

AGENDA  
SOUTH PLACER FIRE DISTRICT  
BOARD OF DIRECTORS

██████████  
March 14, 2018

Closed Session recommended at 6:30 p.m.: Staff recommends closed session to discuss upcoming contract negotiations with the Sacramento Firefighters Local 522, Day staff and SPFAOA. (Agency designated representatives: Chris Gibson, Gary Grenfell and Dave Harris (Pursuant to Govt. Code § 54957.6.))

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 Accounts:

Ambulance	\$ 127,370.76
So. Placer Mitigation Fees	16,561.80
Loomis Mitigation Fees	1,749.86
Plans/Inspections	5,036.24
Cell Tower Leases	5,830.34
Workers Comp. 4850 Reimbursements	15,182.86
Report Fees	15.00
Uniform sales	171.00
Refunds/Reimbursements/Rebates	<u>1,022.15</u>

TOTAL South Placer Fire Deposits      \$ 172,940.01

D. Approval of the March 2018 Expenditures from South Placer Accounts: \$ 302,177.70

E. Personnel Items

Separations:

None

Promotions:

None

Reassignments:

None

New Hires:

- Anthony Ayala, Firefighter Paramedic  
- Robert Brown, Firefighter Paramedic  
- Shawn Cline, Firefighter Paramedic  
- Kenneth Kaiser, Firefighter Paramedic

- Daniel Kyle, Firefighter Paramedic
- Mark Netherton, Firefighter Paramedic
- Robert Sinetos, Firefighter Paramedic
- Brad Willock, Firefighter Paramedic

Interns/Volunteers:

None

7. Old Business:

- A. Station Remodel/Expansion Update: Staff recommends discussion on the project to PG#25  
keep the Board informed on progress made toward the start of construction.

8. New Business:

- A. SPFAOA Contract Negotiations: Chief recommends the Board take action on the PG#27  
negotiated agreement between the District negotiators and South Placer Fire  
Administrative Officers Association. (SPFAOA)
- B. Loomis Fire District Fiscal Year 2017/18 Final Audit Acceptance: Staff PG#28  
recommends discussion and acceptance of the Loomis Fire District Fiscal Year  
2017/18 final close out third party audit.

9. Information and Discussion

- A. Placer County Fire Service Issues: The Chief recommends discussion on the latest PG#57  
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  
February 14th, 2018

REGULAR BUSINESS

The South Placer Fire District Board of Directors regular meeting was called to order on Wednesday, February 14th, 2018 at 7:00 p.m. by Vice-President, Chris Gibson.

Present:

Chris Gibson, Vice President  
Terri Ryland, Director  
Tom Millward, Director  
Russ Kelley, Director  
Dave Harris, Director

Absent:

President, Gary Grenfell  
Clerk, Sean Mullin

Staff in Attendance:

Fire Chief, Eric Walder  
Deputy Fire Chief, Karl Fowler  
Board Secretary, Kathy Medeiros  
Captain, Matt Van Voltingburg  
Battalion Chief, Darren McMillin

Special Presentation: None

Public Comment: None

Report from Closed Session: Vice President Gibson reported that the Board reviewed a tentative agreement in closed session and the agreement will be brought to the next board meeting for a vote.

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

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

OLD BUSINESS

None

NEW BUSINESS

SPFD 2016/17 Fire Fee Annual Report and Five Year Report: Staff recommends review and approval by Resolution of the Fiscal Year 2016/17 South Placer Fire District Fire Fee Annual Report and Five Year Report. Chief Walder reviewed the annual and five year report detailing revenues and expenditures for mitigation fees. He noted that the District will consolidate the collection of Loomis and South Placer mitigation revenues after the next Nexus study is completed. Currently, South Placer residential fire fees are \$.90 per square foot. In the beginning of the 2016/17 fiscal year \$698,000 were in the fund for South Placer and at year end the account had \$857,000 unexpended. It was noted that the station 15 remodel project was not completed last fiscal year. Chief Walder requested the Board approve Resolution No. 7-2017/18

adopting the South Placer Fire District's Fire Impact Fee Program Annual and Five Year Report for Fiscal Year 2016/17. He continued that the report would then be submitted to Placer County for review.

Director Ryland made a motion to approve the Resolution No. 7-2017/18 adopting the Fire Impact Fee Program Annual and Five Year Report for Fiscal Year 2016/17. The motion was seconded by Director Kelley. Carried

Roll Call:

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

LFPD 2016/17 Fire Fee Annual Report and Five Year Report: Staff recommends review and approval by Resolution of the Fiscal Year 2016/17 Loomis Fire District Fire Fee Annual Report and Five Year Report. Chief Walder reviewed the annual and five year report detailing revenues and expenditures for mitigation fees. It was noted that Loomis Fire currently charges \$.58 per residential square foot for fire fees and \$1.09 per new commercial development. The fund balance as of June 30, 2017 was \$263,240. Chief Walder noted that a new engine purchase occurred thereafter in July of 2017.

Director Kelley made a motion to approve the Resolution No. 8-2017/18 adopting the Loomis Fire District's Fire Impact Fee Program Annual and Five Year Report for Fiscal Year 2016/17. The motion was seconded by Director Harris. Carried

Roll Call:

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

Fiscal Year 2017/18 Second Quarter Budget Report: The Chief recommends a short presentation on the status of the Fiscal Year 2017/18 budget. Chief Walder began that the budget spending is right on track for the second quarter with 45% of property tax revenues remaining after receiving the 55% county collected property taxes. He noted that overtime is 8% over due to outstanding Thomas Fire invoices but overall salaries and wages spending are appropriate. Ambulance revenue is coming in slow but should meet budget estimates. He continued that legal and consulting is over due to the many different consultants needed for assessments, Nexus studies, and special tax reporting. Chief Walder reported that fixed asset spending will begin in this month.

Director Millward made a motion to approve the Fiscal Year 2017/18 Second Quarter Budget Report. The motion received a second by Director Ryland. Carried

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

Fiscal Year 2017/18 District Goals Update: Staff recommends discussion and action to establish the 2017/18 goals. Chief Walder reviewed the board adopted 2017/18 goals and noted that they were currently being tracked on a Google document available to board members. For Board goal #1, Chief Walder noted that all budgets are utilizing the board adopted budgeting principles and the goal will be maintained moving forward. Goal #2 for administration to complete the Nexus study is in progress. A draft report will be coming soon from SCI Consulting and should be complete by next budget year. Goal #3 to approve and begin construction of Station 15 is in progress. The project estimation from Lionakis came in at \$2.38 million, \$180,000 over budget.

Construction should begin in May with an additional day position necessary for a Project Manager. Goal #4 is in progress with the hiring and training of the SAFER position firefighters. The grant will prepare the District for the many future retirements anticipated in the next few years. Goal #5 to assess the design for the Station 28 remodel and expansion is currently on hold with the Facilities Committee. Once the Station 15 project is complete, the 28 project will be reviewed at that time. Goal #6 to research and begin strategic planning process has begun as Chief Walder has interviewed consultants for the project. At this time Chief Walder is considering leading the planning process himself without a consultant. The last strategic plan was done 30 years ago.

2<sup>nd</sup> Quarter 2017/18 Response Time Report: Chief Walder presented a review of response times. The District is currently tracking three different sets of data SS-V ambulance response time, SPFD Board adopted response times and NFPA National standard response times for comparison. SS-V report for the year notes that the District is in compliance 90% of the time with response times. 58% of calls are within 6 minutes despite the urban to rural parts of the District. Total EMS calls in the quarter were 518 with an average response of 6 minutes. There were 3-4 structure fires reported. Incidents by time of day and day of week found that between 5:00 to 7:00 pm and on Tuesdays there was a rise in incident calls.

## 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. He noted that Foresthill Fire is closing a fire station. Three personnel from Foresthill are coming to work for South Placer. Their District is going to have just one station. Chief Walder continued that he would update the Board as new information is released.

Equitable Response/Excessive Response Fee: Chief recommends discussion on a recent meeting with developers and County Planning regarding equitable response/excessive responses to facilities. With the District being faced with a multitude of developments that are requesting zoning changes through Placer County we are tasked with providing adequate fire and life safety response to all development within the District. There is concern that continued zoning changes will cumulatively and individually have a negative impact on the District's abilities to provide services at its current level and/or increase the level of service to the community in the future. Multiple large retirement homes in the District necessitated a meeting with county planners, architects and developers for a recently planned project. This potentially large retirement facility will increase the call volume for the District. Chief Walder is proposing a 5 call per month allocation where the 6<sup>th</sup> call would trigger an excessive call fee. The County is reviewing the fee proposed and how it affects future developments. Chief Walder continued that the District should consider an ordinance for excessive call fee of \$200.61 per call after the 5<sup>th</sup> response. Chief Walder asked the board for guidance at this time to move forward with the proposed fee. The Board authorized Chief Walder to move forward with researching the equitable response/excessive response fee.

Correspondence: Multiple letters and cards of gratitude from residents in Napa, Santa Rosa, Rohnert Park, Windsor for the help during the Northern California wildfires. The PARS fund account statement from the month of November. A letter from SCI Consulting regarding the timeline for the benefit assessment for Loomis Fire. A card of gratitude from a medical call from the family of an elderly patient.

## Chief's Report:

- Chief attended Firescope Operations team annual meeting attended in January.

