$(21,139)	\$(1,120)
1011 Face 1 1 we with the second state of the second secon	/ /				700 0007	444 740	מטט טעניי	C17 714

מסחתו בומרכו נווכ הופתורר (בוכ-ויה: ארו)	ורר לבו כ-וזיפו							
Descen for Race	Date Established	Amortization	Balance 6/30/16	Payment 2016-17	Balance 6/30/17	Payment 2017-18	Balance 6/30/18	Payment for 2018-19
NON-ASSET (GAINVI OSS	06/30/13		\$(19,594)	\$(525)	\$(20,485)	\$(8ZZ)	\$(21,139)	[]
ASSET (GAIN)/LOSS	06/30/13	27	\$275,028	\$7,515	\$287,524	\$11,610	\$296,698	
NON-ASSET (GAINIVLOSS	06/30/14	28	\$268	25.	\$284	83	\$297	\$12
ASSET (GAINVLOSS	06/30/14	28	\$(222,348)	\$(3,127)	\$(235,506)	\$(6,442)	\$(246,199)	\$(9,803)
ASSUMPTION CHANGE	06/30/14	18	\$152,549	\$2,906	\$160,788	\$5,986	\$166,443	\$9,146
ASSET (GAIN)/LOSS	06/30/15	29	\$163,280	0\$	\$175,322	\$2,469	\$185,694	\$5,005
NON-ASSET (GAINVIOSS	06/30/15	ଯ	\$(11,748)	9	\$(12,614)	\$(178)	\$(13,360)	*(360)
ASSET (GAIN)/LOSS	06/30/16	30	\$192,710	oş	\$206,922	\$0	\$222,182	\$3,080
NON-ASSET (GAIN)/LOSS	06/30/16	æ	\$(21,178)	\$0	\$(22,740)	\$0	\$(24,417)	\$(338)
ASSUMPTION CHANGE	06/30/16	20	\$49,969	\$(708)	\$54,388	\$(730)	\$59,155	\$1,115
TOTAL			\$558,936	\$6,055	\$593,883	\$11,896	\$625,354	\$22,450

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016
MISCELLANEOUS PLAN FOR THE SOUTH PLACER FIRE DISTRICT
CalPERS ID: 3655967024
Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Couth Diacer Fine District (Dost-Merner	Merner)						Amounts for F	Amounts for Fiscal 2018-19
	/ :E ::.							Scheduled
	Date	Amortization	Balance	Payment	Balance	Payment	Balance	Payment
Reason for Base	Established	Period	6/30/16	2016-17	6/30/17	2017-18	6/30/18	for 2018-19
SIDE FLIND - LOOMIS FIRE	2013 or Prior	9	\$60,265	\$9,028	\$55,355	\$9,299	\$49,802	\$9,519
SHARE OF PRE-2013 POOL UAL - LOOMIS FIRE	6/30/2013	19	(\$723)	(\$3)	(\$721)	(\$22)	(\$717)	(\$22)
NON-ASSET (GAINVLOSS	6/30/2013	27	(\$19,705)	(955\$)	(\$20,601)	(\$832)	(\$21,258)	(\$1,126)
ASSET (GAINYLOSS	6/30/2013	27	\$277,483	\$7,582	\$290,091	\$11,714	\$299,347	\$15,853
NON-ASSET (GAINYLOSS	6/30/2014	28	\$278	\$4	\$295	8\$	\$309	\$12
ASSET (GAIN)/LOSS	6/30/2014	28	(\$226,637)	(\$3,187)	(\$240,049)	(\$6,566)	(\$250,949)	(\$6,992)
ASSUMPTION CHANGE	6/30/2014	18	\$158,777	\$3,025	\$167,352	\$6,230	\$173,238	\$9,519
ASSET (GAINYLOSS	6/30/2015	29	\$166,820	0\$	\$179,123	\$2,523	\$189,719	\$5,113
NON-ASSET (GAIN)/LOSS	6/30/2015	62	(\$12,245)	0\$	(\$13,148)	(\$186)	(\$13,925)	(\$375)
ASSET (GAIN)/LOSS	6/30/2016	30	\$198,065	\$0	\$212,672	\$0	\$228,356	\$3,166
NON-ASSET (GAIN)/LOSS	6/30/2016	30	(\$22,137)	\$0	(\$23,770)	\$0	(\$25,523)	(\$353)
ASSUMPTION CHANGE	6/30/2016	70	\$52,233	(\$26\$)	\$57,043	(\$623)	\$62,238	\$1,173
TOTAL			\$632,474	\$14,936	\$663,642	\$21,182	\$690,637	\$32,454



California Public Employees' Retirement System Actuarial Office

P.O. Box 942709 Sacramento, CA 94229-2709

TTY: (916) 795-3240 (888) 225-7377 phone • (916) 795-2744 fax

www.calpers.ca.gov

October 2, 2017

CALPERS ID: 3655967024

Employer Name: SOUTH PLACER FIRE DISTRICT

Rate Plan: PEPRA SAFETY PLAN

Dear Requestor:

A contract amendment(s) cost analysis for the merger valuation(s) requested and related information is enclosed.

The change in the employer contributions, as of the effective date of the proposed amendment, is displayed on pages 3 and 4.

If you are aware of others interested in this information (i.e., payroll staff, county court employees, port districts, etc.), please inform them. Sections 20463 (b) and (c) of the California Public Employees' Retirement Law require the governing body of a public agency which requests a contract amendment cost analysis to provide each affected employee organization with a copy within five days of receipt. Likewise if this cost analysis is requested by an employee organization, the employee organization is required to provide a copy of the analysis to the public agency within five days of receipt.

This cost analysis expires July 1, 2018. A Resolution of Intention (R of I) approved by the agency governing body to amend the contract must be received by this office on or before May 1, 2018 and the amendment effective date must be before July 1, 2018. If either of these two conditions is not met, an updated cost analysis is required to amend the contract.

To complete the contract amendment process based on the enclosed analysis, you must do the following:

- Follow the Contract Amendment Request process on MyCalPERS and work with our Retirement Contract Services Unit.
- Complete and return the adopted R of I to CalPERS on or before May 1, 2018. Adoption of the Final Resolution by this date is not required.

Important Risk Disclosure

- The Nature of Actuarial Work: All actuarial calculations, including the ones in this cost estimate are based on numerous assumptions about the future. This includes demographic assumptions about the percentage of your employees that will terminate, die, become disabled, and retire in each future year, and economic assumptions, about what salary increases each employee receives and the most important assumption, what the assets at CalPERS will earn for each year into the future until the last dollar is paid to current members of your plan. While CalPERS has set these assumptions as our best estimate of the real future of your plan, it must be understood that these assumptions are very long term predictors and will surely not be realized each year as we go forward. This means that your employer contributions can vary dramatically with or without any benefit changes because short term experience does not conform to the long term actuarial assumptions.
- Investment return is much more volatile than liability fluctuations and can cause employer contributions to vary significantly. For example, for the past twenty year period ending June 30, 2016, returns for each fiscal year ranged from -24% to +20.7%. The impact of investment return on employer contributions varies significantly based on the plan's volatility ratio (the ratio of the market value of assets to the payroll).

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Actuarial Cost Estimates in General

What will this amendment cost? Unfortunately, there is no simple answer. There are two major reasons for the complexity of the answer:

- The first was described in the risk disclosure and involves the nature of actuarial work based on demographic and economic assumptions.
- The second is the fact that the actuarial funding process produces the answer to the question of amendment cost as the sum of two separate pieces:
 - The increase in Normal Cost (i.e., the increase in future annual premiums in the absence of surplus
 or unfunded liability) expressed as a percentage of total active payroll, and
 - The Increase in Past Service Cost (i.e., Accrued Liability representing the current value of the increased benefit for all past service of eligible members) which is expressed as a lump sum dollar amount.

