AGENDA SOUTH PLACER FIRE DISTRICT BOARD OF DIRECTORS November 13, 2019

<u>Closed Session recommended at 6:00 p.m. in the Training Room</u>: Staff recommends closed session to discuss upcoming contract negotiations and give direction to the Board Negotiations Team. (Agency designated representatives: Chris Gibson, Gary Grenfell and Dave Harris (Pursuant to Govt. Code § 54957.6.))

Closed Session recommended at 6:30 p.m.: Staff recommends closed session to discuss Captain Darren Zimmerman's Cal PERS pending industrial disability retirement. (Pursuant to Govt. Code § 54957(b)

- 1. 7:00 p.m. Regular Session (Portable Conference/Training Room)
- 2. Flag Salute
- 3. Public Comment
- Special Presentation: Official badge pinning and Oath of Office Ceremony for Full-Time Paramedic Firefighter Keith Hernandez.
 Page 27
- 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.

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 Consolidated Mitigation Fees Plans/Inspections Cell Tower Leases Workers Comp. Reimbursements Refunds/Reimbursements Fire Report Fees Uniform sales	\$ 162,597.45 25,762.37 13,716.20 7,632.11 9,089.14 2,181.68 25.00
Uniform sales	<u>95.00</u>

TOTAL

\$ 221,098,95

- D. Approval of the November 2019 Expenditures: \$573,918.17
- E. Personnel Items

Page 2

Separations:

None

Promotions:

Esther Blake, Paramedic Firefighter Kevin Cooney, Paramedic Firefighter

Reassignments:

None

New Hires: Interns/Volunteers:

Thomas Kenning, Paramedic Firefighter

None

7. Old Business:

A. <u>Station 18 New Truck Room</u>: Staff seeks approval to move forward with the Station 18 Truck Room Project. Page 28

8. New Business:

- A. <u>Industrial Disability Retirement (IDR) Application:</u> Staff recommends discussion and action on the required CalPERS Resolution for Captain Darren Zimmerman's IDR application. Page 32
- B. South Placer Fire District Fiscal Year 2018/19 Audit Acceptance: Staff recommends discussion and acceptance of the South Placer Fire District 2018/19 third party audit.

 Page 35
- C. <u>Gann Limit Report and Resolution</u>: Staff recommends discussion and adoption of the Resolution setting the Fiscal Year 2019/20 appropriations limit, per Article XIIIB of the State Constitution (1979). Page 84
- D. 1st Quarter Budget Report 2019/20: The Chief recommends a short presentation on the status of the draft 1st Quarter Fiscal Year 2019/20 budget. Page 91
- E. FAIRA: Update to Joint Powers and Liability Risk Sharing Agreements: Chief recommends discussion and approval by vote and resolution of changes to both agreements.

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9. Information and Discussion

- A. <u>Placer County Fire Service Issues</u>: Chief recommends discussion on the latest developments in Placer County Fire Service Delivery System and consolidation efforts countywide. Page 141
- 10. Correspondence

Page 142

- 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 October 09, 2019

REGULAR BUSINESS

The South Placer Fire District Board of Directors regular meeting was called to order on Wednesday, October 09, 2019 at 6:37 p.m. by President, Chris Gibson.

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

Absent: None

Staff in Attendance:

Fire Chief, Eric Walder
Deputy Chief, Karl Fowler
Board Secretary, Kathy Medeiros
Battalion Chief, Jason Brooks
Captain, Ed Love
Captain Paramedic, Devin Fuller
Captain, Ed Love
Engineer, Joey Vincent
Firefighter Paramedic, Ryan Leslie
Firefighter Paramedic, Brandon Johnson
Firefighter Paramedic, Robert Sinetos
Engineer Paramedic, Jon Crull

Special Presentation: The Chief held a special presentation for the promotional pinning of full-time Paramedic Firefighter Ryan Leslie. After passing all portions of his probation he is now a full-time member of the District. The promotional badge was presented and pinned by the employee's son, Cole. The oath of office was administered by President Gibson. Chief Walder congratulated him for his accomplishment and dedication to the fire service.

Public Comment: None

<u>Closed Session:</u> Chief Walder asked the Board to cancel the proposed closed session meeting. The Chief noted that he would have additional information prepared for a closed session meeting at next month's regular board meeting.

<u>Consent Agenda</u>: President Gibson noted that a correction to the agenda item for the closed session description should read SAFF 522 and had incorrectly noted South Placer Firefighters Local 3809. Director Millward made a motion to approve the consent agenda with corrections;

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

OLD BUSINESS

Station 18 New Truck Room Presentation: Chief Walder reported that the District is ready to move forward with the truck room project. Don Mariano of the architect firm Lionakis presented the current plan for the remodel and expansion of Station 18. Site plans and drafted project pictures were displayed to the Board and the public. Mr. Mariano noted that the project had some difficulty to work around the cell tower as well as the elevation changes on the property. The station will be adding between 3600-3700 square feet. Fire sprinklers and fire alarms will be added into the existing and the new footprint. The building will have a brick facade, ADA compliant, extra landscape drainage, a working truck room along with full laundry and storage space. Costs are \$2.2 million to complete both phases. The build alone is \$1.3 million before the added costs. Chief Walder added that crews may need to be displaced for up to two nights for the installation of the fire sprinkler system. Captain Devin Fuller and Engineer Joey Vincent expressed concern to the Board for emergency vehicles exiting on Magnolia. Chief Walder noted that a signal light may be possible, but he feels the proposed project is a good compromise moving forward for the truck room and firefighter safety issues of the current station configuration. Mr. Mariano reported that after appointment the project will go out to bid for three months. The earliest the project would start would be in June. Chief Walder inquired of the board whether the issue was ready for action. Director Mullin asked that the issue return next month for additional discussion and possible action.

NEW BUSINESS None

INFORMATION AND DISCUSSION

Travel Time Response Maps: Chief Walder discussed the GIS work he had presented last month to report the travel time on the response maps. Additional work was plotted with 2018 data that reported Station 18 had a majority of their calls in town. Station 20 had sporadic call volume mostly for wildland incidents. Station 19 runs north on most responses, while Station 15 has a cluster of calls directly near the station. Station 16 is shown as not staffed in the data, although part of 2018 it was staffed due to the Station 15 construction. If all stations were not staffed the District would have to rely on auto aid and the Eastern part of the District would be difficult to cover. Chief Walder noted that this is just data for the Board's consideration at this time. All maps are accessible on the District's server.

<u>Placer County Fire Service Issues</u>: Chief Walder recommends discussion on the latest developments in Placer County Fire Service delivery system and consolidation efforts countywide. The CRA discussion occurred at the Western Placer Chiefs meeting with county wide data from all responses being reviewed to look at what the draw down looks like. Operations Chiefs are working on data to bring to the Chiefs that create a draw down plan. The five dispatch centers in the County leads to confusion and the closest resource sometimes are not utilized. Placer County Chiefs may review how they respond to large scale incidents and the way the Operational Area Coordinator is utilized.

<u>Correspondence:</u> A thank you letter from Country House Residence directed to Chief Ritter and staff for their hard work every day. A monthly statement for the month of August from PARS Trust reflecting the recent earnings to the OPEB account.

Chief's Report:

- EMS Chain of Survival recognition held by SSV at Station 17 for Capt. Stephens, Eng. Bailey, Eng. Garside, and Apprentice FF Blake for a field save cardiac arrest. The patient and his adult son gave bystander CPR and were both present at the presentation.
- The financial audit took place on Sept. 19 & 20 and went well. We should have the final audit in November.
- Attended the PSPS conference calls twice a day for the past week.
- Loomis Eggplant Festival was held on the 5th as well as the Pancake Breakfast. The association received \$471 after costs. This money is accounted for in a fundraising account and will be spent on items that benefit the firefighters and District.
- Truck 17 assisted the Loomis Chamber with aerial pictures of the festival.
- Strategical Planning Goal Steward Teams-Team of Professionals met on Sept. 15th. Fiscal Responsibility team was cancelled for September but will meet on October 25th with SCI in attendance to present information on a tax measure and alternative funding possibilities.
- Sept. 21st was Day with A Deputy. Would like to thank Engineer Jon Crull for organizing with the on-duty crew and Intern Firefighters.
- Sept. 21st and 22nd Engine 15 went to Bayside Adventure to assist with the First Responder Weekend.
- Hosted the Sierra Sacramento Arson Task Force.
- Sexual Harassment training for Board members has been assigned via Target solutions. The District has two months to be in compliance.
- Water Tender 17 has a new turbo and is back in service.
- Fire Marshall Candidate scheduled for Medical and Psych Evaluations, anticipated start date of Nov. 9th.
- Three Firefighter Paramedics will be going to Psych Evaluations hopefully with a start date in November.
- Closed session meeting cancelled but will have info ready for the Board on the 13th of November. Board committee meets on November 14th with SAFF 522. Negotiations for all other employees will be scheduled in November as well.

<u>Board/Staff Comments</u>: Director Kelley thanked the crews for assistance in taking the downtown Loomis pictures from Truck 17.

Future Agenda Items: None

There being no further business to come before the Board, the meeting adjourned at 7:56 p.m. The next regular meeting will be held on Wednesday, November 13, 2019.

Respectfully submitted,

Recording Secretary, Kathy Medeiros

Kathy Medisos

South Placer Fire District CHECKBOOK REGISTER REPORT

Page: 1

User ID: kmedeiros

Bank Reconciliation

Ranges: To: From: From: To: Checkbook ID First Last Number First Last Description First Last 10/3/2019 Date 11/6/2019 User-Defined 1 First Last Type Check Check

Sorted By: Date

Include Trx: Reconciled, Unreconciled

pescriberou		User-Defined	1 1	Current Ba	alance	
Date	Type	Paid To/Rcvd From R	teconciled	Origin	Payment	Deposit
County Of Plac	er			\$1,133,	797.65	
			No	PMCHK00000852	\$973.18	
			us No	PMCHK00000852	\$122,010.00	
			io No	PMCHK00000852	\$59.00	
			io No	PMCHK00000852	\$1,209.50	
			Se No	PMCHK00000852	\$9,619.83	
		-	Se No	PMCHK00000852	\$880.39	
				PMCHK00000852	\$80,281.45	
				PMCHK00000852	\$1,987.02	
			er No	PMCHK00000852	\$1,987.02	
			No	PMCHK00000852	\$75.00	
		SPFAOA	No	PMCHK00000852	\$75.00	
		TASC/ Total Admin Service	No	PMCHK00000852	\$2,777.62	
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11/5/2019	CHK	TASC/ Total Admin Service	No	PMCHK00000852	\$2,848.33	
11/5/2019			No	PMCHK00000852	\$16,193.81	
11/5/2019	CHK	Voya Financial Trust Co.	No	PMCHK00000852	\$14.314.48	
ction(s)						
Wells Fargo Op	eratin	g Account		(\$144,63	15.42)	
10/9/2019	CHK	AT & T	No	PMCHK00000849	\$149.97	
10/9/2019	CHK	ACE HARDWARE	No	PMCHK00000849		
	CHK	AT & T / T-1 Lines	No			
10/9/2019	CHK	ADVANTAGE GEAR	No	PMCHKOOOOO849	S963 11	
10/9/2019		AT&T Mobility - FirstNet	No	PMCHK00000849	\$1,026,28	
10/9/2019	CHK	BART INDUSTRIES	No			
10/9/2019	CHK	Cascade Healthcare Service	s No			
10/9/2019	CHK	CELL ENERGY	No	PMCHK00000849	\$279.40	
10/9/2019	CHK	CIT Technology Fin Serv. I	nc No	PMCHK00000849	\$1,027.74	
10/9/2019	CHK	DAWSON OIL	No	PMCHK00000849	\$651.63	
10/9/2019	CHK	De Lage Landen Financial S				
10/9/2019	CHK					
10/9/2019	CHK	FOLSOM LAKE FORD	No	PMCHK00000849	\$4.097.42	
10/9/2019	CHK	Gold Country Water	No	PMCHK00000849	\$235.50	
10/9/2019	CHK	GOLD COUNTRY MEDIA		PMCHK00000849	\$1,635.32	
10/9/2019	CHK					
	CHK					
	CHK	·				
10/9/2019						
10/9/2019	CHK					
		_				
		-				
10/9/2019		City of Roseville	No	PMCHK00000849	\$4,266.50	6
	Date	Date Type County Of Placer 11/5/2019 CHK 10/9/2019 CHK	County Of Placer 11/5/2019 CHK AFLAC 11/5/2019 CHK Bank Of New York Mellon Tr 11/5/2019 CHK California Assn of Prefess 11/5/2019 CHK Department of Health Care 11/5/2019 CHK NGLIC C/O Superior Vision 11/5/2019 CHK P.E.R.S 11/5/2019 CHK PRINCIPAL MUTUAL 11/5/2019 CHK Sacramento Area Fire Fight 11/5/2019 CHK SAFAOA 11/5/2019 CHK TASC/ Total Admin Service 11/5/2019 CHK Voya Financial Trust Co. 11/5/2019 CHK Voya Financial Trust Co. 11/5/2019 CHK AT & T / T-1 Lines 10/9/2019 CHK CELL ENERGY 10/9/2019 CHK DAWSON OIL 10/9/2019 CHK DAWSON OIL 10/9/2019 CHK GOLD COUNTRY MEDIA 10/9/2019 CHK GOLD COUNTRY MEDIA 10/9/2019 CHK H-TECH 10/9/2019 CHK H-TECH 10/9/2019 CHK HARRIS INDUSTRIAL GASES 10/9/2019 CHK MEEKS LUMBER 10/9/2019 CHK NOTH Bay Pensions, LLC 10/9/2019 CHK PLOTATION 10/9/2019 CHK NOTH Bay Pensions, LLC 10/9/2019 CHK PLOTATION 10/9/2019 CHK PLOTATION 10/9/2019	Date	Date	11/5/2019

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User Date: 11/6/2019

South Placer Fire District CHECKBOOK REGISTER REPORT Bank Reconciliation

Page: 2

User ID: kmedeiros

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25077	10/9/2019	CHK	Sutter Medical Foundation	No	PMCHK00000849	\$560.00	
25078	10/9/2019	CHK	SAMBA Holdings Inc	No	PMCHK00000849	\$61.16	
25079	10/9/2019	CHK	ROCKLIN HYDRAULICS Sutter Medical Foundation SAMBA Holdings Inc TIFCO INDUSTRIES TIAA Commercial Finance, I VALLEY POWER SYSTEM WITTMAN ENTERPRISES, LLC	No	PMCHK00000849	\$377.01	
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25081	10/9/2019	CHK	VALLEY POWER SYSTEM	No	PMCHK00000849	\$488.80	
25082	10/9/2019	CHK	WITTMAN ENTERPRISES, LLC	No	PMCHK00000849	\$6,801.23	
25083	10/9/2019 10/9/2019 10/24/2019 10/24/2019	CHK	WESTERN TRUCK PARTS ALL STAR FIRE EQUIPMENT ACE HARDWARE ADVANTAGE GEAR	No	PMCHK00000849	\$151.13	
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		CHK	ACE HARDWARE	No	PMCHK00000850	\$21.43	
25086	10/24/2019	CHK	ADVANTAGE GEAR	No	PMCHK00000850	51,446.48	
25087	10/24/2019	CHK	BART INDUSTRIES	No	PMCHK00000850	\$690.25 \$92.35 \$10,401.59 \$364.10 \$1,944.00 \$450.00	
25088	10/24/2019	CHK	Blue Cross of California	No	PMCHK00000850	\$92.35	
25089	10/24/2019	CHK	CURTIS L.N. & SONS CPS HR Consulting C.W. Nielsen Mfg. Corp. Gym Doctor Hunt and Sons, Inc	No	PMCHK00000850	\$10,401.59	
25090	10/24/2019	CHK	CPS HR Consulting	No	PMCHK00000850	\$364.10	
25091	10/24/2019	CHK	C.W. Nielsen Mfg. Corp.	No	PMCHK00000850	\$1,944.00	
25092	10/24/2019	CHK	Gym Doctor	No	PMCHK00000850	\$450.00	
25093	10/24/2019	CHK	Hunt and Sons, Inc	MO	FINCHMOODUGJU	24,023.38	
25094	10/24/2019 10/24/2019	CHK	Interwest Consulting Group	No No	PMCHK00000850	\$2,492.26 \$295.00 \$138.90	
23093	10/24/2019	CHK	JRB Pest and Sanitation Johnson, Ward R	No	PMCHK00000850	\$295.00	
25096	10/24/2019		Johnson, Ward R	No	PMCHK00000850	\$138.90	
25097	10/24/2019 10/24/2019	CHK	Kingsley Bogard, LLP	No	PMCHK00000850	\$3,385.22	
25098	10/24/2019	CHK	Kaiser Foundation Health B		PMCHK00000850	\$2,557.71	
25099	10/24/2019	CHK	LIFE ASSIST	No	PMCHK00000850	53,918.77	
22100	10/24/2019	CUV	Mission Uniform Services	No	PMCHK00000850	\$3,918.77 \$110.04 \$870.87	
25101	10/24/2019	CHK	MALLORY CO. FIRE MEEKS LUMBER Manchester, Jeremy NETWORK DESIGN ASSOC PRS	No	PMCHK00000850	\$870.87	
25102	10/24/2019 10/24/2019	CHK	MEEKS LUMBER	No	PMCHK00000850	\$12.22	
25103	10/24/2019	CHK	Manchester, Jeremy	No	PMCHK00000850	\$768.41	
25104	10/24/2019	CHK	NETWORK DESIGN ASSOC	No	PMCHK00000850	\$620.00	
25105	10/24/2019	CHK	PRS	No	PMCHK00000850	\$768.41 \$620.00 \$494.96 \$51.98	
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25107	10/24/2019		Recology Auburn Placer	No	PMCHK00000850	\$62.34	
25108	10/24/2019	CHK	STERICYCLE INC	No	PMCHK00000850	\$250.00 \$2,293.35 \$119.15	
25109	10/24/2019	CHK	Consolidated Communication	ıs No	PMCHK00000850	\$2,293.35	
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25120	11/5/2019		Shehadeh, Nadder A.	No	PMCHK00000853	\$582.00	
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25122	11/5/2019		AT & T	No	PMCHK00000854	\$150.00	
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25128			BAUER COMPRESSORS	No	PMCHK00000854	\$10,194.87	
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25131	11/5/2019		De Lage Landen Financial S		PMCHK00000854	\$269.91	
25132			FOLSOM LAKE FORD		PMCHK00000854	\$639.04	
25133			Foothill Fire and WIRE		PMCHK00000854	\$4,149.00	
25134	11/5/2019		Granite Estates Profession	al No	PMCHK00000854	\$612.00	
25135	11/5/2019		LIFE ASSIST	No	PMCHK00000854	\$3,363.39	
25136 25137	11/5/2019		Lehr Auto Electric		PMCHK00000854	\$271.47	_
	11/5/2019	C1117	NETWORK ENVIROMENTAL SYSTE	1.0 17	PMCHK00000854	\$60.00	7

South Placer Fire District CHECKBOOK REGISTER REPORT Bank Reconciliation

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3 User ID: kmedeiros

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25141	11/5/2019	CHK	PLACER COUNTY WATER	No	PMCHK00000854	\$149.29	
25142	11/5/2019	CHK	Quill Corporation	No	PMCHK00000854		
25143	11/5/2019	CHK	Recology Auburn Placer	No	PMCHK00000854	\$62.34	
25144	11/5/2019	CHK	Robert W. Johnson	No	PMCHK00000854		
25145	11/5/2019	CHK	Sutter Medical Foundation	No	PMCHK00000854		
25146	11/5/2019	CHK	SOUTH PLACER FIREFIGHTERS	L3 No	PMCHK00000854	\$100.00	
25147	11/5/2019	CHK	SAMBA Holdings Inc	No	PMCHK00000854	\$61.16	
25148	11/5/2019	CHK	Target Solutions, LLC	No	PMCHK00000854	\$11,764.00	
25149	11/5/2019	CHK	TIFCO INDUSTRIES		PMCHK00000854	\$134.26	
25150	11/5/2019	CHK	TIAA Commercial Finance, 1	Inc No	PMCHK00000854	\$2,235.09	
25151	11/5/2019	CHK	VOYAGER	No	PMCHK00000854	\$310.87	
25152	11/5/2019	CHK	Valley Clinical and Consul	lti No	PMCHK00000854	\$1,800.00	
106 Tra	ensaction(s)				\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$311,163.05	\$0.00

123 Total Transaction(s)

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User Date: 11/6/2019

South Placer Fire District CHECK DISTRIBUTION REPORT Payables Management

Page: 1

User ID: kmedeiros

To: Last Last

From: Checkbook ID PLACER COUNTY Check Number First

To: WELLS FARGO OP

Ranges: From: Vendor ID First Vendor Name First Check Date 10/3/2019

11/6/2019

Last

Sorted By: Checkbook ID

Distribution Types Included: PURCH

	Vendor Name Checkbook ID Check Number	Check Date	Check Amount
Voucher Number	er Invoice Number Original Voucher Amo	unt	
	AFLAC PLACER COUNTY 23706 941415 October 2019 premiums \$973 Type Account Description PURCH 0-000-1550-000 Agency Share Insurance	11/5/2019	\$973.18 Credit
B174 30422	Bank Of New York Mellon Trust PLACER COUNTY 23707 30422 COP Bond \$122,010 Type Account Description PURCH 0-000-1552-002 COP Debt Service - Interest	NΛ	
C273 30423	California Assn of Prefessiona PLACER COUNTY 23708 11/2019 NS 11-2019 NSafety LTD \$59 Type Account Description PURCH 0-000-0215-000 Group Insurance Payable	Dehit	\$59.00 Credit \$0.00
C273 30424	California Assn of Prefessiona PLACER COUNTY 23709 11-2019 LTD 11-2019 Safety LTD \$1,209. Type Account Description PURCH 0-000-0215-000 Group Insurance Payable PURCH 0-000-0215-000 Group Insurance Payable	Debit \$59.00	\$1,209.50 Credit \$0.00 \$0.00
D148 30425	Department of Health Care Serv PLACER COUNTY 23710 GEM1119EZ6M 2018/19 Qtr 2 QAF fee \$9,619. Type Account Description PURCH 0-000-2025-000 Ambulance Billing Services	.83	. ,
N115 30426	NGLIC C/O Superior Vision Serv PLACER COUNTY 23711 0000326653 11-2019 Vision premium \$880. Type Account Description PURCH 0-000-1550-000 Agency Share Insurance	11/5/2019 .39 Debit \$880.39	\$880.39 Credit \$0.00
P101 30427	P.E.R.S PLACER COUNTY 23712 15837676 November 2019 premium \$80,281. Type Account Description PURCH 0-000-0215-000 Group Insurance Payable PURCH 0-000-1550-000 Agency Share Insurance PURCH 0-000-1550-000 Agency Share Insurance	11/5/2019 Debit \$26,513.15 \$39,220.02 \$14,548.28	\$80,281.45 Credit \$0.00 \$0.00 \$0.00
P159 30428	PRINCIPAL MUTUAL PLACER COUNTY 23713 30428 November 2019 dental premium \$7,243. Type Account Description PURCH 0-000-1550-000 Agency Share Insurance	11/5/2019 .97 Debit \$7,243.97	\$7,243.97 Credit \$0.00
S043	Sacramento Area Fire Fighters PLACER COUNTY 23714	11/5/2019	9 ^{\$1,987.02}

South Placer Fire District CHECK DISTRIBUTION REPORT Payables Management

Page: 2 User ID: kmedeiros

ASUGOL ID	Vendor Name	Checkbook ID Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Vouc	cher Amount	
30429	PP08 UNION EE Type Account	Union dues PP AA \$1 0	987.02	Credit \$0.00
S043 30430	PP09 UNION EE Type Account	rs PLACER COUNTY 23715 Union dues PP 09 \$1,9 Description	11/5/2019 987.02 Debit	\$1,987.02 Credit
	PURCH 0-000-0218-000	Union Dues Payable	\$1,987.02	\$0.00
\$233 30431	SPFAOA PPO8 SPFAOA SPF. Type Account	PLACER COUNTY 23716 AOA dues PP 08 \$ Description	11/5/2019	\$75.00
		Union Dues Payable	Debit \$75.00	Credit \$0.00
\$233 30432	PP09 SPFAOA SPF.		11/5/2019	\$75.00
	Type Account PURCH 0-000-0218-000	Union Dues Payable	Debit \$75.00	Credit \$0.00
T160 30433	TASC/ Total Admin Service PP08 DC/MR EE/	ER DC/MR PP 08 \$2,7		\$2,777.62
	Type Account PURCH 0-000-0216-000 PURCH 0-000-1550-000	Description Flexible Benefits Payable Agency Share Insurance	Debit \$1,008.29 \$1,769.33	Credit \$0.00 \$0.00
T160 30434	TASC/ Total Admin Service IN1609681 12/ Type Account	PLACER COUNTY 23719 1/19-12/31/19 Admin Fees \$2 Description		\$219.52
	PURCH 0-000-0215-000	Group Insurance Payable	Debit \$219.52	Credit \$0.00
T160 30435	TASC/ Total Admin Service PP09 DC/MR EE/I Type Account	ER DC/MR PP 09 \$2,8	11/5/2019	\$2,848.33
	Type Account PURCH 0-000-0216-000 PURCH 0-000-1550-000		Debit \$1,079.00 \$1,769.33	Credit \$0.00 \$0.00
/125 30436	Voya Financial Trust Co. PPO8 DEF COMP EE/I	PLACER COUNTY 23721 ER Def Comp PP 08 \$16,1 Description	11/5/2019	\$16,193.81
	PURCH 0-000-0214-000	457 Deferred Comp. Payable 457 Deferred Comp. Payable	\$15,224.45	Credit \$0.00 \$0.00
7125 30437	PP09 DEF COMP EE/F	PLACER COUNTY 23722 CR Def Comp PP 09 \$14,3	11/5/2019	\$14,314.48
	Type Account PURCH 0-000-0214-000 PURCH 0-000-0214-000		Debit \$13,345.12 \$969.36	Credit \$0.00 \$0.00
A163 1 30307	AT & T X09252019 Mont		10/9/2019	\$149.97
	Type Account PURCH 0-000-2037-000	Description Telephone	Debit \$149.97	10 Credit \$0.00

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Vendor ID	Vendor Name C	heckbook ID Check Number		Check Date	Check Amount
Voucher Number	Invoice Number	Original	Mouchar Imaur	-	
A164 30298	023305 Drum f Type Account	WELLS FARGO OP 25048 an, concrete, brush Description 4650 East Roseville Parkw	\$280.96 Yay	10/9/2019 Debit \$280.96	\$555.29 Credit \$0.00
30299	Type Account	hose, couplers Description 4650 East Roseville Parkw		Debit \$18.62	Credit \$0.00
30300	Type Account	roller, tray liner Description 3505 Auburn Folsom Road		Debit \$29.98	Credit \$0.00
30301	Type Account	g texture, tape, wallb Description 3505 Auburn Folsom Road	\$60.02	Debit \$60.02	Credit \$0.00
30302	023348 Cleaner Type Account PURCH 0-000-2225-028	Description 5840 Horseshoe Bar Rd	\$68.70	Debit \$68.70	Credit \$0.00
30303	023359 Nuts, 1 Type Account PURCH 0-000-2225-001		\$18.79	Debit \$18.79	Credit \$0.00
30304	023366 Half ba Type Account PURCH 0-000-2225-001	Description 6900 Eureka Road	\$51.42	Debit \$51 ₊ 42	Credit \$0.00
30305	023378 Padloc) Type Account PURCH 0-000-2225-001	Description 6900 Eureka Road	\$26.80	Debit \$26.80	Credit \$0.00
A168 30308	AT & T / T-1 Lines 092519 Monthly Type Account PURCH 0-000-2037-000	WELLS FARGO OP 25049 billing Description Telephone	\$903.88	10/9/2019 Debit \$903.88	\$903.88 Credit \$0.00
A172 30306	ADVANTAGE GEAR 220000021671 Turnout Type Account PURCH 0-000-4511-008	WELLS FARGO OP 25050 boots Description Structure PPE/Gear	\$963.11	10/9/2019 Debit \$963.11	\$963.11 Credit \$0.00
A229 30309	AT&T Mobility - FirstNet 15449023 Monthly Type Account PURCH 0-000-2037-000	WELLS FARGO OP 25051 billing Description Telephone	\$1,026.28	10/9/2019 Debit \$1,026.28	\$1,026.28 Credit \$0.00
8147	BART INDUSTRIES	WELLS FARGO OP 25052		10/9/2019	11 \$269.93