- FDAC Board meeting Conference call regarding more funding from the state.
- Chief chaired the Pre-Season Region Coordinators meeting for 2018 season.
- Chief will be attending the Executive Fire Officers, Training Symposium on April 5-9<sup>th</sup> in Maryland.
- Setting up the new Lexipol system with Chief Fowler, Capt. Giblin and will be reaching out to SPFAOA and Local 522 for representation in the policy manual rewrite team.
- Station 29 was broken into through the side door although nothing was taken.
- FDAC Conference April 11-13<sup>th</sup>, would like 2-3 board members to join.
- Press Release on the ISO rating reduction to Loomis residents reached 1400 people in one day. Loomis News is expected to write an article.
- Assistance to Firefighters Grant submitted and it was approved. We are awaiting decisions in 3 to 4 months.
- Regional AFG grant for SCBA's is being compiled to attain 50 SCBA's.
- October wild fires has made federal funding available due to the LHMP Chief Ritter submitted. A notice of interest has been submitted and found sufficient.
- Cal OES has received the Hazard Mitigation Grant Program notice of interest by our agency for a generator match of funds of \$56,000.
- Received six portable radios this week from local Placer County OES Federal grant worth \$15000.
- Battalion Chief McMillin attended Command Training for Regional simulations.
- The District hosted Company Officer 2A class through a private company last week.
- Mandated training on Target Solutions has been assigned online.
- The ambulance committee has determined that we will be going with another E-Series chassis like the new Medic 20.
- Engine 28 is stamping out the pieces with new pictures sent out every week. In late March will be the final inspection with delivery in April.
- Brush 28 was sent to LEHR today to be rebranded.
- Captains testing in in planning.
- Engineers testing is in planning.
- Katrina Hoop is now cleared to do final inspections on her own. A new job description is being worked on.
- The arson trailer has new tires that were donated.
- On OPEB statement from the administrators at PARS trust occurred confirming that the current account funding strategy has been successful.

Functions: None

Board/Staff Comments: None

Future Agenda Items: None

There being no further business to come before the Board, the meeting adjourned at 8:45 p.m.  
The next regular meeting will be held on Wednesday, March 15th, 2018.

Respectfully submitted,



Recording Secretary, Kathy Medeiros

System: 3/7/2018 4:05:53 PM  
User Date: 3/7/2018

South Placer Fire District  
CHECKBOOK REGISTER REPORT  
Bank Reconciliation

Page: 1  
User ID: kmedeiros

Ranges:	From:	To:	From:	To:
Checkbook ID	First	Last	Number	First
Description	First	Last	Date	2/9/2018
User-Defined 1	First	Last	Type	Check

Sorted By: Number  
Include Trx: Reconciled, Unreconciled

\* Voided transaction ^ Cleared amount is different than posted amount

Checkbook ID	Description	User-Defined 1	Current Balance			
Number	Date	Type	Paid To/Rcvd From	Reconciled	Origin	Payment
						Deposit
PLACER COUNTY	County Of Placer					\$3,414,002.46
23379	2/21/2018	CHK	SOUTH PLACER FIREFIGHTERS	No	PMTRX00001221	\$1,160.10
23380	3/5/2018	CHK	SOUTH PLACER FIREFIGHTERS	No	PMTRX00001221	\$1,160.10
23381	3/5/2018	CHK	SPFAOA	No	PMTRX00001221	\$108.93
23382	2/21/2018	CHK	SPFAOA	No	PMTRX00001221	\$108.93
23383	3/2/2018	CHK	TASC/ Total Admin Service	No	PMTRX00001221	\$2,246.53
23387	3/5/2018	CHK	Voya Financial Trust Co.	No	PMTRX00001221	\$8,024.44
23388	2/21/2018	CHK	Voya Financial Trust Co.	No	PMTRX00001221	\$8,174.44
23389	3/5/2018	CHK	NGLIC C/O Superior Vision Se	No	PMCHK00000763	\$873.95
23390	3/5/2018	CHK	P.E.R.S	No	PMCHK00000763	\$75,951.13
23391	3/5/2018	CHK	PRINCIPAL MUTUAL	No	PMCHK00000763	\$6,229.83
23393	3/5/2018	CHK	TASC/ Total Admin Service	No	PMCHK00000763	\$213.54
23394	2/15/2018	CHK	TASC/ Total Admin Service	No	PMTRX00001224	\$2,262.14
12 Transaction(s)						\$106,514.06
WELLS FARGO OP	Wells Fargo Operating Account					\$66,094.16
23518	2/21/2018	CHK	ALL STAR FIRE EQUIPMENT	No	PMCHK00000762	\$5,946.75
23519	2/21/2018	CHK	ACE HARDWARE	No	PMCHK00000762	\$500.32
23520	2/21/2018	CHK	Amerigas	No	PMCHK00000762	\$112.61
23521	2/21/2018	CHK	AUBURN TIRE SERVICE	No	PMCHK00000762	\$7,710.91
23522	2/21/2018	CHK	Arino, Mary	No	PMCHK00000762	\$69.76
23523	2/21/2018	CHK	BART INDUSTRIES	No	PMCHK00000762	\$42.50
23524	2/21/2018	CHK	COLLEGE OAK TOWING	No	PMCHK00000762	\$315.00
23525	2/21/2018	CHK	Cooney, Kevin	No	PMCHK00000762	\$1,640.00
23526	2/21/2018	CHK	FASIS	No	PMCHK00000762	\$29,879.00
23527	2/21/2018	CHK	FOLSOM LAKE FORD	No	PMCHK00000762	\$131.99
23528	2/21/2018	CHK	Fitguard	No	PMCHK00000762	\$3,077.13
23529	2/21/2018	CHK	GRAINGER, W.W.	No	PMCHK00000762	\$20.62
23530	2/21/2018	CHK	Gold Country Water	No	PMCHK00000762	\$109.50
23531	2/21/2018	CHK	Hunt and Sons, Inc	No	PMCHK00000762	\$2,384.10
23532	2/21/2018	CHK	HARRIS INDUSTRIAL GASES	No	PMCHK00000762	\$477.74
23533	2/21/2018	CHK	Harrington, David	No	PMCHK00000762	\$2,808.28
23534	2/21/2018	CHK	Interwest Consulting Group	No	PMCHK00000762	\$1,739.05
23535	2/21/2018	CHK	JRB Pest and Sanitation	No	PMCHK00000762	\$160.00
23536	2/21/2018	CHK	KINCHELOE, TRACEY	No	PMCHK00000762	\$89.00
23537	2/21/2018	CHK	Kronos Inc	No	PMCHK00000762	\$2,120.00
23538	2/21/2018	CHK	LIFE ASSIST	No	PMCHK00000762	\$6,018.13
23539	2/21/2018	CHK	Lionakis	No	PMCHK00000762	\$62,680.00
23540	2/21/2018	CHK	Lozano Smith, LLP	No	PMCHK00000762	\$4,136.00
23541	2/21/2018	CHK	MEEKS LUMBER	No	PMCHK00000762	\$115.09
23542	2/21/2018	CHK	NETWORK DESIGN ASSOC	No	PMCHK00000762	\$1,591.00
23543	2/21/2018	CHK	PG & E	No	PMCHK00000762	\$25.34
23544	2/21/2018	CHK	Quill Corporation	No	PMCHK00000762	\$635.65
23545	2/21/2018	CHK	Sutter Medical Foundation	No	PMCHK00000762	\$3,433.00
23546	2/21/2018	CHK	SCI Consulting Group	No	PMCHK00000762	\$4,966.85
23547	2/21/2018	CHK	Consolidated Communications	No	PMCHK00000762	\$2,972.40
23548	2/21/2018	CHK	Sonetics Corporation	No	PMCHK00000762	\$386.10
23549	2/21/2018	CHK	Sprint	No	PMCHK00000762	\$101.72
23550	2/21/2018	CHK	TIFCO INDUSTRIES	No	PMCHK00000762	\$318.84
23551	2/21/2018	CHK	The Gallery Collection-Prude	No	PMCHK00000762	\$131.52

Checkbook ID	Description	User-Defined 1	Current Balance			
Number	Date	Type	Paid To/Rcvd From	Reconciled Origin	Payment	Deposit
23552	2/21/2018	CHK	US Bank Corporate Payment Sy	No	PMCHK00000762	\$16,085.96
23553	2/21/2018	CHK	Verizon Wireless	No	PMCHK00000762	\$1,022.15
23554	2/21/2018	CHK	Valley Clinical and Consulti	No	PMCHK00000762	\$900.00
23555	3/5/2018	CHK	Bourke, Holly	No	PMCHK00000764	\$240.00
23556	3/5/2018	CHK	Byer, Robert J	No	PMCHK00000764	\$240.00
23557	3/5/2018	CHK	Cooney, Kevin	No	PMCHK00000764	\$240.00
23558	3/5/2018	CHK	Colley, Hunter	No	PMCHK00000764	\$240.00
23559	3/5/2018	CHK	Mercer, Alexander W	No	PMCHK00000764	\$240.00
23560	3/5/2018	CHK	Vought, Jon G	No	PMCHK00000764	\$240.00
23561	3/7/2018	CHK	AT & T	No	PMCHK00000765	\$141.26
23562	3/7/2018	CHK	ACE HARDWARE	No	PMCHK00000765	\$67.41
23563	3/7/2018	CHK	AT & T / T-1 Lines	No	PMCHK00000765	\$834.07
23564	3/7/2018	CHK	ADVANTAGE GEAR	No	PMCHK00000765	\$2,185.43
23565	3/7/2018	CHK	BURTONS FIRE APPARATUS	No	PMCHK00000765	\$158.42
23566	3/7/2018	CHK	BART INDUSTRIES	No	PMCHK00000765	\$625.94
23567	3/7/2018	CHK	Berco Redwood, INC	No	PMCHK00000765	\$1,291.85
23568	3/7/2018	CHK	Cascade Healthcare Services	No	PMCHK00000765	\$525.00
23569	3/7/2018	CHK	CELL ENERGY	No	PMCHK00000765	\$102.27
23570	3/7/2018	CHK	CIT Technology Fin Serv. Inc	No	PMCHK00000765	\$966.67
23571	3/7/2018	CHK	De Lage Landen Financial Ser	No	PMCHK00000765	\$319.85
23572	3/7/2018	CHK	FOLSOM LAKE FORD	No	PMCHK00000765	\$312.01
23573	3/7/2018	CHK	GRAINGER, W.W.	No	PMCHK00000765	\$163.28
23574	3/7/2018	CHK	Hunt and Sons, Inc	No	PMCHK00000765	\$2,256.79
23575	3/7/2018	CHK	JRB Pest and Sanitation	No	PMCHK00000765	\$200.00
23576	3/7/2018	CHK	KIMBALL MIDWEST	No	PMCHK00000765	\$95.40
23577	3/7/2018	CHK	LIFE ASSIST	No	PMCHK00000765	\$1,361.02
23578	3/7/2018	CHK	Loomis Basin Chamber of Comm	No	PMCHK00000765	\$150.00
23579	3/7/2018	CHK	Mission Uniform Services	No	PMCHK00000765	\$120.76
23580	3/7/2018	CHK	NETWORK DESIGN ASSOC	No	PMCHK00000765	\$520.00
23581	3/7/2018	CHK	PG & E	No	PMCHK00000765	\$5,556.26
23582	3/7/2018	CHK	PITNEY BOWES-Purchase Power	No	PMCHK00000765	\$157.47
23583	3/7/2018	CHK	Purchase Power	No	PMCHK00000765	\$35.85
23584	3/7/2018	CHK	Quill Corporation	No	PMCHK00000765	\$371.54
23585	3/7/2018	CHK	Recology Auburn Placer	No	PMCHK00000765	\$627.30
23586	3/7/2018	CHK	City of Roseville	No	PMCHK00000765	\$3,730.75
23587	3/7/2018	CHK	Rob Shipley Construction	No	PMCHK00000765	\$2,500.00
23588	3/7/2018	CHK	Sutter Medical Foundation	No	PMCHK00000765	\$120.00
23589	3/7/2018	CHK	SAMBA Holdings Inc	No	PMCHK00000765	\$70.16
23590	3/7/2018	CHK	TIFCO INDUSTRIES	No	PMCHK00000765	\$220.87
23591	3/7/2018	CHK	Taubman, Susan	No	PMCHK00000765	\$27.00
23592	3/7/2018	CHK	Woodbridge Fire District	No	PMCHK00000765	\$3,555.00
75	Transaction(s)					\$195,663.64
87	Total Transaction(s)					\$0.00