Present Value of Projected Benefits

The table below shows the change in the plan's total present value of benefits for the proposed plan amendment. The present value of benefits represents the total dollars needed today to fund all future benefits for *current* members of the plan (i.e., without regard to future employees). The difference between this amount and current plan assets must be pald by future employee and employer contributions. As such, the change in the present value of benefits due to the plan amendment represents the "cost" of the plan amendment.

However, for plans with excess assets some or all of this "cost" may already be covered by current excess assets.

As of June 30, 2016	Loomis Fire I Distr (1)	ict	 Placer Fire Pistrict (2)	South Pla District Po (1)+	st- Merger
Present Value of Projected Benefits (PVB)	\$	425,657	\$ 1,774,917	\$	2,200,574
Total Assets at Market Value (MVA)		30,545	82,268		112,813
Present Value of Future Employer and Employee Contributions (PVB-MVA)		395,112	1,692,649		2,087,761
Change to PVB					425,657

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 PEPRA SAFETY PLAN FOR THE SOUTH PLACER FIRE DISTRICT

CalPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 Into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

As of June 30, 2015	Loomis Fire Protection District	South Placer Fire District	South Placer Fire District Post-Merger
2017/2018 Employer Contribution			
a) Base Total Normal Cost for Formula	19.013%	23.490%	23.490%
b) Surcharge for Class 1 Benefits	0.000%	0.000%	0.000%
c) Plan's Total Normal Cost [(a) + (b)]	19.013%	23.490%	23.490%
d) Plan's Employee Contribution Rate	9,500%	11.500%	11.500%
e) Employer Normal Cost Rate [(c) - (d)]	9.513%	11.990%	11.990%
2017/2018 Unfunded Liability Payment	202	163	N/A*
2017/2018 Employee Rate on MyCalPERS	9.500%	11.500%	11.500%

^{*}In the above table, the post-merger 2017-18 Unfunded Liability payment will need to be paid from the pre-merger contracts. The 2018-19 Unfunded Liability payment will be paid from the post-merger contract as displayed on the following page.

Payment of 2017/2018 Required Contribution

2017-18 Required Employer Contribution	Loomis Fire Protection District		outh Placer re District	South Placer Fire District Post-Merger
Employer Normal Cost Rate Plus Either	9.513	%	11.990%	11.990%
1) Monthly Employer Dollar UAL Payment Or	\$ 16.0	84 \$	13.58	\$ N/A*
Annual Lump Sum Prepayment Option	\$ 19	95 \$	157	\$ N/A*

The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars). Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change. §20572 of the Public Employees' Retirement Law assesses interest at an annual rate of 10 percent if a contracting agency falls to remit the required contributions when due.

*In the above table, the post-merger 2017-18 Unfunded Liability payment will need to be paid from the pre-merger contracts. The 2018-19 Unfunded Liability payment will be paid from the post-merger contract as displayed on the following page.

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Analysis of Discount Rate Sensitivity

Shown below are various valuation results as of June 30, 2016 assuming alternate discount rates. Results are shown using the current discount rate of 7.375 percent as well as alternate discount rates of 6.0 percent, 7.0 percent, and 8.0 percent. The alternate rate of 7.0 percent was selected since the Board has adopted this rate as the final discount rate at the end of the three-year phase-in of the reduction in this assumption. The rates of 6.0 percent and 8.0 percent were selected since they illustrate the impact of a 1 percent increase or decrease to the 7.0 percent assumption. This analysis shows the potential plan impacts if the PERF were to realize investment returns of 6.0 percent, 7.0 percent, or 8.0 percent over the long-term.

This type of analysis gives the reader a sense of the long-term risk to required contributions.

	Sens	itivity Analys	is		
As of June 30, 2016	_	oomis Fire. Protection District	Sou	ith Placer Fire District	 th Placer Fire District ost-Merger
7.375% Discount Rate (Current)		* * * ***			
Plan's Total Normal Cost		19.520%		24.141%	24.141%
Accrued Liability	\$	33,794	\$	93,928	\$ 127,722
Unfunded Accrued Liability	\$	3,249	\$	11,660	\$ 14,909
6.0% Discount Rate					
Plan's Total Normal Cost		25.268%		32.671%	32.671%
Accrued Liability	\$	48,927	\$	138,128	\$ 187,055
Unfunded Accrued Liability	\$	18,382	\$	55,860	\$ 74,242
7.0% Discount Rate					
Plan's Total Normal Cost		20.895%		26.159%	26.159%
Accrued Liability	\$	37,271	\$	103,961	\$ 141,232
Unfunded Accrued Liability	\$	6,726	\$	21,693	\$ 28,419
8.0% Discount Rate					
Plan's Total Normal Cost		17.492%		21.198%	21.198%
Accrued Liability	\$	28,721	\$	79,627	\$ 108,348
Unfunded Accrued Liability	\$	(1,824)	\$	(2,641)	\$ (4,465)

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 PEPRA SAFETY PLAN FOR THE SOUTH PLACER FIRE DISTRICT

CaIPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Appendix – Schedule of Plan's Amortization Bases Loomis Fire Protection District (Pre-Merger)	shedule of District (Pre	of Plan's Merger)	Amortizat	tion Base	S)		Amounts for F
Reason for Base	Date Established	Amortization Period	Balance 6/30/16	Payment 2016-17	Balance 6/30/17	Payment 2017-18	Balance 6/30/18
FRESH START	6/30/2015	4	\$834	0\$	\$896	\$202	\$753
NON-ASSET (GAIN)/LOSS	6/30/2016	200	(\$286)	0\$	(\$308)	\$0	(\$330)
ASSUMPTION CHANGE	6/30/2016	22	\$517	(\$987)	\$1,578	(\$1,016)	\$2,747
ASSET (GAIN)/LOSS	6/30/2016	ଛ	\$2,184	\$0	\$2,345	0\$	\$2,518
TOTAL			\$3,249	(\$987)	\$4,511	(\$814)	\$5,688
South Placer Fire District	ict (Pre-Merger)	ger)					Amounts for F
	Date	Amortization	Balance	Payment	Balance	Payment	Balance
Reason for Base	Established	Period	6/30/16	2016-17	6/30/17	2017-18	6/30/18
FRESH START	6/30/2013	27	(\$24)	(\$1)	(\$25)	(\$5)	(\$25)
ASSET (GAIN)/LOSS	6/30/2014	28	(\$1,764)	(\$25)	(\$1,868)	(\$51)	(\$1,953)
NON-ASSET (GAIN)/LOSS	6/30/2014	28	\$17	\$0	\$18	\$0	\$19
ASSUMPTION CHANGE	6/30/2014	18	\$4,588	\$87	\$4,836	\$180	\$5,006
ASSET (GAIN)/LOSS	6/30/2015	62	\$2,325	0\$	\$2,496	\$35	\$2,644
NON-ASSET (GAIN)/LOSS	6/30/2015	29	(25)	\$0	(\$8)	\$0	(6\$)
ASSET (GAIN)/LOSS	6/30/2016	30	\$5,884	\$0	\$6,318	\$0	\$6,784
NON-ASSET (GAIN)/LOSS	6/30/2016	39	(\$796)	\$0	(\$822)	\$0	(\$918)
ASSUMPTION CHANGE	6/30/2016	20	\$1,437	(\$3,080)	\$4,735	(\$3,173)	\$8,372
TOTAL			\$11,660	(\$3,019)	\$15,647	(\$3,011)	\$19,920

Payment for 2018-19

(\$78)

\$17 \$775

(\$13) \$158 \$506

함핪

Scheduled

nounts for Fiscal 2018-19

for 2018-19

\$207

Payment

nounts for Fiscal 2018-19

Scheduled



California Public Employees' Retirement System Actuarial Office

P.O. Box 942709
Sacramento, CA 94229-2709
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www.calpers.ca.gov

October 2, 2017

CALPERS ID: 3655967024

Employer Name: SOUTH PLACER FIRE DISTRICT Rate Plan: PEPRA MISCELLANEOUS PLAN

Dear Requestor:

A contract amendment(s) cost analysis for the merger valuation(s) requested and related information is enclosed.

