

AGENDA  
SOUTH PLACER FIRE DISTRICT  
BOARD OF DIRECTORS  
December 12, 2018

Closed Session recommended at 6:30 p.m in Station 17, Training Room.: The Board of Directors recommends a closed session meeting for the following purposes:

PUBLIC EMPLOYEE PERFORMANCE EVALUATION (G.C. § 54957(b))  
TITLE: FIRE CHIEF

1. 7:00 p.m. Regular Session (Station 17, Portable Conference/Training Room)
2. Flag Salute
3. Public Comment
4. Special Presentation

5. Closed Session

At any time during the regular session, the legislative body may adjourn to closed session to confer with real property negotiators, labor negotiators, or legal counsel regarding existing or anticipated litigation. The legislative body may also adjourn to closed session to consider: liability claims, threats to public services or facilities, public employee appointment, public employment, public employment performance evaluation, or public employee discipline/dismissal/release.

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:

Ambulance	\$ 124,836.38
SPFD Mitigation Fees	26,786.70
LF Mitigation Fees	2,782.26
Plans/Inspections	8,672.48
Cell Tower Leases	6,710.19
Safer Grant Reimb.	29,435.22
Uniform sales	105.00
Rebates/Reimbursements	669.34
Workers Comp. Reimb.	<u>7,291.62</u>

TOTAL	<u>\$ 207,289.19</u>
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- D. Approval of the December 2018 Expenditures: \$ 353,879.91

- E. Personnel Items

<u>Separations:</u>	None
<u>Promotions:</u>	None

<u>Reassignments:</u>	None
<u>New Hires:</u>	None
<u>Interns/Volunteers:</u>	None

7. Old Business:

- A. Station 15 Construction Update: Chief recommends a short update on the construction progress at Station 15. Page 22

8. New Business

- A. Fiscal Year 2017/18 Audit Acceptance: Staff recommends discussion and acceptance of the South Placer Fire District 2017/18 third party audit. Page 26
- B. Resolution to Authorize an Amendment to CalPERS Contract: Staff recommends discussion and approval of the Resolution to approve an amendment to the contract between CalPERS Board of Administration and South Placer Board of Directors. Page 65
- C. 2019 Board Meeting Schedule: Staff recommends review of the proposed 2019 Board Meeting Schedule. Page 75
- D. Board of Directors Officers and Committees 2018/19: Staff recommends board officer position elections and committee appointments for 2019. Page 77
- E. 2018/19 Long Term Facilities Maintenance, Apparatus Replacement and Major Equipment Replacement Plan updates: The Chief recommends a review and approval of the 2018/19 revised/updated capital improvement plans. Page 79
- F. FAIRA Board of Directors Nomination: Staff recommends approval of the nomination for seeking re-election of Fire Chief Eric Walder to the Fire Agencies Risk Authority Board of Directors. Page 83

9. Information and Discussion

- A. Placer County Fire Service Issues: Chief recommends discussion on the latest developments in Placer County Fire Service Delivery System and consolidation efforts countywide. Page 86

10. Correspondence Page 87

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  
November 14, 2018

REGULAR BUSINESS

The South Placer Fire District Board of Directors regular meeting was called to order on Wednesday, November 14, 2018 at 7:00 p.m. by President, Gary Grenfell.

Present:

Gary Grenfell, President  
Chris Gibson, Vice-President  
Sean Mullin, Clerk  
Dave Harris, Director  
Tom Millward, Director  
Russ Kelley, Director

Absent:

Terri Ryland, Director

Staff in Attendance:

Fire Chief, Eric Walder  
Deputy Chief, Karl Fowler  
Board Secretary, Kathy Medeiros  
Battalion Chief, Jason Brooks  
Captain Paramedic, Jon LaCurelle  
Engineer, Justin Silva  
Engineer Paramedic, Cody Forrest  
Firefighter Paramedic, Nick Paskey

Special Presentation: None

Public Comment: None

Report from Closed Session: None

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

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

OLD BUSINESS

Station 15 Construction Update: Chief recommends discussion and a short update on the construction progress on the progress at Station 15. Chief Walder began that the stucco has been installed outside and the roof is completed. Pictures and a construction timeline were distributed.

He noted that the progress has been made on schedule and the project is expected to be complete in January of 2019. He continued that all of the objectives have been met with very little issues.

## NEW BUSINESS

Fiscal Year 2018/19 District Goals Update: The Chief recommends discussion on the status of the 2018/19 District Goals. Chief Walder began that all the new streamlined District goals are now being tracked via a Google document. He continued that all goals focus on major projects or tasks facing the District. The Board Goal of adhering to adopted budgeting principles has been implemented and the first quarter report reflects these guidelines. Strategic planning process will start in January with a consultant. Station 15 remodel project is underway and soon to be complete. The Facilities Committee recently met with an architect and are moving the Station 18 project forward. The Safer Grant is being administered and moving forward with payrolls submitted frequently for reimbursement.

Quarterly Response Time Report: Chief recommends a review and discussion on quarterly response times. Currently the District is compliant to SSV Ambulance response times and SPFD Board adopted response times. Staff is working with SSV to report monthly ambulance response time compliance. Chief Walder reported that an ambulance is on scene 90% of the time within six minutes. The Board adopted response time is within ten minutes. He noted that there were 831 total responses in the quarter, with 539 calls for EMS. He concluded that the District has never not been in compliance with SSV ambulance response times.

Gann Limit Report and Resolution: Staff recommends adoption of the resolution setting the Fiscal Year 2018/19 appropriations limit, per Article XIII B of the State Constitution (1979). Chief Walder explained that Capital Finance Group has recalculated our Gann Limit by computing the previous year's limit to the per capita personal income factor and the population factor. These factors are provided by the Department of Finance and other sources. The fiscal year 2018/19 appropriations limit were set at \$10,395,707 which is \$2,387,976 below the calculated Gann Limit.

Director Gibson made a motion to approve Resolution No. 2-2018/19 adopting the annual appropriations limit for 2018/19 and verifying compliance with Article XIII B for the 2017/18 Fiscal Year appropriations limit. The motion was seconded by Director Harris. Carried

### Roll Call:

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

Resolution of Intention to Approve an Amendment to CalPERS Contract: Staff recommends approval of the Resolution of Intention to approve an amendment to the contract between CalPERS Board of Administration and SPFD Board of Directors. Chief Walder explained that the passing of the Resolution gives notice of intention to change the CalPERS contract proposing change to provide Section 20516 (Employees Sharing Additional Cost) of .5% for new local safety members to be reduced to 0%. Chief Walder noted that an anonymous vote was passed unanimously by the affected members approving the amendment change. The amendment change will cost the District an additional estimated \$6700 in employer PERS Contributions for the year.

Director Gibson made a motion to approve the Resolution of Intention to Approve an Amendment to Contract between the Board of Administration California Public Employees Retirement System and the Board of Director South Placer Fire District. Seconded by Director Harris. Carried

Roll Call:

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

## INFORMATION AND DISCUSSION

Placer County Fire Service Issues: Chief Walder recommends discussion on the latest developments in Placer County Fire Service delivery system and consolidation efforts countywide. He began that four independent Districts are in talks to consolidate. He continued that there has been little developments in recent weeks but he will continue to update the Board as new information is released.

Correspondence: A monthly statement for the month of September from the PARS Trust reflecting the recent earnings to the OPEB account.

### Chief's Report:

- Response to the Camp Fire with OES 380 and an OES Type 1 Strike Team.
- Retired Chief Desimone and his son, Darren, lost their homes to the Camp Fire.
- First day of the fire, Mutual Aid Region IV had 18 strike teams deployed with another 3 teams deployed subsequently to the Woolsey Fire in So. California for a total of 21 strike teams – 105 engines – 400 personnel.
- Chief Walder and Chief Fowler attended the Memorial Service for OES Assistance Chief Ken Hood.
- A structure fire on the Bushnell property with a well involved maintenance building occurred but had a great stop using the new hose deployments.
- November 3, Director Kelly was awarded the American Construction Inspector's Association highest honor, the Lifetime Membership Award.
- Chief Walder attended the Placer Hills Firefighters Annual Dinner and Banquet on November 3 in Meadow Vista.
- October 30 all Board members were present for mandated Conflict of Interest Training.
- Station 16, 17, 19, and 20 were polling places for the Statewide Direct General Election last week.
- The Auburn Elks Lodge to recognize Engineer Joseph Stephens for outstanding public safety service to the South Placer Community.
- BC Feeley and Engineer Stephens completed requirements for Level II Investigators and Engineer Silva completed Level I Investigator.
- Training for Engineer Task Book, Company Officers, and Emergency Simulations occurred.
- EMS Training for infrequently used skills including adult oral intubation, King Airway Device, Needle Cricothyrotomy, Adult/Pediatric Cardioversion, Transcutaneous Pacing, Interosseous Infusion occurred.
- Rapid Intervention crew (RIC) training at the old Mark and Monica's' across all shifts

- Pump Testing completed for the year
- New Medic is in service at Station 17
- Old engine, "Christine" was donated/traded to the Firefighter's Training Network for \$3000 in course credit
- Captain 's testing application period open, written test on Dec. 14<sup>th</sup>
- October 13 Engine 18 attended the Loomis Grammar Schools Harvest Festival
- October 15 Truck 17 and Medic 17 visited the Small Wonders Preschool for a pub ed event
- October 17 Little Sunshine Playhouse toured Station 17
- October 21 Boy Scouts at Station 18 working on a merit badge
- October 22 Truck 17 attended Greenhill's 911 Education Presentation
- Standbys at Granite Bay High School's Bon Fire and Homecoming Fireworks Display
- Station 17 did a book reading at the Granite Bay Library
- Engine Company Business inspections are in progress
- Multiple standbys at Del Oro High School Football games
- Penryn Oaks Preschool did a truck tour at Station 18
- Every 15 Minutes was today at Granite Bay High showing the effects of drinking and driving and demonstrating extrication with assistance from the helicopter and CHP

Functions: Future Installation dinner for Feb/March, Nov.20 Board Sexual Harassment Training

Board/Staff Comments: Director Kelly noted that an event was upcoming called cowboy poetry and will be collecting donations for fire evacuees. Director Millward noted the need to push for Prop. 172 funding from the County. Chief Walder responded that there would need to be additional political pressure for Prop. 172 funding to be successful.

Future Agenda Items: Chief's Evaluation due in December

There being no further business to come before the Board, the meeting adjourned at 7:50 p.m. The next regular meeting will be held on Wednesday, December 12, 2018.

Respectfully submitted,



Recording Secretary, Kathy Medeiros

System: 12/5/2018 12:42:14 PM  
User Date: 12/5/2018

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	11/8/2018
User-Defined 1	First	Last	Type	Check