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	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number		Original Voucher Amour	١٢	
30313	517084 Bat	tery Description	\$62.40 on	Debit \$26.53	Credit \$0.00
30314	517755 Air Type Account PURCH 0-000-2222-214	filter Description Prevention	\$10.63 on n Trailer	Debit \$10.63	Credit \$0.00
30315	517823 Fue Type Account PURCH 0-000-2222-000	Descriptio	\$53.27 on e Repairs/Supplies	Debit \$53.27	Credit \$0.00
30316	Type Account	al leaded gas Descriptio 1945 Ford	\$179.50 on Parade Truck (LFPD)	Debit \$179.50	Credit \$0.00
C147 30317	Cascade Healthcare Services T49917 PAL Type Account PURCH 0-000-2024-000	S renewal Description	\$205.00	10/9/2019 Debit \$205.00	\$380.00 Credit \$0.00
30318	T52837 PAL Type Account PURCH 0-000-2024-000	Descriptio	\$175.00 on Cert.EMT/CPR Cert Classes	Debit \$175.00	Credit \$0.00
C204 30319	CELL ENERGY 291728 Bat Type Account PURCH 0-000-2222-000	Descriptio	\$279.40	10/9/2019 Debit \$279.40	\$279.40 Credit \$0.00
C251 30320	CIT Technology Fin Serv. In 34049432 Mon Type Account PURCH 0-000-2121-000	thly billing Descriptio	\$1,027.74	10/9/2019 Debit \$1,027.74	\$1,027.74 Credit \$0.00
D101 30321	DAWSON OIL 325462 Mon Type Account PURCH 0-000-2124-000	WELLS FARGO OP thly billing Descriptio Fuel & Oil	\$651.63 n	10/9/2019 Debit \$651.63	\$651.63 Credit \$0.00
D144 30322	De Lage Landen Financial Se 65193294 Mon Type Account PURCH 0-000-2121-000	thly billing Descriptio	\$269.91	10/9/2019 Debit \$269.91	\$269.91 Credit \$0.00
F107 30323	FASIS FASIS-2020-0564 FY Type Account PURCH 0-000-1315-000	WELLS FARGO OP 2019/20 Qtr 2 Descriptio Workmans C	\$115,244.00	10/9/2019 Debit \$115,244.00	\$115,244.00 Credit \$0.00
F109	FOLSOM LAKE FORD	WELLS FARGO OP		10/9/2019	124,097.42

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Vendor ID	Vendor Name	Checkbook ID	Check Number		Check Date	Check Amount
Voucher Number	Invoice Number		Original V	Joucher Amount		
30324	FOTS886235 F13 Type Account PURCH 0-000-2222-506	ters, gaskets, nuts,	bolt \$	\$4,097.42	Debit \$4,097.42	
G158 30327	Gold Country Water 30327 Mon Type Account PURCH 0-000-2053-000	WELLS FARGO OP thly billing Description Food/Drink-	25060 Incident Suppli	\$235.50 Les	10/9/2019 Debit \$235.50	\$235.50 Credit \$0.00
					,	10000
G167 30325	93622 EMS Type Account	WELLS FARGO OP fee legal notice Description		\$817.66	10/9/2019 Debit	\$1,635.32 Credit
	PURCH 0-000-2025-000	Ambulance B	illing Services	3	\$817.66	\$0.00
30326	Type Account	fee legal notice Description			Debit	Credit
	PORCH 0-000-2025-000	Ambulance B	illing Services	i	\$817.66	\$0.00
H116 30331	HI-TECH 165380 Cla	ss 1 hose assy		\$159.65	10/9/2019	\$159.65
	Type Account PURCH 0-000-2222-711	Description 2013 Freigh	tliner/ BR17		Debit \$159.65	Credit \$0.00
H130 30332	Hunt and Sons, Inc 185894 Gas	oline, diesel	\$	2,446.01	10/9/2019	\$3,440.21
	Type Account PURCH 0-000-2124-001	Description Station 17	Fuel		Debit \$2,446.01	Credit \$0.00
30333	185895 Gas	oline, diesel		\$994.20		
	Type Account PURCH 0-000-2124-003	Description	Fuel		Debit \$994.20	Credit \$0.00
H141 30328	HARRIS INDUSTRIAL GASES 01790036 Cyl			\$205.22	10/9/2019	\$385.98
	Type Account PURCH 0-000-2130-000	Description Oxygen			Debit \$205.22	Credit \$0.00
30329	01790068 Cyl	inder rental Description		\$138.23	Debit	Cundin
	PURCH 0-000-2130-000	Oxygen			\$138.23	Credit \$0.00
30330	01790184 Cyl Type Account	inder rental Description		\$42.53	Debit	Credit
	PURCH 0-000-2130-000	Oxygen			\$42.53	\$0.00
I134 30334	_	ust services		2,790.70	10/9/2019	\$2,790.70
	Type Account PURCH 0-000-2043-001	Description Prevention (Consulting Fees		Debit \$2,790.70	Credit \$0.00
K135	KP Research Services, INC	WELLS FARGO OP	25066		10/9/2019	134,023.20

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Vendor ID	Vendor Nam		ckbook ID Check Number	Check Date	Check Amount
Voucher Number	Invoice	Number	Original Vo		
30335	2568	Backgrou	ind check \$:	1,000.00 Debit ackground \$1,000.00	Credit \$0.00
30336	2569 Type PURCH	Account	and check \$3 Description Pre-Employment Physicals/Ba	1,000.00 Debit ackground \$1,000.00	Credit \$0.00
30337	2570 Type PURCH	Backgrou Account 0-000-2045-000	nd check \$1 Description Pre-Employment Physicals/Ba	1,000.00 Debit ackground \$1,000.00	Credit \$0.00
30338	2571 Type PURCH	Backgrou Account 0-000-2045-000	nd check \$3 Description Pre-Employment Physicals/Ba	1,023.20 Debit s1,023.20	Credit \$0.00
L107 30339	LIFE ASSIST 945123 Type PURCH	Morphine Account 0-000-2127-000	Description	\$478.16 10/9/2019 Debit \$478.16	\$1,166.13 Credit \$0.00
30340	945863 Type PURCH	Nebulize Account 0-000-2127-000	Description	\$53.63 Debit \$53.63	Credit \$0.00
30341	946635 Type PURCH	Various Account 0-000-2127-000	Description	\$634.34 Debit \$634.34	Credit \$0.00
M113 30342		Post cap	WELLS FARGO OP 25068 s Description 6900 Eureka Road	\$58.02 Debit \$58.02	\$58.02 Credit \$0.00
N144 30344	19935	GASB 68	WELLS FARGO OP 25069 report \$1 Description Legal/Consulting Fees	10/9/2019 .,200.00 Debit \$1,200.00	\$1,200.00 Credit \$0.00
N226 30343	75262 Type	SIGN ASSOC IT servi Account 0-000-2122-001	Description	10/9/2019 \$520.00 Debit \$520.00	\$520.00 Credit \$0.00
P111 30345	PURCH PURCH PURCH PURCH	Monthly Account 0-000-2027-001 0-000-2027-003 0-000-2027-005 0-000-2027-016	WELLS FARGO OP 25071 billing \$7 Description 6900 Eureka Road 7070 Auburn Folsom Road 3505 Auburn Folsom Road 4650 East Rsvl. Parkway Station 16 5300 Olive Ranch	10/9/2019 Debit \$2,862.58 \$1,917.34 \$782.67 \$44.61 Road \$1,003.45	\$7,868.76 Credit \$0.00 \$0.00 \$0.00 \$0.00 \$0.00

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Vendor ID	Vendor Name	Checkbook ID Check Number		Check Date	Check Amount
Voucher Number	Invoice Number		Voucher Amount		
	PURCH 0-000-2027-028			\$1,212.30 \$45.81	\$0.00
P269 30346	Purchase Power 30346 Po Type Account PURCH 0-000-2131-000	stage Description	\$520.99	10/9/2019 Debit \$520.99	\$520.99 Credit
	201011 0 000 2231 000	: ostade/swibbind		\$320.99	\$0.00
Q004 30347	1431894 Bi	WELLS FARGO OP 25073 nders, sheet protectors Description Office Supplies/Computer		10/9/2019 Debit	\$715.01 Credit
	PURCH 0-000-2129-000	Office Supplies/Computer		\$166.34	\$0.00
30348	1534995 Pa Type Account PURCH 0-000-2129-000	rtition folders Description Office Supplies/Computer	\$424.65	Debit \$424.65	Credit \$0.00
30349	Type Account	st-it flags, key tags Description Office Supplies/Computer	\$57.43	Debit \$57.43	Credit \$0.00
30350	1603749 Ma Type Account PURCH 0-000-2129-000	nila envelopes Description Office Supplies/Computer	\$66.59	Debit \$66.59	Credit \$0.00
R129 30351	60903796 Qu.	Description	\$241.32	10/9/2019 Debit \$241.32	\$823.14 Credit \$0.00
30352	60904000 Mo Type Account PURCH 0-000-2026-000	nthly billing - Sta 17 Description Garbage	\$519.48	Debit \$519.48	Credit \$0.00
20252	60004221				
30353	60904331 Moi Type Account PURCH 0-000-2026-000	nthly billing - Sta 15 Description Garbage	\$31.17	Debit \$31.17	Credit \$0.00
30354	60905643 Mos Type Account PURCH 0-000-2026-000	nthly billing - Sta 16 Description Garbage	\$31.17	Debit \$31.17	Credit \$0.00
R134 30356			\$4,266.50	10/9/2019	\$4,266.50
	Type Account PURCH 0-000-2043-001	Description Prevention Consulting Fee	s	Debit \$4,266.50	Credit \$0.00
R153 30355	ROCKLIN HYDRAULICS 279838-001 Va	WELLS FARGO OP 25076 Lves, fittings, adapter	\$180.11	10/9/2019	\$180.11
	Type Account PURCH 0-000-2222-711	Description 2013 Freightliner/ BR17		Debit \$180.11	15 Credit \$0.00

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	Vendor Name Checkbook ID Check Number	Check Date	Check Amount			
Voucher Number	per Invoice Number Original Voucher Amount					
S006 30358	Sutter Medical Foundation WELLS FARGO OP 25077 TX:1361 Stress test \$50.00 Type Account Description PURCH 0-000-2045-000 Pre-Employment Physicals/Background	10/9/2019 Debit	\$560.00 Credit \$0.00			
30359	TX:1362-1363 Fit for Duty physical \$510.00 Type Account Description PURCH 0-000-2023-000 Employee Physicals & Wellness	Debit \$510.00	Credit \$0.00			
S286 30357	SAMBA Holdings Inc WELLS FARGO OP 25078 INV00222701 Driver Monitoring \$61.16 Type Account Description PURCH 0-000-2023-000 Employee Physicals & Wellness	10/9/2019 Debit \$61.16	\$61.16 Credit \$0.00			
T117 30361	TIFCO INDUSTRIES WELLS FARGO OP 25079 71490945 Various hardware \$377.01 Type Account Description PURCH 0-000-2222-000 Automotive Repairs/Supplies	10/9/2019 Debit \$377.01	\$377.01 Credit \$0.00			
T144 30360	TIAA Commercial Finance, Inc WELLS FARGO OP 25080 6577870 Monthly billing \$2,235.09 Type Account Description PURCH 0-000-2043-000 Legal/Consulting Fees	10/9/2019 Debit \$2,235.09	\$2,235.09 Credit \$0.00			
V103 30362	VALLEY POWER SYSTEM WELLS FARGO OP 25081 J55098 Transynd \$361.97 Type Account PURCH 0-000-2222-812 Description Description Function Funct	10/9/2019 Debit \$361.97	\$488.80 Credit \$0.00			
30363	J54800 Coolant \$126.83 Type Account Description PURCH 0-000-2222-000 Automotive Repairs/Supplies	Debit \$126.83	Credit \$0.00			
W121 30365	WITTMAN ENTERPRISES, LLC WELLS FARGO OP 25082 1908046 August services \$6,801.23 Type Account Description PURCH 0-000-2025-000 Ambulance Billing Services	10/9/2019 Debit \$6,801.23	\$6,801.23 Credit \$0.00			
M136 30364	WESTERN TRUCK PARTS WELLS FARGO OP 25083 080P49410 Air filter boot \$151.13 Type Account Description PURCH 0-000-2222-000 Automotive Repairs/Supplies	10/9/2019 Debit \$151.13	\$151.13 Credit \$0.00			
A137 30369	ALL STAR FIRE EQUIPMENT WELLS FARGO OP 25084 218450 Suction collars, strainer \$893.67 Type Account Description PURCH 0-000-2135-000 Misc. Firefighting Equip/Supplies	10/24/2019 Debit \$893.67	\$1,433.11 Credit \$0.00			
30417	190918 Fire hooks & axe \$539.44 Type Account Description	Debit	16 Credit			

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Vendor ID	Vendor Name Checkbook ID Check Number	Check Date	Check Amount
Voucher Number			
	PURCH 0-000-2135-000 Misc. Firefighting Equip/Supplies	\$539.44	\$0.00
A164 30416	ACE HARDWARE WELLS FARGO OP 25085 023461 Fluorescent lamps \$21.43 Type Account Description	10/24/2019 Debit	\$21.43
	Type Account Description PURCH 0-000-2225-001 6900 Eureka Road	\$21.43	Credit \$0.00
A172 30366	ADVANTAGE GEAR WELLS FARGO OP 25086 220000021410 Boots, belt \$362.40 Type Account Description	10/24/2019	\$1,446.48
	Type Account Description PURCH 0-000-2133-000 Uniform Supplies	Debit \$362.40	Credit \$0.00
30367	220000021733	Debit	0
	PURCH 0-000-4511-008 Structure PPE/Gear	\$503.00	Credit \$0.00
30368	220000022913 Pants, shirts, patches \$581.08 Type Account Description	Debit	Condit
	PURCH 0-000-2133-000 Uniform Supplies	\$581.08	Credit \$0.00
B147 30371	BART INDUSTRIES WELLS FARGO OP 25087 518917 Race fuel, battery credit \$170.50	10/24/2019	\$690.25
	Type Account Description PURCH 0-000-2222-101 American /LaFrance SP Muster Engine	Debit \$111.60	Credit \$0.00
30372	519017 Unleaded race fuel \$179.50 Type Account Description		
	Type Account Description PURCH 0-000-2222-102 1945 Ford Parade Truck (LFPD)	Debit \$179.50	Credit \$0.00
30373	520156 Creeper \$69.86 Type Account Description	Dahib	g - No
	PURCH 0-000-2225-016 5300 Olive Ranch Road	Debit \$69.86	Credit \$0.00
30374	520160 Back up alarm \$152.64 Type Account Description	Debit	Cundin
	PURCH 0-000-2222-900 1985 GMC Water Tender WT17	\$152.64	Credit \$0.00
30375	520672 Serpentine belt \$38.25 Type Account Description	Debit	Cuadia
	PURCH 0-000-2222-011 2003 Crown Victoria	\$38.25	Credit \$0.00
30376	521240 Oil and air filters \$138.40 Type Account Description	Debit	Credit
	PURCH 0-000-2222-021 2017 Ford F250 XL	\$138.40	\$0.00
B149 30377	Blue Cross of California WELLS FARGO OP 25088 682A51445 Ambulance refund \$92.35	10/24/2019	\$92.35
	Type Account Description PURCH 0-000-2025-000 Ambulance Billing Services	Debit \$92.35	Credit \$0.00

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Vendor ID	Vendor Name	Checkbook ID Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original V	oucher Amount	
C146 30382	CURTIS L.N. & SONS INV490833 Su	WELLS FARGO OP 25089 ction hose, barrel straine \$.	10/24/2019	\$10,401.59
	Type Account PURCH 0-000-4470-000	Description Shop Equipment	Debit \$3,661.62	Credit \$0.00
30418		ectric power blower \$1 Description	6,739.97 Debit	G
		Misc. Firefighting Equip/St	upplies \$6,739.97	Credit \$0.00
C265 30381	CPS HR Consulting	WELLS FARGO OP 25090 iver/operator tests	10/24/2019	\$364.10
	Type Account	Description Pre-Employment Physicals/Ba	Debit	Credit
	PURCH 0-000-2045-000	Pre-Employment Physicals/Ba	ackground \$364.10	\$0.00
C269 30378	C.W. Nielsen Mfg. Corp. 32548 Bac	WELLS FARGO OP 25091	10/24/2019	\$1,944.00
	Type Account	Description	Debit	Credit
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Su	upplies \$1,944.00	\$0.00
G156 30383			10/24/2019	\$450.00
	Type Account PURCH 0-000-2225-001	Description 6900 Eureka Road	Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road	\$75.00 \$75.00	\$0.00 \$0.00
	PURCH 0-000-2225-005	7070 Auburn Folsom Road 3505 Auburn Folsom Road 4650 East Roseville Parkway	\$75.00	\$0.00
	PURCH 0-000-2225-006 PURCH 0-000-2225-016	4650 East Roseville Parkway 5300 Olive Ranch Road	\$75.00	\$0.00
	PURCH 0-000-2225-028		\$75.00 \$75.00	\$0.00 \$0.00
Н130		WELLS FARGO OP 25093	10/24/2019	\$4,023.58
30384	207279 Uni	eaded gasoline, diesel \$2		
	PURCH 0-000-2124-001	Description Station 17 Fuel	Debit \$2,439.78	Credit \$0.00
30385	207280 Uni	eaded gasoline, diesel \$1	1,583.80	
	Type Account	Description	Debit	Credit
	PURCH 0-000-2124-003	Station 19 Fuel	\$1,583.80	\$0.00
I134 30419		tember services \$2	10/24/2019	\$2,492.26
	Type Account PURCH 0-000-2043-001	Description Prevention Consulting Fees	Debit \$2,492.26	Credit \$0.00
J128	JRB Pest and Sanitation	WELLS FARGO OP 25095	10/24/2019	\$295.00
30387	40288 Mor Type Account	thly billing	\$85.00	Garatite
	PURCH 0-000-2225-005	Description 3505 Auburn Folsom Road	Debit \$85.00	Credit \$0.00
30388	40289 Mor	thly billing	\$85.00	
	Type Account	Description	Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road	\$85.00	\$0.00

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Vendor ID		Checkbook ID Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amour	15	
30389	40314 Mc	nthly billing \$125.00 Description 5840 Horseshoe Bar Rd	Debit \$125.00	Credit \$0.00
J137 30386	211969 Am	WELLS FARGO OP 25096 bulance refund \$138.90 Description Ambulance Billing Services	10/24/2019 Debit	\$138.90 Credit
	FURCH 0-000-2025-000	Ambulance Billing Services	\$138.90	\$0.00
K127 30391	25608 Au Type Account	Description	10/24/2019 Debit	\$3,385.22 Credit
	PURCH 0-000-2010-000	Labor Legal Fees	\$3,385.22	\$0.00
K130 30390		lan WELLS FARGO OP 25098 bulance refund \$2,557.71 Description	10/24/2019 Debit	\$2,557.71 Credit
	PURCH 0-000-2025-000	Ambulance Billing Services	\$2,557.71	\$0.00
L107 30392	948108 Va	WELLS FARGO OP 25099 rious supplies \$813.60	10/24/2019	\$3,918.77
	Type Account PURCH 0-000-2127-000	Description Medical Supplies	Debit \$813.60	Credit \$0.00
30393	Type Account	rious supplies \$2,847.77 Description Medical Supplies	Debit \$2,847.77	Credit \$0.00
30394		inephrine, gloves \$257.40 Description Medical Supplies	Debit \$257.40	Credit \$0.00
M101 30398	Mission Uniform Services 510678190 Sh Type Account PURCH 0-000-2042-000	WELLS FARGO OP 25100 op laundry \$27.51 Description Laundry Service/Shop Coveralls	10/24/2019 Debit \$27.51	\$110.04 Credit \$0.00
30399	510721642 Sh Type Account PURCH 0-000-2042-000	op laundry \$27.51 Description Laundry Service/Shop Coveralls	Debit \$27.51	Credit \$0.00
30400	510773577 Sh Type Account PURCH 0-000-2042-000	op laundry \$27.51 Description Laundry Service/Shop Coveralls	Debit \$27.51	Credit \$0.00
30401	510822837 Sh Type Account PURCH 0-000-2042-000	op laundry \$27.51 Description Laundry Service/Shop Coveralls	Debit \$27.51	Credit \$0.00
M112	MALLORY CO. FIRE	WELLS FARGO OP 25101	10/24/2019	\$870.87

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Vendor ID Vendor Name Checkbook ID Check Number Voucher Number Invoice Number Original Voucher Amount 4723293 Gas monitors \$870.87

Type Account Description
PURCH 0-000-2135-000 Misc. Firefighting Equip/Supplies Debit Credit \$870.87 \$0.00 MEEKS LUMBER WELLS FARGO OP 25102 1125607 Spray adhesive Type Account Description PURCH 0-000-2225-003 7070 Auburn Folsom Road M113 10/24/2019 \$12.22 30397 \$12.22 Debit Credit 7070 Auburn Folsom Road \$12.22 \$0.00 ### Description | PURCH | 0-000-2222-900 | WELLS FARGO OP | 25103 | \$768.41 |

Description | PURCH | 0-000-2222-900 | 1985 GMC Water Tender WT17 Manchester, Jeremy 10/24/2019 \$768.41 30396 Debit Credit \$768.41 \$0.00 N226 NETWORK DESIGN ASSOC WELLS FARGO OP 25104 10/24/2019 \$620.00 75331 Office 365, email, security \$620.00

Type Account Description

PURCH 0-000-2122-001 Software Support 30402 Debit Credit \$620.00 \$0.00 P214 WELLS FARGO OP 25105 PRS WELLS FARGO OP
218261764 Ambulance refund
Type Account Description 10/24/2019 \$494.96 30403 \$494.96 Description Debit Credit PURCH 0-000-2025-000 Ambulance Billing Services \$494.96 \$0.00 Quill Corporation WELLS FARGO OP 25106 0004 10/24/2019 \$51.98 1707600 Custom stamp
Type Account Description
PURCH 0-000-2129-000 Office Supplies/Computer 30404 \$16.60 Debit Credit \$16.60 \$0.00 1747359 Custom stamp

Type Account Description

PURCH 0-000-2129-000 Office Supplies/Computer 30405 \$35.38 Debit Credit \$35.38 \$0.00 R129 Recology Auburn Placer WELLS FARGO OP 25107 10/24/2019 \$62.34 61011805 Monthly billing - Sta 20
Type Account Description
PURCH 0-000-2026-000 Garbage 30406 \$31.17 Debit Credit \$31.17 \$0.00 61011821 Monthly billing - Sta 19
Type Account Description 30407 \$31.17 Description OO Garbage Debit Credit PURCH 0-000-2026-000 \$31.17 \$0.00 STERICYCLE INC

3004860733 Monthly billing

Account Descr S145 WELLS FARGO OP 25108 10/24/2019 \$250.00 30409 3004860733 Monthly billing
Type Account Description
PURCH 0-000-2046-000 Medical Waste Disposal \$250.00 Debit Credit \$250.00 \$0.00 S282 Consolidated Communications In WELLS FARGO OP 25109 10/24/2019 \$2,293.35 30379 Monthly billing
Type Account Description
PURCH 0-000-2037-000 Telephone 30379 \$150.98 Debit Credit \$150.98 \$0.00 20

South Placer Fire District CHECK DISTRIBUTION REPORT Payables Management

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		ie		oook ID	Check Numl	oer	Check Date	Check Amount
Voucher Number	Invoice	Mumban			Original Voucher Amount			
30380	30380		Monthly hi	lling		62 142 27		
00000	Type			Description		\$2,142.37	Debit	Cundin
	PURCH	0-000-2037-00	0	Telephone			\$2,142.37	Credit \$0.00
S298	Sprint	17.143		LLS FARGO OP	25110		10/24/2019	\$119.15
30408	46/19/8 Type	11-143 Account				\$119.15		
		0-000-2037-00	00	Description Telephone			Debit \$119.15	Credit
			-	1010110110			4115.13	\$0.00
	Teleflex			LLS FARGO OP	25111		10/24/2019	\$2,375.00
30410		463	EZ-IO Need			\$2,375.00		
	Type PURCH	Account 0-000-2127-00	10	Description			Debit	Credit
	FUNCE	0-000-2127-00	10	medical Sup	piles		\$2,375.00	\$0.00
U109	US Bank Co	rporate Paymen	it Syst WEI	LLS FARGO OP	25112		10/24/2019	\$16,524.96
30412	30412		Monthly bi			\$16,524.96		420,021100
	Type	Account		Description			Debit	Credit
	PURCH PURCH	0-000-2030-00		Memberships 3505 Auburn			\$535.18	\$0.00
	PURCH	0-000-2037-00		4650 East R			\$570.58 \$145.91	\$0.00
	PURCH	0-000-2037-02		Station 28	JVI, IGIR	· a y	\$700.01	\$0.00 \$0.00
	PURCH	0-000-2038-00	0	Training Su	pplies		\$640.60	\$0.00
	PURCH	0-000-2039-00		Business/Co			\$1,360.86	\$0.00
	PURCH	0-000-2040-00		Education/T			\$688.85	\$0.00
	PURCH PURCH	0-000-2053-00 0-000-2120-00		Food/Drink-			\$746.04	\$0.00
	PURCH	0-000-2120-00		Cleaning/Ma Software Su		Subbites	\$130.07 \$179.88	\$0.00 \$0.00
	PURCH	0-000-2123-00		Prevention !		olies	\$211.28	\$0.00
	PURCH	0-000-2124-00	0	Fuel & Oil	G;		\$205.94	\$0.00
	PURCH	0-000-2129-00		Office Supp		iter	\$9.43	\$0.00
	PURCH PURCH	0-000-2133-00 0-000-2135-00		Uniform Sup		!	\$1,094.37	\$0.00
	PURCH	0-000-2133-00		Radio Repai		quip/Supplies	\$930.68 \$612.20	\$0.00
	PURCH	0-000-2222-00		Automotive		ipplies	\$604.13	\$0.00 \$0.00
	PURCH	0-000-2222-01		LFPD Ford E			\$495.90	\$0.00
	PURCH	0-000-2222-21		OES RT Trai	ler		\$22.00	\$0.00
	PURCH	0-000-2222-40		2002 Chevy			\$225.00	\$0.00
	PURCH PURCH	0-000-2222-50 0-000-2222-71		2017 Ford E			\$189.45	\$0.00
	PURCH	0-000-2222-71		2012 Pierce 2004 Sparta		ional BKZ8	\$17.51 \$17.16	\$0.00 \$0.00
	PURCH	0-000-2225-00		Station Mai			\$1,212.44	\$0.00
	PURCH	0-000-2225-00		6900 Eureka			\$2,095.46	\$0.00
	PURCH	0-000-2225-00		3505 Auburn			\$330.51	\$0.00
	PURCH	0-000-2225-00		4650 East R			\$1,133.83	\$0.00
	PURCH PURCH	0-000-2226-00 0-000-4511-00		SCBA/Station Structure Pi		(maint/supplie	\$223.19 \$1,196.50	\$0.00 \$0.00
7114 30413	Verizon Wi 9839150		WEI Monthly bil	LS FARGO OP	25113	\$91.26	10/24/2019	\$433.49
	Type	Account		Description		421.20	Debit	Credit
		0-000-2037-00	0	Telephone			\$91.26	\$0.00
30414	9839150	677	Monthly bil	ling		6242 22		
30141	Type	Account	moneury pri	Description	2.6	\$342.23	Debit	Credit
		0-000-2037-00	0	Telephone			\$342.23	21 \$0.00

User Date: 11/6/2019

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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 Voucher Number Invoice Number Original Voucher Amount Veritiv Operating Company WELLS FARGO OP 25114
628-33506910 Various supplies \$1,086.32
Type Account Description
PURCH 0-000-2120-000 Cleaning/Maintenance Supplies V123 10/24/2019 \$1,086.32 30411 Debit Credit \$1,086.32 \$0.00 W118 WINDUSTRIAL WELLS FARGO OP 25115 10/24/2019 \$22.03 226688-01 Street 45 ell 30415 \$22.03 Debit Type Account Description
PURCH 0-000-2222-711 2013 Freightliner/ BR17 Credit \$22.03 \$0.00 W121 WITTMAN ENTERPRISES, LLC WELLS FARGO OP 25116 10/24/2019 \$5,684.63 \$5,684.63 1909046 September services \$5,684.63

Type Account Description

PURCH 0-000-2025-000 Ambulance Billing Services 30420 Debit \$5,684.63 Credit 50.00 G172 WELLS FARGO OP 25117 Gollnick, Gavin R 11/5/2019 \$552.00 OCT 2019 STIPEND Oct Stipend & Standby Pay \$552.00

Type Account Description

PURCH 0-000-1005-000 Extra Help 30480 Debit Credit \$552.00 \$0.00 P212 Powers, Mason D. WELLS FARGO OP 25118 11/5/2019 \$864.00 OCT 2019 STIPEND Oct Stipend & Standby Pay
Type Account Description
PURCH 0-000-1005-000 Extra Help 30481 \$864.00 Debit Credit \$864.00 \$0.00 OCT 2019 STIPEND Oct Stipend & Standby Pay \$500.00
Type Account Description
PURCH 0-000-1005-000 Extra Help Pugach, Ruslan P213 11/5/2019 \$500.00 30482 Debit Credit \$500.00 50.00 WELLS FARGO OP 25120 S847 Shehadeh, Nadder A. 11/5/2019 \$582.00 OCT 2019 STIPEND Oct Stipend & Standby Pay \$582.00 30483 Type Account Description Debit Credit PURCH 0-000-1005-000 Extra Help \$582.00 \$0.00 Steving, Zachary T. WELLS FARGO OP 25121
OCT 2019 STIPEND Oct Stipend & Standby Pay
Type Account Description
PURCH 0-000-1005-000 Extra Help SNAR 11/5/2019 \$491.00 30484 \$491.00 Debit Credit \$491.00 \$0.00 AT & T WELLS FARGE OF X10252019 Monthly billing
Type Account Description
DIDCH 0-000-2037-000 Telephone AT & T A163 WELLS FARGO OP 25122 11/5/2019 \$150.00 30442 \$150.00 Debit Credit \$150.00 \$0.00 ACE HARDWARE A164 WELLS FARGO OP 25123 ACE HARDWARE 023474 11/5/2019 \$88.80 Electrical tape 30438 Type Account Description
one 0-000-2225-001 6900 Eureka Road \$6.42 Debit Credit \$6.42 \$0.00