System: 3/7/2018 4:09:27 PM  
 User Date: 3/7/2018

South Placer Fire District  
 CHECK DISTRIBUTION REPORT  
 Payables Management

Page: 1  
 User ID: kmedeiros

Ranges:	From:	To:	Checkbook ID	From:	To:
Vendor ID	First	Last	PLACER COUNTY	WELLS FARGO OP	
Vendor Name	First	Last	Check Number	First	Last
Check Date	2/9/2018	3/7/2018			

Sorted By: Checkbook ID

Distribution Types Included: PURCH

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
\$194 27086	SOUTH PLACER FIREFIGHTERS PP 17 DUES	PLACER COUNTY EE Union Dues PP 17	23379 \$1,160.10	2/21/2018	\$1,160.10
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$1,160.10	\$0.00
\$194 27087	SOUTH PLACER FIREFIGHTERS PP 18 DUES	PLACER COUNTY EE Dues PP 18	23380 \$1,160.10	3/5/2018	\$1,160.10
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$1,160.10	\$0.00
\$233 27088	SPFAOA PP 18 SPFAOA DUES	PLACER COUNTY PP 18 SPFAOA dues	23381 \$108.93	3/5/2018	\$108.93
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$108.93	\$0.00
\$233 27089	SPFAOA PP 17 SPFAOA DUES	PLACER COUNTY PP 17 EE SPFAOA DUES	23382 \$108.93	2/21/2018	\$108.93
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$108.93	\$0.00
T160 27090	TASC/ Total Admin Service PP 17 DC/MR	PLACER COUNTY EE/ER MR DC PP17	23383 \$2,246.53	3/2/2018	\$2,246.53
	Type Account	Description		Debit	Credit
	PURCH 0-000-0216-000	Flexible Benefits Payable		\$754.97	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$1,491.56	\$0.00
V125 27093	Voya Financial Trust Co. PP 18 DEF COMP	PLACER COUNTY EE DEF COMP PP 18	23387 \$8,024.44	3/5/2018	\$8,024.44
	Type Account	Description		Debit	Credit
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$8,024.44	\$0.00
V125 27094	Voya Financial Trust Co. DEF COMP PP 17	PLACER COUNTY DEF COMP PP 17	23388 \$8,174.44	2/21/2018	\$8,174.44
	Type Account	Description		Debit	Credit
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$8,174.44	\$0.00
N115 27095	NGLIC C/O Superior Vision Serv 27095	PLACER COUNTY March 2018 vision premium	23389 \$873.95	3/5/2018	\$873.95
	Type Account	Description		Debit	Credit
	PURCH 0-000-1550-000	Agency Share Insurance		\$873.95	\$0.00
P101 27096	P.E.R.S 27096	PLACER COUNTY March premium	23390 \$75,951.13	3/5/2018	\$75,951.13
	Type Account	Description		Debit	Credit
	PURCH 0-000-0215-000	Group Insurance Payable		\$24,455.69	\$0.00

System: 3/7/2018 4:09:27 PM  
 User Date: 3/7/2018

South Placer Fire District  
 CHECK DISTRIBUTION REPORT  
 Payables Management

Page: 2  
 User ID: kmedeiros

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH 0-000-1550-000	Agency Share Insurance		\$51,495.44	\$0.00
P159 27097	PRINCIPAL MUTUAL 27097	PLACER COUNTY March dental premium	23391 \$6,229.83	3/5/2018	\$6,229.83
	Type Account	Description		Debit	Credit
	PURCH 0-000-1550-000	Agency Share Insurance		\$6,229.83	\$0.00
T160 27098	TASC/ Total Admin Service 27098	PLACER COUNTY 4/1/18-4/30/18	23393 \$213.54	3/5/2018	\$213.54
	Type Account	Description		Debit	Credit
	PURCH 0-000-0216-000	Flexible Benefits Payable		\$213.54	\$0.00
T160 27105	TASC/ Total Admin Service PP 18 EE/ER MR DC	PLACER COUNTY PP 18 EE ER DC MR	23394 \$2,262.14	2/15/2018	\$2,262.14
	Type Account	Description		Debit	Credit
	PURCH 0-000-0216-000	Flexible Benefits Payable		\$754.97	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$1,507.17	\$0.00
A137 27004	ALL STAR FIRE EQUIPMENT 204100	WELLS FARGO OP Leather helmet	23518 \$586.66	2/21/2018	\$5,946.75
	Type Account	Description		Debit	Credit
	PURCH 0-000-4511-008	Structure PPE/Gear		\$586.66	\$0.00
27005	134099-100-103-174	Helmets, hoods, shield mount	\$3,615.66		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4511-008	Structure PPE/Gear		\$3,615.66	\$0.00
27006	204485	Leather helmets	\$1,173.32		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4511-008	Structure PPE/Gear		\$1,173.32	\$0.00
27007	204547	Kevlar neck strap	\$571.11		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2226-000	SCBA/Stationary comp (maint/supplie		\$571.11	\$0.00
A164 26998	ACE HARDWARE 020885	WELLS FARGO OP SmartFlo 100 ft hose	23519 \$85.79	2/21/2018	\$500.32
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$85.79	\$0.00
26999	020962	Weed killer, drill bit	\$46.63		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$46.63	\$0.00
27000	020988	Car wax, Super glue	\$13.27		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$13.27	\$0.00
27001	020994	Trimmer line, Roundup	\$160.84		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$160.84	\$0.00

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Voucher Number	Invoice Number	Original Voucher Amount			
27002	020999	Door break-in repiar materia	\$180.94		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-029	Station 29		\$180.94	\$0.00
27003	021000	Axe belt repair (glue)	\$12.85		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$12.85	\$0.00
A190	Amerigas	WELLS FARGO OP	23520	2/21/2018	\$112.61
27008	3074500287	Tank rental	\$112.61		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2021-000	Propane		\$112.61	\$0.00
A211	AUBURN TIRE SERVICE	WELLS FARGO OP	23521	2/21/2018	\$7,710.91
27009	107358	Tires	\$694.71		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin		\$694.71	\$0.00
27010	107593	Tires	\$1,473.35		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-506	2012 F-350 Ambulance		\$1,473.35	\$0.00
27011	112803	Tires	\$5,542.85		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-301	Truck 17 100' Aerial		\$5,542.85	\$0.00
A214	Arino, Mary	WELLS FARGO OP	23522	2/21/2018	\$69.76
27080	9098	Refund, fee overcharge	\$69.76		
	Type Account	Description		Debit	Credit
	PURCH 0-000-8266-000	Loomis Mitigation Revenue		\$69.76	\$0.00
B147	BART INDUSTRIES	WELLS FARGO OP	23523	2/21/2018	\$42.50
27012	406192	Oil & air filters	\$68.28		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-507	2017 Ford E450 Medix Type III		\$42.50	\$0.00
C242	COLLEGE OAK TOWING	WELLS FARGO OP	23524	2/21/2018	\$315.00
27014	506811	Tow to Station 17 - blown ti	\$315.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-506	2012 F-350 Ambulance		\$315.00	\$0.00
C261	Cooney, Kevin	WELLS FARGO OP	23525	2/21/2018	\$1,640.00
27085	VOL PAY 7-12/17	Jul-Dec Vol Pay	\$1,640.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-1015-000	Other Payroll (Volunteer Pay)		\$1,640.00	\$0.00
F107	FASIS	WELLS FARGO OP	23526	2/21/2018	\$29,879.00
27017	FASIS-2017-1375	2016/17 audit adjustment	\$29,879.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-1315-000	Workmans Comp. Insurance		\$29,879.00	\$0.00