Sorted By: Date  
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				\$1,658,024.37	
23503	12/5/2018	CHK	AFLAC	No	PMCHK00000802	\$842.72
23504	12/5/2018	CHK	Bank Of New York Mellon Trus	No	PMCHK00000802	\$123,363.75
23505	12/5/2018	CHK	P.E.R.S	No	PMCHK00000802	\$82,257.00
23506	12/5/2018	CHK	PLACER COUNTY	No	PMCHK00000802	\$1,000.00
23507	12/5/2018	CHK	PRINCIPAL MUTUAL	No	PMCHK00000802	\$7,429.87
23508	12/5/2018	CHK	Sacramento Area Fire Fighter	No	PMCHK00000802	\$2,081.64
23509	12/5/2018	CHK	Sacramento Area Fire Fighter	No	PMCHK00000802	\$2,176.26
23510	12/5/2018	CHK	SPFAOA	No	PMCHK00000802	\$120.24
23511	12/5/2018	CHK	SPFAOA	No	PMCHK00000802	\$120.24
23512	12/5/2018	CHK	TASC/ Total Admin Service	No	PMCHK00000802	\$3,120.50
23513	12/5/2018	CHK	TASC/ Total Admin Service	No	PMCHK00000802	\$3,120.50
23514	12/5/2018	CHK	Voya Financial Trust Co.	No	PMCHK00000802	\$11,423.04
23515	12/5/2018	CHK	Voya Financial Trust Co.	No	PMCHK00000802	\$12,623.04
13 Transaction(s)					\$249,678.80	\$0.00
WELLS FARGO OP	Wells Fargo Operating Account				(\$411,710.29)	
24225	11/9/2018	CHK	Ramirez, Jacob A	No	PMTRX00001265	\$180.00
24226	11/26/2018	CHK	ACE HARDWARE	No	PMCHK00000801	\$534.59
24227	11/26/2018	CHK	Anthem Blue Cross	No	PMCHK00000801	\$52.71
24228	11/26/2018	CHK	AUBURN TIRE SERVICE	No	PMCHK00000801	\$3,047.50
24229	11/26/2018	CHK	BURTONS FIRE APPARATUS	No	PMCHK00000801	\$94.00
24230	11/26/2018	CHK	BART INDUSTRIES	No	PMCHK00000801	\$362.24
24231	11/26/2018	CHK	BAUER COMPRESSORS	No	PMCHK00000801	\$1,908.00
24232	11/26/2018	CHK	Blue Shield	No	PMCHK00000801	\$2,168.79
24233	11/26/2018	CHK	CAPITAL CLUTCH & BRAKE	No	PMCHK00000801	\$85.04
24234	11/26/2018	CHK	CURTIS L.N. & SONS	No	PMCHK00000801	\$9,187.12
24235	11/26/2018	CHK	CELL ENERGY	No	PMCHK00000801	\$306.05
24236	11/26/2018	CHK	De Lage Landen Financial Ser	No	PMCHK00000801	\$304.61
24237	11/26/2018	CHK	FOLSOM LAKE FORD	No	PMCHK00000801	\$392.34
24238	11/26/2018	CHK	GRAINGER, W.W.	No	PMCHK00000801	\$676.23
24239	11/26/2018	CHK	Gold Country Water	No	PMCHK00000801	\$134.00
24240	11/26/2018	CHK	Gloria, Ruth	No	PMCHK00000801	\$150.00
24241	11/26/2018	CHK	Grange Insurance Association	No	PMCHK00000801	\$2,294.60
24242	11/26/2018	CHK	HARRIS INDUSTRIAL GASES	No	PMCHK00000801	\$407.47
24243	11/26/2018	CHK	Interwest Consulting Group	No	PMCHK00000801	\$834.11
24244	11/26/2018	CHK	JRB Pest and Sanitation	No	PMCHK00000801	\$160.00
24245	11/26/2018	CHK	Kaiser Foundation Health Pla	No	PMCHK00000801	\$4,732.16
24246	11/26/2018	CHK	KP Research Services, INC	No	PMCHK00000801	\$1,000.00
24247	11/26/2018	CHK	Kelly, Michael	No	PMCHK00000801	\$520.73
24248	11/26/2018	CHK	LIFE ASSIST	No	PMCHK00000801	\$4,552.33
24249	11/26/2018	CHK	Lee, James	No	PMCHK00000801	\$335.00
24250	11/26/2018	CHK	Lowy, Joanne Martin	No	PMCHK00000801	\$75.00
24251	11/26/2018	CHK	Mission Uniform Services	No	PMCHK00000801	\$110.04
24252	11/26/2018	CHK	MEEKS LUMBER	No	PMCHK00000801	\$34.34
24253	11/26/2018	CHK	NETWORK ENVIROMENTAL SYSTEM	No	PMCHK00000801	\$60.00
24254	11/26/2018	CHK	PG & E	No	PMCHK00000801	\$4,957.32
24255	11/26/2018	CHK	PLACER COUNTY WATER	No	PMCHK00000801	\$646.00
24256	11/26/2018	CHK	PL. CO. AIR POLL. CONTR.	No	PMCHK00000801	\$308.84
24257	11/26/2018	CHK	City of Roseville	No	PMCHK00000801	\$5,159.00

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User Date: 12/5/2018

South Placer Fire District  
CHECKBOOK REGISTER REPORT  
Bank Reconciliation

Page: 2  
User ID: kmedeiros

Checkbook ID	Description	User-Defined 1	Current Balance			
Number	Date	Type	Paid To/Rcvd From	Reconciled Origin	Payment	Deposit
24258	11/26/2018	CHK	Rob Shipley Construction	No PMCHK00000801	\$439.82	
24259	11/26/2018	CHK	Neal, Susan E	No PMCHK00000801	\$101.39	
24260	11/26/2018	CHK	SAN JUAN WATER	No PMCHK00000801	\$1,237.16	
24261	11/26/2018	CHK	Consolidated Communications	No PMCHK00000801	\$2,258.99	
24262	11/26/2018	CHK	Sprint	No PMCHK00000801	\$118.93	
24263	11/26/2018	CHK	TIFCO INDUSTRIES	No PMCHK00000801	\$260.86	
24264	11/26/2018	CHK	US Bank Corporate Payment Sy	No PMCHK00000801	\$21,387.78	
24265	11/26/2018	CHK	Verizon Wireless	No PMCHK00000801	\$1,064.92	
24266	11/26/2018	CHK	Wallace-Kuhl & Associates	No PMCHK00000801	\$805.25	
24267	11/26/2018	CHK	Wardlaw, Cameron	No PMCHK00000801	\$275.00	
24268	12/5/2018	CHK	ACCOUNTING & ASSOC SOFTWARE	No PMCHK00000803	\$41.25	
24269	12/5/2018	CHK	AT & T	No PMCHK00000803	\$147.88	
24270	12/5/2018	CHK	ACE HARDWARE	No PMCHK00000803	\$177.74	
24271	12/5/2018	CHK	AT & T / T-1 Lines	No PMCHK00000803	\$873.06	
24272	12/5/2018	CHK	BURTONS FIRE APPARATUS	No PMCHK00000803	\$1,541.74	
24273	12/5/2018	CHK	BART INDUSTRIES	No PMCHK00000803	\$446.83	
24274	12/5/2018	CHK	CRULL, JONATHAN	No PMCHK00000803	\$200.00	
24275	12/5/2018	CHK	Cascade Healthcare Services	No PMCHK00000803	\$205.00	
24276	12/5/2018	CHK	CIT Technology Fin Serv. Inc	No PMCHK00000803	\$966.67	
24277	12/5/2018	CHK	DAWSON OIL	No PMCHK00000803	\$685.98	
24278	12/5/2018	CHK	De Lage Landen Financial Ser	No PMCHK00000803	\$319.85	
24279	12/5/2018	CHK	FOLSOM LAKE FORD	No PMCHK00000803	\$249.69	
24280	12/5/2018	CHK	Gold Country Water	No PMCHK00000803	\$84.50	
24281	12/5/2018	CHK	HI-TECH	No PMCHK00000803	\$1,627.53	
24282	12/5/2018	CHK	Hunt and Sons, Inc	No PMCHK00000803	\$5,014.01	
24283	12/5/2018	CHK	JRB Pest and Sanitation	No PMCHK00000803	\$120.00	
24284	12/5/2018	CHK	Kingsley Bogard, LLP	No PMCHK00000803	\$2,372.00	
24285	12/5/2018	CHK	Mission Uniform Services	No PMCHK00000803	\$137.55	
24286	12/5/2018	CHK	NETWORK DESIGN ASSOC	No PMCHK00000803	\$7,905.00	
24287	12/5/2018	CHK	PG & E	No PMCHK00000803	\$15.43	
24288	12/5/2018	CHK	RESCUE TRAINING INSTITUTE	No PMCHK00000803	\$5.00	
24289	12/5/2018	CHK	Ramirez, Jacob A	No PMCHK00000803	\$120.00	
24290	12/5/2018	CHK	TIFCO INDUSTRIES	No PMCHK00000803	\$66.46	
24291	12/5/2018	CHK	WITTMAN ENTERPRISES, LLC	No PMCHK00000803	\$7,157.68	
67	Transaction(s)				\$104,201.11	\$0.00
80	Total Transaction(s)					



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 User Date: 12/5/2018

South Placer Fire District  
 CHECK DISTRIBUTION REPORT  
 Payables Management

Page: 1  
 User ID: kmedeiros

Ranges: From: To: From: To:  
 Vendor ID First Last Checkbook ID PLACER COUNTY  
 Vendor Name First Last Check Number First WELLS FARGO OP  
 Check Date 11/8/2018 12/5/2018 Last

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			
A212 28651	AFLAC 276865	PLACER COUNTY	23503	12/5/2018	\$842.72
	November 2018 Premium		\$842.72		
	Type Account Description			Debit	Credit
	PURCH 0-000-1550-000 Agency Share Insurance			\$842.72	\$0.00
B174 28652	Bank Of New York Mellon Trust 28652	PLACER COUNTY	23504	12/5/2018	\$123,363.75
	Bond Interest Payment #7		\$123,363.75		
	Type Account Description			Debit	Credit
	PURCH 0-000-1552-002 COP Debt Service - Interest			\$123,363.75	\$0.00
P101 28653	P.E.R.S 28653	PLACER COUNTY	23505	12/5/2018	\$82,257.00
	December 2018 Premium		\$82,257.00		
	Type Account Description			Debit	Credit
	PURCH 0-000-0215-000 Group Insurance Payable			\$26,857.01	\$0.00
	PURCH 0-000-1550-000 Agency Share Insurance			\$55,399.99	\$0.00
P146 28654	PLACER COUNTY 28654	PLACER COUNTY	23506	12/5/2018	\$1,000.00
	New payroll setups		\$1,000.00		
	Type Account Description			Debit	Credit
	PURCH 0-000-2043-000 Legal/Consulting Fees			\$1,000.00	\$0.00
P159 28655	PRINCIPAL MUTUAL 28655	PLACER COUNTY	23507	12/5/2018	\$7,429.87
	December 2018 dental premium		\$7,429.87		
	Type Account Description			Debit	Credit
	PURCH 0-000-1550-000 Agency Share Insurance			\$7,429.87	\$0.00
S043 28656	Sacramento Area Fire Fighters PP10 UNION	PLACER COUNTY	23508	12/5/2018	\$2,081.64
	EE Union dues PP 10		\$2,081.64		
	Type Account Description			Debit	Credit
	PURCH 0-000-0218-000 Union Dues Payable			\$2,081.64	\$0.00
S043 28657	Sacramento Area Fire Fighters PP11 UNION	PLACER COUNTY	23509	12/5/2018	\$2,176.26
	EE Union dues PP 11		\$2,176.26		
	Type Account Description			Debit	Credit
	PURCH 0-000-0218-000 Union Dues Payable			\$2,176.26	\$0.00
S233 28658	SPFAOA PP10 SPFAOA	PLACER COUNTY	23510	12/5/2018	\$120.24
	SPFAOA Dues PP 10		\$120.24		
	Type Account Description			Debit	Credit
	PURCH 0-000-0218-000 Union Dues Payable			\$120.24	\$0.00
S233 28659	SPFAOA PP11 SPFAOA	PLACER COUNTY	23511	12/5/2018	\$120.24
	SPFAOA dues PP 11		\$120.24		
	Type Account Description			Debit	Credit
	PURCH 0-000-0218-000 Union Dues Payable			\$120.24	\$0.00

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 User Date: 12/5/2018

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			
T160 28660	TASC/ Total Admin Service PP10 DC/MR Type Account Description PURCH 0-000-0216-000 Flexible Benefits Payable PURCH 0-000-1550-000 Agency Share Insurance	PLACER COUNTY EE/ER DC MR PP 10	23512 \$3,120.50	12/5/2018	\$3,120.50
				Debit	Credit
				\$920.36	\$0.00
				\$2,200.14	\$0.00
T160 28661	TASC/ Total Admin Service PP11 DC/MR Type Account Description PURCH 0-000-0216-000 Flexible Benefits Payable PURCH 0-000-1550-000 Agency Share Insurance	PLACER COUNTY EE/ER DC MR PP 11	23513 \$3,120.50	12/5/2018	\$3,120.50
				Debit	Credit
				\$920.36	\$0.00
				\$2,200.14	\$0.00
V125 28662	Voya Financial Trust Co. PP10 DEF COMP Type Account Description PURCH 0-000-0214-000 457 Deferred Comp. Payable PURCH 0-000-0214-000 457 Deferred Comp. Payable	PLACER COUNTY EE/ER Def Comp PP 10	23514 \$11,423.04	12/5/2018	\$11,423.04
				Debit	Credit
				\$10,430.60	\$0.00
				\$992.44	\$0.00
V125 28663	Voya Financial Trust Co. PP11 DEF COMP Type Account Description PURCH 0-000-0214-000 457 Deferred Comp. Payable PURCH 0-000-0214-000 457 Deferred Comp. Payable	PLACER COUNTY EE/ER Def Comp PP 11	23515 \$12,623.04	12/5/2018	\$12,623.04
				Debit	Credit
				\$11,630.60	\$0.00
				\$992.44	\$0.00
R170 28541	Ramirez, Jacob A OCT STIPENDS Type Account Description PURCH 0-000-1005-000 Extra Help	WELLS FARGO OP October 18 Stipends	24225 \$180.00	11/9/2018	\$180.00
				Debit	Credit
				\$180.00	\$0.00
A164 28542	ACE HARDWARE 022186 Type Account Description PURCH 0-000-2225-003 Sink trap repair parts 7070 Auburn Folsom Road	WELLS FARGO OP	24226 \$12.85	11/26/2018	\$534.59
				Debit	Credit
				\$12.85	\$0.00
28543	022189 Type Account Description PURCH 0-000-2225-003 J bend drain pipe 7070 Auburn Folsom Road		\$16.08		
				Debit	Credit
				\$16.08	\$0.00
28544	022218 Type Account Description PURCH 0-000-2225-001 Flex tape 6900 Eureka Road		\$16.08		
				Debit	Credit
				\$16.08	\$0.00
28545	022219 Type Account Description PURCH 0-000-2225-001 Pipe repair clamp 6900 Eureka Road		\$5.35		
				Debit	Credit
				\$5.35	\$0.00
28546	022220 Type Account Description PURCH 0-000-2225-001 Ball valve, connector, cutte 6900 Eureka Road		\$35.67		
				Debit	Credit
				\$35.67	\$0.00