South Placer Fire District CHECK DISTRIBUTION REPORT Payables Management

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Vendor ID	Vendor Name Checkbook ID Check	k Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount		
30439	023502 Shelving, hardware, cables Type Account Description PURCH 0-000-2225-001 6900 Eureka Road	\$82.38	Debit \$82.38	Credit \$0.00
A168 30443	AT & T / T-1 Lines WELLS FARGO OP 25: 2530028549-102519 Monthly billing Type Account Description PURCH 0-000-2037-000 Telephone	\$908.24	11/5/2019 Debit \$908.24	\$908.24 Credit \$0.00
A227 30441	Acorn Aboricultural Services, WELLS FARGO OP 25: 20648 Brush chipping Type Account Description PURCH 0-000-2225-005 3505 Auburn Fol:	\$460.00	11/5/2019 Debit \$460.00	\$460.00 Credit
A229 30444	AT&T Mobility - FirstNet WELLS FARGO OP 25: 15566584 Monthly billing Type Account Description PURCH 0-000-2037-000 Telephone		11/5/2019 Debit \$1,026.47	\$0.00 \$1,026.47 Credit \$0.00
B147 30440	BART INDUSTRIES WELLS FARGO OP 25: 522179 Stem ext, drop hitch, ball Type Account Description PURCH 0-000-2222-000 Automotive Repa:	\$159.51	11/5/2019 Debit \$159.51	\$458.13 Credit \$0.00
30445	521923 Alternator Type Account Description PURCH 0-000-2222-016 LFPD Ford Expedi	\$298.62 ition	Debit \$298.62	Credit \$0.00
B155 30446			Debit \$8,800.00 \$1,394.87	\$10,194.87 Credit \$0.00 \$0.00
C251 30447	CIT Technology Fin Serv. Inc WELLS FARGO OP 251 34203780 Copier lease 1 Type Account Description PURCH 0-000-2121-000 Copy Machine Cor	129 \$1,027.74 ntract/Maint.	11/5/2019 Debit \$1,027.74	\$1,027.74 Credit \$0.00
D101 30448	DAWSON OIL WELLS FARGO OP 253 333968 Monthly billing Type Account Description PURCH 0-000-2124-000 Fuel & Oil	\$911.73	11/5/2019 Debit \$911.73	\$911.73 Credit \$0.00
D144 30449	De Lage Landen Financial Servi WELLS FARGO OP 251 65515755 Copier lease 2 Type Account Description PURCH 0-000-2121-000 Copy Machine Cor	131 \$269.91 ntract/Maint.	11/5/2019 Debit \$269.91	\$269.91 Credit \$0.00
F109 30450	FOLSOM LAKE FORD WELLS FARGO OP 251 669906 Rear axle shafts, transm plu Type Account Description	132 u \$639.04	11/5/2019 Debit	\$639.04 23 Credit

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			
	PURCH 0-000-2222-012	2004 Ford Explore	er Duty Vehicle	\$639.04	\$0.00	
F200 30451	Type Account	WELLS FARGO OP 251: re alarm system install Description Portable Alarm Mo	\$4,149.00	11/5/2019 Debit \$4,149.00	\$4,149.00 Credit \$0.00	
G173 30452	Granite Estates Profession	al C WELLS FARGO OP 2513 fund of overpayment Description	34	11/5/2019 Debit	\$612.00 Credit	
	roken 0-000-8287-000	consolidated mit	igation Revenue	\$612.00	\$0.00	
L107 30454	### DEST Va PURCH 0-000-2127-000	WELLS FARGO OP 251: rious medical supplies Description Medical Supplies	\$3,205.99	11/5/2019 Debit \$3,205.99	\$3,363.39 Credit \$0.00	
30455	953195 Ep Type Account PURCH 0-000-2127-000		\$157.40	Debit \$157.40	Credit \$0.00	
L122 30453	Type Account	WELLS FARGO OP 2513 arge guards Description LFPD Ford Expedit	\$271.47	11/5/2019 Debit \$271.47	\$271.47 Credit \$0.00	
N129 30460	NETWORK ENVIROMENTAL SYSTE 41636 Fi Type Account PURCH 0-000-2226-000	t testing Description	37 \$60.00 comp (maint/supplie	11/5/2019 Debit \$60.00	\$60.00 Credit \$0.00	
N226 30456	NETWORK DESIGN ASSOC 75468 IT Type Account PURCH 0-000-2122-001	WELLS FARGO OP 2513 service Description Software Support	\$32.50	11/5/2019 Debit \$32.50	\$17,666.49 Credit \$0.00	
30457	75483 Cor Type Account PURCH 0-000-4465-015	mputers Description Station Computers	\$4,196.29	Debit \$4,196.29	Credit \$0.00	
30458	75530 IT Type Account PURCH 0-000-2122-001	service Description Software Support	\$585.00	Debit \$585.00	Credit \$0.00	
30459	PROPOSAL 14346 Se: Type Account PURCH 0-000-2122-001	rver, backup, security 1-y Description Software Support	\$12,852.70	Debit \$12,852.70	Credit \$0.00	
P111 30461	PG & E 30461 Mon Type Account	WELLS FARGO OP 2513 nthly billing Description	\$5,356.24	11/5/2019 Debit	\$5,356.24 24 Credit	

South Placer Fire District CHECK DISTRIBUTION REPORT Payables Management

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		Checkbook ID Check Number		
Voucher Number	Invoice Number	Original Voucher Amour	it	
	PURCH 0-000-2027-001 PURCH 0-000-2027-003 PURCH 0-000-2027-005 PURCH 0-000-2027-006 PURCH 0-000-2027-016 PURCH 0-000-2027-028 PURCH 0-000-2027-029	6900 Eureka Road 7070 Auburn Folsom Road 3505 Auburn Folsom Road 4650 East Rsvl. Parkway Station 16 5300 Olive Ranch Road Station 28 Station 29	\$1,965.05 \$1,332.04 \$565.99	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00
P118 30462	PLACER CO. DEPT. OF PUBLIC CI 01914 Tra Type Account PURCH 0-000-2225-003	WKS WELLS FARGO OP 25140 ffic signal maintenance \$240.00 Description 7070 Auburn Folsom Road	11/5/2019 Debit \$240.00	\$240.0 Credi \$0.0
2125 30463	30463 Mor Type Account	WELLS FARGO OP 25141 thly billing \$149.29 Description Water - Station #17	11/5/2019 Debit \$149.29	\$149.2 Credi \$0.00
2004 30464	1943228 Pri Type Account	WELLS FARGO OP 25142 nter toner \$1,003.82 Description Office Supplies/Computer	11/5/2019 Debit \$1,003.82	\$1,003.8; Credit \$0.00
129 30465	Recology Auburn Placer 61497863 Mor Type Account PURCH 0-000-2026-000	Description	11/5/2019 Debit \$31.17	\$62.3 Credi \$0.0
30466	61497889 Mor Type Account PURCH 0-000-2026-000	Description	Debit \$31.17	Credi
.180 30467	Robert W. Johnson 5824 Fir Type Account PURCH 0-000-2020-000	WELLS FARGO OP 25144 ancial audit, FY 18/19 \$10,250.00 Description Audit	11/5/2019 Debit \$10,250.00	\$10,250.00 Credit \$0.00
006 30469	Sutter Medical Foundation TX:1365-1366 Lat Type Account PURCH 0-000-2045-000	WELLS FARGO OP 25145 tests \$101.00 Description Pre-Employment Physicals/Background	11/5/2019 Debit \$101.00	\$533.00 Credit \$0.00
30470	TX:1367-1370 Phy Type Account PURCH 0-000-2045-000	sical \$276.00 Description Pre-Employment Physicals/Background	Debit \$276.00	Credit \$0.00
30471	TX:1371-1372 Phy Type Account PURCH 0-000-2045-000	sical \$156.00 Description Pre-Employment Physicals/Background	Debit \$156.00	Credit \$0.00
3194	SOUTH PLACER FIREFIGHTERS I	380 WELLS FARGO OP 25146	11/5/2019	\$100.00

South Placer Fire District CHECK DISTRIBUTION REPORT Payables Management

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Vendor ID		Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount		t	
30474		Eric Sanchez Toy Drive Descriptio	Fund \$100.00	Debit \$100.00	Credit \$0.00
S286 30468	Type Account	Driver monitoring Descriptio	\$61.16	11/5/2019 Debit \$61.16	\$61.16 Credit \$0.00
T107 30472	TSINV00000031732	Descriptio	form \$6,400.00 n	11/5/2019 Debit \$6,400.00	\$11,764.00 Credit \$0.00
30473	TSINV0000032145 Type Account PURCH 0-000-2040-	Descriptio		Debit \$5,364.00	Credit \$0.00
T117 30476	TIFCO INDUSTRIES 71498731 Type Account PURCH 0-000-2222-0	WELLS FARGO OP Terminal, washer, bolt Descriptio 000 Automotive	25149 s \$134.26 n Repairs/Supplies	11/5/2019 Debit \$134.26	\$134.26 Credit \$0.00
T144 30475	6661098 Type Account	e, Inc WELLS FARGO OP Monthly billing - Docu Descriptio 000 Legal/Cons	Ware \$2,235.09 n	11/5/2019 Debit \$2,235.09	\$2,235.09 Credit \$0.00
V102 30479	VOYAGER 869149567943 Type Account PURCH 0-000-2124-0	WELLS FARGO OP Monthly billing Description 000 Fuel & Oil	\$310.87	11/5/2019 Debit \$310.87	\$310.87 Credit \$0.00
V122 30477	Valley Clinical and Con 4424 Type Account PURCH 0-000-2045-0	nsulting WELLS FARGO OP Pre-employment evaluat Description OOO Pre-Employ	ion \$450.00	11/5/2019 Debit \$450.00	\$1,800.00 Credit \$0.00
30478	4428 Type Account PURCH 0-000-2045-6	Pre-employment evaluat Description 000 Pre-Employ		Debit \$1,350.00	Credit \$0.00

TO:

BOARD OF DIRECTORS

FROM:

FIRE CHIEF ERIC G. WALDER

SUBJECT:

BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE:

THURSDAY, NOVEMBER 07, 2019

CC:

BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Special Presentation: Badge Pinning and Oath of Office Ceremony

Action Requested: Badge pinning and oath of office ceremony for Full-Time Paramedic Firefighter Keith Hernandez.

Background: Paramedic Firefighter Keith Hernandez has passed all portions of his probation and is now a full-time permanent member of the District. The Paramedic Firefighters probation is one year, the candidate is tested quarterly on manipulative and didactic knowledge.

Impact: Positive employee recognition for hard work and dedication to the fire service.

Attachments: None

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

TO:

BOARD OF DIRECTORS

FROM:

FIRE CHIEF E. WALDER

SUBJECT:

BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE:

FRIDAY, NOVEMBER 08, 2019

CC:

BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Station 18 New Truck Room:

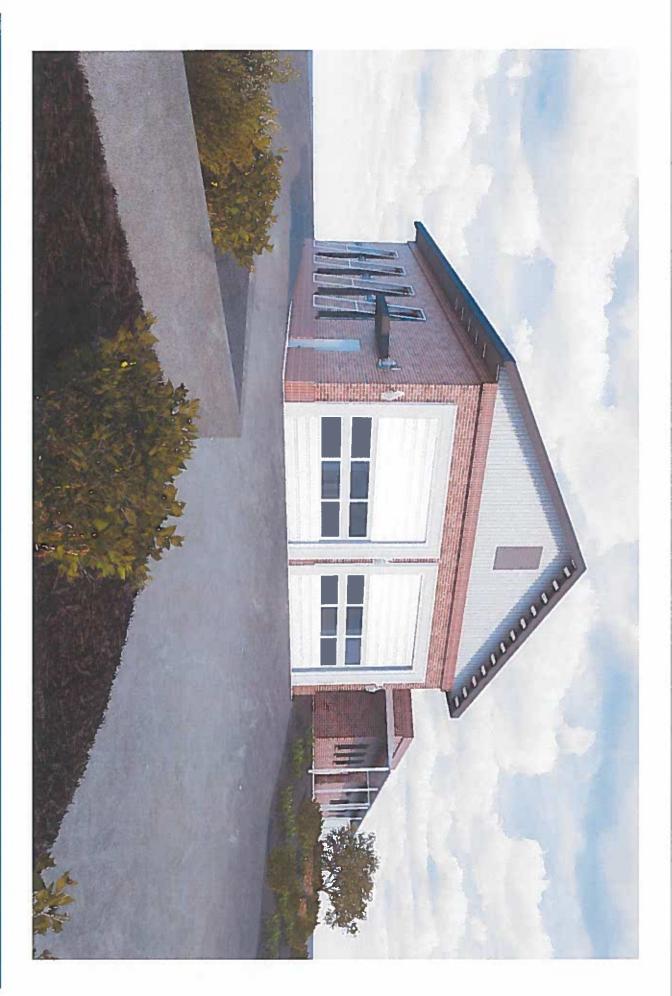
Action Requested: Staff seeks approval to move forward with the Station 18 Truck Room project.

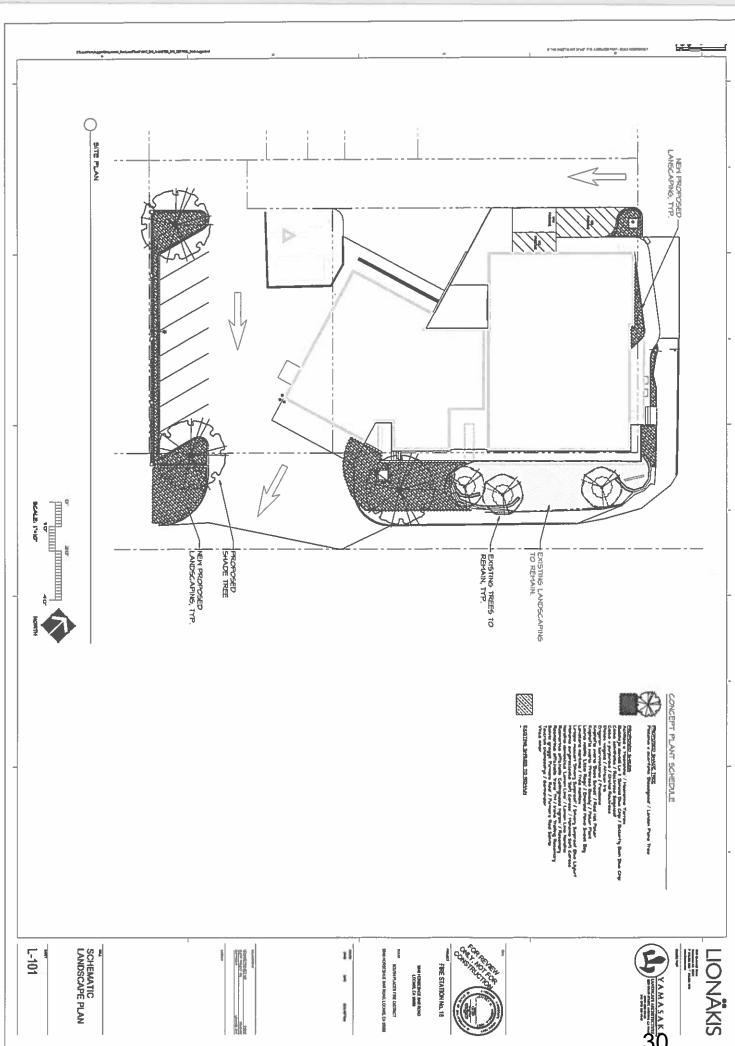
Background: In the consolidation process, the Station 18 truck room project was identified and funded by the former Loomis Fire District (LFD). The reserve funds for this project are earmarked for the project and can only be spent in the LFD area of the South Placer Fire District. This project was identified as a District Goal for 2018/19 and again this year 2019/20. The current truck room is insufficient to operate in effectively and poses many firefighter safety concerns including inadequate truck ramp, inadequate working space for size of apparatus, turnouts stored in truck room, and requires frequent backing of apparatus off a busy Horseshoe Bar Rd. The facilities committee has been working with the architect to come up with a design. At the October 2019 Board meeting the architect and Chief presented the committees design to the Board. On Duty Crew present, voiced concern about exiting the new truck room on to Magnolia to Horseshoe Bar Rd. Staff and the architect met with the Town of Loomis and received their requirements and their conceptual approval to move forward. Town is willing to allow a signal device at the intersection of Magnolia and Horseshoe Bar if needed.

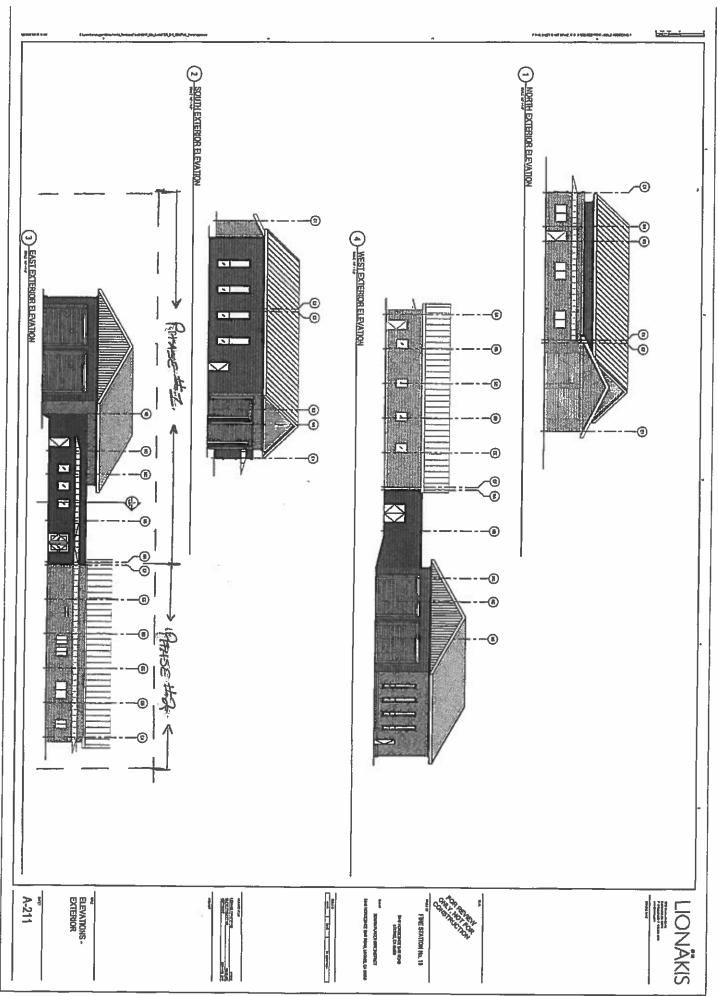
Impact: Increased Firefighter Safety and Improved Working Conditions, Conforms to current codes, \$1,700,000 combined from LFD Facilities Reserve Account, and LFD Mitigation Account.

Attachments: draft floor plan, draft plot plan,

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







TO:

BOARD OF DIRECTORS

FROM:

FIRE CHIEF ERIC WALDER

SUBJECT:

BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE:

FRIDAY, NOVEMBER 08, 2019

CC:

BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Industrial Disability Retirement (IDR) Resolution

Action Requested: Staff recommends discussion and action on the required Cal PERS Resolution for Captain Darren Zimmerman's IDR employer-initiated application.

Background: Employee suffered an injury on duty while actively engaged in structural firefighting. The injury occurred on 08/12/2017. Athens Administrators the Districts workers compensation carrier is handling the claim for the District. District agrees with the medical evaluations of the employee treating physicians and has initiated an industrial disability retirement application per Cal PERS guidelines. CalPERS requires the Board to approve a resolution to move the IDR forward.

Attachments: Cal PERS Resolution.

Eric Walder, EFO
Fire Chief
South Placer Fire District

RESOLUTION NO. - 2019/20

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH PLACER FIRE PROTECTION DISTRICT (Section 21156, Government Code)

WHEREAS, the South Placer Fire Protection District (hereinafter referred to as Agency) is a contracting agency of the California Employees' Retirement System.

WHEREAS, the California Public Employees' Retirement Law requires that a contracting agency determine whether an employee of such agency in employment in which he/she is classified as a local safety member is disabled for purposes of the California Public Employees' Retirement Law and whether such disability is "industrial" within the meaning of such law;

WHEREAS, an application for industrial disability retirement of Darren Zimmerman employed by the Agency in the position of CAPTAIN has been filed with the California Public Employees' Retirement System; and

WHEREAS, the South Placer Fire Protection District has reviewed the medical and other evidence relevant to such alleged disability;

(1) NOW, THEREFORE, BE IT RESOLVED: That the South Placer Fire Protection District find and determine and it does hereby find and determine that Daren Zimmerman (is/is not) incapacitated within the meaning of the California Public Employees' Retirement Law for performance of his/her duties in the position of CAPTAIN; and (2) BE IT FURTHER RESOLVED, That the South Placer Fire Protection District find and determine and it does hereby find and determine that such disability (is/is not) a result of injury or disease arising out of and in the course of employment. (3) BE IT FURTHER RESOLVED THAT A PETITION (will be filed)/(has been filed) with the Workers' Compensation Appeals Board for a determination pursuant to Section 21166, Government Code; and a copy of such determination _____ (is attached)/(will be provided when rendered) and (4) BE IT FURTHER RESOLVED, that the member was or will be, separated from his/her employment in the position of CAPTAIN after expiration of his/her rights under Section _____ (date) and that no dispute as to 21164 Government Code, effective the expiration of such leave rights is pending. His/Her last day on pay status is _____ (date). (5) There _____ (is/is not) a possibility of third-party liability.

11/8/19

(6) Advanced Disability Pension Payments (will)/(will not) be made. (if payments will be made, provide amount and frequency.) The payments will be made (biweekly, monthly, etc) in the amount of \$ beginning
(date).
(7) The primary disabling condition is (If condition is psychological, add the following:) The member (is/is not) competent to act on his/her own behalf in legally binding retirement matters.
ADOPTED AND APPROVED by the Board of Directors of the South Placer Fire Protection District on November 13, 2019 , by the following vote:
AYES:
NOES:
ABSENT:
President of the Board
Attest: Clerk of the Board

South Placer Fire District

11/8/19

TO:

BOARD OF DIRECTORS

FROM:

FIRE CHIEF ERIC G. WALDER

SUBJECT:

BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE:

THURSDAY, NOVEMBER 07, 2019

CC:

BOARD SECRETARY KATHY MEDEIROS

Agenda Item: FY 2018/19 Audit Acceptance

Action Requested: Staff recommends discussion and acceptance of the South Placer Fire District FY 2018/2019 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 2018/19 budget year.

Impact: Informational, Review of District Fiscal Performance

Attachments: FY 2018/19 Audit, Report on Accounting Controls and Procedures June 30, 2019, Final Profit and Loss, June 30, 2019, Balance Sheet Twelve Months Ending Sunday, June 30, 2019

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

SOUTH PLACER FIRE DISTRICT

FINANCIAL STATEMENTS

AND INDEPENDENT AUDITOR'S REPORT

for the year ended June 30, 2019

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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, 2019, as listed in the table of contents, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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, 2019, and the changes in financial position 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

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Management has omitted the Management's Discussion and Analysis. Our opinion on the basic financial statements is not affected by this missing information. We have applied certain limited procedures to the other required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information or provide any assurance.

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, On accountance Corporation Citrus Heights, California

October 4, 2019

SOUTH PLACER FIRE DISTRICT STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET June 30, 2019

ASSETS AND DEFERRED OUTFLOWS	General Fund	Adjustments	Statement of Net Position
Cash (Note 3) Accounts receivable (Note 4) Prepaid expenses Capital assets (Note 5) Less, accumulated depreciation	\$5,160,970 374,922 91,308 -	\$ - - 16,967,058 (5,767,841)	\$ 5,160,970 374,922 91,308 16,967,058 (5,767,841)
Total assets	5,627,200	11,199,217	16,826,417
Deferred outflows (Notes 9 and 10): Pension related amounts OPEB related amounts Total assets and deferred outflows	<u>-</u> \$ <u>5.627.200</u>	4,512,516 157,408 \$15,869,141	4,512,516
LIABILITIES, DEFERRED INFLOWS AND	NET POSITION		
Accounts payable Accrued salaries and benefits Compensated absences Certificates of Participation (Note 6) Net pension liability (Note 9) Net OPEB liability (Note 10)	\$ 563,149 175,303 484,778 - -	\$ - - 5,050,000 8,560,939 3,237,747	\$ 563,149 175,303 484,778 5,050,000 8,560,939 3,237,747
Total liabilities	1,223,230	16,848,686	18,071,916
Deferred inflows (Notes 9 and 10): Pension related amounts OPEB related amounts		2,754,514 13,679	2,754,514 13,679

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET, continued June 30, 2019

	General Fund	Adjustments	Statement of Net Position	
FUND BALANCES/NET POSITION				
Fund balances (Note 8): Restricted (Note 7) Committed Unassigned	\$ 378,147 2,917,785 1,108,038	\$(378,147) (2,917,785) (1,108,038)	\$ - -	
Total fund balances	4,403,970	(4,403,970)		
Total liabilities, deferred inflows and fund balances	\$ <u>5.627,200</u>			
Net position (Note 8): Net investment in capital assets Restricted Unrestricted		\$ 11,199,217 378,147 (10,921,132)	\$ 11,199,217 378,147 (10,921,132)	
Total net position/(deficiency)		\$ <u>656,232</u>	\$ <u>656.232</u>	

SOUTH PLACER FIRE DISTRICT STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES for the year ended June 30, 2019

	General Fund	Adjustments	Statement of Activities
Program expenditures/expenses:	#11 002 CEC	\$ 623.624	£12 517 200
Public protection	\$11,893,656 328,092	\$ 623,624	\$12,517,280
Support services Debt service	95,000	(95,000)	328,092
	2,750,735		-
Capital outlay	2,750,735	(2,750,735)	-
Depreciation		513,273	513,273
Total program expenditures/expenses	15,067,483	(1,708,838)	13.358,645
Program revenues:			
Ambulance services (Note 4)	1,549,284	-	1,549,284
Other misc. and GEMT	340,317	-	340,317
SAFER revenues	417,306	-	417,306
Fees and cost recovery	185,457	-	185,457
CFAA revenues	464,635	-	464,635
Other	719	-	719
Total program revenues	2,957,718		2,957,718
General revenues:			
Tax revenue	7,919,672	•	7,919,672
Special tax	1,147,635	•	1,147,635
Loomis assessment	945,828	-	945,828
Mitigation fees	312,615	-	312,615
Cellular tower lease	83,757	-	83,757
Interest income	86,251	-	86,251
Other		in the second	•
Total general revenues	10,495,758		10,495,758
Excess of revenues (expenditures)/			
changes in net position	(1,614,007)	1.708.838	94,831

(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, 2019

	General Fund	Adjustments	Statement of Activities
Fund balances/net position (deficit): Beginning of year	\$ <u>6,017,977</u>	\$ <u>(5,456,576</u>)	\$ <u>561.401</u>
End of year	\$ <u>4.403.970</u>	\$ <u>(3.747.738</u>)	\$ <u>656,232</u>

SOUTH PLACER FIRE DISTRICT STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET

for the year ended June 30, 2019

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Taxes revenue	\$ 7,833,822	\$ 7,919,672	\$ 85,850
Special tax	1,144,657	1,147,635	2,978
Ambulance service (Note 4)	1,250,000	1,549,284	299,284
Interest income	52,000	86,251	34,251
Mitigation fees	405,000	312,615	(92,385)
Homeland Security Grant	28,000	-	(28,000)
Other misc. and GEMT	80,000	340,317	260,317
Fees and cost recovery	138,500	185,457	46,957
Cellular tower lease	80,000	83,757	3,757
Loomis assessment	944,991	945,828	837
CFAA revenues	631,000	464,635	(166,365)
SAFER revenues	352,948	417,306	64,358
Other	14,000	719	(13.281)
Total revenues	12,954,918	13,453,476	498,558
Expenditures:			
Salaries and wages	5,450,732	5,420,246	30,486
Sellback (Admin.)	210,000	210,962	(962)
Callback/overtime	920,000	1,429,384	(509,384)
PERS retirement	1,434,430	1,161,773	272,657
OPEB funding	80,000	80,000	-
Payroll taxes	98,000	100,104	(2,104)
WC	401,000	449,788	(48,788)
Agency share insurance	835,000	803,084	31,916
Labor legal	30,000	6,501	23,499
Uniform/cell allowance	70,000	64,974	5,026
Employee assistance program	7,000	6,471	529
CFAA expenditures	631,000	431,136	199,864
Audit	13,000	10,040	2,960
Propane	2,600	3,520	(920)
Employee physicals	17,500	5,601	11,899
COP bond payments	gde	341,728	(341,728)

(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, 2019

	_ <u>B</u>	udget_	-	Actual	•	Jnf	orable/ avorable) ariance
Expenditures, continued:							
Storage	\$	2,000	\$	-		\$	2,000
Paramedic/EMT cert. classes		5,250		7,347		(2,097)
Ambulance billing service		85,000		137,282		(52,282)
Garbage		9,000		9,108		(108)
Gas & electric		78,000		72,930			5,070
Insurance (FAIRA)		46,622		46,621			1
Memberships & subs.		9,000		11,263		(2,263)
News publications		1,500		-			1,500
Sewer		5,400		6,222		(822)
Telephone		63,000		62,984			16
Training supplies		13,500		8,542			4,958
Business & conference		8,500		9,525		(1,025)
Education & training		60,000		63,091		(3,091)
Water		13,000		13,328		(328)
Laundry		2,500		1,431			1,069
Legal & consulting		94,000		99,579		(5,579)
Prevention consulting fees		55,000		72,780		(17,780)
Petty cash fund		250		-			250
Pre-employment testing		17,000		12,723			4,277
Medical waste disposal		4,000		2,754			1,246
Physio control contract		16,000		15,869			131
County charges	₁₀ 1	85,000		166,227			18,773
Elections		-		1,500		(1,500)
Public education		1,900		•			1,900
Incident supplies		8,500		11,720		(3,220)
Awards & recognition		10,000		10,060		(60)
Telestaff User mtce. fee		13,000		9,585			3,415
Cleaning supplies		8,000		14,075		(6,075)
Copy machine contract		16,000		16,295		(295)
Computer service		47,000		39,104			7,896
Fire prevention supplies		9,000		6,748			2,252
Fuel & oil		70,000		78,005		(8,005)
Medical supplies		95,000		98,307		(3,307)

(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, 2019

	Budget	Actual	Favorable/ (Unfavorable) Variance
Expenditures, continued:			
Miscellaneous	\$ 885	\$ 964	\$ (79)
SCBA grant expense	-	290,535	(290,535)
District safety	2,750	•	2,750
Office supplies	14,300	10,226	4,074
Oxygen	8,000	6,816	1,184
Postage	3,000	1,936	1,064
Uniform supplies	12,500	7,455	5,045
Firefighting supplies	56,000	45,157	10,843
Radio/Firecom repairs	10,000	8,016	1,984
Automotive repairs	115,000	115,335	(335)
Facilities maintenance	84,351	102,309	(17,958)
SCBA & compressor mtce.	15,000	12,179	2,821
Turnout clothing mtce.	10,000	366	9,634
Extinguisher service	900	1,029	(129)
Printing Printing	1,200	2,519	(1,319)
Bad debt provision	10,000	179,798	(169,798)
Mitigation capital expenditures	1,251,526	1,106,495	145,031
Fixed assets-minor	119,001	65,213	53,788
Capital expenditures	1,385,304	1,480,818	(95,514)
Contingency			-
Total expenditures	14.351,901	15,067,483	(715,582)
Excess of revenues/			
(expenditures)	\$ <u>(1,396,983</u>)	\$ <u>(1.614.007)</u>	\$ <u>(_217.024)</u>

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.