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Voucher Number	Invoice Number	Original Voucher Amount			
F109 27019	FOLSOM LAKE FORD 639938	WELLS FARGO OP	23527	2/21/2018	\$131.99
	Type Account	Fuel fi;lter element			\$86.69
	PURCH 0-000-2222-506	Description		Debit	Credit
		2012 F-350 Ambulance		\$86.69	\$0.00
27020	640247	Front wheel seals			\$45.30
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-507	2017 Ford E450 Medix Type III		\$45.30	\$0.00
F198 27018	Fitguard 0000139817	WELLS FARGO OP	23528	2/21/2018	\$3,077.13
	Type Account	Freemotion dual cable machin			\$3,077.13
	PURCH 0-000-4456-005	Description		Debit	Credit
		Exercise Equipment		\$3,077.13	\$0.00
G110 27024	GRAINGER, W.W. 9684674824	WELLS FARGO OP	23529	2/21/2018	\$20.62
	Type Account	Rector seal thread sealant			\$20.62
	PURCH 0-000-2222-000	Description		Debit	Credit
		Automotive Repairs/Supplies		\$20.62	\$0.00
G158 27021	Gold Country Water 0179900	WELLS FARGO OP	23530	2/21/2018	\$109.50
	Type Account	Monthly billing - Sta 17			\$40.50
	PURCH 0-000-2053-000	Description		Debit	Credit
		Food/Drink-Incident Supplies		\$40.50	\$0.00
27022	0179904	Monthly billing - Sta 17			\$51.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$51.00	\$0.00
27023	0179993	Monthly billing - Sta 20			\$18.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$18.00	\$0.00
H130 27030	Hunt and Sons, Inc 770587	WELLS FARGO OP	23531	2/21/2018	\$2,384.10
	Type Account	Clear #2 diesel			\$1,348.76
	PURCH 0-000-2124-001	Description		Debit	Credit
		Station 17 Fuel		\$1,348.76	\$0.00
27031	770590	Unleaded gas, diesel			\$1,035.34
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-003	Station 19 Fuel		\$1,035.34	\$0.00
H141 27026	HARRIS INDUSTRIAL GASES 1736797	WELLS FARGO OP	23532	2/21/2018	\$477.74
	Type Account	Cylinder rental			\$239.54
	PURCH 0-000-2130-000	Description		Debit	Credit
		Oxygen		\$239.54	\$0.00
27027	01736827	Cylinder rental			\$137.24
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$137.24	\$0.00

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Voucher Number	Invoice Number	Original Voucher Amount			
27028	01736140	SS tooth brushes, clamp	\$57.77		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$57.77	\$0.00
27029	01736462	Welding flat bar	\$43.19		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$43.19	\$0.00
H163 27025	Harrington, David	WELLS FARGO OP 23533		2/21/2018	\$2,808.28
	17-362258	Ambulance refund	\$2,808.28		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$2,808.28	\$0.00
I134 27032	Interwest Consulting Group	WELLS FARGO OP 23534		2/21/2018	\$1,739.05
	38612	January services	\$1,739.05		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-001	Prevention Consulting Fees		\$1,739.05	\$0.00
J128 27033	JRB Pest and Sanitation	WELLS FARGO OP 23535		2/21/2018	\$160.00
	33610	Monthly billing	\$80.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-005	3505 Auburn Folsom Road		\$80.00	\$0.00
27034	33622	Monthly billing	\$80.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$80.00	\$0.00
K121 27082	KINCHELOE, TRACEY	WELLS FARGO OP 23536		2/21/2018	\$89.00
	27082	Reimbursement DMV physical	\$89.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2023-000	Employee Physicals & Wellness		\$89.00	\$0.00
K132 27035	Kronos Inc	WELLS FARGO OP 23537		2/21/2018	\$2,120.00
	11275628	New Telestaff installation	\$645.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2040-000	Education/Training		\$645.00	\$0.00
27036	11275629	Telestaff sql migration	\$900.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2040-000	Education/Training		\$900.00	\$0.00
27037	11276751	Telestaff ED services	\$575.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2040-000	Education/Training		\$575.00	\$0.00
L107 27039	LIFE ASSIST	WELLS FARGO OP 23538		2/21/2018	\$6,018.13
	839744	Various medical supplies	\$3,148.47		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$3,148.47	\$0.00

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Voucher Number	Invoice Number	Original Voucher Amount			
27040	840499	Various medical supplies	\$2,869.66		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$2,869.66	\$0.00
L108 27038	Lionakis 67288	WELLS FARGO OP 23539 Services 12/16/17 to 1/15/17	\$62,680.00	2/21/2018	\$62,680.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-4520-022	Station 15 Schematic Design		\$62,680.00	\$0.00
L140 27041	Lozano Smith, LLP 2042156	WELLS FARGO OP 23540 Legal services, Dec 2017	\$141.00	2/21/2018	\$4,136.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-4520-022	Station 15 Schematic Design		\$141.00	\$0.00
27084	2044011	Legal services, January 2018	\$3,995.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4520-022	Station 15 Schematic Design		\$3,995.00	\$0.00
M113 27042	MEEKS LUMBER 1025724	WELLS FARGO OP 23541 Roundup, sprayer, trash can	\$115.09	2/21/2018	\$115.09
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$115.09	\$0.00
N226 27043	NETWORK DESIGN ASSOC 69505	WELLS FARGO OP 23542 Email accounts, February	\$170.50	2/21/2018	\$1,591.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$170.50	\$0.00
27044	69565	Telestaff instal & support	\$520.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$520.00	\$0.00
27045	69609	Scheduled maintenance	\$520.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$520.00	\$0.00
27046	69704	Email accounts, March	\$170.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$170.50	\$0.00
27047	69670	Antivirus software	\$210.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$210.00	\$0.00
P111 27048	PG & E 27048	WELLS FARGO OP 23543 Monthly billing	\$25.34	2/21/2018	\$25.34
	Type Account	Description		Debit	Credit
	PURCH 0-000-2027-028	Station 28		\$25.34	\$0.00

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Voucher Number	Invoice Number	Original Voucher Amount			
Q004	Quill Corporation	WELLS FARGO OP	23544	2/21/2018	\$635.65
27049	4670561	Shredder, pens, folders, etc	\$509.12		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2129-000	Office Supplies/Computer		\$509.12	\$0.00
27050	4676012	Folders	\$126.53		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2129-000	Office Supplies/Computer		\$126.53	\$0.00
S006	Sutter Medical Foundation	WELLS FARGO OP	23545	2/21/2018	\$3,433.00
27055	2504388	Physical	\$54.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$54.00	\$0.00
27056	958-959-960-961	Physical	\$215.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$215.00	\$0.00
27057	969-970	Physical	\$101.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$101.00	\$0.00
27058	954-955	Physical	\$156.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$156.00	\$0.00
27059	956-957	Physical	\$203.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$203.00	\$0.00
27060	974	Physical	\$50.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$50.00	\$0.00
27061	962-963-964-965-966	Physical	\$336.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$336.00	\$0.00
27062	967-968	Physical	\$203.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$203.00	\$0.00
27063	971-972	Physical	\$101.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$101.00	\$0.00
27064	973	Physical	\$50.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$50.00	\$0.00

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Voucher Number	Invoice Number	Original Voucher Amount			
27065	975-6-7-8-9-80-81	Physical			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$539.00	\$0.00
27066	9895-986	Physical			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$203.00	\$0.00
27067	987-88-89-90-91-92	Physical			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$371.00	\$0.00
27068	983-984	Physical			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$203.00	\$0.00
27069	993-4-5-6-7-8	Physical			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$371.00	\$0.00
27070	982	Physical			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$142.00	\$0.00
27071	999	Physical			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$50.00	\$0.00
27072	1000	Physical			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$50.00	\$0.00
27073	1001	Physical			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$35.00	\$0.00
S142	SCI Consulting Group	WELLS FARGO OP	23546	2/21/2018	\$4,966.85
27051	C7473	LFPD Ben Assmt Admin FY 17-1			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-000	Legal/Consulting Fees		\$1,889.45	\$0.00
27052	C7474	LFPD parcel fee admin FY 17/			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-000	Legal/Consulting Fees		\$3,077.40	\$0.00
S282	Consolidated Communications In	WELLS FARGO OP	23547	2/21/2018	\$2,972.40
27015	27015	Monthly billing			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$150.20	\$0.00

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Voucher Number	Invoice Number	Original Voucher Amount			
27016	27016	Monthly billing	\$2,822.20		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-001	6900 Eureka Road	\$1,483.85	\$0.00	
	PURCH 0-000-2037-003	7070 Auburn Folsom Road	\$450.46	\$0.00	
	PURCH 0-000-2037-005	3505 Auburn Folsom Road	\$43.23	\$0.00	
	PURCH 0-000-2037-006	4650 East Rsvl. Parkway	\$427.33	\$0.00	
	PURCH 0-000-2037-016	Station 16 Olive Ranch	\$417.33	\$0.00	
S290 27053	Sonetics Corporation	WELLS FARGO OP	23548	2/21/2018	\$386.10
	197198	Wired headsets	\$386.10		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2221-000	Radio Repair	\$386.10	\$0.00	
S298 27054	Sprint	WELLS FARGO OP	23549	2/21/2018	\$101.72
	27054	Monthly billing	\$101.72		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-000	Telephone	\$101.72	\$0.00	
T117 27074	TIFCO INDUSTRIES	WELLS FARGO OP	23550	2/21/2018	\$318.84
	71321181	Washers, ties, screws, etc	\$161.25		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-000	Automotive Repairs/Supplies	\$161.25	\$0.00	
27075	71326398	Screws nuts, elect term, et	\$157.59		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-000	Automotive Repairs/Supplies	\$157.59	\$0.00	
T210 27081	The Gallery Collection-Prudent	WELLS FARGO OP	23551	2/21/2018	\$131.52
	INV446899	Birthday cards	\$131.52		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2129-000	Office Supplies/Computer	\$131.52	\$0.00	
U109 27076	US Bank Corporate Payment Syst	WELLS FARGO OP	23552	2/21/2018	\$16,085.96
	27076	Monthly billing	\$16,085.96		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-000	Telephone	\$10.11	\$0.00	
	PURCH 0-000-2039-000	Business/Conference	\$57.07	\$0.00	
	PURCH 0-000-2040-000	Education/Training	\$5,179.08	\$0.00	
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies	\$47.85	\$0.00	
	PURCH 0-000-2120-000	Cleaning/Maintenance Supplies	\$150.00	\$0.00	
	PURCH 0-000-2122-000	Computer Service & Maint.	\$1,106.81	\$0.00	
	PURCH 0-000-2123-001	Prevention Misc. Supplies	\$831.01	\$0.00	
	PURCH 0-000-2124-000	Fuel & Oil	\$212.06	\$0.00	
	PURCH 0-000-2129-000	Office Supplies/Computer	\$24.73	\$0.00	
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Supplies	\$175.44	\$0.00	
	PURCH 0-000-2221-000	Radio Repair	\$1,965.39	\$0.00	
	PURCH 0-000-2222-000	Automotive Repairs/Supplies	\$212.02	\$0.00	
	PURCH 0-000-2222-014	2008 Ford F150 4X4	\$302.90	\$0.00	
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin	\$67.16	\$0.00	
	PURCH 0-000-2222-815	2013 HME/Aherns-Fox Engine OES 380	\$80.67	\$0.00	
	PURCH 0-000-2225-000	Station Maintenance	\$198.65	\$0.00	
	PURCH 0-000-2225-001	6900 Eureka Road	\$413.04	\$0.00	
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd	\$222.55	\$0.00	
	PURCH 0-000-2523-000	Printing/Outside Services	\$19.37	\$0.00	
	PURCH 0-000-4456-000	Facilities	\$268.11	\$0.00	
	PURCH 0-000-4456-005	Exercise Equipment	\$2,400.07	\$0.00	