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Voucher Number	Invoice Number	Original Voucher Amount			
28547	022234	Hex key set, sandpaper	\$23.56		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$23.56	\$0.00
28548	022245	Garden hose, Gorilla Glue	\$96.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$96.50	\$0.00
28549	022252	Sta 16 air compressor parts	\$30.44		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$30.44	\$0.00
28550	PREV BAL	Hardware, balance on account	\$298.06		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$298.06	\$0.00
A177	Anthem Blue Cross	WELLS FARGO OP 24227		11/26/2018	\$52.71
28551	2018198BG5465	Ambulance refund	\$52.71		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$52.71	\$0.00
A211	AUBURN TIRE SERVICE	WELLS FARGO OP 24228		11/26/2018	\$3,047.50
28552	112157	Front tires	\$635.52		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-506	2012 F-350 Ambulance		\$635.52	\$0.00
28553	113084	Installation of new tires	\$225.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-301	Truck 17 100' Aerial		\$225.00	\$0.00
28554	113030	New tires	\$2,186.98		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin		\$2,186.98	\$0.00
B138	BURTONS FIRE APPARATUS	WELLS FARGO OP 24229		11/26/2018	\$94.00
28565	S42858	4-way air toggle	\$94.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin		\$94.00	\$0.00
B147	BART INDUSTRIES	WELLS FARGO OP 24230		11/26/2018	\$362.24
28557	461605	Gauges, headlights	\$140.55		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$122.61	\$0.00
28558	461606	Headlights	\$23.64		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-713	2012 Pierce International BR28		\$23.64	\$0.00
28559	462635	Blue Def diesel exhaust flui	\$80.57		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$80.57	\$0.00

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Voucher Number	Invoice Number	Original Voucher Amount			
28560	463463	Air filter, battery	\$72.56		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-005	3505 Auburn Folsom Road		\$72.56	\$0.00
28561	463503	Solenoid	\$31.43		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-605	1998 Ford Grass		\$31.43	\$0.00
28562	463522	Solenoid	\$31.43		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-605	1998 Ford Grass		\$31.43	\$0.00
B155 28563	BAUER COMPRESSORS	WELLS FARGO OP 24231		11/26/2018	\$1,908.00
	0000245844	Compressor maintenance	\$1,908.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2226-000	SCBA/Stationary comp (maint/supplie		\$1,908.00	\$0.00
B158 28564	Blue Shield	WELLS FARGO OP 24232		11/26/2018	\$2,168.79
	182784371200	Ambulance refund	\$2,168.79		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$2,168.79	\$0.00
C115 28566	CAPITAL CLUTCH & BRAKE	WELLS FARGO OP 24233		11/26/2018	\$85.04
	1538018	Pressure protection valve	\$85.04		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin		\$85.04	\$0.00
C146 28570	CURTIS L.N. & SONS	WELLS FARGO OP 24234		11/26/2018	\$9,187.12
	INV225785	Turnouts	\$9,187.12		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4512-027	Turnout Replacement		\$9,187.12	\$0.00
C204 28567	CELL ENERGY	WELLS FARGO OP 24235		11/26/2018	\$306.05
	281013	Group 65 batteries	\$306.05		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$306.05	\$0.00
D144 28571	De Lage Landen Financial Servi	WELLS FARGO OP 24236		11/26/2018	\$304.61
	28571	Copier lease 2	\$304.61		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2121-000	Copy Machine Contract/Maint.		\$304.61	\$0.00
F109 28572	FOLSOM LAKE FORD	WELLS FARGO OP 24237		11/26/2018	\$392.34
	FOTS855875	O-ring, thermostat	\$392.34		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-506	2012 F-350 Ambulance		\$392.34	\$0.00
G110 28578	GRAINGER, W.W.	WELLS FARGO OP 24238		11/26/2018	\$676.23
	9953914695	Pressure gauges	\$132.30		
	Type Account	Description		Debit	Credit

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Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH 0-000-4470-000	Shop Equipment		\$132.30	\$0.00
28579	9954139037	Air filters, air hose	\$543.93		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-000	Station Maintenance		\$543.93	\$0.00
G158	Gold Country Water	WELLS FARGO OP 24239		11/26/2018	\$134.00
28574	00005139	Monthly billing - Sta 19	\$18.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$18.50	\$0.00
28575	00005144	Monthly billing - Sta 15	\$29.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$29.50	\$0.00
28576	00005384	Monthly billing - Sta 17	\$56.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$56.50	\$0.00
28577	00005419	Monthly billing - Sta 20	\$29.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$29.50	\$0.00
G169	Gloria, Ruth	WELLS FARGO OP 24240		11/26/2018	\$150.00
28573	18-321253	Ambulance refund	\$150.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$150.00	\$0.00
G171	Grange Insurance Association	WELLS FARGO OP 24241		11/26/2018	\$2,294.60
28580	510444007394750	Ambulance refund	\$2,294.60		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$2,294.60	\$0.00
H141	HARRIS INDUSTRIAL GASES	WELLS FARGO OP 24242		11/26/2018	\$407.47
28581	01760895	Cylinder rental	\$260.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$260.00	\$0.00
28582	01760925	Cylinder rental	\$147.47		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$147.47	\$0.00
I134	Interwest Consulting Group	WELLS FARGO OP 24243		11/26/2018	\$834.11
28583	44863	October services	\$834.11		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-001	Prevention Consulting Fees		\$834.11	\$0.00
J128	JRB Pest and Sanitation	WELLS FARGO OP 24244		11/26/2018	\$160.00
28584	37207	Monthly billing	\$80.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-005	3505 Auburn Folsom Road		\$80.00	\$0.00

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Voucher Number	Invoice Number	Original Voucher Amount			
28585	37208	Monthly billing	\$80.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$80.00	\$0.00
K130 28586	Kaiser Foundation Health Plan	WELLS FARGO OP 24245		11/26/2018	\$4,732.16
	201800579715000	Ambulance refund	\$1,819.41		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$1,819.41	\$0.00
28587	20180828-1990	Ambulance refund	\$275.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$275.00	\$0.00
28588	201822779446200	Ambulance refund	\$367.16		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$367.16	\$0.00
28589	20180828-2018	Ambulance refund	\$275.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$275.00	\$0.00
28590	201814979506800	Ambulance refund	\$1,995.59		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$1,995.59	\$0.00
K135 28592	KP Research Services, INC	WELLS FARGO OP 24246		11/26/2018	\$1,000.00
	2351	Background check	\$1,000.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$1,000.00	\$0.00
K138 28591	Kelly, Michael	WELLS FARGO OP 24247		11/26/2018	\$520.73
	18-160314	Ambulance refund	\$520.73		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$520.73	\$0.00
L107 28594	LIFE ASSIST	WELLS FARGO OP 24248		11/26/2018	\$4,552.33
	884798	Endotracheal tubes	\$30.78		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$30.78	\$0.00
28595	884875	Various medical supplies	\$1,873.07		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$1,873.07	\$0.00
28596	885719	Diphenhydramine	\$37.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$37.00	\$0.00

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Voucher Number	Invoice Number	Original Voucher Amount			
28597	886676	Disposale blankets	\$311.03		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$311.03	\$0.00
28598	886750	Various medical spllies	\$2,300.45		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$2,300.45	\$0.00
L143 28593	Lee, James	WELLS FARGO OP 24249		11/26/2018	\$335.00
	28593	Trench Rescue Tech class fee	\$335.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2040-000	Education/Training		\$335.00	\$0.00
L144 28599	Lowy, Joanne Martin	WELLS FARGO OP 24250		11/26/2018	\$75.00
	17-203360	Ambulance refund	\$75.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$75.00	\$0.00
M101 28601	Mission Uniform Services	WELLS FARGO OP 24251		11/26/2018	\$110.04
	508362118	Shop laundry	\$27.51		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
28602	508407570	Shop laundry	\$27.51		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
28603	508456203	Shop laundry	\$27.51		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
28604	508503399	Shop laundry	\$27.51		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
M113 28600	MEEKS LUMBER	WELLS FARGO OP 24252		11/26/2018	\$34.34
	1072540	Paint, hook, screws, nuts	\$34.34		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$34.34	\$0.00
M129 28606	NETWORK ENVIROMENTAL SYSTEM IN	WELLS FARGO OP 24253		11/26/2018	\$60.00
	39818	Fit testing	\$60.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2226-000	SCBA/Stationary comp (maint/supplie		\$60.00	\$0.00
P111 28607	PG & E	WELLS FARGO OP 24254		11/26/2018	\$4,957.32
	28607	Monthly billing	\$4,957.32		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2027-001	6900 Eureka Road		\$1,620.63	\$0.00
	PURCH 0-000-2027-003	7070 Auburn Folsom Road		\$1,154.50	\$0.00
	PURCH 0-000-2027-005	3505 Auburn Folsom Road		\$433.47	\$0.00
	PURCH 0-000-2027-006	4650 East Rsvl. Parkway		\$38.17	\$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 0-000-2027-016	Station 16	5300 Olive Ranch Road	\$916.42	\$0.00
	PURCH 0-000-2027-028	Station 28		\$763.62	\$0.00
	PURCH 0-000-2027-029	Station 29		\$30.51	\$0.00
P125 28620	PLACER COUNTY WATER	WELLS FARGO OP	24255	11/26/2018	\$646.00
	28620 Bi-monthly billing		\$646.00		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2041-003	Water - Station #19	\$646.00	\$0.00	
P136 28608	PL. CO. AIR POLL. CONTR.	WELLS FARGO OP	24256	11/26/2018	\$308.84
	28608 Fuel dispenser permit fee		\$308.84		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2225-001	6900 Eureka Road	\$308.84	\$0.00	
R134 28610	City of Roseville	WELLS FARGO OP	24257	11/26/2018	\$5,159.00
	AR67332 September services		\$5,159.00		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2043-001	Prevention Consulting Fees	\$5,159.00	\$0.00	
R167 28609	Rob Shipley Construction	WELLS FARGO OP	24258	11/26/2018	\$439.82
	8053 Irrigation repair		\$439.82		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd	\$439.82	\$0.00	
S041 28605	Neal, Susan E	WELLS FARGO OP	24259	11/26/2018	\$101.39
	18-7771 Ambulance refund		\$101.39		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2025-000	Ambulance Billing Services	\$101.39	\$0.00	
S107 28611	SAN JUAN WATER	WELLS FARGO OP	24260	11/26/2018	\$1,237.16
	28611 Bi-monthly billing		\$508.96		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2041-006	Water - Station #15	\$508.96	\$0.00	
28612	28612 Bi-monthly billing		\$533.80		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2041-016	Water-Station 16 Olive Ranch	\$533.80	\$0.00	
28613	28613 Bi-monthly billing		\$194.40		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2041-001	Water - Station #17	\$194.40	\$0.00	
S282 28568	Consolidated Communications In	WELLS FARGO OP	24261	11/26/2018	\$2,258.99
	28568 Monthly billing		\$150.42		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-000	Telephone	\$150.42	\$0.00	
28569	28569 Monthly billing		\$2,108.57		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-001	6900 Eureka Road	\$1,519.02	\$0.00	
	PURCH 0-000-2037-003	7070 Auburn Folsom Road	\$200.86	\$0.00	
	PURCH 0-000-2037-005	3505 Auburn Folsom Road	\$43.23	\$0.00	