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.

2. Summary of Significant Accounting Policies (continued):

Net Position

Net position is classified in the following categories:

<u>Net Investment in capital assets</u> – 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.

<u>Restricted</u> – 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.

<u>Unrestricted</u> – 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:

<u>Restricted</u> – 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.

<u>Committed</u> – 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.

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

<u>Unassigned</u> – 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.

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.

<u>Investments</u>

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.

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.

3. Cash and Investments, continued:

At year-end the carrying amount of the District's deposits was \$5,160,970 and the bank and County Treasury balance was \$5,312,021.

	Balance June 30 2019
Imprest cash	\$ 250
Checking – general	1,786
Cash with County - general - mitigation	4,780,787 <u>378,147</u>
	\$ <u>5.160.970</u>
Cash and investments are classified as follows:	
Unrestricted Restricted	\$4,782,823 <u>378,147</u>
	\$ <u>5,160,970</u>

4. Accounts Receivable:

Accounts receivable at June 30, 2019 consist of:

Ambulance receivables

1 Milobirding Legal Archas		,
Deduct, allowance for bad debts		(157,100) 366,567
Add, interest receivable (County) Accounts receivable - other	\$ 8,355 	<u>8,355</u> \$ <u>374,922</u>
Ambulance revenues are analyzed as follows:		
Gross revenues		\$3,803,629
Deduct, contractual and other adjustments		2,254,345
Net revenues		\$ <u>1.549,284</u>

\$ 523,667

5. Capital Assets:

Changes in capital assets for the year ended June 30, 2019 are as follows:

	Balance, Beginning of year	Additions	Disposals	Balance, end of vear
Land	\$ 379,248	\$ -	S -	\$ 379,248
Buildings	6,623,870	2,283,961	•	8,907,831
Equipment	1,242,521	466,774	46	1,709,295
Apparatus	6.179,334		208,650	_5,970,684
	\$ <u>14.424.973</u>	\$2.750.735	\$ <u>208,650</u>	\$ <u>16,967,058</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, 2019 is as follows:

	Balance July 1, 2018	Additions	(Reductions	,	Principal Due Within One Year	Interest Due Within One Year
2015 Certificates of Participation	\$ <u>5.145.000</u>	\$_ <u>-</u> _	\$ <u>95.000</u>	\$ <u>5.050.000</u>	\$ <u>110,000</u>	\$ <u>244.020</u>

6. Certificates of Participation, continued:

The following is the District's future annual obligation:

Year ending June 30	Principal	Interest	Total
2020 2021 2022 2023 2024 2025-2037	\$ 110,000 125,000 135,000 155,000 175,000 4,350,000	\$ 244,020 240,610 236,298 231,370 225,402 1,812,884	\$ 354,020 365,610 371,298 386,370 400,402 6,162,884
	\$ <u>5.050.000</u>	\$ <u>2.990.584</u>	\$ <u>8.040.584</u>
Mitigation Fees			

7. Mitigation Fees:

Activities of the mitigation reserve for 2018-19 follows:

Balance, 6-30-18		\$1,154,000
Add, mitigation fees interest income	\$ 312,707	
Deduct, provided for capital items	1,100,699	(775,853)
Balance, 6-30-19		\$ <u>378.147</u>
Cash on hand:		
County		\$ 378.147

8. Equity:

General Fund:		
Restricted for: Mitigation reserve		\$ 378,147
Committed for: Imprest cash reserve Facilities reserve Apparatus reserve Major equipment reserve Contingency reserve Facilities reserve – Loomis Apparatus reserve – Loomis Major equipment reserve – Loomis Contingency reserve - Loomis	\$ 250 316,487 404,873 89,596 410,000 1,561,261 96,832 34,029 4,457	2,917,785
Unassigned		1.108,038
		\$ <u>4.403.970</u>
Statement of Net Position/Deficiency:		
Net investment in capital assets		\$11,199,217
Restricted: Mitigation reserve		378,147
Unrestricted: Board designated: Imprest cash reserve Facilities reserve Apparatus reserve Major equipment reserve Contingency reserve Facilities reserve – Loomis Apparatus reserve – Loomis Major equipment reserve – Loomis Contingency reserve – Loomis	\$ 250 316,487 404,873 89,596 410,000 1,561,261 96,832 34,029 4,457 2,917,785	
Undesignated	(13,838,917)	(10,921,132)
		\$ <u>656,232</u>

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.

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, 2019, are summarized as follows:

	Safety	Miscellaneous	PEPRA Safety Plan	PEPRA Miscellaneous
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%	12%	6.25%
Required employer				
contribution rates	18.677%	13.439%	12.14%	6.842%

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.

9. Defined Benefit Retirement Plan, continued:

Contributions, continued -

For the year ended June 30, 2019, District's contributions to the Plan were as follows:

Safety & Miscellaneous

Contributions - employer

\$_773,241

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

As of June 30, 2019, the District reported net pension liability for the District as follows:

Net pension liability

\$8,560,939

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, 2018, 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, 2017 rolled forward to June 30, 2018 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, 2018 was as follows:

	Miscellaneous Plan
Proportion – June 30, 2017 Proportion – June 30, 2018	0.0144% <u>0.0166%</u>
Change – Increase/(Decrease)	-0.0022%
	Safety Plan
Proportion – June 30, 2017 Proportion – June 30, 2018	0.1212% <u>0.1352%</u>
Change - Increase/(Decrease)	-0.014 %

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, 2019, the District recognized pension expense of \$1,532,804. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$1,307,868	\$ 202,703
Diff. between expected and actual experience	231,779	94,065
Net diff. between projected and actual earnings on pension plan investments	933,645	1,186,355
Changes in proportion and difference between District contributions and proportionate share of		
employer contributions	1,265,983	1,271,391
District contributions subsequent to measurement date	773,241	
3	\$ <u>4.512.516</u>	\$ <u>2.754.514</u>

\$773,241 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, 2020. 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:

Year Ended June 30		
2020	\$	913,264
2021		472,801
2022	(300,148)
2023	(101,156)
2024		•
Thereafter		-

9. Defined Benefit Retirement Plan, continued:

Actuarial Assumptions — The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2017
Measurement date	June 30, 2018
Actuarial Assumptions:	
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.

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

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.

Asset Class	New Strategic Allocation	Real Return Years 1-10(a)	Real Return Years 11+(b)
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 Total		-0.55%	-1.05%

- (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 Net Pension Liability	6.15% \$16,070,047
Current Discount Rate Net Pension Liability	7.15% \$ 8,560,939
1% Decrease Net Pension Liability	8.15% \$ 2,405,311

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

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, 2018, 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, 2018 actuarial valuation was determined using the following actuarial assumptions:

Discount rate	6.15%
Inflation	2.75%
Payroll Increase	3.0%
Healthcare Trend	5.5%

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.

10. Other Postemployment Benefits "OPEB", continued:

Change in Net OPEB Liability as of June 30, 2018

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Rollback balance at June 30, 2017 Changes recognized for the measurement period:	\$ <u>4,148,051</u>	\$ <u>837,564</u>	\$ <u>3,310,487</u>
Service cost	59,183	-	59,183
Interest on total OPEB liability	249,210	•	249,210
Employer contributions		331,718	(331,718)
Net investment income	-	49,415	(49,415)
Benefit payments	<u>(191,718</u>)	(191,718)	
Net changes during July 1, 2017 to June 30, 2018	116,675	189,415	(_72,740)
Balance at June 30, 2018 (Measurement Date)	\$ <u>4.264.726</u>	\$ <u>1,026,979</u>	\$ <u>3,237,747</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:

	Discount Rate 1% Lower 5.15%	Valuation Discount Rate 6.15%	Discount Rate 1% Higher 7.15%
Net OPEB liability	\$3.825.390	\$ <u>3.237.747</u>	\$ <u>2.756.686</u>

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 4.25% to 4.5%	Trend rates 5.25% to 5.5%	1% Increase 6.25% to 6.5%
Net OPEB liability	\$3.192.088	\$ <u>3.237.747</u>	\$3,267,036

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

For the fiscal year ended June 30, 2019 the District recognized OPEB expense of \$252,742. The values of deferred outflows and inflows of resources related to OPEB as of June 30, 2019 are:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions Net difference between projected and actual earnings on OPEB plan	-	•
investments	1,676	13,679
District contributions subsequent to the measurement date	155,732	-
	\$ <u>157.408</u>	\$ <u>13.679</u>

\$155,732 is the total amount contributed by the District to retirees' benefits and to the PARS trust during the year ending June 30, 2019.

10. Other Postemployment Benefits "OPEB", continued:

Amounts reported as deferred outflows and inflows of resources related to OPEB as of June 30, 2019, will be recognized in OPEB expense as follows:

Year Ended June 30		
2020	\$(4,141)
2021	(4,141)
2022	(4,140)
2023		419
2024		-
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, 2019, the District funded \$80,000. As of June 30, 2019, the District has accumulated \$1,173,972 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 October 4, 2019, the date these June 30, 2019 financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

SOUTH PLACER FIRE DISTRICT SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND RELATED RATIOS

As of June 30, 2019 Last 10 years (1)

	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.0888%	0.0787%	0.0717%	0.0506%	0.04557%
Proportionate share of the net pension liability	\$8,560,939	\$7,809,356	\$6,202,656	\$3,472,072	\$8,506,504
Covered – employee payroll	\$5,352,069	\$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	159.96%	157.90%	157.82%	88,63%	262.31%
Plan fiduciary net position as a percentage of the total pension liability	84.30%	83.76%	85.06%	91.01%	77.32%

Changes in assumptions: None

⁽¹⁾ Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

SOUTH PLACER FIRE DISTRICT SCHEDULE OF CONTRIBUTIONS FOR PENSIONS As of June 30, 2019 Last 10 years (1)

	2019	2018	2017	2016	_2015
Contractually required contribution (actuarially determined)	\$ 773,241	\$ 699,342	\$ 753,888	\$1,749,040	\$ 916,652
Contributions in relation to the actuarially determined contributions		699,342	<u>753,888</u>	<u>2,148,756</u>	916,652
Contribution deficiency (excess)	\$:	\$	s <u> </u>	\$ <u>(_399,716</u>)	S
Covered – employee payroll	\$5,352,069	\$4,945,831	\$3,930,094	\$3,917,318	\$3,372,003
Contributions as a percentage of covered employee payroll	14.45%	14.14%	14.05%	20.70%	24.83%
Notes to Schedule: Valuation date:	6/30/17	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 1st year of implementation, therefore only five years are shown.

SOUTH PLACER FIRE DISTRICT SCHEDULE OF CONTRIBUTIONS FOR OPEB As of June 30, 2019 Last 10 years (1)

	2019	2018
Contractually required contribution (actuarially determined)	\$ 331,718	\$ 303,128
Contributions in relation to the actuarially determined contributions	331,718	275,827
Contribution deficiency (excess)	\$	\$27,301
Covered – employee payroll	\$7,129,638	\$3,930,094
Contributions as a percentage of covered employee payroll	4.65%	7.02%
Notes to Schedule: Valuation date:	6/30/17	6/30/16

⁽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 AND RELATED RATIOS As of June 30, 2019

	2019	2018
Total OPEB liability:		
Service cost Interest on total OPEB liability Benefit payments	\$ 59,183 249,210 (191,718)	\$ 57,459 240,931 (135,827)
Net change in total OPEB liability	116,675	162,563
Total OPEB liability, beginning	4,148,051	3,985,488
Total OPEB liability, ending	4,264,726	4,148,051
Plan fiduciary net position Contributions – employer Net investment income Benefit payments Administrative expense Net change in plan fiduciary net position Plan fiduciary net position - beginning Plan fiduciary net position – ending	\$ 331,718 49,415 (191,718) (0) 189,415 837,564 1,026,979	\$ 275,827 61,893 (135,827) (
Net OPEB Liability - ending	\$ <u>3,237,747</u>	\$ <u>3,310,487</u>
Plan fiduciary net position as a percentage of the total OPEB liability	24.08%	20.19%
Covered-employee payroll	\$7,129,638	\$3,930,094
Net OPEB liability as a percentage of covered- employee payroll	45.41%	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.

SUPPLEMENTAL DATA

SOUTH PLACER FIRE DISTRICT PRINCIPAL OFFICIALS

Board of Directors:

Chris Gibson President

Gary Grenfell 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

REPORT ON ACCOUNTING CONTROLS

AND PROCEDURES

June 30, 2019

ROBERT W. JOHNSON
Certified Public Accountant

1. Operational Analysis:

Business Basis:

	2019	2018	Favorable (Unfavorable) Variance
Program revenues	\$ 2,957,718	\$ 2,595,769	\$ 361,949
General revenues	10,495,758	10,124,289	371.469
Total revenues	13,453,476	12,720,058	733,418
Expenses	13,358.645	12,592,770	(765,875)
Net income/(loss)	\$ <u>94.831</u>	\$ 127,288	\$(32,457)
Cash	\$ <u>5.160.970</u>	\$ <u>6.467.325</u>	\$ <u>(_1,306,355</u>)
Net pension liability	\$ <u>8,560.939</u>	\$ <u>7.809.356</u>	\$ <u>(751,583</u>)
Net OPEB liability	\$ <u>3.237.747</u>	\$ <u>3,310,487</u>	\$ <u>72.740</u>

Observations:

- On a business basis net income was down 25%. Total revenues were up \$733,418; however, more than offset by \$765,875 increase in expenses.
- \$1,306,355 decrease in cash \$2,214,742 cash was spent in 2018-19 to complete station 15 remodel.

SOUTH PLACER FIRE DISTRICT

REPORT ON ACCOUNTING CONTROLS

AND PROCEDURES

June 30, 2019

ROBERT W. JOHNSON
Certified Public Accountant



6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohnsoncpagroup@gmail.com | 916.**723.2555** www.bob-johnson-cpa.com

October 4, 2019

To the Board of Directors South Placer Fire District Granite Bay, California

We have audited the financial statements of South Placer Fire District as of and for the year ended June 30, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts.

In planning and performing our audit of the financial statements of South Placer Fire District as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered South Placer Fire District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the effectiveness of the District's internal controls. Accordingly, we do not express an opinion on the effectiveness of the District's internal controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the second paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, we have enclosed other recommendations for your consideration.

1. Operational Analysis:

Business Basis:

	2019	2018	Favorable (Unfavorable) Variance
Program revenues	\$ 2,957,718	\$ 2,595,769	\$ 361,949
General revenues	10,495,758	10,124,289	371.469
Total revenues	13,453,476	12,720,058	733,418
Expenses	13,358.645	12,592,770	(765,875)
Net income/(loss)	\$ <u>94.831</u>	\$ <u>127.288</u>	\$(32,457)
Cash	\$_5,160,970	\$ <u>6.467.325</u>	\$ <u>(1,306,355)</u>
Net pension liability	\$ <u>8,560.939</u>	\$ <u>7.809.356</u>	\$ <u>(751.583</u>)
Net OPEB liability	\$ <u>3.237.747</u>	\$_3,310,487	\$72.740

Observations:

- On a business basis net income was down 25%. Total revenues were up \$733,418; however, more than offset by \$765,875 increase in expenses.
- \$1,306,355 decrease in cash \$2,214,742 cash was spent in 2018-19 to complete station 15 remodel.

South Placer Fire District Profit & Loss Statement For the Twelve Months Ending Sunday, June 30, 2019

For the	I weive Months Ending (Sunday, Julie 30, 2013	J.		
				REMAII	
		YTD	BUDGET	VARIANCE	%
REVENUES					
Secured Property Tax General	6000-000:001	\$7,316,511	\$7,321,073	\$4,562	0.06%
Unitary & Op Non-Unitary	0-000-6000-002	156,873	156,872	(1)	(0.00%)
Current Unsecured Property Tax	0-000-6000-003	157,358	158,378	1,020	0.64%
Delinquent Secured Property Taxes	0-000-6000-004	(24)	0	24	0.00%
Delilnquent Unsecured Property Tax	0-000-6000-005	2,189	2,111	(78)	(3.70%)
Current Supplemental Property Tax	0-000-6000-006	227,632	136,394	(91,238)	(66.89%)
Delinquent Supplemental Property Tax	0-000-6000-008	92	200	108	54.04%
SPFD Special Tax	0-000-6001-000	1,147,635	1,144,657	(2,978)	(0.26%)
Loomis Fire Protection & Response Assessment	0-000-6002-000	945,828	944,991	(837)	(0.09%)
Railroad Unitary Tax	0-000-6106-000	4,321	4,521	200	4.42%
Interest-County	0-000-6950-000	74,020 (981)	42,000 0	(32,020) 981	(76,24%) 0.00%
Sect. 5151 Interest Refunded HOPTERS Intergovernmental Revenue	0-000-6957-000 0-000-7000-000	55,701	54,273	(1,428)	(2.63%)
Ambulance Services	0-000-8192-000	1,549,284	1,250,000	(299,284)	(23.94%)
Uniform Reimbursement	0-000-8193-001	719	3,000	2.281	76.03%
Other Staffing Reimbursements	0-000-8193-009	0	2,000	2,000	100.00%
Other Miscellaneous	0-000-8193-010	49,782	80,000	30,218	37.77%
Fees For Service & Cost Recovery Charges	0-000-8193-011	93,031	110,000	16,969	15.43%
4850 Reimbursements	0-000-8193-014	91,878	25,000	(66,878)	(267.51%)
Cellular Tower Lease	0-000-8193-015	83,757	80,000	(3,757)	(4.70%)
MVA Fees	0-000-8193-016	548	3,500	2,952	84.34%
Local/State/Federal Grants	0-000-8193-018	290,535	28,000	(262,535)	(937.63%)
CFAA Revenues	8197	464,635	631,000	1 6 6,365	26.37%
SPFD Mitigation Fee Revenue	0-000-8263-000	200,972	325,000	124,028	38.16%
SPFD Mitigation Interest	0-000-8264-001	7,365	10,000	2,635	26.35%
Loomis Mitigation Fee Revenue	0-000-8266-000	52,000	80,000	28,000	35.00%
Loomis Mitigation Interest	0-000-8264-006	4,655	0	(4,655)	0.00%
Consolidated Mitigation Fee Revenue	0-000-8267-000	59,643 211	0	(59,643)	0.00% 0.00%
Consolidated Mitigation Interest	0-000-8264-007	417,306	352,948	(211) (64,358)	(18.23%)
Federal Grant Revenue (SAFER) Automotive Fund Mat & Services	0-000-8300-000 0-000-8372-000	417,300	9,000	9,000	100.00%
TOTAL REVENUES	0-000-0372-000	13,453,476	12,954,918	(498,558)	(3.85%)
	•	10,100,110		(100,000)	(51557)
OPERATING EXPENSES					
SALARIES/BENEFITS					
Salaries & Wages	1002:1003	5,178,420	5,323,232	144,812	2.72%
Sellback/Admin. & FF's	1004	210,962	210,000	(962)	(0.46%)
Intern FF/Board/App FF/PT	1005	60,978	55,000	(5,978)	(10.87%)
Callback/Overtime-Firefighter	1006	1,429,384	920,000	(509,384)	(55.37%)
Comp For Absence/Illness	1007	149,222	25,000	(124,222)	(496.89%)
Out of Grade Pay	1008	1,304	2,500	1,196	47.85%
Other Payroll	1015	4,280	9,000	4,720	52.44% 0.00%
Volunteer Length of Service Award	1016	1,000 797,300	1,000 715,000	0 (82,300)	(11.51%)
PERS Luma Sum Baumant	1300 1302	364,473	377,703	13,230	3.50%
PERS Lump Sum Payment Employer 457 Def. Comp. Match	1305	25,042	35,000	9,958	28.45%
Employment Taxes (FICA/Medicare/SUI)	1301	100,104	98,000	(2,104)	(2.15%)
Workmans Comp. Insurance	1315	449,788	401,000	(48,788)	(12.17%)
Agency Share Insurance	1550	803,084	835,000	31,916	3.82%
OPEB Contribution	1551	80,000	80,000	0	0.00%
COP Debt Service	1552	341,728	341,727	(1)	(0.00%)
Labor Legal	2010	6,501	30,000	23,499	78.33%
Uniform Allowance/Cell Phone	2017	64,974	70,000	5,026	7.18%
Employees Assistance Program	2019	6,471	7,000	529	7.56%
CFAA Expenditures	1997	431,136	631,000	199,864	31.67%
TOTAL SALARIES/BENEFITS/CFAA		10,506,151	10,167,162	(338,987)	(3.33%)
SERVICE & OPERATIONS Audit	2020	10,040	13,000	2,960	22.77%
Propane	2021	3,520	2,600	(920)	(35.39%)
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South Placer Fire District Profit & Loss Statement For the Twelve Months Ending Sunday, June 30, 2019

				DEMA	INUNIC
		YTD	BUDGET	VARIANCE	%
Employee Physicals/DL/Wellness	2023	5,601	17,500	11,899	% 67.99%
,					
ParamedicCert.EMT/CPR Classes	2024	7,347	5,250	(2,097)	(39.94%)
Ambulance Billing Service	2025	137,282	85,000	(52,282)	(61.51%)
Garbage	2026	9,108	9,000	(108)	(1.20%)
Gas & Electric	2027	72,930	78,000	5,070	6.50%
Insurance (FAIRA)	2028	46,621	46,622	1	0.00%
Memberships/Subscriptions	2030	11,263	10,500	(763)	(7.27%)
Sewer	2035	6,222	5,400	(822)	(15.22%)
Telephone	2037	62,984	63,000	16	0.03%
Training Supplies	2038	8,542	13,500	4,958	36.73%
Business/Conference	2039	9,525	8,500	(1,025)	(12.06%)
Education/Training	2040	63,091	60,000	(3,091)	(5.15%)
Water	2041	13,328	13,000	(328)	(2.53%)
Laundry	2042	1,431	2,500	1,069	42.78%
Legal/Consulting Fees	2043-000	99,579	94,000	(5,579)	(5.93%)
Prevention Consulting Fees	2043-001	72,780	55,000	(17,780)	(32.33%)
Petty Cash Fund	2044	0	250	250	100.00%
Pre-Employment Testing/Background Inv.	2045	12,723	17,000	4,277	25.16%
Medical Waste Disposal	2046	2,754	4,000	1,246	31.16%
Phsio Control Contract	2047	15,869	16,000	131	0.82%
County Charges (Tax Collection/LAFCO/Refunds)	2050	166,227	185,000	18,773	10.15%
Elections	2051	1,500	0	(1,500)	0.00%
Public Education	2052	0	1,900	1,900	100.00%
Food/Drink-Incident Supplies	2053	11,720	8,500	(3,220)	(37.89%)
Safety Awards	2055	10,060	10,000	(60)	(0.60%)
Fire RMS User Maintenance	2056	9,585	13,000	3,415	26.27%
Cleaning/Maintenance Supplies	2120	14,075	8,000	(6,075)	(75.94%)
Copy Machine Contract/Maint.	2121	16,295	16,000	(295)	(1.85%)
Computer Service & Maint.	2122	39,104	47,000	7,896	16.80%
Fire Prevention Supplies	2123	6,748	11,750	5,002	42.57%
Fuel & Oil	2124	78,005	70,000	(8,005)	(11.44%)
Medical Supplies	2127	98,307	95,000	(3,307)	(3.48%)
Miscellaneous Supplies	2128	964	885	(79)	(8.87%)
Office Supplies/Computer	2129	10,226	14,303	4,077	28.50%
Oxygen	2130	6,816	8,000	1,184	14.80%
Postage/Shipping	2131	1,936	3,000	1,064	35.47%
Storage	2132	0	2,000	2,000	100.00%
Uniform Supplies	2133	7,455	12,500	5,045	40.36%
Misc. Firefighting Equip/Supplies	2135	45,157	56,000	10,843	19.36%
Radio Repair	2221	8,016	10,000	1,984	19.84%
Automotive Repairs/Supplies	2222	115,335	115,000	(335)	(0.29%)
Facilities Maintenance	2225	102,309	84,351	(17,958)	(21.29%)
SCBA Maintenance	2226	12,179	15,000	2,821	18.81%
Turnout Clothing Maint.	2228	366	10,000	9,634	96.34%
Extinguisher Service/Repair	2229	1,029	900	(129)	(14.30%)
Outside Services	2523	2,521	1,200	(1,321)	(110.05%)
Bad Debt Expense	8510 + 4521	179,799	10,000	(169,799)	(1,697.99%)
TOTAL SERVICE & OPERATIONS		1,618,274	1,428,911	(189,360)	(13.25%)
FIXED ASSETS					
Facilities,	4456	11,898	11,399	(499)	(4.38%)
Firefighting Equipment	4462	1,281	18,700	17,419	93.15%
EMS Equipment	4464	6,260	10,000	3,740	37.40%
Office & Communication Equipment	4465	23,004	29,962	6,958	23.22%
Radio & Communications	4469	0	10,000	10,000	100.00%
Shop Equipment	4470	3,986	12,740	8,754	68.71%
Training/Operations Equipment	4472	9,206	12,000	2,794	23.28%
Rescue Equipment	4475	7,054	8,200	1,146	13.97%
Aparatus Upgrades	4476	2,524	6,000	3,476	57.93%
TOTAL FIXED ASSETS		65,213	119,001	53,786	45.20%
CAPITAL EXPENDITURES			***		
Engine 18 Spreader Pulling Chain Attachment 80%	0-000-4511-018	880	916	36	3.93%

South Placer Fire District Profit & Loss Statement For the Twelve Months Ending Sunday, June 30, 2019