The change in the employer contributions, as of the effective date of the proposed amendment, is displayed on pages 3 and 4.

If you are aware of others interested in this information (i.e., payroll staff, county court employees, port districts, etc.), please inform them. Sections 20463 (b) and (c) of the California Public Employees' Retirement Law require the governing body of a public agency which requests a contract amendment cost analysis to provide each affected employee organization with a copy within five days of receipt. Likewise if this cost analysis is requested by an employee organization, the employee organization is required to provide a copy of the analysis to the public agency within five days of receipt.

This cost analysis expires July 1, 2018. A Resolution of Intention (R of I) approved by the agency governing body to amend the contract must be received by this office on or before May 1, 2018 and the amendment effective date must be before July 1, 2018. If either of these two conditions is not met, an updated cost analysis is required to amend the contract.

To complete the contract amendment process based on the enclosed analysis, you must do the following:

- Follow the Contract Amendment Request process on MyCalPERS and work with our Retirement Contract Services Unit.
- Complete and return the adopted R of I to CalPERS on or before May 1, 2018. Adoption of the Final Resolution by this date is not required.

Important Risk Disclosure

- The Nature of Actuarial Work: All actuarial calculations, including the ones in this cost estimate are based on numerous assumptions about the future. This includes demographic assumptions about the percentage of your employees that will terminate, die, become disabled, and retire in each future year, and economic assumptions, about what salary increases each employee receives and the most important assumption, what the assets at CalPERS will earn for each year into the future until the last dollar is paid to current members of your plan. While CalPERS has set these assumptions as our best estimate of the real future of your plan, it must be understood that these assumptions are very long term predictors and will surely not be realized each year as we go forward. This means that your employer contributions can vary dramatically with or without any benefit changes because short term experience does not conform to the long term actuarial assumptions.
- Investment return is much more volatile than liability fluctuations and can cause employer contributions to vary significantly. For example, for the past twenty year period ending June 30, 2016, returns for each fiscal year ranged from -24% to +20.7%. The impact of investment return on employer contributions varies significantly based on the plan's volatility ratio (the ratio of the market value of assets to the payroli).

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 PEPRA MISCELLANEOUS PLAN FOR THE SOUTH PLACER FIRE DISTRICT CalPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Actuarial Cost Estimates in General

What will this amendment cost? Unfortunately, there is no simple answer. There are two major reasons for the complexity of the answer:

- The first was described in the risk disclosure and involves the nature of actuarial work based on demographic and economic assumptions.
- The second is the fact that the actuarial funding process produces the answer to the question of amendment cost as the sum of two separate pieces:
 - The increase in Normal Cost (i.e., the increase in future annual premiums in the absence of surplus
 or unfunded liability) expressed as a percentage of total active payroll, and
 - The increase in Past Service Cost (i.e., Accrued Liability representing the current value of the increased benefit for all past service of eligible members) which is expressed as a lump sum dollar amount.

Present Value of Projected Benefits

The table below shows the change in the plan's total present value of benefits for the proposed plan amendment. The present value of benefits represents the total dollars needed today to fund all future benefits for *current* members of the plan (i.e., without regard to future employees). The difference between this amount and current plan assets must be paid by future employee and employer contributions. As such, the change in the present value of benefits due to the plan amendment represents the "cost" of the plan amendment.

However, for plans with excess assets some or all of this "cost" may already be covered by current excess assets.

Dist (1			lacer Fire trict 2)	District Post	
	\$ 0	\$	286,134	\$	286,134
	-		60,663		60,663
	-		225,471		225,471
					0
	 (1)	(1)	(1)	(1) (2) \$ 0 \$ 286,134 - 60,663	(1) (2) (1)+(3) \$ 0 \$ 286,134 \$ - 60,663

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 PEPRA MISCELLANEOUS PLAN FOR THE SOUTH PLACER FIRE DISTRICT

CalPERS ID: 3655967024

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

As of June 30, 2015	Loomis Fire Protection District	South Placer Fire District	South Placer Fire District Post-Merger
2017/2018 Employer Contribution			
a) Base Total Normal Cost for Formula	12.783%	12.783%	12.783%
b) Surcharge for Class 1 Benefits	0.000%_	0.000%	0.000%
c) Plan's Total Normal Cost [(a) + (b)]	12.783%	12.783%	12.783%
d) Plan's Employee Contribution Rate	6.250%	6.250%	6.250%
e) Employer Normal Cost Rate [(c) - (d)]	6.533%	6.533%	6.533%
2017/2018 Unfunded Liability Payment	0	66	N/A*
2017/2018 Employee Rate on MyCalPERS	6.250%	6.250%	6.250%

^{*}In the above table, the post-merger 2017-18 Unfunded Liability payment will need to be paid from the pre-merger contracts. The 2018-19 Unfunded Liability payment will be paid from the post-merger contract as displayed on the following page.

Payment of 2017/2018 Required Contribution

				·
2017-18 Required Employer Contribution	Prot	nis Fire tection strict	 uth Placer re District	South Placer Fire District Post-Merger
Employer Normal Cost Rate Plus Either		6.533%	6.533%	6.533%
 Monthly Employer Dollar UAL Payment Or 	\$	0	\$ 5.52	\$ N/A*
2) Annual Lump Sum Prepayment Option	\$	0	\$ 64	\$ N/A*

The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars). Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change, §20572 of the Public Employees' Retirement Law assesses interest at an annual rate of 10 percent if a contracting agency falls to remit the required contributions when due,

*In the above table, the post-merger 2017-18 Unfunded Liability payment will need to be paid from the pre-merger contracts. The 2018-19 Unfunded Liability payment will be paid from the post-merger contract as displayed on the following page.

Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District.

Analysis of Discount Rate Sensitivity

Shown below are various valuation results as of June 30, 2016 assuming alternate discount rates. Results are shown using the current discount rate of 7.375 percent as well as alternate discount rates of 6.0 percent, 7.0 percent, and 8.0 percent. The alternate rate of 7.0 percent was selected since the Board has adopted this rate as the final discount rate at the end of the three-year phase-in of the reduction in this assumption. The rates of 6.0 percent and 8.0 percent were selected since they illustrate the impact of a 1 percent increase or decrease to the 7.0 percent assumption. This analysis shows the potential plan impacts if the PERF were to realize investment returns of 6.0 percent, 7.0 percent, or 8.0 percent over the long-term.

This type of analysis gives the reader a sense of the long-term risk to required contributions.