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Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH 0-000-2037-006	4650 East Rsvl. Parkway		\$177.73	\$0.00
	PURCH 0-000-2037-016	Station 16 Olive Ranch		\$167.73	\$0.00
S298 28614	Sprint 467197811-132	WELLS FARGO OP 24262 Monthly billing		11/26/2018	\$118.93
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$118.93	\$0.00
T117 28621	TIFCO INDUSTRIES 71404848	WELLS FARGO OP 24263 Fuses, washers, drill bit		11/26/2018	\$260.86
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$260.86	\$0.00
U109 28615	US Bank Corporate Payment Syst 28615	WELLS FARGO OP 24264 Monthly billing		11/26/2018	\$21,387.78
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-003	7070 Auburn Folsom Road		\$140.30	\$0.00
	PURCH 0-000-2037-005	3505 Auburn Folsom Road		\$129.85	\$0.00
	PURCH 0-000-2037-016	Station 16 Olive Ranch		\$129.85	\$0.00
	PURCH 0-000-2037-028	Station 28		\$197.80	\$0.00
	PURCH 0-000-2038-000	Training Supplies		\$375.00	\$0.00
	PURCH 0-000-2039-000	Business/Conference		\$979.68	\$0.00
	PURCH 0-000-2040-000	Education/Training		\$10,347.08	\$0.00
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$456.85	\$0.00
	PURCH 0-000-2124-000	Fuel & Oil		\$295.09	\$0.00
	PURCH 0-000-2128-000	Miscellaneous Supplies		\$145.18	\$0.00
	PURCH 0-000-2129-000	Office Supplies/Computer		\$211.43	\$0.00
	PURCH 0-000-2131-000	Postage/Shipping		\$3.95	\$0.00
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Supplies		\$897.19	\$0.00
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$530.49	\$0.00
	PURCH 0-000-2222-207	2003 F/P Enclosed Trailer-Arson Tra		\$378.95	\$0.00
	PURCH 0-000-2222-508	2017 Ford E450 Medix Type III		\$50.92	\$0.00
	PURCH 0-000-2225-001	6900 Eureka Road		\$425.00	\$0.00
	PURCH 0-000-2225-006	4650 East Roseville Parkway		\$2,566.49	\$0.00
	PURCH 0-000-2225-016	5300 Olive Ranch Road		\$107.65	\$0.00
	PURCH 0-000-2523-000	Printing/Outside Services		\$21.45	\$0.00
	PURCH 0-000-4512-006	Station 15 Plans & Remodel		\$2,997.58	\$0.00
V114 28616	Verizon Wireless 9817487443	WELLS FARGO OP 24265 Monthly billing		11/26/2018	\$1,064.92
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$42.18	\$0.00
28617	9817487486	Monthly billing			\$1,022.74
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$1,022.74	\$0.00
W107 28619	Wallace-Kuhl & Associates 201803424	WELLS FARGO OP 24266 Materials tester		11/26/2018	\$805.25
	Type Account	Description		Debit	Credit
	PURCH 0-000-4512-006	Station 15 Plans & Remodel		\$805.25	\$0.00
W179 28618	Wardlaw, Cameron 28618	WELLS FARGO OP 24267 Trench Rescue Tech class fee		11/26/2018	\$275.00
	Type Account	Description		Debit	Credit

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Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH 0-000-2040-000	Education/Training		\$275.00	\$0.00
A132 28622	ACCOUNTING & ASSOC SOFTWARE INV014267	WELLS FARGO OP Software consulting	24268 \$41.25	12/5/2018	\$41.25
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-000	Legal/Consulting Fees		\$41.25	\$0.00
A163 28625	AT & T X11252018	WELLS FARGO OP Monthly billing	24269 \$147.88	12/5/2018	\$147.88
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$147.88	\$0.00
A164 28623	ACE HARDWARE 022267	WELLS FARGO OP Timer, PVC cement, Extn cord	24270 \$79.30	12/5/2018	\$177.74
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$79.30	\$0.00
28624	022278	Glue, bathroom cleaner	\$11.78		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$11.78	\$0.00
28664	022283	Hose, mini lights, timer, et	\$86.66		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$86.66	\$0.00
A168 28626	AT & T / T-1 Lines 112518	WELLS FARGO OP Monthly billing	24271 \$873.06	12/5/2018	\$873.06
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$873.06	\$0.00
B138 28631	BURTONS FIRE APPARATUS S42963	WELLS FARGO OP Pump shift & powerline parts	24272 \$614.37	12/5/2018	\$1,541.74
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-506	2012 F-350 Ambulance		\$614.37	\$0.00
28632	S42365	TPM piston	\$349.73		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin		\$349.73	\$0.00
28666	S42988	Pneumatic pump shift shaft	\$577.64		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-818	2004 Spartan HiTec		\$577.64	\$0.00
B147 28627	BART INDUSTRIES 465155	WELLS FARGO OP Truck light, BlueDEF	24273 \$118.15	12/5/2018	\$446.83
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-815	2013 HME/Aherns-Fox Engine OES 380		\$100.15	\$0.00
28628	465417	Oil, oil & fuel filters	\$258.13		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-815	2013 HME/Aherns-Fox Engine OES 380		\$258.13	\$0.00

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South Placer Fire District  
 CHECK DISTRIBUTION REPORT  
 Payables Management

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
28629	465652	Fuel line			\$46.12
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$46.12	\$0.00
28630	464572	Cabin air filter, wipers			\$42.43
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-208	2004 Ford Taurus		\$42.43	\$0.00
C120 28635	CRULL, JONATHAN	WELLS FARGO OP	24274	12/5/2018	\$200.00
	861205	Paramedic lic renewal			\$200.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$200.00	\$0.00
C147 28633	Cascade Healthcare Services LL	WELLS FARGO OP	24275	12/5/2018	\$205.00
	T46893	PALS renewal			\$205.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$205.00	\$0.00
C251 28634	CIT Technology Fin Serv. Inc	WELLS FARGO OP	24276	12/5/2018	\$966.67
	32726366	Copier lease 1			\$966.67
	Type Account	Description		Debit	Credit
	PURCH 0-000-2121-000	Copy Machine Contract/Maint.		\$966.67	\$0.00
D101 28636	DAWSON OIL	WELLS FARGO OP	24277	12/5/2018	\$685.98
	246563	Monthly billing			\$685.98
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-000	Fuel & Oil		\$685.98	\$0.00
D144 28637	De Lage Landen Financial Servi	WELLS FARGO OP	24278	12/5/2018	\$319.85
	61553995	Copier lease 2			\$319.85
	Type Account	Description		Debit	Credit
	PURCH 0-000-2121-000	Copy Machine Contract/Maint.		\$319.85	\$0.00
F109 28638	FOLSOM LAKE FORD	WELLS FARGO OP	24279	12/5/2018	\$249.69
	653999	Thermostat, radiator hose			\$189.43
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-506	2012 F-350 Ambulance		\$189.43	\$0.00
28667	654029	Window switch			\$60.26
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-208	2004 Ford Taurus		\$60.26	\$0.00
3158 28639	Gold Country Water	WELLS FARGO OP	24280	12/5/2018	\$84.50
	00005677	Monthly billing			\$29.50
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$29.50	\$0.00
28640	00006010	Monthly billing - Sta 19			\$22.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$22.00	\$0.00

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 CHECK DISTRIBUTION REPORT  
 Payables Management

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
28641	00006014	Monthly billing - Sta 15	\$33.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$33.00	\$0.00
H116 28642	HI-TECH 162506	WELLS FARGO OP 24281 Wiper arms	\$127.83	12/5/2018	\$1,627.53
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-818	2004 Spartan HiTec		\$127.83	\$0.00
28668	162509	Seat belts	\$1,499.70		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin		\$1,499.70	\$0.00
H130 28669	Hunt and Sons, Inc 936072	WELLS FARGO OP 24282 Diesel	\$980.45	12/5/2018	\$5,014.01
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-001	Station 17 Fuel		\$980.45	\$0.00
28670	936073	Gasoline, diesel	\$1,525.93		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-003	Station 19 Fuel		\$1,525.93	\$0.00
28671	952385	Gasoline, diesel	\$1,431.48		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-003	Station 19 Fuel		\$1,431.48	\$0.00
28672	952383	Diesel	\$1,076.15		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-001	Station 17 Fuel		\$1,076.15	\$0.00
J128 28643	JRB Pest and Sanitation 38199	WELLS FARGO OP 24283 Monthly billing	\$120.00	12/5/2018	\$120.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$120.00	\$0.00
K127 28644	Kingsley Bogard, LLP 25079	WELLS FARGO OP 24284 October services	\$2,372.00	12/5/2018	\$2,372.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-000	Legal/Consulting Fees		\$2,372.00	\$0.00
M101 28673	Mission Uniform Services 508551635	WELLS FARGO OP 24285 Shop laundry	\$27.51	12/5/2018	\$137.55
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
28674	508597826	Shop laundry	\$27.51		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00

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South Placer Fire District  
 CHECK DISTRIBUTION REPORT  
 Payables Management

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
28675	508644849	Shop laundry	\$27.51		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
28676	508692335	Shop laundry	\$27.51		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
28677	508741898	Shop laundry	\$27.51		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
N226	NETWORK DESIGN ASSOC	WELLS FARGO OP	24286	12/5/2018	\$7,905.00
28645	71831	Backup & security licenses	\$7,542.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$7,542.00	\$0.00
28646	72236	Email & antivirus subscriptn	\$363.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$363.00	\$0.00
P111	PG & E	WELLS FARGO OP	24287	12/5/2018	\$15.43
28647	28647	Monthly billing	\$15.43		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2027-028	Station 28		\$15.43	\$0.00
R114	RESCUE TRAINING INSTITUTE	WELLS FARGO OP	24288	12/5/2018	\$5.00
28648	11542	Certification cards	\$5.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$5.00	\$0.00
R170	Ramirez, Jacob A	WELLS FARGO OP	24289	12/5/2018	\$120.00
28678	NOV 18 STIPEND	Nov Intern Stipend	\$120.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-1005-000	Extra Help		\$120.00	\$0.00
T117	TIFCO INDUSTRIES	WELLS FARGO OP	24290	12/5/2018	\$66.46
28649	71408845	Elec term, loom clip, tubing	\$66.46		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$66.46	\$0.00
W121	WITTMAN ENTERPRISES, LLC	WELLS FARGO OP	24291	12/5/2018	\$7,157.68
28650	1810046	October services	\$7,157.68		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$7,157.68	\$0.00

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**SOUTH PLACER FIRE PROTECTION DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF ERIC G. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** FRIDAY, DECEMBER 07, 2018  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item: Station 15 Construction Update:**

**Action Requested:** Chief recommends discussion on the progress made to this point on the expansion and remodel of Station 15.

**Background:** The Project went out to bid on April 13<sup>th</sup>, 2018. On April 19<sup>th</sup>, we conducted a pre-bid meeting with interested contractors. Five (5) bids were accepted and opened on May 3<sup>rd</sup>, 2018. At the June 13<sup>th</sup> Board meeting the board approved the bid and gave authorization to execute the contract with PNP Construction. The project is on timeline to be completed mid-January 2019.

**Impact: Informational**

**Attachments:** Updated Three-week schedule, Current Pictures

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

Station #15 Construction Pictures 12/7/2018





Station #15 Construction Pictures 12/7/2018





## Nov 26th thru Dec 18th

25

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**SOUTH PLACER FIRE DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** FIRE CHIEF ERIC G. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** FRIDAY, DECEMBER 07, 2018  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item: FY 2017/18 Audit Acceptance**

**Action Requested:** Staff recommends discussion and acceptance of the South Placer Fire District FY 2017/2018 third party audit.

**Background:** This is standard procedure. Each year a third-party audit is conducted on the previous budget year financial statements. Attached is the audit for the FY 2017/18 budget year.