Pengine 18 Holmatro Rated Chains 80%					REMAII	NING
Truck 17 NCT Replacement Blades 80% 0.000-4511-020 1,798 1,798 0 0.00% 5.0			YTD	BUDGET	VARIANCE	%
RIT Packs and Accessories	Engine 18 Holmatro Rated Chains 80%	0-000-4511-019	0	880	880	100.00%
SOST Cutters for E18 80% 0-000-4511-022 5.545 5.545 0 0.00% SCBA Grant LF Maj Equip Reserves 80% 0-000-4511-024 374.972 84.437 (290.535) (344.08%) SCBA Grant LF Maj Equip Reserves 80% 0-000-4511-024 374.972 84.437 (290.535) (344.08%) SCBA Grant LF Maj Equip Reserves 80% 0-000-4512-006 1.192 0 (1.192) 0.00% Slation 15 Plans/Remodel 0-000-4512-006 1.214.742 1.100.000 (114.742) (10.43%) Portable Alam Monitoring/Fire Alam Install 0-000-4512-026 1.460 1.461 1 0.05% Slation 17 Window Replacement 0-000-4512-026 1.460 1.461 1 0.05% Slation 17 Window Replacement 0-000-4512-028 5.511 5.511 0 0.05% Slation 20 Countertop Replacement 0-000-4512-028 5.511 5.511 0 0.05% Pre-Emption Upgrades and Repairs 0-000-4512-028 2.119 2.869 750 22.13% Pre-Emption Upgrades and Repairs 0-000-4512-028 1.771.353 1.385.304 (386.049) (27.87%) Slation 15 Schematic Design 0-000-4512-022 1.000.000 1.00.000 1.00.000 1.00.000 Slation 15 Schematic Design 0-000-4520-022 1.000.000 1.000.000 0 0.00% Slation 15 Schematic Design 0-000-4520-022 1.090.000 1.000.000 0 0.00% Slation 15 Schematic Design 0-000-4520-023 1.199 24.400 13.801 57.50% Truck 17 Angle Outler 20% 0-000-4520-023 1.199 24.400 13.801 57.50% Truck 17 Angle Outler 20% 0-000-4520-023 1.199 22.109 0 0.00% Truck 17 Angle Outler 20% 0-000-4520-035 3.000 21.109 0.00% Truck 17 Angle Outler 20% 0-000-4520-035 3.000 21.109 22.109 0 0.00% TOTAL SPPD MITIGATION EXPENDITURES 0-000-4520-036 21.099 22.109 0 0.00% TOTAL SPPD MITIGATION EXPENDITURES 0-000-4520-036 21.099 22.109 0 0.00% SCBA Grant SP Maj Equip, Reserves 20% 0-000-4520-036 4.222 2.20 0.00% Ending FB Minister Alam Character 0-000-553-000 0 1.37,468 4.451,904 4.409,968 4.520.992 217.021 15.53% EXCESS OF REVENUE/EXPENDITURES 0-000-0553-000 0 1.37,468 4.500.992 217.021 15.53% EGGINNING F	Truck 17 NCT Replacement Blades 80%	0-000-4511-020	1,798	1,798	0	0.00%
SCBA Grant LF Maj Equip Reserves 80% 0-000-4511-023 16,887 18,887 0 (0,00%)	RIT Packs and Accessories	0-000-4511-021	49,584	•	416	0.83%
SCBA Grant SP Maj Equp Reserves 80% 0-000-451-024 374,972 84,437 (290,535) (344,09%) (340,09%) (341,09%) (341,09%) (344,09%) (341,09%) (34			·			
Capital Facilities Projects 0-000-4512-000 1,192 0 (1,192) (10.00%		0-000-4511-023	•	•		
Station 15 Plans/Remodel			,	-		
Portable Alamm Monitoring/Fire Alam Install 0-000-4512-009 317 9,000 8,683 96,47% Station 17 Window Replacement 0-000-4512-027 96,346 96,000 (346) (0,38%) Station 20 Countertop Replacement 0-000-4512-027 96,346 96,000 (346) (0,38%) Station 20 Countertop Replacement 0-000-4512-028 5,511 5,511 0 0.00% Tuff Shed Roof Replacement 0-000-4512-029 2,119 2,869 750 26,13% Pre-Emption Upgrades and Repairs 0-000-4512-030 0 0 10,000 100,0				_		
Station 17 Window Replacement						
Turnout Replacement				•	*	
Slation 20 Counletrop Replacement				•	-	
Tuff Shed Roof Replacement			,			, ,
Pre-Emption Upgrades and Repairs 0-000-4512-030 0 10,000					-	
SPFD MITIGATION EXPENDITURES 1,771,353 1,385,304 (386,049) (27,67%)						
SPFD MITIGATION EXPENDITURES Station 15 Schematic Design		0-000-4512-050				
Station 15 Schematic Design	TOTAL DAFITAL EXPENDITURES		1,171,555	1,505,504	(840,000)	(27.0776)
Structure PPE/Gear						
Truck 17 Angle Cutter 20%					_	
Truck 17 NCT Replacement Blades 20% C-000-4520-035 360 360 0 0.00% SCBA Grant SP Maj Equip. Reserves 20% C-000-4520-036 21,109 21,109 0 0.00% C-000-4520-036 1,033,054 1,046,855 13,801 1.32% C-000-4520-036 C-0000-4520-036 C-0000-4520-036 C-0000-4520-036 C-0000-4520-036 C-0000-4520-0			·			
SCBA Grant SP Maj Equip. Reserves 20% 0-000-4520-036 21,109 21,109 0 0.00%						
TOTAL SPFD MITIGATION EXPENDITURES		•				
Consolidation Expenditures Station 28 Schematic Design/Build Co-000-4522-001 68.999 200,000 131,001 65.50% Engine 18 Spreader Pulling Chain Attachment 20% Co-000-4522-002 220 229 9 3.93% Engine 18 Holmatro Rated Chains 20% Co-000-4522-004 0 220 220 100.00% Common Schematic Engine 18 Equip Reserves 20% Co-000-4522-005 4,222 4,222 0 0.00% Co-000-4522-005 4,222 4,222 0 0.00% Co-000-4522-005 4,222 4,222 0 0.00% Co-000-4522-005 Co-000-452-005 Co-000-4522-005 Co-000-4522-00		0-000-4520-036				
Station 28 Schematic Design/Build	TOTAL SPED MITIGATION EXPENDITURES		1,033,054	1,046,855	13,801	1.32%
Engine 18 Spreader Pulling Chain Attachment 20%	LFPD MITIGATION EXPENDITURES					
Engine 18 Holmatro Rated Chains 20% 0-000-4522-004 0 220 220 100.00% SCBA Grant LF Maj. Equip Reserves 20% 0-000-4522-005 4,222 4,222 0 0.00% Composition of the process of the	Station 28 Schematic Design/Build	0-000-4522-001		200,000	131,001	
SCBA Grant LF Maj. Equip Reserves 20% TOTAL LFPD MITIGATION EXPENDITURES 0-000-4522-005 4,222 4,222 0 0.00% CONSOLIDATED MITIGATION EXPENDITURES TOTAL OPERATING EXPENSES 15,067,486 14,351,904 (715,579) (4.99%) EXCESS OF REVENUE/EXPENDITURES (1,614,010) (1,396,986) 217,021 (15,53%) BEGINNING FUND BALANCE ENDING FUND BALANCE 6,017,978 6,017,978 0 (0.00%) ENDING FB Mitigation Reserve 0-000-0553-000 0 217,148 217,021 4.70% COMPONENTS OF FUND BALANCE Ending FB Mitigation Reserve 0-000-0550-000 0 217,148 210,0325 100,00% Ending FB Loomis Mit. Reserve 0-000-0550-000 0 100,325 100,325 100,00% Ending FB Res for Imprest Cash 0-000-0555-000 0 250 250 100,00% Ending FB Designated for F/A Acq 0-000-0556-000 0 404,873 404,873 100,00% Ending FB Designated Major Equipment 0-000-0558-000 0 327,658 327,658 100,00% Ending FB Loomis Contingent					_	
TOTAL LFPD MITIGATION EXPENDITURES CONSOLIDATED MITIGATION EXPENDITURES TOTAL OPERATING EXPENSES 15,067,486 14,351,904 (715,579) (4.99%) EXCESS OF REVENUE/EXPENDITURES (1,614,010) (1,396,986) ENDING FUND BALANCE ENDING FUND BALANCE ENDING FUND BALANCE Ending FB Mitigation Reserve COMPONENTS OF FUND BALANCE Ending FB Loomis Mit. Reserve 0-000-0553-000 0 217,148 217,148 100.00% Ending FB Unassigned 0-000-0554-000 0 100,325 100,325 100,00% Ending FB Res for Imprest Cash Ending FB Res for Imprest Cash Ending FB Designated for F/A Acq 0-000-0557-000 0 327,658 327,658 100.00% Ending FB Gontingent Reserve 0-000-0558-000 0 404,873 404,873 100.00% Ending FB Gontingent Reserve 0-000-0558-000 0 404,873 100,00% Ending FB Dassigned Major Equipment 0-000-0558-000 0 410,000 Ending FB Contingent Reserve 0-000-0559-000 0 410,000 Ending FB Loomis Contingent 0-000-0558-000 0 44,677 4,457 100,00% Ending FB Loomis Equipment Replacement 0-000-0563-000 0 34,029 34,029 100.00% Ending FB Loomis Equipment Replacement 0-000-0564-000 0 96,832 96,832 100.00% Ending FB Loomis LT Facility Maintenance			-			
TOTAL OPERATING EXPENSES 15,067,486 14,351,904 (715,579) (4.99%)	• • •	0-000-4522-005				
TOTAL OPERATING EXPENSES 15,067,486 14,351,904 (715,579) (4.99%) EXCESS OF REVENUE/EXPENDITURES (1,614,010) (1,396,986) 217,021 (15.53%) BEGINNING FUND BALANCE ENDING FUND BALANCE Ending FB Mitigation Reserve COMPONENTS OF FUND BALANCE Ending FB Mitigation Reserve 0-000-0553-000 0 217,148 217,148 100.00% Ending FB Loomis Mit. Reserve 0-000-0554-000 0 100,325 100,325 100,00% Ending FB Res for Imprest Cash 0-000-0555-000 0 250 250 250 100.00% Ending FB Designated for F/A Acq 0-000-0556-000 0 404,873 404,873 100.00% Ending FB Gontingent Reserve 0-000-0558-000 0 327,658 327,658 100.00% Ending FB Unassigned Major Equipment Ending FB Contingent Reserve 0-000-0559-000 0 410,000 410,000 Ending FB Loomis Contingent 0-000-0562-000 0 4,457 4,457 100.00% Ending FB Loomis Equipment Replacement 0-000-0563-000 0 4,457 4,457 100.00% Ending FB Loomis Equipment Replacement 0-000-0563-000 0 96,832 96,832 100.00% Ending FB Loomis Apparatus Replacement 0-000-0561-000 0 1,561,261 1,561,261 100.00%	TOTAL LFPD MITIGATION EXPENDITURES		73,441	204,671	131,230	64.12%
EXCESS OF REVENUE/EXPENDITURES (1,614,010) (1,396,986) 217,021 (15.53%) BEGINNING FUND BALANCE 6,017,978 6,017,978 0 (0.00%) ENDING FUND BALANCE 4,403,968 4,620,992 217,021 4.70% COMPONENTS OF FUND BALANCE Ending FB Mitigation Reserve 0-000-0553-000 0 217,148 217,148 100.00% Ending FB Loomis Mit. Reserve 0-000-0560-000 0 100,325 100,325 100.00% Ending FB Unassigned 0-000-0554-000 0 1,374,563 1,374,563 100.00% Ending FB Res for Imprest Cash 0-000-0555-000 0 250 250 100.00% Ending FB Designated for F/A Acq 0-000-0556-000 0 404,873 404,873 100.00% Ending FB B Encilities 0-000-0557-000 0 327,658 327,658 100.00% Ending FB Unassigned Major Equipment 0-000-0558-000 0 410,000 410,000 100.00% Ending FB Contingent Reserve 0-000-0558-000 0 410,000 410,000 100.00% Ending FB Contingent Reserve 0-000-0559-000 0 44,457 4,457 100.00% Ending FB Loomis Contingent 0-000-0563-000 0 44,457 4,457 100.00% Ending FB Loomis Equipment Replacement 0-000-0563-000 0 96,832 95,832 100.00% Ending FB Loomis Apparatus Replacement 0-000-0564-000 0 96,832 96,832 100.00% Ending FB Loomis LT Facility Maintenance 0-000-0561-000 0 1,561,261 1,561,261 100.00%	CONSOLIDATED MITIGATION EXPENDITURES					
BEGINNING FUND BALANCE 6,017,978 6,017,978 0 (0.00%)	TOTAL OPERATING EXPENSES		15,067,486	14,351,904	(715,579)	(4.99%)
ENDING FUND BALANCE COMPONENTS OF FUND BALANCE Ending FB Mitigation Reserve 0-000-0553-000 0 217,148 217,148 100.00% Ending FB Loomis Mit. Reserve 0-000-0550-000 0 100,325 100,325 100.00% Ending FB Unassigned 0-000-0554-000 0 1,374,563 1,374,563 100.00% Ending FB Res for Imprest Cash 0-000-0555-000 0 250 250 100.00% Ending FB Designated for F/A Acq 0-000-0556-000 0 404,873 404,873 100.00% Ending FB Contingent Caption Contingent 0-000-0559-000 Ending FB Contingent Reserve 0-000-0559-000 0 410,000 Ending FB Loomis Contingent 0-000-0552-000 0 44,457 4,457 100.00% Ending FB Loomis Equipment Replacement 0-000-0563-000 0 34,029 34,029 100.00% Ending FB Loomis Apparatus Replacement 0-000-0564-000 0 96,832 96,832 100.00% Ending FB Loomis LT Facility Maintenance 0-000-0561-000 0 1,561,261 1,561,261	EXCESS OF REVENUE/EXPENDITURES		(1,614,010)	(1,396,986)	217,021	(15.53%)
ENDING FUND BALANCE COMPONENTS OF FUND BALANCE Ending FB Mitigation Reserve 0-000-0553-000 0 217,148 217,148 100.00% Ending FB Loomis Mit. Reserve 0-000-0550-000 0 100,325 100,325 100.00% Ending FB Unassigned 0-000-0554-000 0 1,374,563 1,374,563 100.00% Ending FB Res for Imprest Cash 0-000-0555-000 0 250 250 100.00% Ending FB Designated for F/A Acq 0-000-0556-000 0 404,873 404,873 100.00% Ending FB Contingent Caption Contingent 0-000-0559-000 Ending FB Contingent Reserve 0-000-0559-000 0 410,000 Ending FB Loomis Contingent 0-000-0552-000 0 44,457 4,457 100.00% Ending FB Loomis Equipment Replacement 0-000-0563-000 0 34,029 34,029 100.00% Ending FB Loomis Apparatus Replacement 0-000-0564-000 0 96,832 96,832 100.00% Ending FB Loomis LT Facility Maintenance 0-000-0561-000 0 1,561,261 1,561,261	REGINNING FUND BALANCE		6 017 978	6.017.978	0	(0.00%)
COMPONENTS OF FUND BALANCE COMPONENTS OF FUND BALANCE Ending FB Mitigation Reserve 0-000-0553-000 0 217,148 217,148 100,00% Ending FB Loomis Mit. Reserve 0-000-0550-000 0 100,325 100,325 100,00% Ending FB Unassigned 0-000-0554-000 0 1,374,563 1,374,563 100,00% Ending FB Res for Imprest Cash 0-000-0555-000 0 250 250 100.00% Ending FB Designated for F/A Acq 0-000-0556-000 0 404,873 404,873 100.00% Ending FB Facilities 0-000-0557-000 0 327,658 327,658 100.00% Ending FB Unassigned Major Equipment 0-000-0558-000 0 89,596 89,596 100.00% Ending FB Contingent Reserve 0-000-0559-000 0 410,000 410,000 100.00% Ending FB Loomis Contingent 0-000-0562-000 0 4,457 4,457 100.00% Ending FB Loomis Equipment Replacement 0-000-0563-000 0 34,029 34,029 100.00% Ending FB						
Ending FB Mitigation Reserve 0-000-0553-000 0 217,148 217,148 100.00% Ending FB Loomis Mit. Reserve 0-000-0560-000 0 100,325 100,325 100.00% Ending FB Unassigned 0-000-0554-000 0 1,374,563 1,374,563 100.00% Ending FB Res for Imprest Cash 0-000-0555-000 0 250 250 100.00% Ending FB Designated for F/A Acq 0-000-0556-000 0 404,873 404,873 100.00% Ending FB Facilities 0-000-0557-000 0 327,658 327,658 100.00% Ending FB Unassigned Major Equipment 0-000-0558-000 0 89,596 89,596 100.00% Ending FB Contingent Reserve 0-000-0559-000 0 410,000 410,000 100.00% Ending FB Loomis Contingent 0-000-0562-000 0 4,457 4,457 100.00% Ending FB Loomis Equipment Replacement 0-000-0563-000 0 34,029 34,029 100.00% Ending FB Loomis LT Facility Maintenance 0-000-0561-000 0 1,561,26	ENDING FORD DALL HOL	;	782.7.2.			
Ending FB Loomis Mit. Reserve 0-000-0560-000 0 100,325 100,325 100.00% Ending FB Unassigned 0-000-0554-000 0 1,374,563 1,374,563 100.00% Ending FB Res for Imprest Cash 0-000-0555-000 0 250 250 100.00% Ending FB Designated for F/A Acq 0-000-0556-000 0 404,873 404,873 100.00% Ending FB Facilities 0-000-0557-000 0 327,658 327,658 100.00% Ending FB Unassigned Major Equipment 0-000-0558-000 0 89,596 89,596 100.00% Ending FB Contingent Reserve 0-000-0559-000 0 410,000 410,000 100.00% Ending FB Loomis Contingent 0-000-0562-000 0 4,457 4,457 100.00% Ending FB Loomis Equipment Replacement 0-000-0563-000 0 34,029 34,029 100.00% Ending FB Loomis Apparatus Replacement 0-000-0564-000 0 96,832 96,832 100.00% Ending FB Loomis LT Facility Maintenance 0-000-0561-000 0			_			
Ending FB Unassigned 0-000-0554-000 0 1,374,563 1,374,563 100.00% Ending FB Res for Imprest Cash 0-000-0555-000 0 250 250 100.00% Ending FB Designated for F/A Acq 0-000-0556-000 0 404,873 404,873 100.00% Ending FB Facilities 0-000-0557-000 0 327,658 327,658 100.00% Ending FB Unassigned Major Equipment 0-000-0558-000 0 89,596 89,596 100.00% Ending FB Contingent Reserve 0-000-0559-000 0 410,000 410,000 100.00% Ending FB Loomis Contingent 0-000-0562-000 0 4,457 4,457 100.00% Ending FB Loomis Equipment Replacement 0-000-0563-000 0 34,029 34,029 100.00% Ending FB Loomis Apparatus Replacement 0-000-0564-000 0 96,832 96,832 100.00% Ending FB Loomis LT Facility Maintenance 0-000-0561-000 0 1,561,261 1,561,261 100.00%						
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0 4,620,992 4,620,992 100.00%						
			0	4,620,992	4,620,992	100.00%

South Placer Fire District BALANCE SHEET

For the Twelve Months Ending Sunday, June 30, 2019

ASSETS	
CURRENT ASSETS	
Cash	\$4,780,786.61
Imprest Cash	250.00
Mitigation Account-Placer County	104,277.51
Wells Fargo Operating General Checking Account	1,785.75
Mitigation Account-Loomis Fire	214,107.59
Consolidated Mitigation Account	59,762.07
Prepaid Expenses	91,308.13
Accounts Receivable	523,667.39
Accounts Receivable -Other	(0.01)
Interest Receivable	8,354.75
Allowance for Bad Debt	(157,100.00)
FIXED ASSETS	
Land	379,248.00
Buildings	8,907,831.00
Equipment	1,709,295.00
Apparatus	5,970,684.11
Accumulated Depreciation	(5,767,841.00)
TOTAL FIXED ASSETS	11,199,217.11
TOTAL ASSETS	16,826,416.90

South Placer Fire District BALANCE SHEET

For the Twelve Months Ending Sunday, June 30, 2019

LIABILITIES & EQUITY CURRENT LIABILITIES Accounts Payable Salaries & Benefits Payable Compensated Absences Payable 457 Deferred Comp. Payable Group Insurance Payable Flexible Benefits Payable Union Dues Payable TOTAL CURRENT LIABILITIES	563,147.40 153,897.17 484,777.65 (1,073.81) 15,949.90 5,396.06 1,133.76
LONG TERM LIABILITIES	
EQUITY Loomis Cap. Improvements (Dev Fees) Loomis Contingencies Loomis Apparatus Replacement Loomis Equipment Replacement Loomis LT Facilities Maintenance Mitigation Reserve Fund Balance Unassigned F/B Res For Imprest Cash Investment in Fixed Assets F/B Designated For F/A Acq Reserve for Facilities Unassigned Major Equipment	214,107.59 4,456.60 96,831.82 50,916.00 1,561,260.77 164,039.58 2,150,416.00 250.00 11,199,217.11 404,873.00 786,794.00 174,033.00
F/B Designated For Contingency Net Profit TOTAL EQUITY TOTAL LIABILITIES & EQUITY	410,000.00 (1,614,006.70) 15,603,188.77 16,826,416.90

SOUTH PLACER FIRE DISTRICT INTEROFFICE MEMORANDUM

TO:

BOARD OF DIRECTORS

FROM:

FIRE CHIEF E. WALDER

SUBJECT:

BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE:

THURSDAY, NOVEMBER 07, 2019

CC:

BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Gann Limit Report and Resolution:

Action Requested: Staff recommends discussion and adoption of the resolution setting the FY 2019/20 appropriations limit, per Article XIIIB of the State Constitution (1979).

Background: This is standard procedure. Each year the District sets its appropriations limit by computing the previous year's limit to the per capita personal income factor and the population factor. This calculation is made each year by multiplying the District's adopted appropriations limit in the prior fiscal year by the change in the cost of living in the preceding year and the change in population within the District for the preceding fiscal year.

Impact: Procedural

Attachments: Resolution and 2018/19 Gann Limit Compliance Evaluation and 2019 -20 Gann Limit Report

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

South Placer Fire Protection District 2018-19 Gann Limit Compliance Evaluation and 2019-20 Gann Limit

2018-19 Gann Limit Compliance Evaluation

The District's 2018-19 Gann Limit was calculated to be \$10,395,707. Based on 2018-19 Budget figures, it was expected that the District's appropriations subject to limitation would not exceed this figure. At the end of the 2018-19 fiscal year, after all property tax receipts and expenditures were documented, a compliance calculation demonstrated that the District's appropriations subject to limitation were in fact below the Gann Limit, as demonstrated in the following table.

2018-19 Appropriations Subject to Limitation			
	2018-19 Actuals		
Unadjusted Appropriations Subject to the Limit			
Property Tax	\$7,992,416		
Special Tax	\$1,147,635		
Total Unadjusted Appropriations Subject to the Limit	\$9,140,051		
Adjustments for Appropriations Not Subject to the Limit			
Court Ordered Mandates - FLSA Overtime	\$0		
Federal Mandates - Worker's Compensation	\$449,788		
Qualified Capital Outlay	\$1,480,818		
Qualified Debt Service	\$341,728		
Total Adjustments for Appropriations Not Subject to the Limit	\$2,272,334		
Adjusted Appropriations Subject to the Limit	\$6,867,717		
Gann Limit	\$10,395,707		
Appropriations Under/(Over) the Limit	\$3,527,990		

As shown in the table, the District's appropriations were \$3,527,990 under the Limit. Since the District has demonstrated its compliance with the 2018-19 Gann Limit, no further action is required.

2019-120 Gann Limit and Estimated Compliance

For 2019-20, the District must calculate its new Gann Limit, based on both Cost of Living and Population Factors. Additionally, as part of the Budget adoption process, the District should estimate whether it will be in compliance with its 2019-20 Gann Limit by evaluating appropriations subject to limitation.



October 2019

Gann Limit Calculation

The Gann Limit is calculated by first using the prior year's Limit as a base, then applying a Cost of Living Factor and a Population Factor. The Cost of Living Factor is equal to the *greater of* the percent change in non-residential new construction or the percent change in California per capita personal income. For 2019-20, the Placer County Assessor's Office has calculated that the District's percent change in non-residential new construction is 3.87%. The California Department of Finance calculated the percent change in California per capita personal income to be 3.85%. Therefore, the Cost of Living Factor to be applied to the District's 2019-20 Gann Limit is 3.87%.

The Population Factor is equal to the *greater of* the percent change in county population or the percent change in unincorporated County population, or the percent change in the District's population. According to data provided by the California Department of Finance, the percent change in Placer County population was 1.85% and the percent change in unincorporated Placer County population was 0.59%. In order to determine the percentage change in the District's population, a special population estimate must be specifically requested to the Department of Finance at the District's expense. Due to the fact that there was minimal residential new construction in the District's boundaries, this was not completed this year. Therefore, the Population factor to be applied to the District's 2019-20 Gann Limit is 1.85%.

As shown in the following table, the District's 2019-20 Gann Limit is calculated to be \$10,997,313.

Gann Limit Calculation				
Prior Year Cost of Living Population Current Year Gann Limit Factor Factor Gann Limit				
2019-20	\$10,395,707	1.0387	1.0185	\$10,997,313

Estimated Appropriations Subject to Limitation

Based on the District's 2019-20 budget, the District is estimating tax receipts of \$9,479,740 from general property taxes, the District's Special Tax and the Loomis Parcel Tax. These tax receipts can be adjusted for appropriations that are not subject to limitation from sources such as: FLSA Overtime, Federal Mandates (Worker's Compensation), Qualified Capital Outlay and Debt Service. Based on 2019-20 budget estimates, the District will have approximately \$967,100 of appropriations that are not subject to limitation. Therefore, the District's total appropriations subject to the Gann Limit total \$8,512,640, which is \$2,484,673 below the calculated 2019-20 Gann Limit, as shown in the following table. Therefore, we can reasonably estimate that the District will be in compliance with its Gann Limit for 2019-20.



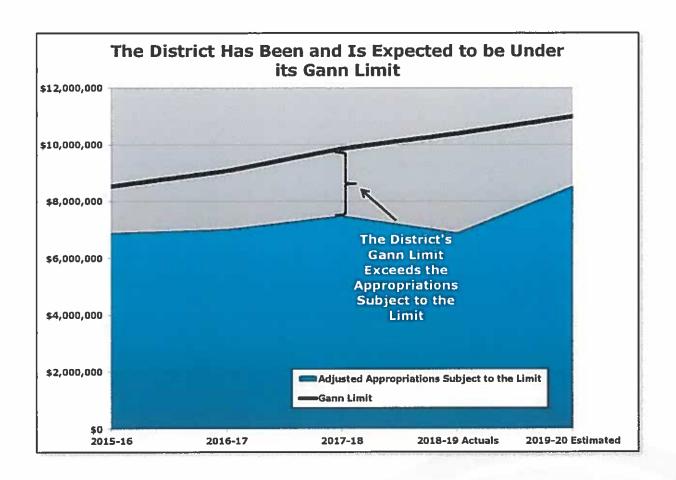
October 2019

2019-20 Estimated Appropriations Subject to Lim	itation
	2019-20 Estimated
Unadjusted Appropriations Subject to the Limit	
Property Tax	\$8,310,297
Special Tax	\$1,169,443
Total Unadjusted Appropriations Subject to the Limit	\$9,479,740
Adjustments for Appropriations Not Subject to the Limit	
Court Ordered Mandates - FLSA Overtime	\$0
Federal Mandates - Worker's Compensation	\$460,976
Qualified Capital Outlay	\$152,104
Qualified Debt Service	\$354,020
Total Adjustments for Appropriations Not Subject to the Limit	\$967,100
Adjusted Appropriations Subject to the Limit	\$8,512,640
Gann Limit	\$10,997,313
Appropriations Under/(Over) the Limit	\$2,484,673

<u>Summary</u>

In summary, the District has met its Gann Limit requirements for 2018-19 and is estimated to again meet its limitations for 2019-20.







RESOLUTION NO. ___ - 2019/20

RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH PLACER FIRE PROTECTION DISTRICT ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2019/20 AND VERIFYING COMPLIANCE WITH ARTICLE XIIIB FOR THE 2018/19 FISCAL YEAR APPROPRIATIONS LIMIT

WHEREAS, the voters of California, on November 6, 1979 adopted Article XIIIB of the State Constitution placing various limits on the appropriations of proceeds of taxes by the State and local governments, such as District. An appropriation is a legal authorization from the Board of Directors of the District to make expenditures or to incur obligations for specific purposes; and

WHEREAS, the voters adopted Proposition 111 on June 5, 1990, amending Article XIIIB of the State Constitution and modifying the appropriations limit calculation formula; and

WHEREAS, Article XIIIB, as amended, provides that the appropriations limit for the District for Fiscal Year 2019-20 is calculated by annually adjusting the District's base year appropriations limit in Fiscal Year 1986-87 for the annual change in the cost of living and change in population within the District each year. This calculation is made each year by multiplying the District's adopted appropriations limit in the prior fiscal year by the change in the cost of living in the preceding year and the change in population within the District for the preceding fiscal year; and

WHEREAS, the Board of Directors adopted Appropriations Limit Policies and Procedures in Fiscal Year 2011-12 providing guidance related to the calculation and implementation of the appropriations limit; and

WHEREAS, Article XIIIB, as amended, and Government Code section 7901 require the District to specify the adjustment factors utilized in calculation of the cost of living and change in population adjustments to the District's appropriations limit each year by a recorded vote of the District's Board of Directors; and

WHEREAS, the calculation of the District's appropriations limit for Fiscal Year 2019-20 and the explanation for such calculations are attached hereto, marked Exhibit A, and incorporated herein by this reference;

NOW THEREFORE, THE BOARD OF THE SOUTH PLACER FIRE DISTRICT DOES RESOLVE AS FOLLOWS:

Section 1. The appropriations limit for Fiscal Year 2019-20 has been calculated by utilizing the appropriate adjustment factors for cost of living and population which were

applied to the Fiscal Year 2018-19 appropriations limit, as authorized by the Board of Directors.

Section 2. The District's appropriations limit pursuant to Article XIIIB for Fiscal Year 2019-20 shall be \$10,997,313. The Board expressly adopts the appropriations limit calculations for FY 2019-20.

Section 3. The District Board of Directors hereby finds that the District has complied with all of the provisions of Article XIIIB, as amended, and Government Code section 7900 et seq., in determining the District's appropriations limit for Fiscal Year 2018-19.

Section 4. The Board hereby directs staff to perform a compliance calculation as soon as possible after the completion of Fiscal Year 2019-20 to determine if appropriations subject to limitation of the proceeds of taxes subject to the appropriations limit during the Fiscal Year 2019-20 have exceeded this appropriations limit established for FY 2019-20.