	Sensit	vity Analysi	S			
As of June 30, 2016	Pr	omis Fire otection District	Sou	th Placer Fire District		th Placer Fire District ost-Merger
7.375% Discount Rate (Current)			11		-	МТ
Plan's Total Normal Cost		N/A		13.092%		13.092%
Accrued Liability	\$	N/A	\$	68,041	\$	68,041
Unfunded Accrued Liability	\$	N/A	\$	7,378	\$	7,378
6.0% Discount Rate						
Plan's Total Normal Cost		N/A		17.506%		17.506%
Accrued Liability	\$	N/A	\$	90,783	\$	90,783
Unfunded Accrued Liability	\$	N/A	\$	30,120	\$	30,120
7.0% Discount Rate						
Plan's Total Normal Cost		N/A		14.139%		14.139%
Accrued Liability	\$	N/A	\$	73,554	\$	73,554
Unfunded Accrued Liability	- \$ _	N/A	\$	12,891	\$	12,891
8.0% Discount Rate						
Plan's Total Normal Cost		N/A		11.561%		11.561%
Accrued Liability	\$	N/A	\$	59,856	\$	59,856
Unfunded Accrued Liability	\$	N/A	\$	(807)	\$	(807)

for 2018-19 \$2,207 \$2,207

\$9,816 \$9,816

(\$594) (\$234)

\$8,568 \$8,568

(\$623)

\$7,378 \$7,378

91/08/9 Balance

Amortization

South Placer Fire District (Post-Merger)

Period

Established 6/30/2016

Reason for Base

FRESH START

TOTAL

Date

Payment 2016-17

(\$623)

Balance 6/30/18

Payment 2017-18

Balance 6/30/17

Amounts for Fiscal 2018-19

Scheduled

Payment

CONTRACT AMENDMENT COST ANALYSIS - VALUATION BASIS: June 30, 2016 PEPRA MISCELLANEOUS PLAN FOR THE SOUTH PLACER FIRE DISTRICT

CalPERS ID: 3655967024

Payment for 2018-19 For 2018-19 Amounts for Fiscal 2018-19 Amounts for Fiscal 2018-19 Scheduled Scheduled Payment \$2,207 Benefit Description: To Provide for the merger of Loomis Fire Protection District #1187598551 into South Placer Fire District ID#3655967024. All future service credit will be the benefits provided by South Placer Fire District. \$9,816 \$9,816 Balance 6/30/18 Balance 6/30/18 (\$594) (\$594) Payment 2017-18 Payment 2017-18 \$8,568 \$8,568 Balance 6/30/17 Balance 6/30/17 Appendix – Schedule of Plan's Amortization Bases (\$623) Payment 2016-17 Payment 2016-17 \$7,378 Balance 6/30/16 Balance 6/30/16 Amortization Amortization Loomis Fire Protection District (Pre-Merger) Period Period South Placer Fire District (Pre-Merger) Date Established Date Established 6/30/2016 Reason for Base Reason for Base FRESH START TOTAL TOTAL

SOUTH PLACER FIRE DISTRICT INTEROFFICE MEMORANDUM

TO:

BOARD OF DIRECTORS

FROM:

CHIEF ERIC G. WALDER

SUBJECT:

BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE:

THURSDAY, JANUARY 04, 2018

CC:

BOARD SECRETARY KATHY MEDEIROS

Agenda Item: 2017/18 Ambulance Rate Review:

Action Requested: Staff recommends review and discussion on the current ambulance rate schedule and approval of the proposed increase and corresponding ordinance that was first presented at the December 2017 Board meeting.

Background: During the 2006 ambulance rate adjustment the Board requested that the costs and fees associated with the ambulance transporting service be reviewed and presented to the Board each year. The fees increased each year from 2006 through 2010. The fees were reduced in 2011 due to reductions in staffing and other minor program cost reductions. Fees were unchanged in 2012. Minor changes to incidental supplies and no changes in the transport rate occurred in 2013. Rates were raised by 3% in 2014. There were no increases for 2015. In 2016 the rates were increase by 3.4%. Staff recommends a 10 % increase for 2017/2018 to offset increasing costs of delivering ALS transport services to the community. This large increase is partly due to SB 524 which was signed in to Law by Governor Brown, we are now required to pay 5% of our transport revenues to the State of California to run a new quality assurance program.

Impact: The Fire District collects approximately \$1,100,000.00 in annual revenue from ambulance transports. AB 524 will reduce ambulance revenue by approx. \$60,000 the exact affect to the Districts Ambulance revenue will not be known until the end of this fiscal year and the District is billed by the State.

Attachments: Current/proposed fee schedule, 2017 rate review and 2017/18 Ambulance Fee Ordinance Resolution, Senate Bill 523 Information.

Eric G. Walder, EFO Fire Chief South Placer Fire District

ORDINANCE NO. 1 - 2017/2018

ORDINANCE OF THE SOUTH PLACER FIRE PROTECTION DISTRICT REVISING THE DISTRICT'S SCHEDULE OF FEES AND CHARGES FOR CERTAIN EMERGENCY MEDICAL SERVICES

THE SOUTH PLACER FIRE DISTRICT ORDAINS:

WHEREAS, THE SOUTH PLACER FIRE PROTECTION DISTRICT is a fire protection district duly organized and existing under the laws of the State of California, including California Fire Protection District Law of 1997 (California Health and Safety Code Sections 13800 and following), and

WHEREAS, pursuant to said Health and Safety Code, the District provides various fire protection services, emergency medical services, ambulance transporting services and related activities; and

WHEREAS, there was previously established in 2002 a schedule of fees and charges for the above referenced services, among others, with said schedule of fees and charges has been followed and imposed thereafter by this district, and

WHEREAS, California Health and Safety Code Section 13916 now authorizes the District to charge a fee to cover the costs of any of the services provided by the District, and

WHEREAS, in 2006 the Board of Directors requested these schedule of fees and charges for the above referenced services be reviewed each year, and

WHEREAS, the District has undertaken and completed a current analysis of the cost and expenses incurred and necessary to provide, carry on, conduct and perform the above referenced services and related activities and has found that the revenues pursuant to the existing schedule are not sufficient to meet such costs and expenses and that it is necessary to revise the schedule of such fees and charges – accordingly and increase the same so as to generate sufficient revenue to meet the costs reasonably necessary and estimated to be incurred by the District in providing such services;

WHEREAS, the Board of Directors has determined that the fees and charges as revised hereunder are regulatory in nature and not property-related fees and charges as referred to in California Constitution Sections XIIIc and XIIId (former Proposition 218),

NOW, THEREFORE, THE BOARD OF DIRECTORS OF SOUTH PLACER FIRE PROTECTION DISTRICT, ORDAIN as follows:

SECTION 1. DEFINITIONS

For the purpose of this ordinance, the following terms shall have the following respective meanings unless the context indicates otherwise.

DISTRICT - shall mean South Placer Fire Protection District.

BOARD - shall mean the Board of Directors of this District.

EMERGENCY MEDICAL SERVICES DIVISION – shall mean and comprise those individuals duly appointed from time to time by the Board and constituting the EMS Division of this District.

AMBULANCE TRANSPORTING SERVICE FEES – shall mean the schedule of fees and charges established hereunder by this ordinance for the various respective services and related activities referred to in said schedule as approved and any revisions to the schedule.

SECTION 2. GENERAL POLICIES

LEGISLATIVE INTENT AND FINDING. The Board of Directors deems it necessary and in the best interests of the District in the providing as emergency medical services and activities that various charges and fees are instrumental in providing such services. That a current analysis of the costs and expenses being incurred by the District, providing such services has indicated, that the current schedule of fees and charges for such services and the revenue generated hereunder is inadequate to meet the costs necessarily incurred by the District in order to provide such service and conduct such activities and that pursuant to the foregoing, therefore, it is necessary that the schedule of fees are sufficient hereunder and be revised accordingly and in an amount sufficient to generate revenues to meet the estimated financial needs of the District providing such services and performing such activities. All fees and charges hereunder shall be assessed if patient is transported or services are rendered on scene and patient is released against medical advise. All fees for specified services and activities, the subject of the schedule shall be calculated by the EMS DIVISION OF THE DISTRICT.