**Impact:** Informational, Review of District Fiscal Performance

**Attachments:** FY 2017/18 audit

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

**SOUTH PLACER  
FIRE DISTRICT**

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**FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
for the year ended June 30, 2018**

**ROBERT W. JOHNSON**  
**Certified Public Accountant**

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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  
South Placer Fire District  
Granite Bay, California

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of South Placer Fire District, as of and for the year ended June 30, 2018, 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 audits 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 South Placer Fire District as of June 30, 2018, and the results of its operations for the year 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 Accountancy Corporation*

Citrus Heights, California

September 18, 2018

SOUTH PLACER FIRE DISTRICT  
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET  
June 30, 2018

ASSETS	General Fund	Adjustments	Statement of Net Position
Cash (Note 3)	\$6,467,325	\$ -	\$ 6,467,325
Accounts receivable (Note 4)	400,869	-	400,869
Prepaid expenses	87,383	-	87,383
Capital assets (Note 5)	-	14,424,973	14,424,973
Less, accumulated depreciation	<u>-</u>	<u>( 5,438,180)</u>	<u>( 5,438,180)</u>
Total assets	<u>6,955,577</u>	<u>8,986,793</u>	<u>15,942,370</u>
Deferred outflows (Notes 9 and 10):			
Pension related amounts	-	4,725,065	4,725,065
OPEB related amounts	<u>-</u>	<u>147,630</u>	<u>147,630</u>
Total assets and deferred outflows	<u>\$6,955,577</u>	<u>\$13,859,488</u>	<u>\$20,815,065</u>
LIABILITIES			
Accounts payable	\$ 37,600	\$ -	\$ 37,600
Accrued salaries and benefits	518,047	-	518,047
Compensated absences	381,953	-	381,953
Certificates of Participation (Note 6)	-	5,145,000	5,145,000
Net pension liability (Note 9)	-	7,809,356	7,809,356
Net OPEB liability (Note 10)	<u>-</u>	<u>3,310,487</u>	<u>3,310,487</u>
Total liabilities	<u>937,600</u>	<u>16,264,843</u>	<u>17,202,443</u>
Deferred inflows (Notes 9 and 10):			
Pension related amounts	-	3,032,982	3,032,982
OPEB related amounts	<u>-</u>	<u>18,239</u>	<u>18,239</u>

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT  
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET,  
continued  
June 30, 2018

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
FUND BALANCES/NET POSITION			
Fund balances (Note 8):			
Restricted (Note 7)	\$1,154,000	\$(1,154,000)	\$ -
Committed	3,489,416	(3,489,416)	-
Unassigned	<u>1,374,561</u>	<u>(1,374,561)</u>	<u>-</u>
Total fund balances	<u>6,017,977</u>	<u>(6,017,977)</u>	<u>-</u>
Total liabilities, deferred inflows and fund balances	<u>\$6,955,577</u>		
Net position (Note 8):			
Net investment in capital assets		\$ 8,986,793	\$ 8,986,793
Restricted		1,154,000	1,154,000
Unrestricted		<u>( 9,579,392)</u>	<u>( 9,579,392)</u>
Total net position/(deficiency)		\$ <u>561,401</u>	\$ <u>561,401</u>

See notes to financial statements



SOUTH PLACER FIRE DISTRICT  
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
for the year ended June 30, 2018

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Public protection	\$11,201,479	\$ 650,366	\$11,851,845
Support services	290,806	-	290,806
Debt service	85,000	( 85,000)	-
Capital outlay	392,935	( 392,935)	-
Depreciation	<u>-</u>	<u>450,119</u>	<u>450,119</u>
Total program expenditures/expenses	<u>11,970,220</u>	<u>622,550</u>	<u>12,592,770</u>
Program revenues:			
Ambulance services (Note 4)	1,342,172	-	1,342,172
Other misc. and GEMT	104,015	-	104,015
SAFER revenues	66,768	-	66,768
Fees and cost recovery	211,936	-	211,936
CFAA revenues	860,372	-	860,372
Other	<u>10,506</u>	<u>-</u>	<u>10,506</u>
Total program revenues	<u>2,595,769</u>	<u>-</u>	<u>2,595,769</u>
General revenues:			
Tax revenue	7,506,240	-	7,506,240
Special tax	1,129,608	-	1,129,608
Loomis assessment	916,165	-	916,165
Mitigation fees	412,027	-	412,027
Cellular tower lease	82,903	-	82,903
Interest income	77,346	-	77,346
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues	<u>10,124,289</u>	<u>-</u>	<u>10,124,289</u>
Excess of revenues (expenditures)/ changes in net position	<u>749,838</u>	<u>( 622,550)</u>	<u>127,288</u>

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT  
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES, continued  
for the year ended June 30, 2018

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Fund balances/net position (deficit):			
Beginning of year	\$ 2,390,686	\$(3,630,987)	\$(1,240,301)
Prior period adjustment to record OPEB liability pursuant to GASB 75 (Note 13)	1,004,929	(3,073,990)	(2,069,061)
Consolidation of Loomis Fire (Note 12)	<u>1,872,524</u>	<u>1,870,951</u>	<u>3,743,475</u>
End of year	\$ <u>6,017,977</u>	\$ <u>(5,456,576)</u>	\$ <u>561,401</u>

See notes to financial statements

SOUTH PLACER FIRE DISTRICT  
STATEMENT OF REVENUES AND EXPENDITURES  
COMPARED TO BUDGET  
for the year ended June 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Taxes revenue	\$ 7,495,015	\$ 7,506,240	\$ 11,225
Special tax	1,127,945	1,129,608	1,663
Ambulance service (Note 4)	1,150,000	1,342,172	192,172
Interest income	37,000	77,346	40,346
Mitigation fees	430,000	412,027	( 17,973)
Homeland Security Grant	17,000	-	( 17,000)
Other misc. and GEMT	71,000	104,015	33,015
Fees and cost recovery	138,500	211,936	73,436
Cellular tower lease	93,849	82,903	( 10,946)
Loomis assessment	912,510	916,165	3,655
CFAA revenues	631,000	860,372	229,372
SAFER revenues	176,474	66,768	( 109,706)
Other	<u>26,000</u>	<u>10,506</u>	<u>( 15,494)</u>
Total revenues	<u>12,306,293</u>	<u>12,720,058</u>	<u>413,765</u>
Expenditures:			
Salaries and wages	4,936,677	4,976,480	( 39,803)
Sellback (Admin.)	210,000	202,672	7,328
Callback/overtime	900,000	1,230,516	( 330,516)
PERS retirement	651,249	932,928	( 281,679)
OPEB funding	140,000	140,000	-
Payroll taxes	69,188	92,062	( 22,874)
WC	419,466	356,260	63,206
Agency share insurance	763,274	765,477	( 2,203)
Labor legal	30,000	2,955	27,045
Uniform/cell allowance	65,000	68,046	( 3,046)
Employee assistance program	6,800	6,765	35
Board of Directors	5,000	-	5,000
CFAA expenditures	631,000	765,129	( 134,129)
Audit	15,250	13,858	1,392
Propane	2,600	1,314	1,286
Employee physicals	17,500	13,604	3,896
COP bond payments	333,725	333,725	-

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT  
STATEMENT OF REVENUES AND EXPENDITURES, continued  
COMPARED TO BUDGET  
for the year ended June 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Expenditures, continued:			
Storage	\$ 2,000	\$ 1,620	\$ 380
Paramedic/EMT cert. classes	5,250	3,621	1,629
Ambulance billing service	81,000	81,474	( 474)
Garbage	9,000	8,981	19
Gas & electric	82,000	70,858	11,142
Insurance (FAIRA)	35,000	23,536	11,464
Memberships & subs.	8,700	8,361	339
News publications	1,500	405	1,095
Sewer	5,400	5,420	( 20)
Telephone	72,000	56,619	15,381
Training supplies	13,500	10,474	3,026
Business & conference	6,500	7,581	( 1,081)
Education & training	62,000	43,260	18,740
Water	8,500	12,138	( 3,638)
Laundry	2,500	1,609	891
Legal & consulting	89,000	82,662	6,338
Prevention consulting fees	55,000	63,883	( 8,883)
Petty cash fund	250	-	250
Pre-employment testing	17,000	33,385	( 16,385)
Medical waste disposal	7,800	316	7,484
Physio control contract	12,000	11,052	948
County charges	179,078	167,201	11,877
Elections	-	-	-
Public education	1,900	-	1,900
Incident supplies	8,300	6,765	1,535
Awards & recognition	3,000	2,123	877
Telestaff User mtce. fee	13,000	12,851	149
Cleaning supplies	9,000	8,222	778
Copy machine contract	12,000	16,422	( 4,422)
Computer service	51,000	29,735	21,265
Fire prevention supplies	10,000	3,905	6,095
Fuel & oil	57,000	69,137	( 12,137)
Medical supplies	72,000	92,675	( 20,675)

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT  
STATEMENT OF REVENUES AND EXPENDITURES, continued  
COMPARED TO BUDGET  
for the year ended June 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Expenditures, continued:			
Miscellaneous	\$ 885	\$ 721	\$ 164
Asset gain-loss	234,047	-	234,047
District safety	2,750	-	2,750
Office supplies	14,003	12,557	1,446
Oxygen	8,000	6,176	1,824
Postage	3,000	2,750	250
Uniform supplies	11,500	15,162	( 3,662)
Firefighting supplies	40,000	31,462	8,538
Radio/Firecom repairs	8,000	8,351	( 351)
Automotive repairs	119,000	122,704	( 3,704)
Facilities maintenance	58,700	70,462	( 11,762)
SCBA & compressor mtce.	14,850	15,579	( 729)
Turnout clothing mtce.	7,000	6,129	871
Extinguisher service	900	1,004	( 104)
Printing	1,200	1,335	( 135)
Bad debt provision	10,000	190,040	( 180,040)
Mitigation capital expenditures	941,971	256,507	685,464
Fixed assets-minor	110,638	85,647	24,991
Capital expenditures	871,807	305,552	566,255
Contingency	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>12,647,158</u>	<u>11,970,220</u>	<u>676,938</u>
Excess of revenues/ (expenditures)	<u>\$ ( 340,865)</u>	<u>\$ 749,838</u>	<u>\$ 1,090,703</u>

See notes to financial statements

## SOUTH PLACER FIRE DISTRICT NOTES TO FINANCIAL STATEMENTS

### 1. Organization:

South Placer Fire District (the "District") was formed in 1952. The District serves the community of Granite Bay, Folsom Lake State Recreation Area, and portions of Loomis, Penryn, and Newcastle. The South Placer Fire District provides commercial and residential structural fire protection, wild land fire protection, rescue services, emergency hazardous materials services, emergency medical services, paramedic ambulance transportation service and a variety of other non-emergency related services.

The District is a special district funded primarily by property tax, a special tax and the District's ability to generate revenue by providing ambulance service and contracting for other services. The overall service is provided from a well-established system that consists of five elected officials, appointed staff members and a combination of volunteer, apprentice, and professional employees that staff five fire stations located throughout the unincorporated areas of Southern Placer County.

The mission of South Placer Fire Protection District is the protection of lives and property of the community from the adverse effects of fires, sudden medical emergencies or exposure to dangerous conditions created by either man or nature.

### 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.

#### 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.

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Measurement Focus and Basis of Accounting, continued

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.

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Net Position

Net position is classified in the following categories:

Net Investment in capital assets – groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

Fund Balance

Fund balance is classified in the following categories:

Restricted – includes fund balance amounts that are subject to externally enforceable legal restrictions or constrained for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed – includes fund balance amount that can only be used for specific purposes pursuant to constraints imposed by the formal actions of the District's Board of Directors.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned – includes fund balance which has not been classified within the above mentioned categories.

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.



SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Compensated Absences

Vested or accumulated vacation time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability. Sick pay is not vested.

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 balanced budget for each fiscal year.

Revenue Recognition

The District receives revenues for performing emergency medical and ambulatory services to District residents. The District's policy for recognizing these revenues is billing and recording revenues as services are performed. Patient service revenues (ambulance revenues) are reported net of provisions for contractual allowances in the basic and fund financial statements.

Investments

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

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 levied 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.

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

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.

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.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until that future time.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

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 secured by federal depository insurance.

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

3. Cash and Investments, continued:

At year-end the carrying amount of the District's deposits was \$6,467,325 and the bank and County Treasury balance was \$6,538,561.

	Balance June 30 <u>2018</u>
Imprest cash	\$ 250
Checking – general	168,721
– mitigation	<u>8,154</u>
Cash with County – general	5,144,354
– mitigation	<u>1,145,846</u>
	<u>\$6,467,325</u>

4. Accounts Receivable:

Accounts receivable at June 30, 2018 consist of:

Ambulance receivables		\$ 526,313
Deduct, allowance for bad debts		<u>157,894</u>
		368,419
Add, interest receivable (County)	\$ 9,408	
Accounts receivable - other	<u>23,042</u>	<u>32,450</u>
		<u>\$ 400,869</u>

Ambulance revenues are analyzed as follows:

Gross revenues	\$3,222,661
Deduct, contractual and other adjustments	<u>1,880,489</u>
Net revenues	<u>\$1,342,172</u>

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

5. Capital Assets:

Changes in capital assets for the year ended June 30, 2018 are as follows:

	<u>Balance, Beginning of year</u>	<u>Additions</u>	<u>Loomis Fire Dept. Consolidation</u>	<u>Disposals</u>	<u>Balance, end of year</u>
Land	\$ 332,140	\$ -	\$ 47,108	\$ -	\$ 379,248
Buildings	5,488,688	172,581	962,601	-	6,623,870
Equipment	788,976	26,453	427,092	-	1,242,521
Apparatus	<u>4,352,941</u>	<u>193,901</u>	<u>1,850,023</u>	<u>217,531</u>	<u>6,179,334</u>
	<u>\$10,962,745</u>	<u>\$ 392,935</u>	<u>\$3,286,824</u>	<u>\$ 217,531</u>	<u>\$14,424,973</u>

6. Certificates of Participation:

In 2015, the District issued \$5,375,000 of Certificates of Participation (Certificates) with an interest rate of 5.25%. These 2015 Certificates were issued to pay the District's outstanding side fund obligation to California Public Employees' Retirement System (CalPERS) with respect to its Safety and Miscellaneous Plans. The Certificates also paid on the District's unfunded actuarial pre-2013 Safety and Miscellaneous Fund liabilities to CalPERS. Annual principal payments ranging from \$70,000 to \$490,000 are due on June 1 through June 1, 2037 and semi-annual interest payments are due on December 1 and June 1 through June 2037.