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH 0-000-4469-016	MDC/Vehicle Computers		\$313.26	\$0.00
	PURCH 0-000-4511-008	Structure PPE/Gear		\$1,828.61	\$0.00
V114 27078	Verizon Wireless 9800814683	WELLS FARGO OP Monthly billing	23553	2/21/2018	\$1,022.15
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$42.22	\$0.00
27079	9800814729	Monthly billing		\$979.93	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$979.93	\$0.00
V122 27077	Valley Clinical and Consulting 4018	WELLS FARGO OP Pre-employment evaluations	23554	2/21/2018	\$900.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$900.00	\$0.00
B251 27099	Bourke, Holly FEB 2018 STIPENDS	WELLS FARGO OP February 2018 Stipends	23555	3/5/2018	\$240.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-1005-000	Extra Help		\$240.00	\$0.00
B252 27100	Byer, Robert J FEB 2018 STIPENDS	WELLS FARGO OP February 2018 Stipends	23556	3/5/2018	\$240.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-1005-000	Extra Help		\$240.00	\$0.00
C261 27102	Cooney, Kevin FEB 2018 STIPENDS	WELLS FARGO OP February 2018 Stipends	23557	3/5/2018	\$240.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-1005-000	Extra Help		\$240.00	\$0.00
C262 27101	Colley, Hunter FEB 2018 STIPENDS	WELLS FARGO OP February 2018 Stipends	23558	3/5/2018	\$240.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-1005-000	Extra Help		\$240.00	\$0.00
M251 27103	Mercer, Alexander W FEB 2018 STIPENDS	WELLS FARGO OP February 2018 Stipends	23559	3/5/2018	\$240.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-1005-000	Extra Help		\$240.00	\$0.00
V156 27104	Vought, Jon G FEB 2018 STIPENDS	WELLS FARGO OP February 2018 Stipends	23560	3/5/2018	\$240.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-1005-000	Extra Help		\$240.00	\$0.00
A163 27111	AT & T X02252018	WELLS FARGO OP Monthly billing	23561	3/7/2018	\$141.26
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-001	6900 Eureka Road		\$141.26	\$0.00

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
A164	ACE HARDWARE	WELLS FARGO OP	23562	3/7/2018	\$67.41
27106	021061	Labels for SCBAs	\$34.23		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2226-000	SCBA/Stationary comp (maint/supplie	\$34.23	\$0.00	
27107	021062	Shop plugs, hole saw	\$33.18		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-000	Automotive Repairs/Supplies	\$33.18	\$0.00	
A168	AT & T / T-1 Lines	WELLS FARGO OP	23563	3/7/2018	\$834.07
27112	2530028549-02252018	Monthly billing	\$834.07		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-000	Telephone	\$834.07	\$0.00	
A172	ADVANTAGE GEAR	WELLS FARGO OP	23564	3/7/2018	\$2,185.43
27108	123912	Belt, pants, shirts, boots	\$864.10		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2133-000	Uniform Supplies	\$864.10	\$0.00	
27109	123945	Boots	\$358.22		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2133-000	Uniform Supplies	\$358.22	\$0.00	
27110	123953	Boots	\$963.11		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2133-000	Uniform Supplies	\$963.11	\$0.00	
B138	BURTONS FIRE APPARATUS	WELLS FARGO OP	23565	3/7/2018	\$158.42
27120	S39591	Water level sending unit	\$158.42		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin	\$158.42	\$0.00	
B147	BART INDUSTRIES	WELLS FARGO OP	23566	3/7/2018	\$625.94
27113	406489	Wheel seal	\$30.08		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-507	2017 Ford E450 Medix Type III	\$30.08	\$0.00	
27114	406568	Lug nuts	\$69.77		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-507	2017 Ford E450 Medix Type III	\$69.77	\$0.00	
27115	411732	Fuel line tool, Shaker siphon	\$22.55		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-205	2001 Ford F-350 Utility U17	\$22.55	\$0.00	
27116	411734	Air, fuel, oil filters	\$60.21		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-205	2001 Ford F-350 Utility U17	\$60.21	\$0.00	

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
27117	411777	Fuel pump			\$107.25
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-205	2001 Ford F-350 Utility U17		\$107.25	\$0.00
27118	412162	Brake parts			\$336.08
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-205	2001 Ford F-350 Utility U17		\$336.08	\$0.00
B166	Berco Redwood, INC	WELLS FARGO OP	23567	3/7/2018	\$1,291.85
27119	7886/3	OSB lumber			\$1,291.85
	Type Account	Description		Debit	Credit
	PURCH 0-000-2038-000	Training Supplies		\$1,291.85	\$0.00
C147	Cascade Healthcare Services LL	WELLS FARGO OP	23568	3/7/2018	\$525.00
27121	T41809	PALS, ACLS renewals			\$525.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$525.00	\$0.00
C204	CELL ENERGY	WELLS FARGO OP	23569	3/7/2018	\$102.27
27122	270211	Group 65 battery			\$102.27
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$102.27	\$0.00
C251	CIT Technology Fin Serv. Inc	WELLS FARGO OP	23570	3/7/2018	\$966.67
27123	31524059	Xerox copier lease 1			\$966.67
	Type Account	Description		Debit	Credit
	PURCH 0-000-2121-000	Copy Machine Contract/Maint.		\$966.67	\$0.00
D144	De Lage Landen Financial Servi	WELLS FARGO OP	23571	3/7/2018	\$319.85
27124	58215386	Xerox copier lease 2			\$319.85
	Type Account	Description		Debit	Credit
	PURCH 0-000-2121-000	Copy Machine Contract/Maint.		\$319.85	\$0.00
F109	FOLSOM LAKE FORD	WELLS FARGO OP	23572	3/7/2018	\$312.01
27125	640813	Race, bearings			\$169.30
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-507	2017 Ford E450 Medix Type III		\$169.30	\$0.00
27126	641476	Fuel filter element			\$142.71
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-021	2017 Ford F250 XL		\$142.71	\$0.00
G110	GRAINGER, W.W.	WELLS FARGO OP	23573	3/7/2018	\$163.28
27127	9691686944	Air filler valve			\$32.71
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$32.71	\$0.00
27128	9691686951	Pressure gauge			\$37.23
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$37.23	\$0.00

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
27129	9700142962	Booster cable clamps, valve	\$93.34		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$93.34	\$0.00
H130	Hunt and Sons, Inc	WELLS FARGO OP	23574	3/7/2018	\$2,256.79
27130	780579	Gasoline, diesel	\$1,168.96		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-003	Station 19 Fuel		\$1,168.96	\$0.00
27131	780577	Diesel	\$1,087.83		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-001	Station 17 Fuel		\$1,087.83	\$0.00
J128	JRB Pest and Sanitation	WELLS FARGO OP	23575	3/7/2018	\$200.00
27132	33751	Montly billing	\$120.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$60.00	\$0.00
	PURCH 0-000-2225-029	Station 29		\$60.00	\$0.00
27133	34154	Monthly billing	\$80.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$80.00	\$0.00
K154	KIMBALL MIDWEST	WELLS FARGO OP	23576	3/7/2018	\$95.40
27134	6145306	Fluid transfer pump	\$95.40		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$95.40	\$0.00
L107	LIFE ASSIST	WELLS FARGO OP	23577	3/7/2018	\$1,361.02
27135	842581	Various medical supplies	\$1,361.02		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$1,361.02	\$0.00
L109	Loomis Basin Chamber of Commer	WELLS FARGO OP	23578	3/7/2018	\$150.00
27136	3654	2018 membership dues	\$150.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2030-000	Memberships/Subscriptions		\$150.00	\$0.00
M101	Mission Uniform Services	WELLS FARGO OP	23579	3/7/2018	\$120.76
27137	506674612	Shop laundry	\$30.19		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$30.19	\$0.00
27138	506721629	Shop laundry	\$30.19		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$30.19	\$0.00
27139	506768639	Shop laundry	\$30.19		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$30.19	\$0.00