PASSED AND ADOPTED the roll call vote.	nis th day of	, 2019, by the following
AYES:		
NOES:		
ABSENT:		
	President	
ATTEST:		
Secretary of the Board		

SOUTH PLACER FIRE DISTRICT INTEROFFICE MEMORANDUM

TO:

BOARD OF DIRECTORS

FROM:

FIRE CHIEF ERIC WALDER

SUBJECT:

BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE:

THURSDAY, NOVEMBER 07, 2019

CC:

BOARD SECRETARY KATHY MEDEIROS

Agenda Item: FY 2019/20 1st Quarter Budget Report:

Action Requested: The Chief recommends a short presentation on the status of the FY 2019/20 budget.

Background: Staff assembles a budget overview every quarter for information and discussion.

Impact: Informational

Attachments: 1st Quarter Budget overview sheet, March 2019, Profit and Loss Statement.

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

FY 2019/20 1st Quarter Budget Report (July - September)

Revenue	1st Quarter	Budgeted	Percentage
General Revenue	\$726,735	\$12,678,641	5.7 %
Mitigation Revenue	\$583	\$6,000	9.7 %
Loomis Mitigation Revenue	\$1,074	\$4,000	26.9 %
Consolidated Mitigation Revenue	\$208,961	\$405,000	51.6 %
CFAA Staffing Rembursements	\$11,934	\$355,000	3.4 %
Total Revenue	\$949,287	\$13,448,641	7.1 %

Expenditures	1st Quarter	Budgeted	Percentage
Salaries/Benefits (PP 2 - 8) 7 PP's	\$2,814,945	\$10,029,754	28.1 %
CFAA Expenditures	\$11,358	\$355,000	3.2 %
Service and Operations	\$330,882	\$1,521,417	21.7 %
Fixed Assets	\$5,861	\$126,785	4.6 %
Capital Expenditures	\$0	\$1,769,365	0.0 %
Mitigation Expenditures	\$0	\$67,440	0.0 %
Loomis Mitigation Expenditures	\$0	\$117,097	0.0 %
Consolidated Mitigation Expenditures	\$0	\$1,210	0.0 %
Total Expenditures	\$3,163,046	\$13,988,068	22.6 %

port Prepared By Kathy Medeiros October 2019

South Placer Fire District Profit & Loss Statement For the Three Months Ending Monday, September 30, 2019

For the Tr	iree Months Ending Mc	onday, September 30, .	2019		
				REMAINING	
		YTD	BUDGET	VARIANCE	%
REVENUES	0000 000.004	r.o.	ft ct0 707	#7 C70 707	400.000/
Secured Property Tax General	6000-000:001	\$0	\$7,678,797	\$7,678,797	100.00%
Unitary & Op Non-Unitary	0-000-6000-002	0	162,363	162,363	100.00%
Current Unsecured Property Tax	0-000-6000-003	157,620 0	169,968	12,348	7.27%
Delinquent Secured Property Taxes	0-000-6000-004 0-000-6000-005	4	(24) 2,174	(24) 2,170	100.00% 99.80%
Delilinquent Unsecured Property Tax	0-000-6000-006	5,950	175,635	169,685	96.61%
Current Supplemental Property Tax	0-000-6000-008	5,930	207	207	100.00%
Delinquent Supplemental Property Tax	0-000-6001-000	0	1,169,443	1,169,443	100.00%
SPFD Special Tax Loomis Fire Protection & Response Assessment	0-000-6002-000	0	987,366	987,366	100.00%
Railroad Unitary Tax	0-000-6106-000	0	4,657	4,657	100.00%
Interest-County	0-000-6950-000	15,509	65,000	49,491	76.14%
Sect. 5151 Interest Refunded	0-000-6957-000	0	(322)	(322)	100.00%
HOPTERS Intergovernmental Revenue	0-000-7000-000	ő	53,877	53,877	100.00%
Ambulance Services	0-000-8192-000	347,966	1,500,000	1,152,034	76.80%
Uniform Reimbursement	0-000-8193-001	270	2,000	1,730	86.50%
Other Staffing Reimbursements	0-000-8193-009	0	1,000	1,000	100.00%
Other Miscellaneous	0-000-8193-010	19,239	80,000	60,761	75.95%
Fees For Service & Cost Recovery Charges	0-000-8193-011	31,986	130,000	98,014	75.40%
4850 Reimbursements	0-000-8193-014	16,089	25,000	8,911	35.64%
Cellular Tower Lease	0-000-8193-015	23,684	85,000	61,316	72.14%
MVA Fees	0-000-8193-016	0	3,500	3,500	100.00%
Local/State/Federal Grants	0-000-8193-018	ō	28,000	28,000	100.00%
CFAA Revenues	8197	11,934	355,000	343,066	96.64%
SPFD Mitigation Interest	0-000-8264-001	583	6,000	5,417	90.29%
Loomis Mitigation Interest	0-000-8264-006	1,074	4,000	2,926	73.15%
Consolidated Mitigation Fee Revenue	0-000-8267-000	207,951	400,000	192,049	48.01%
Consolidated Mitigation Interest	0-000-8264-007	1,010	5,000	3,990	79.81%
Federal Grant Revenue (SAFER)	0-000-8300-000	108,418	352,000	243,582	69.20%
Automotive Fund Mat & Services	0-000-8372-000	0	3,000	3,000	100.00%
TOTAL REVENUES		949,287	13,448,641	12,499,354	92.94%
OPERATING EXPENSES					
SALARIES/BENEFITS	4000 4000	4 277 240	E E 40 177	4 363 838	76.94%
Salaries & Wages	1002:1003	1,277,349	5,540,177 190,000	4,262,828 167,254	88.03%
Sellback/Admin. & FF's	1004	22,746	50,000	18,299	36.60%
Intern FF/Board/App FF/PT	1005	31,701 512,414	930,000	417,586	44.90%
Callback/Overtime-Firefighter	1006	512,414 13,435	25,000	11,565	46.26%
Comp For Absence/Illness	1007 1008	2,520	2,500	(20)	(0.80%)
Out of Grade Pay	1015	2,320	9,000	9,000	100.00%
Other Payroll Volunteer Length of Service Award	1016	0	500	500	100.00%
PERS Retirement	1300	214,808	820,000	605,192	73.80%
PERS Lump Sum Payment	1302	510,913	510,913	0	0.00%
Employer 457 Def. Comp. Match	1305	6,347	25,000	18,653	74.61%
Employment Taxes (FICA/Medicare/SUI)	1301	25,170	105,000	79,830	76.03%
Workmans Comp. Insurance	1315	114,557	460,976	346,419	75.15%
Agency Share Insurance	1550	70,900	863,668	792,768	91.79%
OPEB Contribution	1551	0	40,000	40,000	100.00%
COP Debt Service	1552	0	354,020	354,020	100.00%
Labor Legal	2010	5,614	30,000	24,386	81.29%
Uniform Allowance/Cell Phone	2017	0	66,000	66,000	100.00%
Employees Assistance Program	2019	6,471	7,000	529	7.56%
CFAA Expenditures	1997	11,358	355,000	343,642	96.80%
TOTAL SALARIES/BENEFITS/CFAA		2,826,303	10,384,754	7,558,450	72.78%
SERVICE & OPERATIONS					
Audit	2020	0	11,000	11,000	100.00%
Propane	2021	0	3,500	3,500	100.00%
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South Placer Fire District
Profit & Loss Statement
For the Three Months Ending Monday, September 30, 2019

REMAINING	rot the thi	ree Months Ending Mo	iliday, September 50, 2	013	DEMAIN	ING
Employee Physicalar/LIV/Nellness 2023 946 25,000 24,054 96,275 87,059 Ambulano Billing Service 2025 15,857 100,000 684,143 84,1476 Ambulano Billing Service 2025 21,54 9,000 6,846 84,1476 63 63 63 63 63 63 63			VTD	RUDGET		
ParamedicCart_EMT/CPR Classes 2024 725 5,800 4,875 87,0594 Ambulence Billing Service 2025 15,875 10,000 84,148 41,846 63	Frankrica Physicals (DI AAIs) Innes	0000		-		
Ambulance Billing Service 2025 15,857 100,000 84,143 84,145 Garbage 2026 22,154 3,000 63,614 61,656 61,654 61,657 61,654 61,657 61,						
Garbage 2026 2,154 9,000 6,846 76,07% Gas & Electric 2027 14,368 75,000 63,614 81,56% Insurance (FAIRA) 2026 52,443 52,443 0 0.00% News Publications & Ads 2032 0 1,500 1,500 10,000 Sewer 2035 276 6,300 6,024 95,53% Telephone 2037 14,023 63,000 48,977 77,74% Taining Supples 2038 897 13,500 12,603 93,38% Business/Conference 2039 400 11,400 11,000 96,49% Education/Training 2040 2,570 62,000 59,430 95,85% Water 2041 3,148 13,500 10,352 76,68% Legar/Consulting Fees 2043,000 36,353 99,300 62,947 65,68% Legar/Consulting Fees 2043,001 8,267 55,000 46,733 84,97% Perve-Emply						
Gas & Electric 2027 14,386 78,000 63,514 81,569 Insurance (FAIRA) 2028 52,443 52,443 0 0.00% Membarships/Subscriptions 2030 2,372 12,000 9,628 80,239 News Publications & Ads 2035 276 6,300 64,977 77,74% Tolephone 2035 276 6,300 64,977 77,74% Taining Supplies 2038 897 13,500 12,603 39,36% Education/Training 2040 2,570 62,000 59,430 98,35% Education/Training 2040 2,570 62,000 59,430 98,95% Eduation/Training 2042 250 2,500 62,947 63,35% Laydry 2042 250 2,500 2,247 63,39% Laydry 2042 250 2,500 89,99% Laydry 2042 250 2,500 89,99% Laydry 2045 3,98 15,000	_					
Insurance (FAIRA) 2028 52,443 50 0.00% News Publications & Ads 2032 0 1,500 1,500 1,500 News Publications & Ads 2032 0 1,500 1,500 1,500 News Publications & Ads 2032 0 1,500 1,500 1,500 News Publications & Ads 2032 0 1,500 1,500 News Publications & Ads 2037 14,023 63,000 49,977 77,74% Training Supples 2038 897 13,590 12,603 93,38% Business/Conference 2039 400 11,400 11,000 96,49% Education/Training 2040 2,570 66,000 59,430 95,85% Water 2041 3,148 13,500 10,352 76,68% Laundry 2042 250 2,500 2,260 89,99% Legal/Consulting Fees 2043-001 8,267 55,000 46,733 84,97% Petry Cash Fund 2044 0 250 2,500 2,260 89,99% Petry Cash Fund 2044 0 250 2,500 2,630 3,94% Petry Cash Fund 2044 0 250 2,500 2,000 2,000 Petry E-Employment Testing/Background Inv. 2045 5,369 15,000 4,000 3,000 75,00% Petry E-Employment Testing/Background Inv. 2045 5,369 15,000 4,000 3,000 75,00% Petry E-Employment Testing/Background Inv. 2045 5,369 15,000 4,000 3,000 75,00% Petry E-Employment Testing/Background Inv. 2045 5,369 16,000 131 0,22% Redical Waste Disposal 2066 1,000 4,000 10,000 10,000 Public Education 2052 0 4,000 10,000 10,000 Public Education 2055 2,750 10,000 10,000 10,000 Public Education 2054 2,750 2,750 2,750 2,750 2,750 Public Education 2054 2,750 2,750 2,750 2,750 2,750 Public Education 2054 2,750 2,750 2,750 2,750 2,750 2,750 Public Education 2054 2,750 2,750 2,750 2,750 2,750	Garbage					
Memberships/Subscriptions 2030	Gas & Electric		14,386		63,614	
News Publications & Ads 2032 0 1,500 1,500 100,00%	Insurance (FAIRA)	2028			0	0.00%
Sewer	Memberships/Subscriptions	2030	2,372	12,000	9,628	80.23%
Telephone	News Publications & Ads	2032	0	1,500	1,500	100.00%
Training Supplies 20.98 897 13,500 12,600 93.368/	Sewer	2035	276	6,300	6,024	95.63%
Training Supplies 20.98 897 13,500 12,600 93.368/	Telephone	2037	14,023	63,000	48,977	77.74%
Business/Conference						93.36%
Education/Training	= '''			•		
Valer						
Laundry						
Legal/Consulting Fees						
Prevention Consulting Fees 2043-001 8,267 55,000 44,733 84,97% Petty Cash Fund 2044 0 0 250 250 100.00% Pre-Employment Testing/Background Inv. 2045 5,369 15,000 9,631 64.21% Medical Waste Disposal 2046 1,000 4,000 3,000 75.00% Phiso Control Contract 2047 15,889 16,000 131 0.82% County Charges (Tax Collection/LAFCO/Refunds) 2050 7,908 189,000 1610,002 95,32% Elections 2051 0 7,908 189,000 1610,002 95,32% Elections 2051 0 4,000 4,000 100,00% Public Education 2052 0 4,000 4,000 100,00% Public Education 2053 2,195 10,000 7,805 78,05% Safety Awards 2055 0 10,000 7,805 78,05% Safety Awards 2055 0 10,00	•					
Petty Cash Fund						
Pre-Employment Testing/Background Inv. 2045 5,369 15,000 9,631 64,21% Medical Waste Disposal 2046 1,000 4,000 3,000 75,00% Medical Waste Disposal 2047 15,869 16,000 131 0.82% 2047 15,869 16,000 131 0.82% 2047						
Medical Waste Disposal 2046 1,000 4,000 3,000 75,007% 15,869 16,000 131 0,82% 2047 15,869 16,000 131 0,82% 2050 7,908 169,000 161,092 95,32% 2050 2050 0 4,000 4,000 100,00% 2000 2000 2000 2000 2,000 2						
Phisic Control Contract						
Elections	Medical Waste Disposal					
Elections 2051 0 750 750 100.00% Public Education 2052 0 4,000 4,000 100.00% Food/Drink-Incident Supplies 2053 2,195 10,000 7,805 78.09% Safety Awards 2055 0 10,000 10,000 100.00% Safety Awards 2056 2,870 11,000 8,130 73.91% Cleaning/Maintenance Supplies 2120 2,736 12,000 9,264 77.20% Copy Machine Contract/Maint. 2121 2,642 16,000 13,358 83.49% Computer Service & Maint. 2122 7,325 40,000 32,675 81.69% Fire Prevention Supplies 2123 2,661 21,500 18,839 87.62% Fire Prevention Supplies 2124 18,796 80,000 61,204 76,51% Medical Supplies 2127 24,675 100,000 75,325 75,33% Miscealianeous Supplies 2128 710 885 175 19,79% Office Supplies/Computer 2129 640 14,503 13,863 95.58% Oxygen 2130 1,022 8,000 6,978 87.22% Oxygen 2130 1,022 8,000 6,978 87.22% Oxygen 2131 166 3,000 2,834 94.48% Storage 2132 0 2,000 2,000 100.00% Valurion Supplies 2133 8,019 10,000 1,981 19.81% Misc. Firefighting Equip/Supplies 2133 8,019 10,000 1,981 19.81% Automotive Repairs/Supplies 2135 8,715 41,000 3,265 78.74% Radio Repair 2221 5,264 10,000 4,736 47.36% Automotive Repairs/Supplies 2222 21,236 118,000 9,764 82.00% Facilities Maintenance 2225 35,260 104,886 69,626 66.38% CBA Maintenance 2226 60 15,000 50,000 100.00% Extinguisher Service/Repair 2229 0 900 900 900 100.00% Extinguisher Service/Repair 2229 0 900 900 100.00% Extinguisher Service/Repair 4469 0 10,000		2047	•	16,000		0.82%
Public Education	County Charges (Tax Collection/LAFCO/Refunds)	2050	7,908	169,000	161,092	95.32%
Food/Drink-Incident Supplies 2053 2,195 10,000 7,805 78,05% Safety Awards 2055 0 10,000 10,000 100,000		2051	0	750	750	100.00%
Food/Drink-Incident Supplies 2053 2,195 10,000 7,805 78,05% Safety Awards 2055 0 10,000 10,000 100,000	Public Education	2052	0	4,000	4,000	100.00%
Salety Awards 2055 0 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 8,130 73,91% Clearing/Maintenance Supplies 2120 2,736 12,000 9,264 77,20% Copy Machine Contract/Maint. 2121 2,642 16,000 13,558 83,49% Gopy Machine Contract/Maint. 2122 7,325 40,000 32,675 81,69% 61,69% 61,69% 13,558 83,49% 61,60% 13,558 83,49% 61,60% 13,558 83,49% 61,60% 13,558 83,49% 61,60% 13,558 83,49% 61,60% 13,558 83,49% 61,60% 13,558 83,49% 61,60% 13,583 83,69% 61,60% 13,5863 87,62% 61,60% 13,583 87,62% 61,60% 13,583 87,62% 61,00 75,324 75,33% Miscellaneous Supplies 2128 710 885 175 19,79% Office Supplies/Computer 2129 640 14,503 13,663 95,58% 65,22% <td></td> <td>2053</td> <td>2,195</td> <td>10,000</td> <td>7,805</td> <td>78.05%</td>		2053	2,195	10,000	7,805	78.05%
Fire RMS User Maintenance						100.00%
Cleaning/Maintenance Supplies 2120 2,736 12,000 9,264 77.20% Copy Machine Contract/Maint. 2121 2,642 16,000 13,358 83.49% Computer Service & Maint. 2122 7,325 40,000 32,675 81.69% Fire Prevention Supplies 2123 2,661 21,500 18,839 87.62% Fire Prevention Supplies 2124 18,796 80,000 61,204 76.51% Medical Supplies 2127 24,675 100,000 75,325 75.33% Miscellaneous Supplies 2128 710 885 175 19,79% Miscellaneous Supplies 2128 710 885 175 19,79% Office Supplies/Computer 2129 640 14,503 13,863 95,58% Oxygen 2130 1,022 8,000 6,978 87,22% Oxygen 2130 1,022 8,000 6,978 87,22% Oxygen 2131 166 3,000 2,834 94,48% Oxygen 2132 0 0,000 2,000 100,00% Uniform Supplies 2133 8,019 10,000 2,834 94,48% Misc. Firefighting Equip/Supplies 2135 8,715 41,000 32,285 78,74% Addomotive Repairs/Supplies 2221 5,264 10,000 4,736 47,36% Addomotive Repairs/Supplies 2222 21,236 118,000 96,764 82,00% SCBA Maintenance 2226 60 15,000 14,940 99,60% Turnout Clothing Maint. 2228 0 900 900 900 100,00% Outside Services 8510 + 4521 0 900 900 100,00% Outside Services 8510 + 4521 0 0 900 900 100,00% Outside Services 8510 + 4521 0 0 8,500 5,000 100,00% OUTSIDE SERVICE & OPERATIONS 330,882 1,521,417 1,190,534 78,25% FACILITIES 4469 0 0,052 10,052 100,00% Office & Communication Equipment 4462 0 0,052 10,052 100,00% Office & Communication Equipment 4469 0 0,050 25,553 91,26% Radio & Communication Equipment 4469 0 0,000 10,000 10,000 Office & Communication Equipment 4470 0 0 00 00 00 00 00	•		2.870			73.91%
Copy Machine Contract//Maint. 2121 2,642 16,000 13,358 83,48% Computer Service & Maint. 2122 7,325 40,000 32,675 81,69% Eric Prevention Supplies 2123 2,661 21,500 18,839 87,62% File Revention Supplies 2124 18,796 80,000 61,204 76,51% Medical Supplies 2127 24,675 100,000 75,325 75,33% Miscellaneous Supplies 2128 710 885 175 19,79% Miscellaneous Supplies 2128 710 885 175 19,79% Miscellaneous Supplies Supplies Computer 2129 640 14,503 13,863 95,58% Oxygen 2130 1,022 8,000 6,978 87,22% Oxygen 2130 1,022 8,000 6,978 87,22% Oxygen 2131 166 3,000 2,634 94,48% 50 rage 2132 0 2,000 2,000 100,00% 41,8% 50 rage 2133 8,19 10,000 1,981 19,81% Miscellaneous Supplies 2133 8,19 10,000 1,981 19,81% Miscellaneous Supplies 2133 8,19 10,000<				•		
Computer Service & Maint. 2122 7,325 40,000 32,675 81,69% Fire Prevention Supplies 2123 2,661 21,500 18,839 87.62% Fuel & Oil 2124 18,796 80,000 61,204 76.51% Medical Supplies 2127 24,675 100,000 75,325 75.33% Miscellaneous Supplies 2128 710 885 175 19.79% Office Supplies/Computer 2129 640 14,503 13,863 95.56% Oxygen 2130 1,022 8,000 6,978 87.22% Postage/Shipping 2131 166 3,000 2,834 94.48% Oxygen 2132 0 0,2000 2,000 100.00% Uniform Supplies 2133 8,019 10,000 1,981 19.81% Misc. Firefighting Equip/Supplies 2135 8,715 41,000 4,736 47,36% Automotive Repairs/Supplies 2222 21,236 118,000 96,764 82.00% Facilities Maintenance 2225 35,260 104,868 69,626 66.38% CSBA Maintenance 2226 60 15,000 14,940 99,60% Turnout Clothing Maint. 2228 0 8,000 8,000 100.00% Extinguisher Service/Repair 2229 0 90 900 900 100.00% Oxide Services 8510 4521 0 50,000 50,000 100,00% Oxide Services 8510 4521 0 50,000 50,000 100,00% Oxide Service Serv	•					
Fire Prevention Supplies						
Fuel & Oil	•					
Medical Supplies 2127 24,675 100,000 75,325 75,33% Miscellaneous Supplies 2128 710 885 175 19.79% Office Supplies/Computer 2129 640 14,503 13,663 95,56% Oxygen 2130 1,022 8,000 6,978 87,22% Postage/Shipping 2131 166 3,000 2,834 94,48% Storage 2132 0 2,000 2,000 100,000 Uniform Supplies 2133 8,019 10,000 1,981 19,81% Misc. Firefighting Equip/Supplies 2135 8,715 41,000 32,285 78,74% Radio Repair 2221 5,264 10,000 4,736 47,36% Radio Repair 2222 21,236 118,000 96,764 82,00% Facilities Maintenance 2225 35,260 104,886 69,626 66,38% SCBA Maintenance 2226 60 15,000 14,940 99,60%	· ·			,		
Miscellaneous Supplies 2128 710 885 175 19.79% Office Supplies/Computer 2129 640 14,503 13,863 95.58% Oxygen 2130 1,022 8,000 6,978 87.22% Postage/Shipping 2131 166 3,000 2,834 94.48% Storage 2132 0 2,000 2,000 100.00% Uniform Supplies 2133 8,019 10,000 1,981 19.81% Misc. Firefighting Equip/Supplies 2135 8,715 41,000 32,285 78.74% Radio Repair 2221 5,264 10,000 4,736 47.36% Automotive Repairs/Supplies 2222 21,236 118,000 96,764 82.00% Facilities Maintenance 2225 35,260 104,886 69,626 66.38% SCBA Maintenance 2226 60 15,000 14,940 99.60% Tumout Clothing Maint. 2228 0 900 900 100.00%						
Office Supplies/Computer 2129 640 14,503 13,863 95.58% Oxygen 2130 1,022 8,000 6,978 87.22% Postage/Shipping 2131 166 3,000 2,834 94.48% Storage 2132 0 2,000 2,000 100.00% Uniform Supplies 2133 8,019 10,000 1,981 19.81% Misc. Firefighting Equip/Supplies 2135 8,715 41,000 32,285 78.74% Radio Repair 2221 5,264 10,000 4,736 47.36% Automotive Repairs/Supplies 2222 21,236 118,000 96,764 82.00% Facilities Maintenance 2225 35,260 104,886 69,626 66.38% SCBA Maintenance 2226 6 0 15,000 14,940 99.60% Tumout Clothing Maint. 2228 0 8,000 8,000 100.00% Extinguisher Service/Repair 2229 0 900 900 1						
Oxygen 2130 1,022 8,000 6,978 87.22% Postage/Shipping 2131 166 3,000 2,834 94.48% Storage 2132 0 2,000 2,000 100.00% Uniform Supplies 2133 8,019 10,000 1,981 19.81% Misc. Firefighting Equip/Supplies 2135 8,715 41,000 32,285 78.74% Radio Repair 2221 5,264 10,000 4,736 47.36% Automotive Repairs/Supplies 2222 21,236 118,000 96,764 82.00% Facilities Maintenance 2225 35,260 104,886 69,626 66.38% SCBA Maintenance 2226 60 15,000 14,940 99.60% Turnout Clothing Maint 2228 0 8,000 8,000 100.00% Extinguisher Service/Repair 2229 0 900 900 100.00% Outside Services 2523 677 1,200 523 43.56%						
Postage/Shipping	· · · · · · · · · · · · · · · · · · ·					
Storage						
Uniform Supplies						
Misc. Firefighting Equip/Supplies 2135 8,715 41,000 32,285 78,74% Radio Repair 2221 5,264 10,000 4,736 47,36% Automotive Repairs/Supplies 2222 21,236 118,000 96,764 82,00% Facilities Maintenance 2225 35,260 104,886 69,626 63,38% SCBA Maintenance 2226 60 15,000 14,940 99,60% Turnout Clothing Maint. 2228 0 8,000 8,000 100.00% Extinguisher Service/Repair 2229 0 900 900 100.00% Outside Services 2523 677 1,200 523 43.56% Bad Debt Expense 8510 + 4521 0 50,000 50,000 100.00% TOTAL SERVICE & OPERATIONS 330,882 1,521,417 1,190,534 78.25% FIXED ASSETS 4456 662 28,533 27,871 97.68% Firefighting Equipment 4462 0 8,500 8,500 100.	-					
Radio Repair 2221 5,264 10,000 4,736 47.36% Automotive Repairs/Supplies 2222 21,236 118,000 96,764 82.00% Facilities Maintenance 2225 35,260 104,886 69,626 66.38% SCBA Maintenance 2226 60 15,000 14,940 99.60% Turnout Clothing Maint. 2228 0 8,000 8,000 100.00% Extinguisher Service/Repair 2229 0 900 900 100.00% Outside Services 2523 677 1,200 523 43.56% Bad Debt Expense 8510 + 4521 0 50,000 50,000 100.00% TOTAL SERVICE & OPERATIONS 330,882 1,521,417 1,190,534 78.25% FIXED ASSETS 4456 662 28,533 27,871 97.68% Firefighting Equipment 4462 0 10,052 10,052 100.00% EMS Equipment 4464 0 8,500 8,500 100.00%			· ·			
Automotive Repairs/Supplies 2222 21,236 118,000 96,764 82.00% Facilities Maintenance 2225 35,260 104,886 69,626 66.38% SCBA Maintenance 2226 60 15,000 14,940 99.60% Turnout Clothing Maint 2228 0 8,000 8,000 100.00% Extinguisher Service/Repair 2229 0 900 900 100.00% Outside Services 2523 677 1,200 523 43.56% Bad Debt Expense 8510 + 4521 0 50,000 50,000 100.00% TOTAL SERVICE & OPERATIONS 330,882 1,521,417 1,190,534 78.25% FIXED ASSETS Facilities, 4456 662 28,533 27,871 97.68% Firefighting Equipment 4462 0 10,052 10,052 100.00% EMS Equipment 4464 0 8,500 8,500 100.00% Communication 4469 0 10,000	Misc. Firefighting Equip/Supplies					
Facilities Maintenance 2225 35,260 104,886 69,626 66.38% SCBA Maintenance 2226 60 15,000 14,940 99.60% Turnout Clothing Maint. 2228 0 8,000 8,000 100.00% Extinguisher Service/Repair 2229 0 900 900 100.00% Outside Services 2523 677 1,200 523 43.56% Bad Debt Expense 8510 + 4521 0 50,000 50,000 100.00% TOTAL SERVICE & OPERATIONS 330,882 1,521,417 1,190,534 78.25% TIXED ASSETS Facilities, 4456 662 28,533 27,871 97.68% Firefighting Equipment 4462 0 10,052 10,052 100.00% EMS Equipment 4464 0 8,500 8,500 100.00% EMS Equipment 4465 2,447 28,000 25,553 91.26% Radio & Communication Equipment 4469 0 10,000 10,000 100.00% Shop Equipment 4470 0 700 700 700 100.00% Shop Equipment 4472 2,752 15,500 12,748 82.24% Rescue Equipment 4475 0 5,000 5,000 100.00% Aparatus Upgrades 4476 0 20,500 20,500 100.00%	Radio Repair	2221				
SCBA Maintenance 2226 60 15,000 14,940 99.60% Turnout Clothing Maint. 2228 0 8,000 8,000 100.00% Extinguisher Service/Repair 2229 0 900 900 100.00% Outside Services 2523 677 1,200 523 43.56% Bad Debt Expense 8510 + 4521 0 50,000 50,000 100.00% TOTAL SERVICE & OPERATIONS 330,882 1,521,417 1,190,534 78.25% FIXED ASSETS Facilities, 4456 662 28,533 27,871 97.68% Firefighting Equipment 4462 0 10,052 10,052 100.00% EMS Equipment 4464 0 8,500 8,500 100.00% Office & Communication Equipment 4465 2,447 28,000 25,553 91.26% Radio & Communications 4469 0 10,000 10,000 100.00% Shop Equipment 4470 0 700 700	Automotive Repairs/Supplies	2222				
Turnout Clothing Maint. 2228 0 8,000 8,000 100.00% Extinguisher Service/Repair 2229 0 900 900 100.00% Outside Services 2523 677 1,200 523 43.56% Bad Debt Expense 8510 + 4521 0 50,000 50,000 100.00% TOTAL SERVICE & OPERATIONS 330,882 1,521,417 1,190,534 78.25% FIXED ASSETS Firefighting Equipment 4456 662 28,533 27,871 97.68% Firefighting Equipment 4462 0 10,052 10,052 100.00% EMS Equipment 4464 0 8,500 8,500 100.00% Office & Communication Equipment 4465 2,447 28,000 25,553 91.26% Radio & Communications 4469 0 10,000 10,000 100.00% Shop Equipment 4470 0 700 700 100.00% Training/Operations Equipment 4475 0 5,000 5,000 </td <td>Facilities Maintenance</td> <td>2225</td> <td>35,260</td> <td>104,886</td> <td></td> <td></td>	Facilities Maintenance	2225	35,260	104,886		
Extinguisher Service/Repair 2229 0 900 900 100.00% Outside Services 2523 677 1,200 523 43.56% Bad Debt Expense 8510 + 4521 0 50,000 50,000 100.00% TOTAL SERVICE & OPERATIONS 330,882 1,521,417 1,190,534 78.25% FIXED ASSETS 4456 662 28,533 27,871 97.68% Firefighting Equipment 4462 0 10,052 10,052 100.00% EMS Equipment 4464 0 8,500 8,500 100.00% Office & Communication Equipment 4465 2,447 28,000 25,553 91.26% Radio & Communications 4469 0 10,000 10,000 100.00% Shop Equipment 4470 0 700 700 100.00% Training/Operations Equipment 4475 0 5,000 5,000 100.00% Aparatus Upgrades 4476 0 20,500 20,500 100.00% <td>SCBA Maintenance</td> <td>2226</td> <td>60</td> <td>15,000</td> <td>14,940</td> <td>99.60%</td>	SCBA Maintenance	2226	60	15,000	14,940	99.60%
Extinguisher Service/Repair 2229 0 900 900 100.00% Outside Services 2523 677 1,200 523 43.56% Bad Debt Expense 8510 + 4521 0 50,000 50,000 100.00% TOTAL SERVICE & OPERATIONS 330,882 1,521,417 1,190,534 78.25% FIXED ASSETS Facilities, 4456 662 28,533 27,871 97.68% Firefighting Equipment 4462 0 10,052 10,052 100.00% EMS Equipment 4464 0 8,500 8,500 100.00% Office & Communication Equipment 4465 2,447 28,000 25,553 91.26% Radio & Communications 4469 0 10,000 10,000 100.00% Shop Equipment 4470 0 700 700 100.00% Training/Operations Equipment 4475 0 5,000 5,000 100.00% Aparatus Upgrades 4476 0 20,500 20,500 <td< td=""><td>Turnout Clothing Maint.</td><td>2228</td><td>0</td><td>8,000</td><td>8,000</td><td>100.00%</td></td<>	Turnout Clothing Maint.	2228	0	8,000	8,000	100.00%
Outside Services 2523 677 1,200 523 43.56% Bad Debt Expense 8510 + 4521 0 50,000 50,000 100.00% TOTAL SERVICE & OPERATIONS 330,882 1,521,417 1,190,534 78.25% FIXED ASSETS Facilities, 4456 662 28,533 27,871 97.68% Firefighting Equipment 4462 0 10,052 10,052 100.00% EMS Equipment 4464 0 8,500 8,500 100.00% Office & Communication Equipment 4465 2,447 28,000 25,553 91.26% Radio & Communications 4469 0 10,000 10,000 100.00% Shop Equipment 4470 0 700 700 100.00% Training/Operations Equipment 4472 2,752 15,500 12,748 82.24% Rescue Equipment 4475 0 5,000 5,000 100.00% Aparatus Upgrades 4476 0 20,500 20,500 1		2229	0	900	900	100.00%
Bad Debt Expense 8510 + 4521 0 50,000 50,000 100.00%			677	1,200	523	43.56%
TOTAL SERVICE & OPERATIONS 330,882 1,521,417 1,190,534 78.25% FIXED ASSETS Facilities, Facilities, Firefighting Equipment Firefighting Firefighting Firefighting Firefighting Firefighting Firefighting Firefighting Firefighti			0	50,000	50,000	100.00%
FIXED ASSETS Facilities, 4456 662 28,533 27,871 97.68% Firefighting Equipment 4462 0 10,052 10,052 100.00% EMS Equipment 0 8,500 8,500 100.00% Office & Communication Equipment 4465 2,447 28,000 25,553 91.26% Radio & Communications 4469 0 10,000 10,000 100.00% Shop Equipment 4470 0 700 700 100.00% Training/Operations Equipment 4472 2,752 15,500 12,748 82,24% Rescue Equipment 4475 0 5,000 5,000 100.00% Aparatus Upgrades 4476 0 20,500 20,500 100.00%			330,882	1,521,417	1,190,534	78.25%
Facilities, 4456 662 28,533 27,871 97.68% Firefighting Equipment 4462 0 10,052 10,052 100.00% EMS Equipment 4464 0 8,500 8,500 100.00% Office & Communication Equipment 4465 2,447 28,000 25,553 91.26% Radio & Communications 4469 0 10,000 10,000 100.00% Shop Equipment 4470 0 700 700 100.00% Training/Operations Equipment 4472 2,752 15,500 12,748 82.24% Rescue Equipment 4475 0 5,000 5,000 100.00% Aparatus Upgrades 4476 0 20,500 20,500 100.00%	TOTAL GETTIGE & OF BISTORIA		,	, ,	, ,	
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EMS Equipment 4464 0 8,500 8,500 100.00% Office & Communication Equipment 4465 2,447 28,000 25,553 91.26% Radio & Communications 4469 0 10,000 10,000 100.00% Shop Equipment 4470 0 700 700 100.00% Training/Operations Equipment 4472 2,752 15,500 12,748 82.24% Rescue Equipment 4475 0 5,000 5,000 100.00% Aparatus Upgrades 4476 0 20,500 20,500 100.00%						
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Radio & Communications 4469 0 10,000 10,000 100.00% Shop Equipment 4470 0 700 700 100.00% Training/Operations Equipment 4472 2,752 15,500 12,748 82.24% Rescue Equipment 4475 0 5,000 5,000 100.00% Aparatus Upgrades 4476 0 20,500 20,500 100.00%			-			
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Aparatus Upgrades 4476 0 20,500 20,500 100.00%						
Aparata opgrado						
TOTAL FIXED ASSETS 5,861 126,785 120,923 95.38%		4476				
	TOTAL FIXED ASSETS		1,08,0	120,700	120,923	33.30%