The activity of the District's Certificates at June 30, 2018 is as follows:

	<u>Balance July 1, 2017</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Balance June 30, 2018</u>	<u>Principal Due Within One Year</u>	<u>Interest Due Within One Year</u>
2015 Certificates of Participation	<u>\$5,230,000</u>	<u>\$ -</u>	<u>\$ 85,000</u>	<u>\$5,145,000</u>	<u>\$ 95,000</u>	<u>\$ 246,728</u>

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

6. Certificates of Participation, continued:

The following is the District's future annual obligation:

<u>Year ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 95,000	\$ 246,727	\$ 341,727
2020	110,000	244,020	354,020
2021	125,000	240,610	365,610
2022	135,000	236,298	371,298
2023	155,000	231,370	386,370
2024-2037	<u>4,525,000</u>	<u>2,038,286</u>	<u>6,563,286</u>
	<u>\$5,145,000</u>	<u>\$3,237,311</u>	<u>\$8,382,311</u>

7. Mitigation Fees:

Activities of the mitigation reserve for 2017-18 follows:

Balance, 6-30-17		\$ 857,004
Add, mitigation fees	\$ 412,027	
interest income	17,661	
Loomis Fire Department mitigation fees at July 22, 2017 consolidation	<u>256,754</u>	
	686,442	
Deduct, provided for capital items	<u>389,446</u>	
		<u>296,996</u>
Balance, 6-30-18		<u>\$1,154,000</u>
Cash on hand:		
Checking	\$ 8,154	
County	<u>1,145,846</u>	
		<u>\$1,154,000</u>

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

8. Equity:

General Fund:

Restricted for:

Mitigation reserve	\$ 1,154,000
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Committed for:

Imprest cash reserve	\$ 250	
Facilities reserve	786,794	
Apparatus reserve	404,873	
Major equipment reserve	174,033	
Contingency reserve	410,000	
Facilities reserve - Loomis	1,561,261	
Apparatus reserve - Loomis	96,832	
Major equipment reserve - Loomis	50,916	
Contingency reserve - Loomis	<u>4,457</u>	3,489,416

Unassigned	<u>1,374,561</u>
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\$ 6,017,977

Statement of Net Position/Deficiency:

Net investment in capital assets	\$ 8,986,793
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Restricted:

Mitigation reserve	1,154,000
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Unrestricted:

Board designated:

Imprest cash reserve	\$ 250	
Facilities reserve	786,794	
Apparatus reserve	404,873	
Major equipment reserve	174,033	
Contingency reserve	410,000	
Facilities reserve - Loomis	1,561,261	
Apparatus reserve - Loomis	96,832	
Major equipment reserve - Loomis	50,916	
Contingency reserve - Loomis	<u>4,457</u>	3,489,416

Undesignated	<u>(13,068,808)</u>	( 9,579,392)
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\$ 561,401

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

9. Defined Benefit Retirement Plan:

A. General Information About the Pension Plan

Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), a cost sharing multiple-employer defined benefit pension plan. The District participates in the miscellaneous 3% at age 55 risk pool (safety) and 3.0% at age 60 risk pool (miscellaneous). Effective on January 1, 2013, in accordance with Public Employees' Pension Reform Act (PEPRA), new employees who meet the definition of new member of CalPERS will have benefit formulas calculated as (safety) 2.7% at age 57 and (miscellaneous) 2% at age 62.

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. All District permanent employees are eligible to participate in the System. Benefits vest after five years of service. Pre-PEPRA (December 31, 2012 and earlier hires) District employees who retire at age 50 to 55 and with over 5 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.40 to 3.00 percent of their average salary (safety) during their last highest year of employment and 2.00 to 2.50 percent (miscellaneous). Employees hired on or after January 1, 2013 use last highest three years of employment to determine retirement benefit.

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

Covered employees are required by statute to contribute 9 to 11.5% percent (safety) and 6.25 to 8 percent (miscellaneous) of their salary to the plan after a formula to coordinate with Social Security. The District is required by the same statute to contribute the remaining amounts necessary to pay benefits when due; however, the employees paid all employees' share. The District is required to contribute at an actuarially determined rate.

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

9. Defined Benefit Retirement Plan, continued:

Funding Policy, continued

The contribution requirements of the plan members and the District are established and may be amended by CalPERS.

In 2015, the District contributed an additional \$5,039,967 to pay the 6/30/15 Side Fund and Share of Pre-2013 Pool UAL. The contribution was funded by the issuance of Certificates of Participation.

The Plans' provisions and benefits in effect at June 30, 2018, are summarized as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA Safety Plan</u>	<u>PEPRA Miscellaneous</u>
Benefit formula	3% at 55	3% at 60	2.7% at 57	2.0% at 62
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50 to 55+	50 to 60+	50-57+	52+
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 3.0%	2-2.7%	1-2.5%
Required employee contribution rates	9%	8%	11.5%	6.25%
Required employer contribution rates	17.689%	12.657%	12.082%	6.555%

**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 both 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.



SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

9. Defined Benefit Retirement Plan, continued:

*Contributions, continued –*

For the year ended June 30, 2018, the contributions recognized as part of pension expense were as follows:

	<u>Safety &amp; Miscellaneous</u>
Contributions – employer	\$ 699,342
Contributions – employee	\$ 568,495

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

As of June 30, 2018, the District reported net pension liability for the District as follows:

Net pension liability	<u>\$7,809,356</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, 2017, 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, 2016 rolled forward to June 30, 2017 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. The District's proportionate share of the net pension liability for the Plan as of June 30, 2017 was as follows:

	<u>Miscellaneous Plan</u>
Proportion – June 30, 2016	0.0129%
Proportion – June 30, 2017	<u>0.0144%</u>
Change – Increase/(Decrease)	<u>-0.0015%</u>
	<u>Safety Plan</u>
Proportion – June 30, 2016	0.1111%
Proportion – June 30, 2017	<u>0.1212%</u>
Change – Increase/(Decrease)	<u>-0.0101%</u>

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

9. Defined Benefit Retirement Plan, continued:

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

For the year ended June 30, 2018, the District recognized pension expense of \$1,188,057. At June 30, 2018, 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 in assumptions	\$2,034,461	\$ 169,628
Diff. between expected and actual experience	1,012	182,108
Net diff. between projected and actual earnings on pension plan investments	1,574,731	1,607,241
Changes in proportion and difference between District contributions and proportionate share of employer contributions	415,519	1,074,005
District contributions subsequent to measurement date	<u>699,342</u>	<u>-</u>
	<u>\$4,725,065</u>	<u>\$ 3,032,982</u>

\$699,342 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ended June 30, 2019. Other following 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>	
2019	\$( 181,104)
2020	937,442
2021	496,979
2022	( 260,576)
2023	-
Thereafter	-

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

9. Defined Benefit Retirement Plan, continued:

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
<b>Actuarial Assumptions:</b>	
Discount rate	7.15%
Inflation	2.75%
Payroll Growth	3.0%
Projected Salary Increase	3.3%-14.2%
Investment Rate of Return	7.15%
Mortality	CalPERS mortality table, with adjustments for mortality improvements using Scale BB

**Discount Rate** – The discount rate used to measure the total pension liability was 7.15% 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 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 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.

In December 2016, CalPERS' Board of Directors voted to lower the discount rate from 7.5% to 7.0% over the next three fiscal years, beginning in fiscal year 2018. The change in the discount rate will affect the contribution rates beginning in fiscal year 2019 and result in increases to the normal costs and unfunded actuarial liabilities.

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

9. 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 look 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.

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

9. Defined Benefit Retirement Plan, continued:

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.

***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:

1% Decrease	6.15%
Net Pension Liability	\$14,529,265
Current Discount Rate	7.15%
Net Pension Liability	\$ 7,809,356
1% Decrease	8.15%
Net Pension Liability	\$ 2,310,785

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

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

10. Other Post-Employment Benefits (OPEB):

Plan Description

The District provides post-employment health care benefits to eligible retirees and their eligible dependents who retire from the District at age 50 with at least five years of service, or become fully disabled while working. The District participates in the CalPERS Medical Program and retirees may enroll in any of the available health plans. Benefits continue throughout the lifetime of the retiring employee and his/her spouse.

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2017.

Actuarial Assumptions

The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions:

Discount rate	6.15%
Inflation	2.75%
Payroll Increase	3.0%
Healthcare Trend	4%

Discount Rate

The discount rate used to measure the total OPEB liability was 6.15%. The discount rate is based on the expected long-term rate of return on the invested assets.

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

10. Other Postemployment Benefits "OPEB", continued:

Change in Net OPEB Liability as of June 30, 2017

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Rollback balance at June 30, 2016	\$ <u>3,985,488</u>	\$ <u>635,671</u>	\$ <u>3,349,817</u>
Changes recognized for the measurement period:			
Service cost	57,459	-	57,459
Interest on total OPEB liability	240,931	-	240,931
Employer contributions	-	275,827	( 275,827)
Net investment income	-	61,893	( 61,893)
Benefit payments	( 135,827)	( 135,827)	-
Net changes during July 1, 2016 to June 30, 2017	<u>162,563</u>	<u>201,893</u>	( 39,330)
Balance at June 30, 2017 (Measurement Date)	\$ <u>4,148,051</u>	\$ <u>837,564</u>	\$ <u>3,310,487</u>

Sensitivity of the Net OPEB liability to changes in the discount rate

The following presents the net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation:

	<u>Discount Rate 1% Lower 5.15%</u>	<u>Valuation Discount Rate 6.15%</u>	<u>Discount Rate 1% Higher 7.15%</u>
Net OPEB liability	\$ <u>3,890,314</u>	\$ <u>3,310,487</u>	\$ <u>2,836,515</u>

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

10. Other Postemployment Benefits "OPEB". continued:

Sensitivity of the Total OPEB liability to changes in healthcare cost trend rates

The following presents the total OPEB liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation:

	1% Decrease <u>4.25% to 4.5%</u>	Trend rates <u>5.25% to 5.5%</u>	1% Increase <u>6.25% to 6.5%</u>
Net OPEB liability	\$ <u>3,268,011</u>	\$ <u>3,310,487</u>	\$ <u>3,337,914</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2018 the District recognized OPEB expense of \$254,736. The values of deferred outflows and inflows of resources related to OPEB as of June 30, 2017 are:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	-	18,239
District contributions subsequent to the measurement date	<u>147,630</u>	<u>-</u>
	\$ <u>147,630</u>	\$ <u>18,239</u>

The amounts of \$147,630 is the total amount contributed by the District to retirees' benefits and to the PARS trust during the year ending June 30, 2018.



SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

10. Other Postemployment Benefits "OPEB", continued:

Amounts reported as deferred outflows and inflows of resources related to OPEB as of June 30, 2017, to be reported as of June 30, 2018, will be recognized in OPEB expense as follows:

<u>Year Ended</u> <u>June 30</u>	
2019	\$( 4,560)
2020	( 4,560)
2021	( 4,560)
2022	( 4,559)
2023	-
Thereafter	-

**Funding Policy**

The contribution requirements of plan members and the District are established and may be amended by the Board of Directors. For the fiscal year ended June 30, 2018, the District contributed \$140,000. As of June 30, 2017, the District has accumulated \$837,564 in an irrevocable trust with PARS (Public Agency Retirement Services) toward the cost of future benefits.

11. Subsequent Events:

Management has evaluated subsequent events through September 18, 2018, the date these June 30, 2018 financial statements were available to be issued.

SOUTH PLACER FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

12. Consolidation with Loomis Fire Protection District:

Placer County Local Agency Formation Commission (LAFCO) approved the consolidation between Loomis Fire Protection District and South Placer Fire Protection District and a certificate of completion issued, effective July 22, 2017. The consolidated district is now known as the South Placer Fire Protection District.