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
27140	506815173	Shop laundry	\$30.19		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$30.19	\$0.00
N226	NETWORK DESIGN ASSOC	WELLS FARGO OP 23580		3/7/2018	\$520.00
27141	69855	Regular scheduled maintenanc	\$520.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$520.00	\$0.00
P111	PG & E	WELLS FARGO OP 23581		3/7/2018	\$5,556.26
27142	27142	Monthly billing	\$5,556.26		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2027-001	6900 Eureka Road		\$1,845.80	\$0.00
	PURCH 0-000-2027-003	7070 Auburn Folsom Road		\$1,197.29	\$0.00
	PURCH 0-000-2027-005	3505 Auburn Folsom Road		\$420.29	\$0.00
	PURCH 0-000-2027-006	4650 East Rsvl. Parkway		\$610.18	\$0.00
	PURCH 0-000-2027-016	Station 16 5300 Olive Ranch Road		\$739.48	\$0.00
	PURCH 0-000-2027-028	Station 28		\$705.29	\$0.00
	PURCH 0-000-2027-029	Station 29		\$37.93	\$0.00
P178	PITNEY BOWES-Purchase Power	WELLS FARGO OP 23582		3/7/2018	\$157.47
27160	3101995147	Postage meter lease	\$157.47		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2131-000	Postage/Shipping		\$157.47	\$0.00
P269	Purchase Power	WELLS FARGO OP 23583		3/7/2018	\$35.85
27143	27143	Late fee	\$35.85		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2131-000	Postage/Shipping		\$35.85	\$0.00
Q004	Quill Corporation	WELLS FARGO OP 23584		3/7/2018	\$371.54
27144	4722766	White charger ratchet cap	\$12.86		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2129-000	Office Supplies/Computer		\$12.86	\$0.00
27145	4744265	Chairs, pencils, Sharpies	\$335.63		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2129-000	Office Supplies/Computer		\$335.63	\$0.00
27146	4827891	Self-inking address stamp	\$23.05		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2129-000	Office Supplies/Computer		\$23.05	\$0.00
R129	Recology Auburn Placer	WELLS FARGO OP 23585		3/7/2018	\$627.30
27147	56962186	Monthly billing - Sta 15	\$30.38		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$30.38	\$0.00
27148	56963614	Monthly billing - Sta 16	\$30.38		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$30.38	\$0.00

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
27149	56961832	Monthly billing - Sta 17	\$505.78		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$505.78	\$0.00
27150	56974553	Monthly billing - Sta 19	\$30.38		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$30.38	\$0.00
27151	56974546	Monthly billing - Sta 20	\$30.38		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$30.38	\$0.00
R134 27153	City of Roseville	WELLS FARGO OP 23586		3/7/2018	\$3,730.75
	AR66349	January 2018 services	\$3,730.75		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-001	Prevention Consulting Fees		\$3,730.75	\$0.00
R167 27152	Rob Shipley Construction	WELLS FARGO OP 23587		3/7/2018	\$2,500.00
	7188	Admin office remodel	\$2,500.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4456-046	17 Front Office		\$2,500.00	\$0.00
S006 27155	Sutter Medical Foundation	WELLS FARGO OP 23588		3/7/2018	\$120.00
	4940799	Physical	\$120.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$120.00	\$0.00
S286 27154	SAMBA Holdings Inc	WELLS FARGO OP 23589		3/7/2018	\$70.16
	INV00055752	Driver record monitoring	\$70.16		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2023-000	Employee Physicals & Wellness		\$70.16	\$0.00
T117 27157	TIFCO INDUSTRIES	WELLS FARGO OP 23590		3/7/2018	\$220.87
	71331472	Cutoff wheel, screws, nuts	\$153.09		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$153.09	\$0.00
27158	71331194	Footmans loops	\$67.78		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$67.78	\$0.00
T142 27156	Taubman, Susan	WELLS FARGO OP 23591		3/7/2018	\$27.00
	27156	Development fee refund	\$27.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-8263-000	Mitigation Fee Revenue		\$27.00	\$0.00
W155 27159	Woodbridge Fire District	WELLS FARGO OP 23592		3/7/2018	\$3,555.00
	97159	Rescue Systems 1 class fees	\$3,555.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2040-000	Education/Training		\$3,555.00	\$0.00

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
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Voucher Number	Invoice Number	Original Voucher Amount			
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**SOUTH PLACER FIRE DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** FIRE CHIEF E. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** THURSDAY, MARCH 08, 2018  
**CC:** BOARD SECRETARY KATHY MEDEIROS

---

**Agenda Item: Station 15 Remodel/Expansion Update:**

**Action Requested:** Staff recommends discussion on the project to keep the Board informed on progress made toward the start of construction.

**Background:** In October 2017 the board approved the scope of work and budgetary constraints of the station 15 remodel and expansion. At the 50% completion mark of the architect drawings and cost estimate, the project was over budget. The facilities committee has met and adjusted the plan to bring the project back into budget. As an Essential Services project, we are required to have an Inspector of Records. Staff has met with an Inspector of Record and is moving forward with obtaining their services. 100% drawings and cost estimate should be completed by March 18<sup>th</sup>. The District will then commence with the formal bid process with Board approval in June. To stay within the time frames, the District has begun preparing Station 16 for the staffing transition. Station 15 crews are anticipated to be relocated to Station 16 by May 1<sup>st</sup>, with construction of Station 15 beginning in mid-June. Unfortunately, due to employee vacancies, we are unable to offer an employee development position on days due to the impact on operations and the personnel budget.

**Impact:** Firefighter Safety and Working Conditions, Conforms to current codes

**Attachments:** Proposed Schedule

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

[illegible]

50% CD SUBMITTAL

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**SOUTH PLACER FIRE DISTRICT  
INTEROFFICE MEMORANDUM**

---

**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF E. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** THURSDAY, MARCH 08, 2018  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item: Bargaining Unit - SPFAOA contract negotiations:**

**Action Requested:** Chief recommends the Board take action on the negotiated agreement between the District negotiators and SPFAOA.

**Background:** The District has come to a contract agreement with all SPFAOA employees. The increase in salary and benefits are as follows:

1. Two – year successor agreement term commencing January 1<sup>st</sup>, 2018 through December 31<sup>st</sup>, 2019
2. Increase in salary of 2.5% retroactive to, January 1, 2018
3. Increase in salary of 2.5% effective, January 1, 2019  
\*If County projection on property tax increase is less than 3% SPFAOA agrees to open agreement to renegotiate the January 2019 increase.
4. Acting Step 6, Division Chief language added, eliminating Administrative Service Contract Language.

**Impact: financial - \$11,000 year one, \$22,017 year two total two year impact.**

**Attachments: None**

**E. Walder, Fire Chief**  
South Placer Fire District  
Loomis Fire District

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**SOUTH PLACER FIRE DISTRICT  
INTEROFFICE MEMORANDUM**

---

**TO:** BOARD OF DIRECTORS  
**FROM:** FIRE CHIEF ERIC G. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** THURSDAY, MARCH 08, 2018  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item:** **Loomis Fire District FY 2017/18 Final Audit Acceptance:**

**Action Requested:** Staff recommends discussion and acceptance of the Loomis Fire District FY 2017/2018 final close out third-party audit.

**Background:** This is the final audit of the Loomis Fire Protection District. This third-party audit covers the period of the 2017 /18 fiscal year from July 1, 2017 to July 22, 2018 on which the consolidation between the South Placer Fire District and the Loomis Fire District was completed. This close-out audit will allow the District to reconcile and combine accounts moving forward for the remainder of the fiscal year.

**Impact:** Informational

**Attachments:** FY 2017/18 short period audit

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

# **LOOMIS FIRE PROTECTION DISTRICT**

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## **FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT for the final short period ended July 22, 2017**

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**Robert W. Johnson**  
*an accountancy corporation*

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www.bob-johnson-cpa.com

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Loomis Fire Protection District  
Loomis, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of Loomis Fire Protection District, as of and for the final short period ended July 22, 2017, as listed in the table of contents, and the related notes to the financial statements.

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

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Loomis Fire Protection District as of July 22, 2017, and the results of its operations for the final short period then ended in conformity with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

### **Other Matters**

#### *Required Supplementary Information*

The Management's Discussion and Analysis is not a required part of the financial statements but is supplemental information required by the Government Auditing Standards Board. Management has elected to omit the Management's Discussion and Analysis.

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Robert W. Johnson, An Accountant*

Citrus Heights, California  
February 19, 2018

**LOOMIS FIRE PROTECTION DISTRICT**  
**STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET**  
**July 22, 2017**

<b>ASSETS AND DEFERRED OUTFLOWS</b>	<b><u>General Fund</u></b>	<b><u>Adjustments</u></b>	<b><u>Statement of Net Position</u></b>
Cash and investments (Note 3)	\$ 1,948,891	\$ -	\$ 1,948,891
Accounts receivable	1,445	-	1,445
Interest receivable	1,550	-	1,550
Capital assets (Note 4)	-	3,286,824	3,286,824
Less, accumulated depreciation	-	(1,415,874)	(1,415,874)
Deferred outflows (Note 10)	<u>-</u>	<u>494,373</u>	<u>494,373</u>
<b>Total assets and deferred outflows</b>	<b><u>\$ 1,951,886</u></b>	<b><u>\$ 2,365,323</u></b>	<b><u>\$ 4,317,209</u></b>
<b>LIABILITIES AND DEFERRED INFLOWS</b>			
Accounts payable	\$ 32,414	\$ -	\$ 32,414
Wages payable	25,913	-	25,913
Compensated absences	21,034	-	21,034
Net pension liability (Note 10)	-	628,078	628,078
Deferred inflows (Note 10)	<u>-</u>	<u>220,964</u>	<u>220,964</u>
<b>Total liabilities and deferred inflows</b>	<b><u>79,361</u></b>	<b><u>849,042</u></b>	<b><u>928,403</u></b>
<b>FUND BALANCES/NET POSITION</b>			
Fund balances (Note 7):			
Restricted	159,059	( 159,059)	-
Committed	1,713,466	(1,713,466)	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total fund balances</b>	<b><u>1,872,525</u></b>	<b><u>(1,872,525)</u></b>	<b><u>-</u></b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b><u>\$ 1,951,886</u></b>		
Net position (Note 7):			
Net investment in capital assets		1,870,950	1,870,950
Restricted		159,059	159,059
Unrestricted		<u>1,358,797</u>	<u>1,358,797</u>
<b>Total net position</b>		<b><u>\$ 3,388,806</u></b>	<b><u>\$ 3,388,806</u></b>