SECTION 3. REVISED SCHEDULE OF FEES AND CHARGES ESTABLISHED

Pursuant to the foregoing provisions of this ORDINANCE, the BOARD OF DIRECTORS does hereby establish the Revised Schedule of Fees and Charges as more particularly shown in Exhibit "#1" attached hereto and by this reference incorporated herein as if set forth in full.

SECTION 4. SEVERABILITY CLAUSE

If any section, subsection, paragraph, sentence clause of this Ordinance or any part is for any reason held to be invalid by a Court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance or any part thereof.

SECTION 5. EFFECTIVE DATE

This ordinance, including the revised schedule of fees and charges established hereunder shall become effective no sooner than 30 days after its enactment and within 15 days thereafter shall be posted and published within the District as required by law.

The rates and charges established pursuant to this shall become applicable within the current fiscal year commencing **February 12th, 2018** and remain in effect thereafter.

SECTION 6. REVISIONS AND REVOCATIONS

There is reserved to this Board of Directors the right in their discretion at any time and from time to time to amend, modify or revoke in whole or in part any part, portion or provision of this ordinance as may be permitted or provided by law.

The provisions and revised schedule of fees and charges shall supersede prior ordinances and serve as the current ordinance until such time as the South Placer Fire District Board of Directors adopt an up-dated ordinance relating to said matters.

PASSED AND ADOPTED pursuant to hearing and at a regular meeting of the Board of Directors of the SOUTH PLACER FIRE PROTECTION DISTRICT, duly called and held in the DISTRICT on **January 10th, 2018**, by the following

AYES:	
NOES:	
ABSENT:	
	By: President of the Board
ATTEST:	
By:	

EXHIBIT #1

Exhibit #1

South Placer Fire District Emergency Medical Services Rates

 Base Rates
 Current
 Proposed

 ALS Transport
 \$1,748.45
 \$1,923.30

 BLS Transport
 \$1,748.45
 \$1,923.30

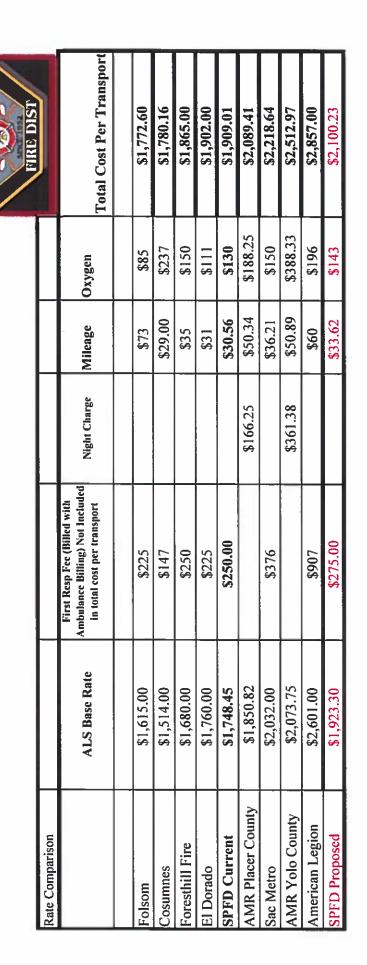
 ALS/BLS Milage
 \$30.56
 \$33.62

 ALS Engine First Responder Fee
 \$250.00
 \$275.00

 Treat no Transport Fee
 \$250.00
 \$275.00

urrent Proposed Current Proposed Current Proposed	\$32.70 \$35.97 Dopamine Drip \$48.52 \$53.37 Narcan \$21.92 \$24.11	5179.71 S197.68 Dressing-Major \$36.68 \$40.35 Nitrospray \$5.41 \$5.95	\$11.42 \$12.56 Dressing-Minor \$17.72 \$19.49 Needle Cric \$48.90 \$53.79	\$37.24 \$40.96 EKG \$98.16 \$107.98 O 2 Supplies/nebulizer \$18.16 \$19.98	\$8.86 \$9.75 Epinepherine \$16.86 \$18.55 OB Pack \$34.50 \$37.95	\$14.94 \$16.43 Glucagon \$227.53 \$250.28 Oxygen \$130.28 \$143.31	\$11.42 \$12.56 Glucometer Use \$90.28 \$99.31 Personal Care Supply \$8.86 \$9.75	\$65.34 \$71.87 Glucose \$13.88 \$15.27 Pulse Oximetry \$59.29 \$65.22	\$12.62 \$13.88 Interosscous Needl \$262.98 \$289.28 Restraints \$9.68 \$10.65	\$45.13 \$49.64 Intubation Supplie \$116.42 \$128.06 Sodium Bicarb \$40.77 \$44.85	\$24.24 \$26.66 ISOL/Decontamin \$30.33 \$33.36 Spinal Immobilization \$51.91 \$57.10	\$19.92 \$21.91 IV Drip Supplies \$68.82 \$75.70 Splint Ext Disp \$12.56 \$13.82	\$121.47 \$133.62 Lasix \$12.62 \$13.88 Sterile H2O &N.S. \$2.75 \$3.03	\$45.85 \$50.44 Lidocaine Preload \$24.43 \$26.87 Suctioning \$27.65 \$30.42	\$62.42 \$68.66 Morphine \$17.89 \$19.68 Versed 10mg \$45.17 \$49.69	\$20.38	
mine Drip ing-Major ing-Minor	ing-Major ing-Minor	ing-Minor					Н		Interosseous Needl \$262.	Intubation Supplie \$116.	ISOL/Decontamina \$30.3					MAD \$5.7	110 CD East
nasada i	\$35.97	\$197.68	\$12.56	\$40.96	\$9.75	\$16.43	\$12.56	\$71.87	\$13.88	\$49.64	\$26.66	\$21.91	\$133.62	\$50.44	\$68.66	\$20.38	\$67 AE
Current	\$32.70	\$179.71	\$11.42	\$37.24	\$8.86	\$14.94	\$11.42	\$65.34	\$12.62	\$45.13	\$24.24	\$19.92	\$121.47	\$45.85	\$62.42	\$18.53	02 02 3
	Activated Charcoal	Adenosine	Albuterol Nebulizer	Amiodarone	Aspirin	Atropine	Atrovent Nebulizer	Bag Valve Mask	Benadryl	C02 Detection supply	Calcium Chloride	Capnography	Chest Decompression	D5W IV Solution 100	Defib Electrodes	Disposable Linen	CDAD

South Placer Fire District Rate Review 2017/18



Eric Walder

Subject:

FW: Senate Bill 523 Update

Senate Bill 523 Update

CalChiefs Members:

I want to provide a quick follow-up to SB 523 otherwise known as the Quality Assurance Fee (QAF) Bill. As you know, it was signed into law by Governor Brown. You also know that CalChiefs worked closely with the large private ambulance companies operating in California to make sure that the final language of SB 523 did not harm CalChiefs members (and consequently the tax payers of California). At the 11th hour, CalChiefs was advised that the Bill was going to be taken out of suspense and put up for a vote without the safeguards sought our Association. We met with the Bill author and advised him that we had not yet developed a pathway to protect taxpayers and that the Bill, as presented for approval by the legislature, would mean that some transporting fire departments (some within his own Senate District) would experience a net financial loss. We asked that they consider making it a two year bill as we continued to work on a mechanism to protect taxpayers. That obviously did not happen. As we discussed at the General Membership Meeting in Riverside, Cal Chiefs remained neutral on the Bill because there a number of transporting fire providers that will experience a net revenue gain.