The following assets and liabilities were consolidated into the District at July 22, 2017:

Cash	\$1,948,891
Receivables	2,995
Less,	
Accounts payable	( 25,614)
Payroll payables	( 53,748)
	<u>\$1,872,524</u>

13. Restatements:

The District's net position at July 1, 2017 was restated by \$2,069,061 and fund balance was restated by \$1,004,929 to reflect the OPEB beginning balance in accordance with the implementation of GASB 75.

## SUPPLEMENTAL DATA

SOUTH PLACER FIRE DISTRICT  
PRINCIPAL OFFICIALS

Board of Directors:

Gary Grenfell	President
Chris Gibson	Vice President
Sean Mullin	Clerk
David Harris	
Teresa Ryland	
Russ Kelley	
Tom Millward	

Operations:

Eric Walder	Fire Chief
Karl Fowler	Deputy Fire Chief
Katherine Medeiros	Business Manager
Katrina Hoop	Office Manager/Admin. Asst.
Barbara Leak	District Secretary
Jason Brooks	Battalion Chief
Darren McMillin	Battalion Chief
Matt Feeley	Battalion Chief

SOUTH PLACER FIRE DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET  
PENSION LIABILITY  
As of June 30, 2018  
Last 10 years (1)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	0.0787%	0.0717%	0.0506%	0.04557%
Proportionate share of the net pension liability	\$7,809,356	\$6,202,656	\$3,472,072	\$8,506,504
Covered – employee payroll	\$4,945,831	\$3,930,094	\$3,917,318	\$3,983,515
Proportionate Share of the net pension liability as percentage of covered-employee payroll	157.90%	157.82%	88.63%	262.31%
Plan fiduciary net position as a percentage of the total pension liability	83.76%	85.06%	91.01%	77.32%

Changes in assumptions: None

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

SOUTH PLACER FIRE DISTRICT  
SCHEDULE OF CONTRIBUTIONS FOR PENSIONS  
As of June 30, 2018  
Last 10 years (1)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution (actuarially determined)	\$ 699,342	\$ 753,888	\$1,749,040	\$ 916,652
Contributions in relation to the actuarially determined contributions	<u>699,342</u>	<u>753,888</u>	<u>2,148,756</u>	<u>916,652</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>( 399,716)</u>	\$ <u>-</u>
Covered – employee payroll	\$4,945,831	\$3,930,094	\$3,917,318	\$3,372,003
Contributions as a percentage of covered employee payroll	14.14%	14.05%	20.70%	24.83%
Notes to Schedule:				
Valuation date:	6/30/16	6/30/15	6/30/14	6/30/13

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
Discount rate	7.15% Net of Pension Plan Investment and Admin. Expenses

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

SOUTH PLACER FIRE DISTRICT  
SCHEDULE OF CONTRIBUTIONS FOR OPEB  
As of June 30, 2018  
Last 10 years (1)

	<u>2018</u>
Contractually required contribution (actuarially determined)	\$ 303,128
Contributions in relation to the actuarially determined contributions	<u>275,827</u>
Contribution deficiency (excess)	\$ <u>27,301</u>
Covered – employee payroll	\$3,930,094
Contributions as a percentage of covered employee payroll	7.02%
Notes to Schedule:	
Valuation date:	6/30/17

(1) Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

SOUTH PLACER FIRE DISTRICT  
SCHEDULE OF CHANGES IN NET OPEB LIABILITY  
As of June 30, 2018

	<u>2018</u>
Total OPEB liability:	
Service cost	\$ 57,459
Interest on total OPEB liability	240,931
Benefit payments	<u>( 135,827)</u>
Net change in total OPEB liability	162,563
Total OPEB liability, beginning	<u>3,985,488</u>
Total OPEB liability, ending	4,148,051
Plan fiduciary net position	
Contributions – employer	\$ 275,827
Net investment income	61,893
Benefits paid to retirees	( 135,827)
Administrative expense	<u>( 0)</u>
Net change in plan fiduciary net position	\$ 201,893
Plan fiduciary net position - beginning	<u>635,671</u>
Plan fiduciary net position – ending	\$837,564
Net OPEB Liability - ending	<u>\$3,310,487</u>
Plan fiduciary net position as a percentage of the Total OPEB liability	20.19%
Covered-employee payroll	\$3,930,094
Net OPEB liability as a percentage of covered-employee payroll	84.23%

Notes to Schedule:

Changes in assumptions: none

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.



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**SOUTH PLACER FIRE DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF E. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** THURSDAY, DECEMBER 06, 2018  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item: Resolution Authorizing an Amendment to the Districts CalPERS Contract:**

**Action Requested:** Staff recommends discussion and approval of the Resolution to approve an amendment to the contract between CalPERS Board of Administration and SPFD Board of Directors.

**Background:** Through the negotiations process and a secret ballot Cal Pers election with the Districts represented and unrepresented new local safety member employees. These employees have elected to end cost sharing of .5%. The proposed change is to provide for Section 20516 (Employees Sharing Additional Cost). From and after July 22, 2017 and until the effective date of this contract, .5% for new local safety members.

**Attachments:** Amendment to Contract, CalPERS Instructions to District, Resolution Authorizing an Amendment to the Contract, Certification of Final Action of Governing Body

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



P.O. Box 942709 Sacramento, CA 94229-2709  
888 CalPERS (or 888-225-7377)  
TTY: (877) 249-7442 | Fax: (916) 795-3005  
[www.calpers.ca.gov](http://www.calpers.ca.gov)

California Public Employees' Retirement System

November 26, 2018

CalPERS ID #3655967024

Mr. Eric Wilder  
Fire Chief  
South Placer Fire District  
6900 Eureka Road  
Granite Bay, CA 95746

Dear Mr. Wilder:

Thank you for returning the Resolution of Intention to amend your CalPERS retirement contract to provide to end Section 20516 (Employees Sharding Additional Cost) of .5% for new local safety members.

Also provided are the following documents necessary to complete the proposed amendment:

1. Amendment to Contract.
2. Resolution, Form CON-13. This Resolution must be adopted by affirmative vote of a majority of the members of the governing body no earlier than twenty days after the adoption of the Resolution of Intention. Failure to comply may result in the delay of the anticipated effective date of the amendment.
3. Certification of Final Action of Governing Body, Form CON-5.

Your agency adopted the Resolution of Intention on November 14, 2018, therefore, the earliest date the final Resolution may be adopted is December 4, 2018, pursuant to Government Code Section 20471. There are no exceptions to this law.

The effective date of this amendment cannot be earlier than the first day of a payroll period following the adoption of the final Resolution. Please insert the effective date on the last page of the Amendment to Contract.

The following documents must be submitted through my|CalPERS and the original documents must be returned to this office by mail. ORIGINAL SIGNATURES ARE REQUIRED ON ALL CONTRACTS.

California Public Employees' Retirement System  
[www.calpers.ca.gov](http://www.calpers.ca.gov)

1. Amendment to Contract, two original executed sets.
2. Resolution, Form CON-13.
3. Certification of Final Action of Governing Body, Form CON-5.

Please notify your personnel/payroll staff and any others who submit payroll or membership documents to CalPERS on behalf of the agency, such as county courts and port districts, of the following information as of the effective date of the amendment to the contract:

The new local fire member contribution rate will be 12% of reportable earnings.

**Please do not retype the Amendment to Contract and/or agreement documents. Only documents provided by this office will be accepted. If you have any questions regarding any documents, please contact this office prior to presenting to your governing body for adoption. Another contract amendment cannot be started until this amendment is completed or cancelled.**

A copy of the contract will be returned for your records after it has been executed by CalPERS.

We are here to assist you. If you have any questions or would like additional information, please visit our website [www.calpers.ca.gov](http://www.calpers.ca.gov), or you may contact us toll free at 888 CalPERS or (888-225-7377).

Sincerely,

  
Tracy Donoghue  
Employer Representative  
Public Agency Contract Services

TD:jn

Enclosures

**South Placer Fire District**

**RESOLUTION  
AUTHORIZING AN AMENDMENT TO THE CONTRACT**

No. \_\_\_\_\_

WHEREAS, the Board of Administration of the California Public Employees' Retirement System and the Board of Directors of the South Placer Fire District entered into a contract effective on October 25, 1975 providing for the participation of said public agency in the California Public Employees' Retirement System; and

WHEREAS, it is now desirable to take advantage of certain benefits provided under said Retirement System and not included in said contract;

NOW, THEREFORE, BE IT RESOLVED, that said governing body authorized, and it does hereby authorize, an amendment to said contract, a copy of said amendment attached hereto and by such reference made a part hereof as though herein set out in full; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the presiding officer of said governing body is hereby authorized, empowered and directed to execute said amendment for and on behalf of said public agency.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_.

\_\_\_\_\_  
Presiding Officer

Attest:

\_\_\_\_\_  
Clerk/Secretary

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

**CERTIFICATION  
OF  
FINAL ACTION OF GOVERNING BODY**

I hereby certify that the \_\_\_\_\_ of the  
(governing body)

\_\_\_\_\_  
(public agency)

considered and adopted on \_\_\_\_\_, \_\_\_\_\_, by an affirmative vote of a  
(date)

majority of the members of said Governing Body, **Ordinance / Resolution** No. \_\_\_\_\_  
approving the attached contractual agreement between the Governing Body of said Agency  
and the Board of Administration of the California Public Employees' Retirement System, a  
certified copy of said **Ordinance / Resolution** in the form furnished by said Board of  
Administration being attached hereto.

Adoption of the retirement benefit increase/change was not placed on the consent  
calendar.

\_\_\_\_\_  
Clerk/Secretary

\_\_\_\_\_  
Title

Date \_\_\_\_\_



California  
Public Employees' Retirement System

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# AMENDMENT TO CONTRACT

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

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The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective October 25, 1975, and witnessed October 22, 1975, and as amended effective August 1, 1977, January 9, 1982, June 25, 1983, August 7, 1993, June 25, 1994, July 3, 2010, April 21, 2015, August 20, 2015, December 17, 2015, July 22, 2017 and January 20, 2018 which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- A. Paragraphs 1 through 17 are hereby stricken from said contract as executed effective January 20, 2018, and hereby replaced by the following paragraphs numbered 1 through 17 inclusive:
1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 60 for classic local miscellaneous members, age 62 for new local miscellaneous members, age 55 for classic local safety members and age 57 for new local safety members.

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



6. This contract shall be a continuation of the contract of the Loomis Fire Protection, hereinafter referred to as "Former Agency". The accumulated contributions, assets and liability for prior and current service under the Former Agency's contract shall be merged pursuant to Section 20508 of the Government Code. Such merger occurred July 22, 2017.
  - a. Service performed of the former agency prior to January 20, 2018 shall be subject to the terms and conditions of the former agency's contract as it was in effect at that time. Service performed on or after the effective date of the amendment to contract shall be subject to the terms and conditions of this contract.
7. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member in employment before and not on or after July 3, 2010 shall be determined in accordance with Section 21354 of said Retirement Law (2% at age 55 Full).
8. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member in employment on or after July 3, 2010 shall be determined in accordance with Section 21354.3 of said Retirement Law (3% at age 60 Full).
9. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Full).
10. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local safety member shall be determined in accordance with Section 21363.1 of said Retirement Law (3% at age 55 Full).
11. The percentage of final compensation to be provided for each year of credited prior and current service as a new local safety member shall be determined in accordance with Section 7522.25(d) of said Retirement Law (2.7% at age 57 Full).
12. Public Agency elected and elects to be subject to the following optional provisions:
  - a. Section 20042 (One-Year Final Compensation) for classic members only.
  - b. Section 20965 (Credit for Unused Sick Leave).
  - c. Section 20938 (Limit Prior Service to Members Employed on Contract Date) for local miscellaneous members only.



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

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

From and after July 22, 2017 and until the effective date of this amendment to contract, .5% for new local safety members.

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

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

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

B. This amendment shall be effective on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

BOARD OF ADMINISTRATION  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD OF DIRECTORS  
SOUTH PLACER FIRE DISTRICT

BY \_\_\_\_\_  
ARNITA PAIGE, CHIEF  
PENSION CONTRACTS AND PREFUNDING  
PROGRAMS DIVISION  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY \_\_\_\_\_  
PRESIDING OFFICER

\_\_\_\_\_  
Witness Date

Attest:

\_\_\_\_\_  
Clerk

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**SOUTH PLACER FIRE DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** FIRE CHIEF ERIC G. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** THURSDAY, DECEMBER 06, 2018  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item: 2019 Board Meeting Schedule:**

**Action Requested:** Staff recommends review of the proposed 2019 Board Meeting Schedule.

**Background:** This is standard procedure. Each year the Board adopts an annual meeting calendar. The proposed calendar outlines each regular board meeting, any recommended changes in the regular meetings and requested special meetings or workshops.