See notes to financial statements

**LOOMIS FIRE PROTECTION DISTRICT**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
for the final short period ended July 22, 2017

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Public protection	\$ 76,574	\$ -	\$ 76,574
Support services	1,835	-	1,835
Capital outlay	632,604	( 632,604)	-
Depreciation	<u>-</u>	<u>9,499</u>	<u>9,499</u>
Total program expenditures/expenses	<u>711,013</u>	<u>( 623,105)</u>	<u>87,908</u>
Program revenues:			
Charges for services	<u>-</u>	<u>-</u>	<u>-</u>
Total program revenues	<u>-</u>	<u>-</u>	<u>-</u>
General revenues:			
Taxes	44	-	44
Development fees	22,339	-	22,339
Fire suppression assessment	-	-	-
Benefit assessment	-	-	-
Interest	1,550	-	1,550
Grants	-	-	-
Other	<u>3,025</u>	<u>-</u>	<u>3,025</u>
Total general revenues	<u>26,958</u>	<u>-</u>	<u>26,958</u>
Excess of revenues over expenditures/ change in net position	( 684,055)	623,105	( 60,950)
Beginning fund balances/ net position	<u>2,556,580</u>	<u>893,176</u>	<u>3,449,756</u>
Ending fund balances/net position	<u>\$ 1,872,525</u>	<u>\$ 1,516,281</u>	<u>\$ 3,388,806</u>

See notes to financial statements

LOOMIS FIRE PROTECTION DISTRICT  
STATEMENT OF REVENUES AND EXPENDITURES  
COMPARED TO BUDGET  
for the final short period ended July 22, 2017

	<u>Budget*</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable)</u>
Revenues:			
General tax revenue	\$ 280,665	\$ 44	\$( 280,621)
Fire suppression assessment	436,945	-	( 436,945)
Benefit assessment	912,510	-	( 912,510)
Development fees	80,000	22,339	( 57,661)
Interest income	15,000	1,550	( 13,450)
Grants	-	-	-
Plan check fees	30,000	1,200	( 28,800)
Other (Note 9)	<u>180,989</u>	<u>1,825</u>	<u>( 179,164)</u>
Total revenues	<u>1,936,109</u>	<u>26,958</u>	<u>(1,909,151)</u>
Expenditures:			
Salaries and benefits	1,105,133	40,034	1,065,099
Services and supplies	426,490	38,375	388,115
Fixed assets - equipment	650,000	632,604	17,396
- buildings and improvements	37,000	-	37,000
Contingencies	<u>76,581</u>	<u>-</u>	<u>76,581</u>
Total expenditures	<u>2,295,204</u>	<u>711,013</u>	<u>1,584,191</u>
Excess of revenues/ (expenditures)	<u>\$( 359,095)</u>	<u>\$( 684,055)</u>	<u>\$( 324,960)</u>

\* Budget for year ended June 30, 2018 presented

See notes to financial statements

## LOOMIS FIRE PROTECTION DISTRICT NOTES TO FINANCIAL STATEMENTS

### 1. Organization:

The Loomis Fire Protection District (the "District") was formed in 1930 after several major fires in the downtown area resulted in heavy damage to business structures. Today, the District serves a small, diversified community interspersed with commercial and agricultural areas. The population totals approximately 13,000 and has an annual growth rate of 1%. The current population within the town is approximately 6,900 with the remainder of the population living in the unincorporated County area. The District's geographical area covers approximately 18 square miles.

The District maintains one station. Station 28, located downtown at Taylor and Horseshoe Bar Roads, is staffed 24 hours a day, 365 days a year. Station 29, located at Horseshoe Bar and Tudsbury Roads, is a storage facility. The District has 17 paid staff members, reserve firefighters and interns. Three paid staff members are on duty at all times at Station 28, complemented by reserve firefighters and interns. Additionally, Battalion Chief coverage is available 24 hours a day, 7 days a week, under contract with South Placer Fire District. All paid staff are trained to the State Firefighter II level and hold Emergency Medical Technician Certification with defibrillation endorsement. On March 1, 2017, the District began providing Advance Support Services with a firefighter paramedic on-duty at all times. The District has an insurance protection class rating of 4/8B.

The District enjoys an excellent, cooperative relationship with surrounding fire districts and city fire departments in providing emergency services. Mutual and Auto Aid agreements, as well as a Closest Resource Agreement (Boundary Drop), enhance a quicker response time, allowing a higher level of service.

A five-member Board of Directors, elected by the public, governs the District.

### 2. Summary of Significant Accounting Policies:

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

LOOMIS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Measurement Focus and Basis of Accounting

The District reports a *General Fund* that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

LOOMIS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Amortization of assets acquired under capital lease is included in depreciation. Structures and equipment are depreciated using the straight-line method over their estimated useful lives.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final budget for each fiscal year.

Compensated Absences

Vested or accumulated vacation, sick leave and comp. time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability.

Investments

The District maintains cash balances with the Treasurer of Placer County in an interest-bearing pooled investment account.

Property Taxes

The District receives property taxes from Placer County. Property taxes receivable are recorded in the fiscal year for which the tax is levied based on the assessed value as of September 1 of the preceding fiscal year. They become a lien on the first day of the year they are levied. Secured property tax is levied on September 1 and due in two installments, on November 1 and March 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are due on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

LOOMIS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

Summary of Significant Accounting Policies (continued):

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

**LOOMIS FIRE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**

**3. Cash and Investments:**

The District maintains certain portions of its funds with Placer County. The County is authorized to deposit cash and invest excess funds by the California Government code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

The entire balance in cash in bank is insured by federal depository insurance corporation. At the year-end the carrying amount of the District's deposits was \$337,017 and the bank balance was \$240,757.

	<u>Balance, July 22, 2017</u>
Cash in bank:	
Petty cash	\$ 500
Operating checking	79,763
New development fees checking	256,754
Cash with County	<u>1,611,874</u>
	<u>\$1,948,891</u>

**4. Capital Assets:**

Changes in capital assets for the final short period ended July 22, 2017 are as follows:

	<u>Balance, 6/30/17</u>	<u>Additions/ Transfers</u>	<u>Disposals</u>	<u>Balance, 7/22/17</u>
Land	\$ 47,108	\$ -	\$ -	\$ 47,108
Buildings	962,601	-	-	962,601
Vehicles	1,217,419	632,604	-	1,850,023
Major equipment	<u>427,092</u>	<u>-</u>	<u>-</u>	<u>427,092</u>
	<u>\$2,654,220</u>	<u>\$ 632,604</u>	<u>\$ -</u>	<u>\$3,286,824</u>

LOOMIS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

5. Risk of Loss

Loomis Fire Protection District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the final short period ended July 22, 2017, the District purchased certain commercial insurance coverages to provide for these risks.

6. Operating Lease:

The District entered into a copier operating lease in December 2014. The 60 month lease has a monthly payment of \$290 expiring in December 2019. The lease also has a monthly per copy charge.

The following is a schedule of future minimum payments required under the operating lease:

<u>Year Ending June 30</u>	<u>Amount</u>
2018	\$ 3,188
2019	3,656
2020	<u>1,828</u>
	<u>\$ 8,672</u>

LOOMIS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

7. Equity:

General fund:

Total fund balances consist of:

Restricted for:

Development fees for capital improvements	\$ 159,059
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Committed for:

Equipment replacement reserve	\$ 50,916	
Contingencies	4,457	
Apparatus replacement	96,832	
Long-term facilities maintenance	<u>1,561,261</u>	
		1,713,466

Unassigned:

<u>-</u>
<u>\$1,872,525</u>

Statement of net position:

Total net position consist of:

Net investment in capital assets	\$1,870,950
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Restricted:

Development fees for capital improvements	159,059
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Unrestricted:

Board designated:

Equipment replacement reserve	\$ 50,916
Contingencies	4,457
Apparatus replacement	96,832
Long-term facilities reserve	<u>1,561,261</u>
	1,713,466

Undesignated:	<u>( 354,669)</u>	<u>1,358,797</u>
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\$3,388,806

LOOMIS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

8. Deferred Compensation Plan:

The District offers a deferred compensation/salary reduction plan for employees of the District. The District matches employee contributions up to \$650 a year.

9. Other Revenue:

Tower rent	\$ 1,825
Insurance reimbursement	-
Strike teams	-
MVA cost recovery	-
Other	-
Donations	-
	<hr/>
	\$ <u>1,825</u>

LOOMIS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

10. Defined Benefit Retirement Plan:

Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), a cost sharing multiple-employer defined benefit pension plan. In the fiscal year June 30, 2010, the Board approved District participation in CalPERS. The retirement plan became effective September 11, 2010. The District participates in the safety-fire 2% at 55 pool and a miscellaneous 2% at 55 pool. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. CalPERS require agencies with less than 100 active members in the plan to participate in the risk pool. Full-time fire fighters and the District Secretary are eligible to participate in the System. A menu of benefits provision as well as other requirements is established by State Statutes within the Public Employees Retirement Law. The plan selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through District resolution. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS executive Office, 400 P Street, Sacramento, California, 95814.