We remain steadfast in or commitment to protect fire agency transport providers and taxpayers. We will keep all options on the table as the California Department of Healthcare Services (DHCS) translates the Bill into process and regulation. The DHCS process is expected to take 8-12 months. We have the very best and brightest still engaged on the multi-stakeholder workgroup that will work with DHCS as we move forward. Ted Peterson and Scott Clough are working with a consultant that helped implement the California Hospital QAF Program to help us better understand our options moving forward.

Respectfully,

Mark A. Hartwig CalChiefs President (909) 387-5952 office (909) 518-4160 cell

Thank you, California Fire Chiefs Association

SOUTH PLACER FIRE DISTRICT INTEROFFICE MEMORANDUM

TO:

BOARD OF DIRECTORS

FROM:

CHIEF ERIC G. WALDER

SUBJECT:

BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE:

THURSDAY, JANUARY 04, 2018

CC:

BOARD SECRETARY KATHY MEDEIROS

Agenda Item: 2016/17 Loomis Fire District Special Tax Report:

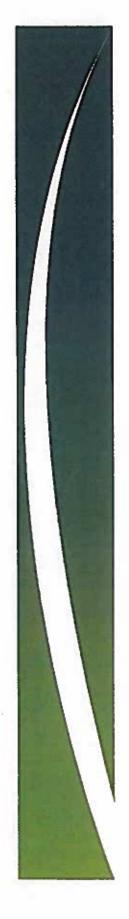
Action Requested: Staff recommends review and approval of the Fiscal Year 2016/17 Fire Suppression and Protection Special Tax Report completed December 2017.

Background: The Districts Special Tax administrator SCI prepared the report of the LFD Special Tax which includes a brief history of the special tax and summarizes the parcel tax submittal to the County, expenditures for the fiscal year 2016/17, and projections for current fiscal year 2017/18.

Impact: The Fire Districts Special Tax Revenues for 2016/17 were \$421,180.02.

Attachments: 2016/17 Loomis Fire District Tax Report dated December 2017.

Eric G. Walder, EFO
Fire Chief
South Placer Fire District



LOOMIS FIRE PROTECTION DISTRICT

FIRE SUPPRESSION AND PROTECTION SPECIAL TAX

TAX REPORT

FISCAL YEAR 2016-17

DECEMBER 2017

TAX ADMINISTRATION CONSULTANT:

SCIConsultingGroup 4745 MANGELS BOULEVARD FAIRFIELD, CALIFORNIA 94534 PHONE 707.430.4300 FAX 707.430.4319 WWW.SCI-CG.COM

LOOMIS FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

Russ Kelley, President Chris Gibson, Vice President Daniel Gibson, Board Member Thomas Millward, Board Member Ron Morris, Board Member

Loomis Fire Chief
Eric Walder, Fire Chief

SECRETARY OF THE BOARD Barbara Leak

ENGINEER OF WORKSCI Consulting Group

LIST OF FIGURES

FIGURE 1 – SPECIAL TAX RATE	2
FIGURE 2 – SUMMARY OF SPECIAL TAX REVENUES	3
FIGURE 3 – EXPENDITURES FOR FISCAL YEAR 2016-17	4
FIGURE 4 – PROJECTED BUDGET FOR FISCAL YEAR 2017-18	5

The passage of the Special Tax by the voters on June 3, 1997 authorized the District to levy the Special Tax at a rate of \$63.46 per tax unit or Single Family Residence for fiscal year 1996-97. In order to help ensure that the revenues from the special tax grow in line with the inflation-adjusted cost of providing local fire protection and medical emergency response services, the tax rate may be increased in future years by an annual amount determined by the Consumer Price Index. The Board of Directors has determined that the tax rate for fiscal year 2015-16 shall be increased by the total CPI change of 2.70%, according to the Consumer Price Index ("CPI") for All Urban Consumers – San Francisco Bay Area from April 2015 to April 2016, as determined by the United States Bureau of Labor Statistics.

Therefore, the rates shown for fiscal year 2016-17 are shown in the following Figure.

FIGURE 1 - SPECIAL TAX RATE

Use of Property	2012-13 Rate	2013-14 Rate	2014-15 Rate	2015-16 Rate	2016-17 Rate	Unit
Single-Family	\$91.48	\$93.65	\$96.27	\$98.61	\$101.28	per parcel SFR rate + MFR for
Multi-family Residential	\$44.73	\$45.79	\$47.07	\$48.22	\$49.52	each additional unit
Apartment Building	\$91.48	\$93.65	\$96.27	\$98.61	\$101.28	per parcel
Apartment Units	\$44.73	\$45.79	\$47.07	\$48.22	\$49.52	per unit
Mobile Homes on a Separate Parcel	\$91.48	\$93.65	\$96,27	\$ 98.61	\$101.28	per parcel
Mobile Home Park	\$ 91.48	\$93.65	\$96.27	\$98.61	\$101.28	per parcel
Mobile Home Units	\$4.35	\$4.45	\$4.58	\$4.69	\$4.81	per unit
Commercial/ Industrial	5 91.48	\$93.65	\$96.27	\$98.61	\$101.28	per parcel
Agricultural / Vacant	\$91.48	\$93.65	\$96.27	\$98.61	\$101.28	per parcel
All other uses	\$91.48	\$93.65	\$96.27	\$98.61	\$101.28	per parcel

There were 4,156 parcels in the District as of June 30, 2016. The total annual taxes to be collected within the District for fiscal year 2016-17 was \$421,180.02.

FIGURE 3—EXPENDITURES FOR FISCAL YEAR 2016-17

Revenue	
Parcel Tax	\$421,180
Expenses	
Staffing Costs	\$421,180
Administrative Costs	\$0
Operations, Maintenance & Supplies	\$0
Ending Balance	\$0

GENERAL ADMINISTRATIVE REQUIREMENTS

The Special Tax levies are calculated for all parcels on the new fiscal year's assessor roli. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the Special Tax levies have been computed, the levy data must be filed with the County Auditor prior to August 10 of each year for inclusion on property tax bills.

After submission of the Special Tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The Special Tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

USE OF PROCEEDS

All proceeds of the Special Tax levied and imposed shall be accounted for and paid into a special account designated for use of operations and maintenance of the District, pursuant to Government Code Section 50075.1(b) and (c).

APPROPRIATIONS LIMIT

Pursuant to Section 7902.1 of the California Government Code or any successor provision of law, the Board shall provide in each year for any increase in the District's appropriations limit as shall be necessary to ensure that Parcel Tax proceeds, and of all qualified parcel tax levied by the District, may be spent for the authorized purposes.

APPEALS PROCEDURE

Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of the Parcel Tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

PUBLIC INFORMATION

Taxpayers and other interested persons can obtain information regarding the parcel tax, or other information by contacting the District's parcel tax levy administrator, SCI Consulting Group at telephone number (707) 430-4300 or (800) 273-5167. SCI Consulting Group's toll free property-owner inquiry line is also included with property tax bills.

AUDITOR FILING AND REPORTING

Parcel tax levies for the upcoming fiscal year must be filed with the Placer Tax Collector by August 10. The parcel tax levies have been submitted and confirmed for the fiscal year 2017-18. After submission of the parcel tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills which typically occurs in October. The

EXHIBIT A - SPECIAL TAX ROLL, FISCAL YEAR 2016-17

Reference is hereby made to the Assessment Roll in and for the assessment proceedings is on file in the office of the Fire Chief of the South Placer Fire Protection District, as the Assessment Roll is too voluminous.