**Impact:** Planning

**Attachments:** Recommended calendar

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



## SOUTH PLACER FIRE DISTRICT DRAFT 2019 SCHEDULE

### 2019 Board Meeting Calendar

January 9 <sup>th</sup> , 2019	– Regular Board Meeting
February 13 <sup>th</sup> , 2019	– Regular Board Meeting
March 13 <sup>th</sup> , 2019	– Regular Board Meeting
April 10 <sup>th</sup> , 2019	– Regular Board Meeting
May 8 <sup>th</sup> , 2019	– Regular Board Meeting
June 12 <sup>th</sup> , 2019	– Regular Board Meeting
July 10 <sup>th</sup> , 2019	– Regular Board Meeting
August 14 <sup>th</sup> , 2019	– Regular Board Meeting
<b>August TBA – 2019/20 Goal Setting Workshop</b>	
September 11 <sup>th</sup> , 2019	– Regular Board Meeting
October 9 <sup>th</sup> , 2019	– Regular Board Meeting
November 13 <sup>th</sup> , 2019	– Regular Board Meeting
December 11 <sup>th</sup> , 2019	– Regular Board Meeting
<b>December TBA – 2019 Fire Chief Evaluation</b>	

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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, DECEMBER 06, 2018  
**CC:** BOARD SECRETARY KATHY MEDEIROS

---

**Agenda Item: Board of Director Officers and Committees 2019:**

**Action Requested:** Staff recommends board officer position elections and committee appointments for 2019.

**Background:** This is standard procedure each December. The Board will elect a President, Vice President, Clerk, and appoint members to various standing committees.

**Excerpt from Policy 2240:**

*2240.1 The officers of the Board of Directors shall be President, Vice President, and Clerk. The Board shall elect a President, Vice President, and Clerk during the regularly scheduled meeting in December of each year to serve throughout the subsequent calendar year. Upon the occurrence of an officer's vacancy, the Board shall fill such vacancy from the remaining members. An interim election for the Board Officers may be held upon approval by a majority of the Directors.*

**Excerpt from Policy 2250:**

*2250.2 The following shall be standing committees of the Board:*

*2250.2.1 Personnel Committee;*

*2250.2.2 Facilities Committee;*

*2250.2.3 Budget Committee;*

**Impact:** Future direction

**Attachments:** Board officer position election and committee appointment worksheet.

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

**2019**  
**Board Officer Position and**  
**Committee Appointment Worksheet**

	<b>2019</b>	<b>Current Incumbent</b>
Board President:	_____	Director Grenfell
Board Vice President:	_____	Director Gibson
Board Clerk:	_____	Director Mullin
Personnel Committee: (3 Recommended)	_____	Director Harris
	_____	Director Grenfell
	_____	Director Gibson
Finance Committee: (2 Recommended)	_____	Director Mullin
	_____	Director Ryland
Facilities Committee: (2 Recommended)	_____	Director Kelley
	_____	Director Millward
FAIRA: (1 primary, 1 alternate)	_____	Chief Walder
	_____	Director Harris (Alternate)
FDAC	_____	Chief Walder

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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, DECEMBER 06, 2018  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item: 2018/2019 Long Term Facilities Maintenance, Apparatus Replacement and Major Equipment replacement plan updates:**

**Action Requested:** The Chief recommends a review and approval of the 2018/2019 revised plans.

**Background:** Staff will give a brief presentation on the highlights of the revised plans which will be included in the Fire Fee Annual Report additionally, these plans or a planning guide for the District and include the long-term facilities maintenance plan, apparatus replacement plan, and major equipment replacement plans.

**Impact:** Future planning

**Attachments:** Proposed plans

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

# SPFD Long Term Facilities Maintenance Plan 2018-2019 Update

2018/2019 Revision									
Long Term Facilities Maintenance Plan									
Budget Year	1	2	3	4	5	6	7	8	9
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2012/13	2012/13
Facility Description									
Administrative Office and Meeting Room				\$2,000,000					
6900 Eureka Road Fire Station Seventeen (1976)					\$850,000				
4650 East Roseville Parkway Fire Station Fifteen (1987)	\$2,200,000								
3505 Auburn Folsom Fire Station Twenty (1985)							\$350,000		\$1,000,000
Maintenance Shop (1990)									
Training/Hose Tower						\$185,000			
7070 Auburn Folsom Fire Station Nineteen									
5300 Olive Ranch Fire Station Sixteen						\$75,000			
Horseshoe Bar Rd and Tudsbury Station 29									
5840 Horseshoe Bar Rd Station 18		\$1,700,000							
Total Annual Project Costs	\$2,200,000	\$1,700,000	\$0	\$2,000,000	\$850,000	\$260,000	\$350,000	\$0	\$1,000,000
Budget/Estimated Increase	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
General Revenue(Inc.OES)/Projections (no OES)	\$11,736,737	\$12,088,839	\$12,451,504	\$12,825,049	\$13,209,801	\$13,606,095	\$14,014,277	\$14,434,706	\$14,867,747
Budget Principles	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Projected Annual Plan Contribution	\$352,102	\$362,665	\$373,545	\$384,751	\$396,294	\$408,183	\$420,428	\$433,041	\$446,032
Projected Developer Fee Contribution	\$150,000	\$150,000	\$115,000	\$150,000	\$200,000	\$100,000	\$75,000	\$75,000	\$75,000
Plan Balance	\$2,418,949	\$1,231,614	\$1,720,159	\$254,911	\$1,205	\$249,387	\$394,816	\$902,857	\$423,889



**DEPS**

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**SOUTH PLACER FIRE DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** FIRE CHIEF ERIC G. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** FRIDAY, DECEMBER 07, 2018  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item: FAIRA Board of Directors Nomination:**

**Action Requested:** Staff recommends approval of the nomination seeking re-election of Fire Chief Eric Walder to the Fire Agencies Insurance Risk Authority Board of Directors.

**Background:** The District has assisted FAIRA (liability insurance pool) by serving on their Board of Directors since its inception in 1989. Every four years the seat the District occupies stands for re-election. This is standard procedure to continue serving FAIRA.

**Impact:** Four to six meetings per year.

**Attachments:** Nomination Form, election letter.

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

**NOMINATION OF INDIVIDUAL FAIRA MEMBER TO STAND FOR ELECTION TO THE  
GOVERNING BOARD OF DIRECTORS IN 2019**

The \_\_\_\_\_, a Member Agency of FAIRA, hereby nominates the following individual representing a FAIRA Member to stand for election prior to July 1, 2019 for one of seven (7) Authority Governing Board of Directors positions.

The \_\_\_\_\_, a Member Agency has authorized the nomination(s) by motion of the Governing Board made and passed on

Dated: \_\_\_\_\_

\_\_\_\_\_  
Nominated Individual's Name

\_\_\_\_\_  
Title

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
District Board Chairperson or Designee

ATTEST: \_\_\_\_\_  
District Board Clerk

The following current Member Districts are standing for election:

San Miguel  
Kentfield  
South Placer  
Tiburon

Vacaville  
Fresno County  
Northstar

If your District does not wish to nominate anyone, disregard this form. In 2007, the Board adopted Resolution No. 2007-2 establishing a procedure whereby if the General Manager determines that as of the nomination deadline, the number of candidates is equal to or smaller than the number of board seats to be filled, so that the candidates are running unopposed, there shall be no election.

This procedure was implemented to save the expenses, associated with an election, when the current Board Members were running unopposed.



## Fire Agencies Insurance Risk Authority

Date: November 26, 2018  
To: FAIRA Member District  
Subject: Notice of Nomination and Election Procedures for the 2019 Election of Members to the Authority's Governing Board

According to the Fire Agencies Insurance Risk Authority's Fifth Amended Joint Powers Authority Agreement (JPA), seven (7) positions of the Authority Governing Board ("Board") must be filled by election prior to July 1, 2019. The following Member Districts are required to stand for re-election:

San Miguel  
Kentfield  
South Placer  
Tiburon

Vacaville  
Fresno County  
Northstar

Should your District wish to nominate an individual to represent your Agency in the election, that person must hold a position with your Agency that is one of the following:

1. A Member of the Legislative Body;
2. The Administrative Officer;
3. The Fire Chief; or
4. A Staff Person responsible for the Risk Management Function.

After your District nominates the individual by formal agency action, please submit a Nomination Form (enclosed) listing that individual. Forms are required no later than March 1<sup>st</sup>, 2019 to FAIRA at 1255 Battery Street, Suite 450, San Francisco, CA 94111.

Nominees will be placed on a ballot that will be sent to all Districts. Each District will then vote for seven (7) of the nominees, who will then fill the seven (7) open Board positions. Should you have any questions concerning this matter, please contact me directly.

Best regards,



Susan Blankenburg  
General Manager

cc: Board of Directors  
Dale Bacigalupi, General Counsel

### Enclosure (Nomination Form)

Fire Agencies Insurance Risk Authority (FAIRA)  
1255 Battery Street, Suite 450, San Francisco, CA 94111  
P.O. Box 7443, San Francisco, CA 94120-7443

[www.faira.org](http://www.faira.org)

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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:** FRIDAY, DECEMBER 07, 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.

**Impact:** Informational

**Attachments:** None

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



November 6, 2018

Dear Mr. Ritter and the South Placer Fire Department,

The Bonfire Committee would like to give you a big thank you for all you did for this year's Homecoming Superhero Bonfire! Bonfire is a tradition we have been doing for years to get the community involved in our school spirit – we **COULD NOT** have done it without you!! Without your help and support, we wouldn't have been able to get everyone unified and excited for the festivities. We truly appreciate the time you spent of our permit, and we hope you had a **SUPER** time at the event!

Thank you!

Sincerely,

Emma Gordon  
Head Bonfire Commissioner

Kaylee Watson  
Assistant Bonfire Commissioner

Alonzo Cannon  
Assistant Bonfire Commissioner



Tamara Givens  
Activities Director  
Granite Bay High School  
#1 Grizzly Way  
Granite Bay, CA 95746  
Tel: (916) 786-8676 x5507  
FAX: (916) 786-0766

SPECIAL "THANKS" TO  
NICK & JUSTIN FOR  
SHOWING KIDS THE FIRE  
TRUCKS AND ACTUALLY  
LETTING THEM CLIMB IN  
FOR A MINUTE. THEY  
LOVED IT!!

AND "THANKS" TO CARL  
FOR RETRIEVING MY PINK  
SHEARS FROM UNDER THE  
WATER DRAINAGE GRATE!

AND "THANKS" TO JOE  
FOR INFO RE: GRANITE BAY  
H.I.S. FIREWORKS ON HOMECOMING.  
(NEXT YEAR I'LL GO OUT &  
WATCH!!)

THANKS TO ALL OUR  
HOMETOWN HEROES AT  
17 FOR MAKING US

I wood not know  
what to do without you!

Thank you

FEEL SAFE. YOU'RE  
ALL THE BEST!!!



YOUR NEIGHBORS  
DIANNA, (GRAMMY)  
JOIYA,  
BRANDON,  
BRIE,  
CHARLIE









To: Our Herds  
Granite Bay  
Fire Dept,

And wonderful memories  
after it's done!

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We really  
appreciate  
you!

Happy Thanksgiving  
Thank you!

Mike, Mary & Kids  
The Rogges

Dear Firemen,

Thank you for the  
tour of your fire station.  
And thank you for putting  
out fires.

You're always ready to step up and help out.

Thank you for all you do.

I liked the fire trucks

and the sirens on it Owen

I liked fire tr.

ucki Joshua

I liked the exercise

Room by Brooke

Hugs,

Cub Scouts

**SOUTH PLACER FIRE PROTECTION DISTRICT**  
**PARS OPEB Trust Program**Account Report for the Period  
10/1/2018 to 10/31/2018Eric Walder  
Fire Chief  
South Placer Fire Protection District  
6900 Eureka Rd.  
Granite Bay, CA 95746**Account Summary**

Source	Beginning Balance as of 10/1/2018	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 10/31/2018
OPEB	\$1,052,355.21	\$0.00	-\$44,492.27	\$605.51	\$0.00	\$0.00	\$1,007,257.43
<b>Totals</b>	<b>\$1,052,355.21</b>	<b>\$0.00</b>	<b>-\$44,492.27</b>	<b>\$605.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,007,257.43</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	
-4.23%	-3.16%	0.75%	5.09%	4.66%	-	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