South Placer Fire District Profit & Loss Statement For the Three Months Ending Monday, September 30, 2019

	_			REMAINING	
		YTD	BUDGET	VARIANCE	%
CAPITAL EXPENDITURES					
2020 Ford Expedition Comm. Vehicle 80% LF App.					
Res.	0-000-4510-027	0	9,333	9,333	100.00%
2020 Ford Expedition Comm. Vehicle 80% SP App.					
Res.	0-000-4510-028	0	46,667	46,667	100.00%
Structure PPE/Gear	0-000-4511-008	0	55,440	55,440	100.00%
Mobile/Portable Radios	0-000-4511-011	0	40,000	40,000	100.00%
5051 Cutters for E18 80%	0-000-4511-022	0	6,123	6,123	100.00%
Bauer Breathing Air Filling Station 80%	0-000-4511-025	0	8,800	8,800	100.00%
3" Supply Line	0-000-4511-026	0	12,000	12,000	100.00%
Lifting Tips for Spreaders T17 80%	0-000-4511-027	0	2,760	2,760	100.00%
Snap On Diag. Equipment 80%	0-000-4511-028	0	6,800	6,800	100.00%
Tempest PPV Fans x3 80%	0-000-4511-029	0	5,391	5,391	100.00%
R17 Chassis Upgrade 89%	0-000-4511-030	0	9,790	9,790	100.00%
Portable Alarm Monitoring/Fire Alarm Install	0-000-4512-009	0	5,000	5,000	100.00%
Station 18 Schematic Design/Truckroom Build	0-000-4512-031	0	1,561,261	1,561,261	100.00%
TOTAL CAPITAL EXPENDITURES		0	1,769,365	1,769,365	100.00%
SPFD MITIGATION EXPENDITURES					
Structure PPE/Gear	0-000-4520-023	0	11,550	11,550	100.00%
Mobile/Portable Radios	0-000-4520-027	0	10,000	10,000	100.00%
Ford Transit 8 Pass. Van	0-000-4520-037	0	29,167	29,167	100.00%
2020 Ford Expedition Comm. Vehicle 20%	0-000-4520-038	0	11,667	11,667	100.00%
Lifting Tips for Spreaders T17 20%	0-000-4520-039	0	240	240	100.00%
Snap On Diag. Equipment 20%	0-000-4520-040	0	1,416	1,416	100.00%
Tempest PPV Fans x3 20%	0-000-4520-041	0	1,200	1,200	100.00%
Bauer Breathing Air Filling Station 20%	0-000-4520-042	0	2,200	2,200	100.00%
TOTAL SPFD MITIGATION EXPENDITURES		0	67,440	67,440	100.00%
LFPD MITIGATION EXPENDITURES					
Station 28 Schematic Design/Build	0-000-4522-001	0	104,567	104,567	100.00%
Ford Transit 8 Pass. Van 1/6	0-000-4522-006	0	5,833	5,833	100.00%
2020 Ford Expedition Comm. Vehicle 20%	0-000-4522-007	0	2,333	2,333	100.00%
5051 Cutters for E18 20%	0-000-4522-008	0	1,530	1,530	100.00%
Turnouts/PPE 20%	0-000-4522-009	0	2,310	2,310	100.00%
Snap On Diag. Equipment 20%	0-000-4522-010	0	284	284	100.00%
Tempest Protected PPV Fans x3 20%	0-000-4522-011	0	240	240	100.00%
TOTAL LFPD MITIGATION EXPENDITURES		Ô	117,097	117,097	100.00%
CONSOLIDATED MITIGATION EXPENDITURES					
R 17 Chassis Upgrade 11%	0-000-4523-001	0	1,210	1,210	100.00%
TOTAL CONSOLIDATED MITIGATION		0	1,210	1,210	100.00%
TOTAL OPERATING EXPENSES		3,163,046	13,988,068	10,825,019	77.39%
EXCESS OF REVENUE/EXPENDITURES		(2,213,759)	(539,427)	1,674,335	(310.39%)
ENDING FUND BALANCE		(2,213,759)	(539,427)	1,674,335	(310,39%)
COMPONENTS OF FUND BALANCE					

SOUTH PLACER FIRE DISTRICT INTEROFFICE MEMORANDUM

TO:

BOARD OF DIRECTORS

FROM:

CHIEF WALDER

SUBJECT:

BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE:

FRIDAY, NOVEMBER 08, 2019

CC:

BOARD SECRETARY KATHY MEDEIROS

Agenda Item: <u>Fire Agencies Insurance Risk Authority (FAIRA) Updates to the Joint Powers & Liability Risk Sharing Agreements:</u>

Action Requested: The Chief recommends review, discussion, and approval of the FAIRA updated Joint Powers and Risk Sharing Agreement.

Background: The District is a founding member of FAIRA since their creation in 1988. FAIRA is the carrier for the Districts liability insurance. The FAIRA Board directed their staff to work with their Counsel to update the Joint Powers Agreement and the Risk Sharing Agreements that have not been updated in some time.

Impact: Procedural

Attachments: Cover letter. FAIRA's Counsel's Summary of Changes, Resolution, signature page JPA agreement, signature page Risk Sharing Agreement. JPA Document, and Risk Sharing Agreement

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



Fire Agencies Insurance Risk Authority

Susan Blankenburg, General Manager 1255 Battery Street, Suite 450 San Francisco, CA 94111 Office 415-536-4005 Fax 415-536-8499

Date:

October 18, 2019

To:

FAIRA Member Districts

From:

Susan Blankenburg

SUBJECT:

FAIRA – UPDATES TO JOINT POWERS & LIABILITY RISK SHARING AGREEMENTS SIGNATURES REQUIRED BY ALL MEMBERS

FAIRA was created in 1988. Shortly thereafter our legal documents were produced and it has been many years since our Joint Powers Agreement (JPA) and Liability Risk Sharing Agreements (LRSA) have been updated.

Per the Board's direction over the past year, we have worked with counsel to make the necessary updates to each document. Most of the changes are minor and consist of updates that reflect the insurance program structure that the pool has today.

We have enclosed the following documents: (The items that we need from you have been highlighted in red.)

- Memorandum from General Counsel summarizing the changes to the Joint Powers
 Agreement and the Liability Risk Sharing Agreements;
- 2. A complete updated copy of the Joint Powers Insurance Agreement for your permanent records.
 - a. Two signature pages are enclosed both have been signed by FAIRA. Once your board has approved and signed the JPA, please return one executed copy to FAIRA at 1255 Battery Street, Ste. 450, San Francisco, CA 94111 or email to Alex_Banks@FAIRA .org.
- 3. A complete updated copy of the Liability Risk Sharing Agreement for you permanent records.
 - a. Two signature pages are enclosed both have been signed by FAIRA. Once your board has approved and signed the LRSA, please return one executed copy to FAIRA at 1255 Battery Street, Ste. 450, San Francisco, CA 94111.
- 4. A sample Resolution has been provided that can be included in your next board packet.

Please let us know if you have any questions. Alex Banks and I can be reached at (415) 543-4005.

We would like to have your signed agreements back no later than December 31, 2019.



7404 N. Spalding Avenue, Fresno, California 93720-3370 Telephone: (559) 431-5600 Fax: (559) 261-9366

MEMORANDUM

DATE:

September 27, 2019

CLIENT/MATTER: 1913-01

TO:

Susan Blankenburg, FAIRA General Manager

FROM:

Dale E. Bacigalupi, FAIRA General Counsel

RE:

Summary of changes to FAIRA JPA Agreement and Liability Risk Coverage Agreement Approved by the FAIRA Board on September 9, 2019

- 1. Changes to the FAIRA JPA Agreement(the updated agreement will be called the "Sixth Amended Joint Powers Agreement):
 - Deletes unnecessary language that applied to the year 1993 and the early days of FAIRA.
 - Add a definition of "Claims Administrator" and requires FAIRA members to notify the Claims Administrator when a new claim arises.
 - Clarifies the process for removal of a FAIRA Board member when the Board member's sponsoring member District withdraws from FAIRA.
 - Makes other minor language adjustments to be consistent with revisions in the Liability Risk Coverage Agreement.
- 2. Changes to the Liability Risk Coverage Agreement:
 - The table of contents was deleted and replaced using Word's updatable table of contents feature.
 - Made numerous non-substantive revisions to make the agreement use more modern terminology used by public agency liability pools and to make it easier to understand by a non-lawyer.
 - Most of the articles and sections were rearranged to make the agreement flow in a more logical and consistent manner.
 - Revised all language limiting the type of coverage provided by FAIRA. For example, the definition of "Claim" was revised to more accurately reflect that a claim is a demand for coverage by a covered party rather than a demand by a third party against

an insured. The original definition did not capture the possibility of a demand by a covered party for first party loss, it only addressed third party losses.

- Removed all references to SIR dollar amounts.
- Removed all references to 1993 dates.
- Definition of "Participant" was changed to "Participating Member Agency." This is to help clarify that all of the agencies who are parties to this agreement are FAIRA member agencies.
- Definition for "Adjustment Proportion" was removed as this definition was never used in the original version of the agreement.
- Removed language in recitals that was unnecessary since it was already included in the Joint Powers Agreement.
- Added definition for Joint Powers Agreement and added references to the JPA where appropriate in the text of the agreement.
- Added definition for "Memorandum of Coverage" and references the same where appropriate in the text of the agreement.
- Merged administrative, risk, and excess premiums into one single definition for "Premium"
- The premium calculation was simplified see new section 5.4.
- Removed the deductible premium and language regarding prepayment of deductibles.
- Changed the interest rate on overdue payment from 12% to 5%.
- Removed Exhibits A-F. Removed references to former Exhibits A-F. Former Exhibit G "List of Participants" is now Exhibit A. New section 11.2(b) indicates that Exhibit A is to be revised at least annually by the GM to reflect the list of participating member agencies for each coverage period.
- Removed Schedule B (it was blank anyway). Removed references to Schedule B.
- Changed termination provision. Agreement now terminates only upon the circumstances set forth in the new section 4.1
- Changed Schedule B to Exhibit B. New Section 11.2(b) indicates Exhibit B may be amended by majority of the Governing Board.
- Clarified language as to when withdrawal from the agreement becomes effective. Now states that withdrawal is "effective on the last day of the Coverage Period which first commenced within the twelve (12) month period following the request to withdrawal." See new section 8.2(a). This is not a substantive change but this new language makes the intent more clear.
- Added section 5.5(c) to clarify that there are no premium adjustments with respect to excess insurance or reinsurance unless FAIRA is required to pay all or a portion of a covered claim that excess insurance or reinsurance refuses to pay. This does not change the substance of the original agreement as this language was previously buried in the second paragraph former section 3.5.

RESOI	UTION	NO.

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH PLACER FIRE DISTRICT APPROVING THE SIXTH AMENDED JOINT POWERS AGREEMENT OF THE FIRE AGENCIES INSURANCE RISK AUTHORITY AND THE UPDATED LIABILITY RISK COVERAGE AGREEMENT

WHEREAS, the **South Placer Fire District** is a member of the Fire Agencies Insurance Risk Authority (FAIRA); and

WHEREAS, the Board of Directors of the Fire Agencies Insurance Risk Authority has approved the Sixth Amended Joint Powers Agreement and the updated Liability Risk Coverage Agreement and has requested that the Board of the **South Placer Fire District** also approve both documents.

NOW, THEREFORE, be it resolved by the Board of Directors of the South Placer Fire District, as follows:

- I. The Board approves the Sixth Amended joint Powers Agreement of the Fire Agencies Insurance Risk Authority and the updated Liability Risk Coverage Agreement.
- 2. The Fire Chief is directed to provide a copy of this Resolution to FAIRA and advise FAIRA of the Board's approval.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the South Placer Fire District held this 13th day of November, 2019.

	Board President	
ATTEST:		
Secretary		

ARTICLE 30. AFFIRMATIVE ACTION

The Authority shall comply with the nondiscrimination and affirmative action provisions of the laws of the United States of America and the State of California. In performing the terms and conditions of this Agreement, the Authority, and its Member Agencies, shall not discriminate in its employment practices against any employee or applicant for employment because of such person's race, religion, national origin, ancestry, sex, age, or physical handicap.

ARTICLE 31. BYLAWS

The Board may adopt Bylaws consistent with this Agreement which shall provide for the administration and management of the Authority.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement by their duly authorized officers.

_	(District name) FIRE PROTECTION DISTRICT
Dated:	BY:
	ATTEST:
Dated: 10/18/2019	FIRE AGENCIES INSURANCE RISK AUTHORITY BY:

upon the Authority and the Participating Member Agencies and their respective authorized successors and assigns, if any.

SECTION 11.7 Severability. In the event any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

SECTION 11.8 Further Assurances and Corrective Instruments. The Authority and the Participating Member Agencies agree that they will, from time to time, execute, acknowledge and deliver, or cause to be executed, acknowledged and delivered, such supplements hereto and such further instruments as may reasonably be required for correcting any inadequate or incorrect description of the Coverage hereby provided or intended so to be or for carrying out the expressed intention of this Agreement.

SECTION 11.9 Execution in Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be an original and all of which shall constitute one and the same instrument.

SECTION 11.10 Applicable Law. This Agreement shall be governed, enforced and construed under the laws of the State of California.

SECTION 11.11 6. Interpretation. Any rule of law or legal decision that would require interpretation of this Agreement against the party that drafted it is not applicable and is waived, and this Agreement shall be given a fair and reasonable interpretation in accordance with the meaning of its terms and the intent of the parties. The headings in this Agreement are solely for convenience of reference and shall not constitute a part of this Agreement, nor shall they affect the meaning, construction or effect hereof. All terms and words used in this Agreement, regardless of the number or gender in which they are used, shall be deemed to include the appropriate number and gender, as the context may require. Any reference to any specific statute, ordinance or other law shall be deemed to include any amendments thereto, or any successor or similar law addressing the same subject matter.

IN WITNESS WHEREOF, the Authority has caused this Agreement to be executed in its name by its duly authorized officers; and the Participating Member Agencies have caused this Agreement to be executed in their respective names by their respective duly authorized officers.

FIRE AGENCIES INSURANCE RISK AUTHORITY

Dated: 10/18/2019 By: INTRICT

Dated: By: By:

SIXTH AMENDED JOINT POWERS AGREEMENT of the FIRE AGENCIES INSURANCE RISK AUTHORITY PARTICIPANTS LISTED IN EXHIBIT "1" HERETO

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JOINT POWERS AGREEMENT CREATING THE FIRE AGENCIES INSURANCE RISK AUTHORITY

This JOINT EXERCISE OF POWERS AGREEMENT ("Agreement") among those local agencies signatory to this Agreement is for the purpose of establishing, operating and maintaining self-insurance programs for the purpose of general liability insurance, including coverage for motor vehicle liability and such other forms of insurance as may be agreed upon by the Authority. The Agreement has been amended several times since FAIRA was established. The current Agreement, entitled the Sixth Amended Joint Powers Agreement," was approved by action of a majority of the Members, as required by Article 27 of the Agreement. The consent of a majority of the membership of the Authority, acting through their legislative bodies, and in compliance with all applicable requirements of the Joint Powers Law, was received on _______, 2019. The "Sixth Amended Joint Powers Agreement," supersedes all previous agreements entered into by the Authority Member local agencies. It is dated _______, 2019. The Agreement is effective as to individual Authority member local agencies when it is executed consistent with Agreement Article 5.

RECITALS

This Agreement is predicated upon the following facts:

- 1. WHEREAS, the Member Agencies are public agencies organized and operating under the laws of the State of California.
- 2. WHEREAS, the following state laws, among others, authorize the Member Local Agencies to enter into this Agreement:
 - (a) Health and Safety Code Section 13861(j), permitting a Fire Protection District to enter into joint powers agreements;
 - (b) Health and Safety Code Section 13861(k), permitting a Fire Protection District to provide insurance;
 - (c) California Water Code Section 71680(a), permitting a water district to exercise any of the powers functions and duties which are vested in a Fire Protection District;
 - (d) Government Code Sections 989 and 990, permitting local public entities to insure itself against liability and other losses;
 - (e) Government Code Section 990.4, permitting a local public entity to provide insurance and self-insurance in any desired combination;
 - (f) Government Code Section 990.8, permitting two or more local public entities to enter into an agreement to jointly fund such expenditures under the authority of Government Code Sections 6500 6515;
 - (g) Government Code Sections 6500 6515, permitting two or more local public entities to jointly exercise under an agreement any power which is common to each of them; and,
 - (h) Article XVI, Section 6 of the California Constitution, which provides that insurance pooling arrangements under joint exercise of power agreements shall not be considered in giving or lending of credit as prohibited therein.
- 3. WHEREAS, each of the parties to this Agreement desires to join together with other parties for the purposes of (a) developing an effective risk management program to reduce the amount and frequency of their losses; (b) pooling their self-insured losses; and, (c) jointly purchasing excess insurance and administrative services in connection with a joint protection program for said parties; and,
- 4. WHEREAS, it has been determined that it is economically feasible and practical for the parties to this Agreement to do so;

NOW, THEREFORE, for and in consideration of all the mutual benefits, covenants, and agreements contained herein, the parties hereto agree as follows:

ARTICLE 1. PURPOSE

This Agreement is entered into by Member Agencies pursuant to the provisions of California Government Code Sections 990, 990.4, 990.8, and 6500 et seq. in order to develop an effective risk management program: (a) to reduce the amount and frequency of their losses; (b) pooling their self-insured losses; and, (c)jointly purchase excess insurance and administrative services in connection with a joint protection program for said parties. These purposes, among other things, shall be accomplished through the exercise of the powers of Member Agencies jointly in the creation of a separate entity, to be known as the Fire Agencies Insurance Risk Authority ("FAIRA"), to administer a joint protection program wherein Member Agencies will pool their losses and claims, jointly purchase excess insurance and administrative and other services, including claims adjusting, data processing, risk management, loss prevention, legal and related services.

It is also the purpose of this Agreement to provide for the removal of participating agencies for cause, or upon request.

ARTICLE 2. DEFINITIONS

Unless the context otherwise requires;

- (a) "Authority" means the Fire Agencies Insurance Risk Authority FAIRA") created by this Agreement;
- (b) "Board" is the governing board of the Authority, the composition of which is defined by Agreement Article 7(a);
- (c) "Executive Board" means the President, Vice President, Secretary, Treasurer and one other Board member;
- (d) "Insurance Program" means a program of providing insurance administered by the Authority for Member Agencies, implemented by this Agreement and by an insurance program agreement by and among the Authority and such Member Agencies;
- (e) "Insurance Program Agreement" or "Liability Risk Coverage Agreement" means an insurance program agreement by and among the Authority and Members providing for implementation of an Insurance Program;
- (f) "Joint Powers Law" means Articles 1 through 4, Chapter 5, Division 7, title 1 (commencing with Section 6500) of the Government Code;
 - (g) "Liability Risk Coverage Agreement" means that certain insurance program

agreement among the Member Agencies and t	the Authority, dated as of
2019, as it is updated or replaced from time to t	ime by the Board;

- (h) "Member Agency" means any of the public agencies which are a party to this Agreement and a member of the Authority; and,
- (i) "Treasurer" is the officer of the Authority selected by the Board to manage, administer and invest moneys in accordance with this Agreement. The Treasurer shall be the Financial Officer of the Authority.
- (j) "Claims Administrator" is the agency appointed by the Authority to investigate all claims and determine the extent of the pools liability.

ARTICLE 3. PARTIES TO THE AGREEMENT

Each party to this Agreement certifies that it intends to, and does, contract with all other parties who are signatories of this Agreement and, in addition, with such other parties as may later be added as parties to, and signatories of, this Agreement pursuant to Article 23. Each party to this Agreement also certifies that the withdrawal of any party from this Agreement, pursuant to Article 21, shall not affect this Agreement nor the remaining parties' intent to contract as described above with the other parties to the Agreement then remaining.

ARTICLE 4. CREATION OF AUTHORITY

Pursuant to the Joint Powers Law, it is hereby reaffirmed that the Authority is created as a public entity, separate and apart from the parties to this Agreement.

ARTICLE 5. TERM OF AGREEMENT

This Agreement is effective as against each Member Agency as of the date such Member Agency executes this Agreement and continues until terminated as hereinafter provided.

ARTICLE 6. POWERS OF AUTHORITY

The Authority is authorized, in its own name, to do all acts necessary for the exercise of those powers referred to in Recital 2 including, but not limited to, each of the following:

- (a) make and enter into contracts, including but not limited to the Liability Risk Coverage Agreement;
- (b) incur debts, liabilities and obligations and to encumber real or personal property; but no debt, liability or obligation of the Authority is a debt, liability or obligation of any Member Agency which is a party to this Agreement, except as otherwise provided by Articles 21 and 22;
 - (c) acquire, hold or dispose of real and personal property;

- (d) receive, hold and dispose of contributions and donations of property, funds, services and other forms of assistance from any source;
 - (e) sue and be sued in its own name, and settle any claim against it;
 - (f) employ agents and employees;
 - (g) acquire, construct, manage and maintain buildings;
 - (h) lease real or personal property including that of a Member Agency;
 - (i) receive, collect, invest and disburse moneys;
- (j) receive and use contributions and advances from Members as provided in California Government Code Section 6504, including contributions or advances of personnel, equipment or property;
- (k) invest any money in its treasury that is not required for its immediate necessities, pursuant to California Government Code Section 6509.5;
- (1) develop and implement insurance risk management programs, including pooling of self-insurance losses, purchase of excess insurance and reinsurance and paying related administrative expenses; and,
- (m) exercise other reasonable and necessary powers in furtherance or support of any purpose of the Authority or power granted by the Joint Powers Law, this Agreement or the Bylaws of the Authority.

These powers shall be exercised in the manner provided by law and in accordance with the requirements of the Executive Board where specifically designated in this Agreement, and except as expressly set forth in this Agreement, subject only to those restrictions upon the manner of exercising the powers which are imposed upon local public agencies in the exercise of similar powers.

ARTICLE 7. GOVERNING BOARD

(a) Composition of Board.

Beginning as of the Board meeting held on or after June, 2005, the Authority shall be governed by a Board composed of thirteen (13) members. Of the 13 seats on the Board, one shall be reserved for one of the Member Agencies located in the state of Nevada, and one shall be reserved for the largest FAIRA Member Agency (as determined by premium paid in the last fiscal year). Thereafter, every four (4) years or as otherwise determined by the Board of Directors to be election years, the FAIRA Manager shall invite nominations from all of the Member Agencies to fill the remaining eleven seats on the Board. Thereafter, the Manager

shall compile a list of Board nominations and shall submit the list of nominations to all of the Member Agencies for a vote. Only the Member Agencies located in the state of Nevada shall vote to select the Member Agency to fill the seat reserved for the Nevada Member Agencies. At the FAIRA Board meeting convened in June of an election year, the Board of Directors shall review and count the ballots and shall determine, based on the balloting, the Agencies who shall be represented on the Board of Directors for the upcoming 4-year period. The Board may establish written procedures for the conduct of nominations, balloting and Board Member selection as needed. Board members shall be elected for a term of four (4) years. Each Member Agency represented on the Board shall be either a member of the legislative body, its administrative officer, or its fire chief or staff person responsible for its risk management function as its representative to the Board. Each Member Agency legislative body shall also appoint one alternate as a Board member, who shall have the same qualifications as the Member Agency Board member, and who may attend, participate in, and vote at any meeting of the Board at which the regular Board member is absent. A Board member is not entitled to compensation from the Authority. However, the Board may authorize reimbursement for expenses, consistent with its Board of Directors Policy, incurred by a member in connection with the duties of a Board member.