Funding Policy

The Plans' provisions and benefits in effect at June 30, 2017, are summarized as follows:

	<u>Safety - Classic</u>	<u>Misc. - Classic</u>	<u>Safety - PEPR</u>	<u>Misc. - PEPR</u>
Benefit formula	2% @ 55	2% @ 55	2% @ 57	2% @ 57
Benefit vesting schedule	5 years	5 years	5 years	5 years
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	55	57	57
Required employee contribution rates	7%	7%	9.5%	6.25%
Required employer contribution rates	12.055%	8.377%	9.418%	6.555%

LOOMIS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

10. Defined Benefit Retirement Plan, continued:

**Contributions** - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2017, the contributions to the CalPERS pension plan were as follows:

	<u>Safety &amp; Miscellaneous</u>
Contributions – employer	\$ 110,012

**A. *Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions:***

As of June 30, 2017, the District reported net pension liability as follows:

Net pension liability	\$ <u>628,078</u>
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The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2016, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

LOOMIS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

10. Defined Benefit Retirement Plan, continued:

At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions	\$ -	\$ 46,199
Net differences between projected and actual earnings on pension plan investment	322,188	143,829
Differences between expected and actual experiences	471	9,221
Changes in proportion	61,702	21,715
Pension contributions subsequent to measurement date	<u>110,012</u>	<u>-</u>
	<u>\$ 494,373</u>	<u>\$ 220,964</u>

\$110,012 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2018	\$ 4,152
2019	10,241
2020	102,087
2021	46,917
2022	-

LOOMIS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

10. Defined Benefit Retirement Plan, continued:

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2015 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation date	June 30, 2015	June 30, 2015
Measurement date	June 30, 2016	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount rate	7.5%	7.5%
Inflation	2.75%	2.75%
Payroll Growth	3.0%	3.0%
Projected Salary Increase	3.3% - 14.2%	3.3%-14.2%
Investment Rate of Return	7.5%	7.5%

**Discount Rate** – The discount rate used to measure the total pension liability was 7.5% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

**LOOMIS FIRE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**

**10. Defined Benefit Retirement Plan, continued:**

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	<u>2.0%</u>	-0.55%	-1.05%
Total	<u>100%</u>		

(a) An expected inflation of 2.5% used for this period.

(b) An expected inflation of 3.0% used for this period.

LOOMIS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

10. Defined Benefit Retirement Plan, continued:

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** – The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Safety &amp; Miscellaneous</u>
1% Decrease	6.65%
Net Pension Liability	\$812,558
Current Discount Rate	7.65%
Net Pension Liability	\$628,078
1% Increase	8.65%
Net Pension Liability	\$476,538

***Pension Plan Fiduciary Net Position*** – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**LOOMIS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued**

**11. Subsequent Events:**

Management has evaluated subsequent events through February 19, 2018, the date these July 22, 2017 financial statements were available to be issued.

**12. Administrative Services Agreement:**

On June 1, 2014, the Loomis Fire Protection District entered into a three-year contract for administrative services with the South Placer Fire District. The cost of the contract for fiscal year 2016/17 is \$125,250. No fees were charged for the short period since the two Districts consolidated on July 22, 2017. Under the agreement, the South Placer Fire District provides the services of a fire chief and other administrative personnel to the Loomis Fire Protection District for performance of the following duties and responsibilities: enforcement of policies, rules and regulations; appointment, promotion, termination and supervision of employees; enforcement of fire prevention codes; supervision of equipment maintenance and training; preparation of technical and activity reports; preparation of annual budget; representation at administrative, operational and governmental meetings; supervision of personnel responding to emergency incidents; administration of the Advance Life Support program; and other duties and functions as required. The agreement automatically renews annually and may be terminated by either party upon one hundred eighty (180) days written notice. The Loomis Fire Protection District continues to employ its own firefighter staff and district secretary, and maintain all monies, funding and finances independently from the South Placer Fire District

**LOOMIS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued**

**13. Consolidation with South Placer Fire District:**

On March 1, 2017, Loomis Fire Protection District and South Placer Fire Protection District submitted resolutions of application for consolidation to the Placer County Local Agency Formation Commission (LAFCO). The consolidation was approved and a certificate of completion issued, effective July 22, 2017. Effective on July 22, 2017, Loomis Fire Protection District was dissolved, and the consolidated district is known as the South Placer Fire Protection District.

## **SUPPLEMENTAL DATA**

**LOOMIS FIRE PROTECTION DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET**  
**PENSION LIABILITY**  
As of June 30, 2017  
Last 10 years (1)

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	0.0073%	0.0085%	0.0051%
Proportionate share of the net pension liability	\$628,078	\$586,101	\$636,424
Covered – employee payroll	\$568,627	\$583,220	\$583,220
Proportionate Share of the net pension liability as percentage of covered-employee payroll	110.46%	100.49%	109.12%
Plan fiduciary net position as a percentage of the total pension liability	53.82%	50.28%	68.13%

**Notes to Schedule:**

**Change in Benefit Terms:** The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2015 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes). Employers that have done so may need to report this information as a separate liability in their financial statement as CalPERS considers such amounts to be separately financed employer-specific liabilities. These employers should consult with their auditors.

**Changes in assumptions:** None

(1) Fiscal year 2015 was the 1<sup>st</sup> year of implementation, therefore only three years are shown.

**LOOMIS FIRE PROTECTION DISTRICT**  
**SCHEDULE OF CONTRIBUTIONS FOR PENSIONS**  
 As of June 30, 2017  
 Last 10 years (1)

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution (actuarially determined)	\$110,012	\$ 120,735	\$121,347
Contributions in relation to the actuarially determined contributions	<u>110,012</u>	<u>148,328</u>	<u>121,347</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>( 27,593)</u>	\$ <u>-</u>
Covered – employee payroll	\$568,627	\$ 583,220	\$583,220
Contributions as a percentage of covered employee payroll	19.35%	25.43%	23.62%
Notes to Schedule:			
Valuation date:	06/30/15	06/30/14	06/30/13

**Methods and assumptions used to determine contribution rates:**

Amortization method	Entry Age Normal Cost Method
Remaining amortization period	15 years
Asset valuation method	Market Value
Inflation	2.75%
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.5% Net of Pension Plan Investment and Admin. Expenses

(1) Fiscal year 2015 was the 1<sup>st</sup> year of implementation, therefore only three years are shown.

**LOOMIS FIRE PROTECTION DISTRICT  
PRINCIPAL OFFICIALS**

**Board of Directors:**

**Russ Kelley**

**President**

**Chris Gibson**

**Vice President**

**Daniel Gibson**

**Thomas Millward**

**Ron Morris**

**Staff:**

**Eric Walder**

**Fire Chief**

**Barbara Leak**

**Secretary**

**LOOMIS FIRE PROTECTION DISTRICT  
SCHEDULE OF CASH FLOWS  
for the short period ending July 22, 2017**

**Cash flows from operating activities:**

Change in net position (net income)		\$( 60,950)
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Adjustments to reconcile change in net position  
to net cash provided to operating activities

Depreciation	\$ 9,499	
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(Increase) decrease in:

Accounts and interest receivable	( 274)	
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(Decrease) increase in:

Accounts payable and accrued liabilities	44,406	
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Compensated absences	( 8,760)	
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Deferred outflows	-	
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Deferred inflows	-	
------------------	---	--

Net pension liability	-	
-----------------------	---	--

		<u>44,871</u>
--	--	---------------

Net cash provided to  
operating activities

		( 16,079)
--	--	-----------

**Cash flows from investing activities:**

Purchase of equipment and improvements		( 632,604)
--	--	------------

**Cash flows from financing activities:**

		<u>-</u>
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Net decrease in cash

		( 648,683)
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Cash at beginning of year

		<u>2,597,574</u>
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Cash at end of year

		<u>\$1,948,891</u>
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**SOUTH PLACER FIRE DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF ERIC WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** THURSDAY, MARCH 08, 2018  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**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



## FOLSOM FIRE DEPARTMENT

535 Glenn Drive Folsom, CA 95630  
Office (916) 984-2280 Fax (916) 984-7081

[www.folsom.ca.us](http://www.folsom.ca.us)



CITY OF  
**FOLSOM**  
DISTINCTIVE BY NATURE

February 7, 2018

Deputy Chief Karl Fowler  
South Placer Fire Department  
6900 Eureka Road  
Granite Bay, CA 95746

Dear Deputy Chief Fowler,

On behalf of the women and men of the Folsom Fire Department, I would like to extend my personal thanks to you for your assistance in making our recent Battalion Chief testing a success. Your assistance in this testing process ensured that a realistic and effective testing environment was provided for the participants.

My appreciation goes to you for the tremendous contribution and professionalism in the conduct of this exercise. Your support was an invaluable addition to the experience.

Sincerely,

Felipe Rodríguez  
Fire Chief  
City of Folsom Fire Department

cc: Chief Eric Walder



## FOLSOM FIRE DEPARTMENT

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CITY OF  
**FOLSOM**  
DISTINCTIVE BY NATURE

February 7, 2018

Battalion Chief Darren McMillen  
South Placer Fire Department  
6900 Eureka Road  
Granite Bay, CA 95746

Dear Battalion Chief McMillen,

On behalf of the women and men of the Folsom Fire Department, I would like to extend my personal thanks to you for your assistance in making our recent Fire Captain testing a success. Your assistance in this testing process ensured that a realistic and effective testing environment was provided for the participants.

My appreciation goes to you for the tremendous contribution and professionalism in the conduct of this exercise. Your support was an invaluable addition to the experience.

Sincerely,

Felipe Rodríguez  
Fire Chief

CC: Chief Eric Walder

**SOUTH PLACER FIRE PROTECTION DISTRICT**  
**PARS OPEB Trust Program**

**Account Report for the Period**  
**12/1/2017 to 12/31/2017**

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

### Account Summary

Source	Beginning Balance as of 12/1/2017	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 12/31/2017
OPEB	\$878,834.34	\$0.00	\$8,812.35	\$207.13	\$0.00	\$0.00	\$887,439.56
<b>Totals</b>	<b>\$878,834.34</b>	<b>\$0.00</b>	<b>\$8,812.35</b>	<b>\$207.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$887,439.56</b>

### 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

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
1.00%	2.98%	13.10%	6.01%	7.17%	-	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