Parcel Tax Reporting - Statistical Data (To Be Completed by Levying Entity)

Parcel Tax Name	Fire Suppression and Protect	tion Special Tax		
B. The Number of Parcel	s Subject to the Parcel Tax	3812		
C. The Number of Parcel	s Exempt from the Parcel Tax	236		
D. The Sunset Date of th	e Parcel Tax, if any. (MM/DD/YYYY)	NA		
E. The Amount of Reven	ue Received from the Parcel Tax (Annually)	\$421,180.02		

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used (Please Check All Box(es) Applicable or the Box(es) with the Closest Description that Apply)

Agriculture and Fair
Air Quality and Pollution Control
Airport Purpose
Ambulance Service and Emergency Medical Services
Amusement
Animal Control
Broadband Services
Cemetery
Conduit Financing
Drainage and Drainage Maintenance
Electric Purpose
Erosion Control
Financing or Constructing Facilities
Fire Protection and Fire Prevention
Flood Control
Gas Purpose
Graffiti Abatement
Harbor and Port Purpose
Hazardous Material Emergency Response
Health
Hospital Purpose
Land Reclamation
Landscaping
Library Services
Lighting and Lighting Maintenance
Local and Regional Planning or Development
Memorial
Museums and Cultural Facilities
Parking
Pest Control, Mosquito Abatement and Vector Control

Police Protection and Personal Safety
Recreation and Park, Open Space
Resource Conservation
Snow Removal
Streets, Roads, and Sidewalks
Television Translator Station Facilities
Trade and Commerce
Transit
Transportation
Underground Electric and Communication Facilities
Veterans Buildings and Institutions
Water Conservation
Waste Management
Water Services and Irrigation
Weed Abatement

Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)

2016-17

Fiscal Year

e Type and Rate of Parc	el Tax Imposed		
se Check and Complete			
I Tax Type	Parcel Tax	c Rate	Notes
	Dollar Amount	Base	110003
All Property	- diai riii danc		
	2 0 6-00		
			-
		Parameter A and a second secon	
All Residential	\$101.28	per unit	
		The state of the s	
Single-Family			
■ Multi-Family	\$49.52	per apartment unit in apartment complex	
_			
Condominiums			

■ Mobile Homes	\$4.81	per mobile home in mobile home park	
	Period and a service of a sequence of the sequ	Participant in the second seco	

Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)

	(10 00 00)	ublered by Festillia Fillin	
X Other (Specify)	\$101.28	per parcel	Spinotypools Applications and the spinotypools are spinotypools are spinotypools are spinotypools and the spinotypools are spinotypools and the spinotypools are spino
mobile home park, appartment			Appellie de salamentar a per
mobile nome park, apparament			
All Non-Residential	\$101.28	per parcel	
★ Commercial	\$98.61	per parcel	with exception, see below
5 	\$1,837.37	per parcel	Zone A
	\$631.21	per parcel	Zone C
	\$587.23	per parcel	Zone D
	\$6045.76	per parcel	Zone E
	\$266.80	per parcel	Zone F
Industrial			
		PPP 10 0.01 - 1 0.01 - 0.01 - 0.01 0.0.00 - 0.01 0.00 0.00	
Institutional			a state of a
		5	
Recreational			
		_	
		11-7-1-73-4-7	
Other (Specify)			

Page 2-of 3

		Dancel Tex	Entity Name
			Reporting- Statistical Data mpleted by Levying Entity)
R.	Unimproved / Undeveloped	\$101.28	per parcel
	Other (Specify)		

Page 3 of 3

SOUTH PLACER FIRE DISTRICT INTEROFFICE MEMORANDUM

TO:

BOARD OF DIRECTORS

FROM:

CHIEF ERIC G. WALDER

SUBJECT:

BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE:

THURSDAY, JANUARY 04, 2018

CC:

BOARD SECRETARY KATHY MEDEIROS

Agenda Item: 2016/17 South Placer Fire District Special Tax Report:

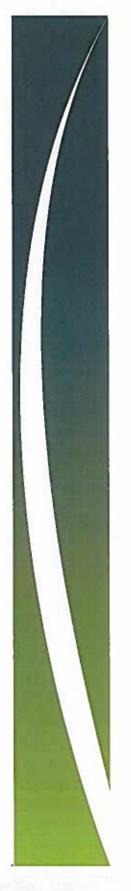
Action Requested: Staff recommends review and approval of the Fiscal Year 2016/17 Fire Suppression and Protection Special Tax Report completed December 2017.

Background: The Districts Special Tax administrator SCI prepared the report of the SPFD Special Tax which includes a brief history of the special tax and summarizes the parcel tax submittal to the County, expenditures for the fiscal year 2016/17, and projections for current fiscal year 2017/18.

Impact: The Fire Districts Special Tax Revenues for 2016/17 were \$689,414.

Attachments: 2016/17 South Placer Fire District Tax Report dated December 2017.

Eric G. Walder, EFO
Fire Chief
South Placer Fire District



SOUTH PLACER FIRE PROTECTION DISTRICT

FIRE SUPPRESSION AND PROTECTION SPECIAL TAX

TAX REPORT - DECEMBER 2017

FISCAL YEAR 2016-17

TAX ADMINISTRATION CONSULTANT:

SCIConsultingGroup 4745 MANGELS BOULEVARD

FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
FAX 707.430.4319
WWW.SCI-CG.COM

SOUTH PLACER FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

Mike DeLaurentis Gary Grenfell Dave Harris Sean Mullin Terri Ryland

South Placer Fire Chief Eric Walder, Fire Chief

ENGINEER OF WORKSCI Consulting Group

LIST OF FIGURES

FIGURE 1 – SPECIAL TAX RATE	. 2
FIGURE 2 SUMMARY OF PARCEL TAX SUBMITTAL FY 2015-16	. 3
FIGURE 3— EXPENDITURES FOR FISCAL YEAR 2015-16	. 3
FIGURE 4 PROJECTIONS FOR FISCAL YEAR 2016-17	4

The passage of the Special Tax by the voters on June 3, 1980 authorized the District to levy the Special Tax. SCI Consulting Group became the parcel tax administrator beginning with the submittal of the Fiscal Year 2016-17. The Board of Directors has determined that the tax rate for fiscal year 2016-17 shall remain as follows:

Therefore, the rates shown for fiscal year 2016-17 are shown in the following Figure.

FIGURE 1 -- SPECIAL TAX RATE

Use of Property	2016-17 Rate	Unit
Residential Parcel	\$70.00	per parcel *
Commercial Unit	\$0.05	per square feet *
Irrigated Farm	\$70.00	for all builings *
Mobile Home Park	\$20.00	per unit *
Land	\$2.00	per acre

Note: All marked (*) will include an additional \$2 per acre

Revenues

Figure 4 provides the new Parcel Tax Levy projections for fiscal year 2017-18

FIGURE 4 – PROJECTIONS FOR FISCAL YEAR 2017-18

Special Parcel Tax	\$691,000
Revenue from Other Sources	\$11,615,294
	\$12,306,294
Contingency & Reserves Fund	\$0

Estimated Expenditures FY 17-18	\$12,904,958
Ending Balance	-\$598,664

This plan allows the District to maintain reliable parcel tax revenues and reduces the cost of collection. Contract to include in the Teeter Plan is at the option of the County. It is not anticipated that the County will discontinue the Teeter Plan unless the level of delinquencies becomes excessive. Delinquencies are .90% for fiscal year 2016-17, which is below the Teeter Plan upper threshold limit of 4% and, therefore, should continue to be closely monitored.

See Figure 5 below:

FIGURE 3 - DELINQUENCIES FOR FISCAL YEAR 2016-17

	As of December 13, 2017
Total Special Tax Levied Total Special Taxes Delinquent Percent of Special Tax	\$689,414 \$6,217
Delinquent	0.90%

EXHIBIT B – AB 2109 REPORTING REQUIREMENTS, FISCAL YEAR 2016-17

AB 2109 Reporting Requirements, - Exhibit B- begins on the following page.

Parcel Tax Reporting - Statistical Data (To Be Completed by Levying Entity)

Parcel Tax Name

S.Placer Fire Protection District Special Tax Measure A

B. The Number of Parcels Subject to the Parcel Tax	9,347		
C. The Number of Parcels Exempt from the Parcel Tax	0		
D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)	n/a		
E. The Amount of Revenue Received from the Parcel Tax (Annually)	\$689,484.64		

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please Check All Box(es) Applicable or the Box(es) with the Closest Description that Apply)

Agriculture and Fair
Air Quality and Pollution Control
Airport Purpose
Ambulance Service and Emergency Medical Services
Amusement
Animal Control
Broadband Services
Cemetery
Conduit Financing
Drainage and Drainage Maintenance
Electric Purpose
Erosion Control
Financing or Constructing Facilities
Fire Protection and Fire Prevention
Flood Control
Gas Purpose
Graffiti Abatement
Harbor and Port Purpose
Hazardous Material Emergency Response
Health
Hospital Purpose
Land Reclamation
Landscaping
Library Services
Lighting and Lighting Maintenance
Local and Regional Planning or Development
Memorial
Museums and Cultural Facilities
Parking
Pest Control, Mosquito Abatement and Vector Control

Police Protection and Personal Safety
Recreation and Park, Open Space
Resource Conservation
Snow Removal
Streets, Roads, and Sidewalks
Television Translator Station Facilities
Trade and Commerce
Transit
Transportation
Underground Electric and Communication Facilities
Veterans Buildings and Institutions
Water Conservation
Waste Management
Water Services and Irrigation
Weed Abatement

Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)

2016-17

Fiscal Year

Parcel Tax Name	S. Placer Fire District	Measure A	
A. The Type and Rate of Parce	el Tax Imposed		
(Please Check and Complete	All Box(es) that Apply)		
Parcel Tax Type	Parcel Tax	Notes	
All Property	Dollar Amount	Base	
All 1 Toperty			
All Residential			
All Residential	\$70.00	per parcel	+ \$2/acre (<= 10 acres)
Single-Family			
The state of the s			
Multi-Family			
Condominiums			
200			
Mobile Homes		4	
	-	The Management of the second s	
		Andrew and the state of the desire of the state of the st	

Page 1 of 3 91

Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)					
Other (Specify)	\$20.00	per unit within the park	+ \$2/acre (<= 10 acres)		
Mobile Home Park					
All Non-Residential					
		a complete the state of the sta			
■ Commercial	\$0.05	per square feet of commercial bldg.	+ \$2/acre (<= 10 acres)		
Industrial			Manufactor .		
	and the state of t				
Institutional	Provided examine transcersation and re-monocontra				
Recreational					
Other (Specify)	\$70.00	for all buildings	+ \$2/acre		
Irrigated Farm					

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Entity Name Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)							
Unimproved / Undeveloped	\$2.00	per acre of Land					
Other (Specify)							

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SOUTH PLACER FIRE DISTRICT INTEROFFICE MEMORANDUM

TO:

BOARD OF DIRECTORS

FROM:

CHIEF ERIC WALDER

SUBJECT:

BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE:

FRIDAY, JANUARY 05, 2018

CC:

BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Placer County Fire Service Issues:

Action Requested: Chief recommends discussion on the latest developments in Placer County Fire Service delivery system and consolidation efforts countywide.

Background: Since the Placer County funded Fire Services Regional Assessment and Improvement Plan (Citygate Study) was not adopted and published by Placer County and the South Placer Fire District successfully consolidated there have been a few recent developments. Four independent Special Fire Districts are now collaborating toward consolidation; Placer County has hired a retired Fire Chief as a consultant. That consultant has reached out to South Placer Fire District and the Chief has met with the consultant.

Impact: Informational

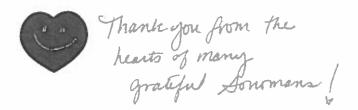
Attachments: None

Eric G. Walder, EFO Fire Chief South Placer Fire District Loomis Fire District

On behalf of the many communities that make up Sonoma Valley, I would like to thank you, and your families, for your sacrifices and untiring efforts during the October fires.

You are so very much appreciated.

We hope you will come visit us in a more relaxing environment. Thanks, in part to your efforts, we still have much to offer, including a rich history.



Dear South Placer Fire Protection District

On behalf of my mighborhood

in Comma on Thorns bery Road. I want

to express our deepest appreciation for

to express our deepest appreciation for

all youe did to keep our homes and

community safe. As fives continue to

community safe. As fives continue to

roar in other parts of California our

prospers and thoughts are with gover to be

prospers and thoughts are with gover to be

calculation of Christman and Holidson

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Celebration of Christman and Holidson

To Place County Fire Dept.

I want to thank you all

My being so worderful to

My friend Hm, who seasond

315 yrs ago of a train terman.

You wow all so kind and

coving - Justes always Howe

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yist hand. Thank you!

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about my charities of spiret

	4
	Dear Friends,
	Thank you so much for protecting
	neighborhoods and nature.
	Pou are so courageous and kind
	Everyone at mpans is so greatful
	Sincerely, Suzie.
0	



SOUTH PLACER FIRE PROTECTION DISTRICT PARS OPEB Trust Program

Account Report for the Period 10/1/2017 to 10/31/2017

Eric Walder Fire Chief South Placer Fire Protection District 6900 Eureka Rd. Granite Bay, CA 95746

Account Summary							
Source	Beginning Balance as of 10/1/2017	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 10/31/2017
OPEB	\$862,954.30	\$0.00	\$8,179.28	\$504.21	\$0.00	\$0,00	\$870,629.37
Totals	\$862,954.30	\$0.00	\$8,179.28	\$504.21	\$0.00	\$0.00	\$870,629.37

Investment Selection Moderate HighMark PLUS

Investment Objective

The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.

Investment Return

			Annualized Return			
1-Month	3-Months	1-Year	3-Years	5-Years	10-Years	Plan's Inception Date
0.95%	2.64%	12.26%	5.48%	7.16%	7.5%	5/31/2012

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change,

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return. Account balances are inclusive of Trust Administration, Trustee and Investment Management fees



PLACER COUNTY GRAND JURY

11532 B Avenue Auburn, CA 95603 Phone: (530) 886-5200 Fax: (530) 886-5201

Email: grandjury@placer.ca.gov

November 20, 2017

The Honorable Alan V. Pineschi Presiding Judge, Superior Court County of Placer P.O. Box 619072 Roseville, CA 95661 The Honorable Colleen Nichols Advising Grand Jury Judgé, Superior Court County of Placer P.O. Box 619072 Roseville, CA 95661

And Citizens of Placer County

Subject: Responses to 2016-2017 Grand Jury Final Report

Dear Judge Pineschi, Judge Nichols, and Citizens of Placer County:

The 2017-2018 Placer County Grand Jury has received and reviewed all of the responses to the 2016-2017 Grand Jury Report.

All of the responses received by the Grand Jury, between the Final Report's release date of June 2017 and November 2017 have been assembled and published in this Response Report.

The reports are being published primarily in electronic form and are available on the Superior Court's Placer County website at www.PlacerGrandJury.org. Hard copies are being distributed only if requested.

If you desire a hard copy, please email your request to the Placer County Grand Jury at <u>grandjury@placer.ca.gov</u>. Include your contact name, title, agency name, department name, and complete mailing address.

Sincerely,

Foreperson

2017-2018 Placer County Grand Jury