(b) Vacancy on Board.

Any vacancy in a Board member or alternative Board member position shall be filled by the Member Agency's legislative body for the remaining term of the Board member or alternative Board member position.

Any vacancy created on the Board by the departure or withdrawal of any member agency shall be filled by appointment by the Board. The newly appointed Board member shall serve for the unexpired term of the Board position that became vacant as a result of the departure or withdrawal. The appointment may be made at any, regular or special meeting of the Board.

During the interim between the vacancy and the date of the next general meeting, the appointment of an interim Board member may be made by the consent of the majority of the Board if the remaining Board feels a replacement is necessary for the proper continued conduct of Board business. However, if the number of Board members drops to less than seven (7) for more than three (3) months prior to the next general meeting, the Board must appoint an interim Board member.

The number of Board members may increase temporarily by vote at the general meeting if such an increase is being made in anticipation of the withdrawal of a member(s) of the Board prior to the next general meeting; the appointment would be subject to the final withdrawal of the member.

(c) Removal from Board.

A Board member and/or alternate Board member shall be removed from the Board upon the occurrence of any one of the following, as appropriate, events:

- (1) Receipt by the Authority of written notice from the appointing Member Agency of the removal of the Board member or alternate Board member, together with a certified copy of the resolution of the legislative body of the Member Agency effecting such removal;
- (2) Receipt by the Authority of written notice of the withdrawal of the Member Agency from this Agreement;
- (3) The death or resignation of the Board member or alternate Board member; and.
- (4) Receipt by the Authority of written notice from the Member Agency that the Board member or alternate Board member is no longer qualified as provided in section (a) of this Article.

(d) Powers of Board.

The Board shall have the following powers.

- (1) Except as otherwise provided in this Agreement, the Board shall exercise all powers and conduct all business of the Authority, either directly or by delegation to other bodies or persons.
- (2) The Board shall form an Executive Board, as provided in Article 10. The Board may delegate to the Executive board, and the Executive Board may discharge, any powers or duties of the Board except adoption of the Authority's annual budget. Any powers and duties so delegated shall be specified in a resolution adopted by the Board.
- (3) The Board may form, as provided in Article 11, such other committees as it deems appropriate to conduct the business of the Authority, or it may delegate such power to the Executive Board in the Bylaws or by resolution of the Board. The membership of any such other committee may consist in whole or in part of persons who are not members of the Board; provided that the Board and the Executive Board may delegate decision-making powers and duties only to a committee a majority of the members of which are Board members. Any committee a majority of the members of which are Board members may function only in an advisory capacity.
- (4) The Board shall elect the officers of the Authority and shall appoint or employ necessary staff in accordance with Articles 9 and 12, respectively.
- (5) The Board shall cause to be prepared, and shall review, modify as necessary, and adopt the annual operating budget of the Authority. Adoption of the budget may not be delegated.
- (6) The Board, by and through its Executive Board, shall receive, review and act upon periodic reports and audits of the funds of the Authority, as required under

Articles 17 and 18 of this Agreement.

(7) The Board shall have such other powers and duties as are reasonably necessary to carry out the purpose of the Authority.

ARTICLE 8. BOARD MEETINGS AND VOTING

(a) Regular and Special Meetings.

The Board shall hold at least one (1) regular meeting each year. The Board shall fix the date, hour and place for each regular meeting. The President or General Manager may request special meetings as necessary. Special meetings may also be called upon written request by at least one-third (1/3) of the Board members. Notice of such special meetings shall be delivered personally or by mail to each Board member at least twenty-four (24) hours before the time of such meeting.

(b) Ralph M. Brown Act.

Each meeting of the Board, including without limitation regular, adjourned regular, and special meetings shall be called, noticed, held, and conducted in accordance with the Ralph M. Brown Act, Section 54950 et seq. of the Government Code.

(c) Minutes.

The Authority Board shall keep minutes of regular, adjourned regular, and special meetings kept by the Secretary. As soon as practicable after each meeting, the Secretary shall forward to each Board member a copy of the minutes of such meeting.

(d) Quorum.

A majority of the members of the Board is a quorum for the transaction of business. A vote of the majority of a quorum at a meeting is sufficient to take action.

(e) Voting.

Each member of the Board shall have one (1) vote.

ARTICLE 9. SELECTION OF OFFICERS AND CONSULTANTS

(a) Officer Selection: Vacancies.

Except as may be otherwise provided in the Bylaws of the Authority, the Board shall elect a new President and Vice President in the last meeting of each fiscal year. The Board may appoint such other officers as it considers necessary. Each officer shall assume the duties of his office upon election or appointment. The President shall preside at and conduct all meetings of the Board. In the absence or inability of the President to act, the Vice

President shall act as President. If either the President or Vice President ceases to be a member of the Board, the resulting vacancy shall be filled at the next regular meeting of the board held after the vacancy occurs or at a special meeting of the Board called to fill such vacancy.

(b) Qualification of Treasurer.

Pursuant to Government Code section 6505.5, the Treasurer shall be the treasurer of the legislative body of one of the Member Agencies of the Authority or the county treasurer in which one of the Member Agencies is situated, or, pursuant to Government Code Section 6505.6, the Board may appoint one of its officers or employees to the position of Treasurer, who shall comply with the requirements set forth for such office in the Joint Powers Law. Should the Joint Powers Law be amended to permit the selection of the Treasurer from another class of persons, the Treasurer may be selected from such class.

ARTICLE 10. EXECUTIVE BOARD

The Board shall establish an Executive board which shall consist solely of members selected from the membership of the Board. The terms of office of the members of the Executive Board shall be provided in the Bylaws of the Authority. The Executive

Board shall conduct the business of the Authority between meetings of the Board, exercising all those powers as provided for in section (d)(2) of Article 7, or as otherwise delegated to it by the Board.

ARTICLE 11. COMMITTEES

The Board may establish committees as it deems appropriate to conduct the business of the Authority or it may, in the Bylaws or by resolution, delegate such power to the Executive Board. Members of Committees shall be appointed by the Board or the Executive board, as the case may be. Each Committee shall have those duties as determined by the Board or the Executive board, as the case may be, or as otherwise set forth in the Bylaws. Each Committee shall meet on the call of its chairperson, and shall report to the Executive Board and the Board as directed by the Board or the Executive Board, as the case may be.

ARTICLE 12. STAFF

The Board or Executive Board shall provide for the appointment of such other staff as may be necessary for the administration of the Authority. Members of the staff or employees of the Authority shall be compensated in such manner as shall be approved by the Board as permitted by applicable law.

ARTICLE 13. FISCAL YEAR

The "fiscal year" of the Authority is the period from the first day of July of each year to and including the last day of June of the following year. The first full fiscal year for the

reaffirmed Authority shall be the period of time from July 1, 1995 through June 30, 1996.

ARTICLE 14. ESTABLISHMENT AND ADMINISTRATION OF FUNDS

- (a) The Authority, through its Treasurer, shall establish the following funds:
- (1) A Central Loss Fund, which shall be used only for the purpose of paying the covered losses and related settlement costs (including claims adjusting and legal defense fees) for which the Authority is self-insured and of establishing a reserve to cover probable future payments for claims and suits not settled; and,
- (2) An Operating Fund for the purpose of paying excess insurance premiums, brokers' fees, consultant fees, legal fees (not including claims, legal defense costs), employee salaries, claims administration fees and such other operating expenses as the Board directs.

The Authority through its Treasurer, may establish such other funds as the Board considers necessary.

- (b) All Authority funds shall be deposited in one or more of the following:
- (1) The treasury of the Member Agency from which the Treasurer of the Authority is selected;
 - (2) A bank, or savings and loan association, selected by the Board; or,
 - (3) The treasury of the State of California.

The Treasurer shall invest and reinvest the funds in compliance with Government Code Section 53601 or any other provision of law governing the investment of public agency moneys, as may be enacted and become effective from time-to-time. All interest received on the Authority's invested funds shall be credited to the respective fund of the Authority from which the investment was made.

(c) The Treasurer shall authorize the drawing of warrants on funds only in accordance with procedures established by the Board. The Board may delegate the Authority to draw warrants against the Central Loss Fund to a claims committee comprised of two (2) Board members, and the management consultant or claims adjuster to draw a warrant for a claim settlement for an amount of not more than \$5,000. The Board may increase or reduce this authority by fixing a larger or lesser maximum amount. The Board my delegate the Authority to draw warrants on the Operating Fund and on such other funds as it creates.

ARTICLE 15. BUDGET

The Authority shall adopt an annual budget, in accordance with Article 7 hereof, not later than the first day of its fiscal year. For the first full fiscal year, the reaffirmed Authority shall

adopt a budget not later than June 15, 1995.

ARTICLE 16. ASSESSMENT OF FEES

The Authority, through its Executive Committee, may establish such fees for costs of administration of the Authority as it deems necessary.

ARTICLE 17. ACCOUNTS, RECORDS AND AUDITS

(a) Accounts and Records.

The Treasurer shall establish and maintain the funds and accounts in accordance with acceptable accounting practices and shall maintain such other records as the Executive Board requires. Books and records of the Authority in the possession of the Treasurer shall be open to inspection at all reasonable times by designated representatives of the Member Agencies. Within ninety (90) days after the close of each fiscal year, the Treasurer shall give a complete written report of all financial activities for that fiscal year to each Member Agency. The Authority shall adhere to the standard of strict accountability for funds set forth in the Joint Powers Law.

(b) Audits.

The Executive Board shall contract with a certified public accountant to make an annual audit of the accounts and records of the Authority at the end of each fiscal year. The minimum requirements of the audit shall be those prescribed by the State Controller for special districts under Government Code Section 26909 and shall conform to generally accepted auditing standards. When an audit is completed, the Authority shall have a copy of the audit report filed as a public record with each Member Agency. The audit report shall be filed within six (6) months after the end of the fiscal year under examination. The Authority shall bear the costs of the audit, which costs are a charge against the operating funds of the Authority.

ARTICLE 18. RESPONSIBILITY FOR MONEYS AND PROPERTY

The Treasurer of the Authority shall have the custody of and shall disburse Authority funds as directed by the Executive Board; as provided in the Liability Risk Coverage Agreement, as provided by accounting procedures developed in accordance with this Agreement, and as nearly as possible in accordance with generally accepted accounting principles.

ARTICLE 19. MEMBER AGENCY RESPONSIBILITIES

Each Member Agency has the following responsibilities:

(a) Appoint, if applicable, its alternate to the Authority Board and remove such alternate, if necessary, as provided in Article 7 hereof;

- (b) Appoint an employee to be responsible for the risk management function within the Member Agency and to serve as a liaison between the Member Agency and the Authority regarding risk management matters;
 - (c) Adopt a risk management statement;
- (d) Adopt and implement a risk management program and other Agency training and instructional programs which can reasonably be expected to reduce, or minimize, the Member Agency's losses;
 - (e) Establish and maintain an active safety committee;
 - (f) Promptly notify the Claims Administrator of the existence of all claims.
 - (g) Cooperate fully with the Authority in determining the cause of losses and in the settlement of claims;
- (h) Pay its premiums, and administrative costs and fees, and any adjustments thereto, promptly to the Authority when due. After withdrawal or termination, such agency shall pay promptly to the Authority its share of any additional premium and withdrawal penalty, when and if required of it by the Board under Article 21 or 22 of this Agreement;
- (i) Cooperate with and assist the Authority and any insurer, claims adjuster or legal counsel of the Authority in all matters relating to this Agreement, the Liability Risk Coverage Agreement and covered losses, and comply with all bylaws, policies, rules and regulations adopted by the Board;
- (j) Consider proposed amendments to this Agreement as set forth in Article 27 hereof; and,
- (k) Provide the Authority with such other information or assistance as may be necessary for the Authority to carry out the joint protection program under this Agreement.

ARTICLE 20. CANCELLATION

The Authority shall have the right to cancel any Member Agency's membership in the Authority upon a majority vote of the Governing Board. Any Member Agency so canceled shall, on the effective date of the cancellation, be treated the same as if the Member Agency had voluntarily withdrawn from this Agreement.

ARTICLE 21. WITHDRAWAL

(a) A Member may withdraw from membership in the Authority upon advance written notice delivered to the Authority no later than twelve (12) months prior to the end of a Coverage Period; provided that the Liability Risk Coverage Agreement or another Insurance Program Agreement may set forth additional conditions to withdrawal. A Member

which no longer participates in any Insurance Program of the Authority, by reason of expulsion from an Insurance Program or otherwise, shall be deemed to have withdrawn from this Agreement and shall no longer be a party to this agreement. No withdrawal, however, shall relieve such Member from its obligations under any outstanding agreements except in accordance with such agreements.

- (b) A Member Agency which withdraws or is expelled as a party to this Agreement must pay to the Authority, upon withdrawal or expulsion, the equivalent of ten percent (10%) of its annual Participation Premium payment.
- (c) A Member Agency which withdraws as a party to this Agreement shall not be reconsidered for new membership until the expiration of one year from the effective date of the Member Agency's withdrawal.
- (d) The withdrawal of any Member Agency from this Agreement shall not terminate this Agreement, and no Member Agency, by withdrawing, shall be entitled to payment for, or return of, any premium, consideration, or property paid or donated by the Member Agency to the Authority, or to any distribution of assets.
- (e) If a Member Agency provides less than the required period of notification of termination and/or withdrawal, or if such notice is not clear and unequivocal, that Member Agency shall remain a participant for the next Coverage Period, as defined in the Liability Risk Coverage Agreement, and should be liable to the Authority for all Premiums provided for its said Agreement.

ARTICLE 22. TERMINATION AND DISTRIBUTION

- (a) This Agreement may be terminated by the written consent of three-fourths (3/4) of the Member Agencies, provided, however, that this Agreement and the Authority shall continue to exist for the purpose of disposing of all claims, distribution of assets and all other functions necessary to wind up the affairs of the Authority, and Member Agencies shall continue to honor all obligations arising under this Agreement and the Liability Risk Coverage Agreement until the business affairs of the Authority are finalized.
- (b) Upon termination of this Agreement, all assets of the Authority shall, after payment of all unpaid costs, expenses and charges incurred under this Agreement, be distributed among the parties that have been Participants of the joint protection program under the Liability Risk Coverage Agreement, including any of those parties which previously withdrew pursuant to Article 21 of this Agreement, in accordance with and proportionate to their cash (including premium) payments and property contributions, if any (at market value when received by the Authority), made during the term of this Agreement. The Board shall determine such distribution within six (6) months after the last pending claim or loss covered by the Liability Risk Coverage Agreement has finally been disposed of in accordance with that agreement.
 - (c) The Board is vested with all powers of the Authority for the purpose of

concluding and dissolving the business affairs of the Authority. The decision of the Board under this Article shall be final.

ARTICLE 23. NEW MEMBERS

Additional qualified agencies shall be permitted to become parties to this Agreement with the written approval of a majority of the members of the Board and upon compliance with all applicable requirements of the Joint Powers Law, this Agreement, and the Liability risk Coverage Agreement. Agencies joining the Authority under this Article shall be required to pay their share of organizational expenses as determined by the Board. The Board may also charge an entrance fee to new members which shall be distributed on a pro rata basis among the original Member Agencies of the Authority to defray their initial expenses in creating the Authority. The date of admission of a new member to the Authority shall be determined by the Board.

ARTICLE 24. LIABILITY OF MEMBER AGENCIES, BOARD MEMBERS, OFFICERS AND COMMITTEE MEMBERS

- The debts, liabilities and obligations of the Authority shall not be the debts, (a) liabilities and obligations of the Members Agencies. Any Member Agency may separately contract for, or assume responsibility for, specific debts, liabilities or obligations of the Authority. Pursuant to Section 895.2 of the Government Code, the Member Agencies may be jointly and severally liable for any liability which is imposed by any law for injury caused by a negligent or wrongful act or omission occurring in the performance of this Agreement. In the event that such liability arises out of a negligent or wrongful act or omission with respect to a negligent or wrongful act or omission with respect to an Insurance Program, the Member Agencies hereby provide, pursuant to Section 895.6 of the Government Code, that such liability shall be borne by the Member Agencies participating in such Insurance Program in the same proportion as administrative expenses of the Insurance Program are allocated among such participating Member Agencies at the time the liability is determined. In the event a Member Agency is held liable upon any judgment for damages caused by such an act or omission and makes payment in excess of its proportional share, as determined in the preceding sentence, such Member Agency is entitled to reimbursement from each of the Member Agencies which have not paid their proportional share.
- (b) The members of the Board, officers and committee members of the Authority shall use ordinary care and reasonable diligence in the exercise of their powers and in the performance of their duties pursuant to this Agreement, they shall not be liable for any mistake of judgment or any other action made, taken or omitted by any agent, employee or independent contractor selected with reasonable care, nor for loss incurred through investment of Authority funds, or failure to invest. No director, officer or committee member shall be responsible for any action taken or omitted by any other director, officer or committee member. No director, officer or committee member shall be required to give a bond or other security to guarantee the faithful performance of his or her duties to this Agreement.

ARTICLE 25. NOTICES

Notices and other communications to Member Agencies under this Agreement shall be sufficient if delivered or sent by first-class mail to the office of the Chief Administrative Officer, or Fire Chief, of the respective Member Agency. Each Member Agency shall provide the Authority with the address to which such communications are to be sent. Notices and other communications to the Authority shall be sufficient if delivered or sent by first-class mail to the office of the General Manager and to the office of the President of the Authority. The Authority shall provide each Member Agency with the address of such officers promptly after their election or appointment.

ARTICLE 26. PROHIBITION AGAINST ASSIGNMENT

No Member Agency may assign any right, claim, or interest it may have under this Agreement, and any purported assignment shall be void. No creditor, assignee or third party beneficiary of any Member Agency shall have any right, claim, or title to any part, share, interest, fund, premium or asset of the Authority.

ARTICLE 27. AMENDMENT TO AGREEMENT

This Agreement may be amended from time to time with the consent of a majority of the Member Agencies voting on the proposed amendment, so long as not less than 51% of the Member Agencies have voted, acting through their legislative bodies, and in compliance with all applicable requirements of the Joint Powers Law. Any amendment of this Agreement shall become effective upon receipt by the Authority of notice of the approval of such amendment by the legislative bodies of a majority of the Member Agencies voting on the proposed amendment, so long as not less than 51% of the Member Agencies have voted, and satisfaction of the applicable requirements of the Joint Powers Law.

ARTICLE 28. AGREEMENT COMPLETE

The foregoing constitutes the full and complete Agreement of the parties with respect to the matters set forth herein. In the event of conflict between the terms of this Agreement and the Liability Risk Coverage Agreement, the Liability Risk Coverage Agreement shall control.

Should any portion, term, condition, or provision of this Agreement be decided by a court of competent jurisdiction to be illegal or in conflict with any law of the State of California, or be otherwise rendered unenforceable or ineffectual, the validity of the remaining portions, terms, conditions, and provisions shall not be affected thereby.

ARTICLE 29. FILING WITH SECRETARY OF STATE

The Secretary of the Board shall file a copy of this Agreement with the Office of the California Secretary of State within thirty (30) days of its execution as required by Government Code Section 6503.5.

ARTICLE 30. AFFIRMATIVE ACTION

The Authority shall comply with the nondiscrimination and affirmative action provisions of the laws of the United States of America and the State of California. In performing the terms and conditions of this Agreement, the Authority, and its Member Agencies, shall not discriminate in its employment practices against any employee or applicant for employment because of such person's race, religion, national origin, ancestry, sex, age, or physical handicap.

ARTICLE 31. BYLAWS

The Board may adopt Bylaws consistent with this Agreement which shall provide for the administration and management of the Authority.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement by their duly authorized officers.

	FIRE PROTECTION DISTRICT
Dated:	BY:
	ATTEST:
Dated:10/18/2019	FIRE AGENCIES ENSLIRANCE RISK AUTHORITY BY:

J;\wdocs\01913\001\agt\00683692.DOCX

LIABILITY RISK COVERAGE AGREEMENT

Dated as of September 9, 2019

among the

FIRE AGENCIES INSURANCE RISK AUTHORITY

and

THOSE MEMBER AGENCIES NAMED IN EXHIBIT A HERETO

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FIRE AGENCIES INSURANCE RISK AUTHORITY FIRST AMENDEDLIABILITY RISK COVERAGE AGREEMENT

THIS FIRST AMENDED LIABILITY RISK COVERAGE AGREEMENT ("Agreement") by and among the FIRE AGENCIES INSURANCE RISK AUTHORITY, a joint exercise of powers agency duly organized and existing under California law, including, without limitation, Section 6500 et seq. of the Government Code, as provider (the "Authority"), and those agencies listed in Exhibit A hereto, each duly organized and existing under California law (each a "Participating Member Agency" and collectively, the "Participating Member Agencies").

This Agreement was originally approved by action of a majority of the Participating Member Agencies and a majority of the Governing Board, as required by Section 7.3 of the Liability Risk Coverage Agreement dated February 1, 1993. The original consent of such Participating Member Agencies, acting through their legislative bodies, and in compliance with all applicable requirements of the Joint Powers Law, was received on September 9, 2019. This Agreement supersedes the original Liability Risk Coverage Agreement dated February 1, 1993 and is effective as to individual Member Agencies when it is executed consistent with the procedures set forth herein.

WITNESSETH:

WHEREAS, the Authority is a joint powers authority of which each Participating Member Agency is a member;

WHEREAS, the Authority is authorized to exercise necessary powers to implement the purposes of the Authority as set forth in the Joint Powers Agreement and as established by the Authority's Governing Board;

WHEREAS, the Authority has determined to provide each Participating Member Agency with Coverage for liability risks through this Agreement;

NOW, THEREFORE, in consideration of the above premises and of the mutual covenants hereinafter contained and for other good and valuable consideration, the parties hereto agree as follows:

ARTICLE I DEFINITIONS; EXHIBITS AND SCHEDULES

SECTION 1.1 Definitions and Rules of Construction. Unless the context otherwise requires, the capitalized terms used herein shall, for all purposes of this Agreement, have the meanings herein specified. Unless the context otherwise indicates, words importing the singular number shall include the plural number and vice versa. The terms "hereby", "hereof", "hereto", "herein", "hereunder" and any similar terms, as used in this Agreement, refer to this Agreement as a whole.

"Actuary" means a firm with at least one employee who is both a Fellow of the Casualty Actuarial Society and a Member of the American Academy of Actuaries, which firm is appointed by the Authority with the approval of at least a majority of the Authority's Governing Board.

"Authority" means the Fire Agencies Insurance Risk Authority, a joint exercise of powers authority duly organized and existing under California law.

"Case Reserves" means those amounts in the Central Loss Fund required to be designated as

reserves for payment of Claims in accordance with Section 7.1.

"Claim" means a demand by a Covered Party to recover for any damage, loss, cost, or expense within or alleged to be within the scope of Coverage afforded by the Authority.

"Central Loss Fund" means the Central Loss Fund established for the payment of Claims pursuant to Section 5.2.

"Coverage" means the pooled self-insurance liability coverage program(s) afforded by the Authority to the Participating Member Agencies pursuant to this Agreement and any Memorandum of Coverage applicable to the Participating Member Agencies.

"Coverage Period" means each annual period for which a Participating Member Agency pays a Premium and obtains Coverage pursuant to a Memorandum of Coverage, which period commences on 12:01 a.m. Pacific Time on July 1, and continues through July 1at 12:01 a.m. Pacific Time of the subsequent year.

"Covered Party" means a Participating Member Agency which has paid a Premium, which has not been expelled or withdrawn from Coverage pursuant to the terms of this Agreement, and which qualifies as a Named Covered Party under a Memorandum of Coverage and any person or organization who qualifies as an Additional Covered Party under such Memorandum of Coverage.

"Effective Date" means the date which consent to this Agreement was provided by the majority of Participating Member Agencies, acting through their legislative bodies, and in compliance with all applicable requirements of Joint Powers Law.

"Governing Board" means members of the Board of Directors of the Authority; provided that only members representing Participating Member Agencies shall be entitled to vote on any action with respect to the Coverage program established by this Agreement, and any references in this Agreement to a majority or specified percentage of the Governing Board shall be deemed to mean a majority or specified percentage of Participating Member Agency members of the Governing Board.

"General Manger" means the general manager of the Authority selected in accordance with the Joint Powers Agreement.

"Joint Powers Agreement" means the Fifth Amended Joint Powers Agreement, dated as of October 22, 2008, among the Member Agencies creating the Authority, or other adopted Amendment thereafter.

"Loss Reserves" means the amounts in the Central Loss Fund required to be designated as reserves for payment of Claims pursuant Section 7.2.

"Operating Fund" means that fund established by the Authority as set forth in the Joint Powers Agreement.

"Member Agency" means each public agency which is party to the Joint Powers Agreement, or any amendment thereto and is a member of the Authority.

"Memorandum of Coverage" means the agreement(s) between the Authority and each Participating Member Agency which sets forth the terms, conditions, and limits of Coverage afforded by the Authority to such Participating Member Agencies during each Coverage Period.

"Participating Member Agency" means each Member Agency which is a party to this Agreement, or any amendment thereto, who has not withdrawn or been expelled from Coverage, as set forth in Section 7.3.

"Payment Date" means June 15 of each year during the term of this Agreement.

"Premium" means the amount payable by each Participating Member Agency on or before each Payment Date in order for such Participating Member Agency to participate in the Coverage afforded under the Memorandum of Coverage applicable to each Coverage Period.

"Qualified Claims Auditor" means an individual or an organization experienced in the handling of public entity liability claims, appointed by the Authority with the approval of a majority of the members of the Authority's Governing Board, who shall be independent of any party who administers Claims on behalf of the Authority throughout each Coverage Period.

"Premium Adjustment" means the amount assessed or refundable to each current or former Participating Member Agency, as further set forth in Section 4.5.

"Premium Proportion" means, with respect to any Participating Member Agency and with respect to any Coverage Period, the percentage of Premium required to be paid by such Participating Member Agency in such Coverage Period as compared to the sum of all Premiums paid by all Participating Member Agencies in such Coverage Period.

"Risk Sharing Pool" means a specific program of pooled self-insurance liability coverage applicable to one or more Participating Member Agencies. The Authority may establish one or more pools in subsequent Coverage Periods in compliance with Article VI.

"Settlement" means the settlement by the Authority of a Claim.

"Term" means the period of time during which this Agreement is in effect, as provided in Section 4.1 herein.

"Treasurer" means the treasurer of the Authority selected in accordance with the Joint Powers Agreement.

"Undesignated Reserves" means the amount in the Central Loss Fund in excess of the total amount that has been designated as Loss Reserves pursuant to Article VI.

SECTION 1.2 Exhibits. The following Exhibits are attached to, and by reference made a part of, this Agreement:

- (a) Exhibit A: List of Participating Member Agencies.
- (b) Exhibit B: Methodology for Calculating Premium Proportion.

ARTICLE II COVERAGE; PURCHASE OF COMMERCIAL INSURANCE OR REINSURANCE

SECTION 2.1 Coverage. The Authority hereby provides Coverage to each Participating Member Agency, and each Participating Member Agency hereby agrees to accept such Coverage, upon the terms and conditions set forth in this Agreement.

SECTION 2.2 Purchase of Commercial Insurance or Reinsurance. In the sole discretion of the Governing Board of the Authority, the Authority may provide for all or a portion of the Coverage afforded to the Participating Member Agencies during each Coverage Period through the purchase of insurance or reinsurance from a commercial insurer or reinsurer on behalf of the Participating Member Agencies. The Authority shall use its best efforts to obtain group discounts on the purchase of such insurance or reinsurance. The Authority shall continue to be obligated to pay amounts due on Covered Claims from moneys in the Central Loss Fund even in the event such commercial excess insurance or reinsurance fails to pay such Covered Claims or is insufficient for such Covered Claim.

ARTICLE III REPRESENTATIONS, COVENANTS AND WARRANTIES

SECTION 3.1 Representations, Covenants and Warranties of the Participating Member Agencies. Each Participating Member Agency makes the following representations, covenants and warranties to the Authority.

- (a) Recitals. The recitals to this Agreement are true and correct.
- (b) Due Organization and Existence. Such Participating Member Agency is a local agency of the county in which it is located, duly organized and existing under California law.
- (c) Authorization; Enforceability. California law authorizes such Participating Member Agency to enter into this Agreement and to enter into the transactions contemplated by and to carry out its obligations under all of the aforesaid agreements, and the Participating Member Agency has duly authorized and executed all of the aforesaid agreements. This Agreement constitutes the legal, valid, binding and enforceable obligation of such Participating Member Agency in accordance with its terms, except to the extent limited by applicable bankruptcy, insolvency, reorganization, moratorium or similar laws or equitable principles affecting the rights of creditors generally and except as to the limitations on remedies against public agencies generally.
- (d) Budget Appropriations. Each Participating Member Agency covenants to take such action as may be necessary to ensure that its legislative body includes Premium and Premium Adjustment payments payable hereunder in its annual budget and to make the necessary annual appropriations for all such Premium and Premium Adjustment payments due hereunder. During the Term, each Participating Member Agency will furnish to the Authority and the Treasurer prompt written evidence of such budget or appropriation (which may be evidence of payment of such amounts) in each such Coverage Period no later than 30 days after filing or adoption. The covenants on the part of each Participating Member Agency herein contained shall be deemed to be and shall be construed to be duties imposed by law and it shall be the duty of each and every public official of each Participating Member Agency to take such action and do such things as are required by law in the performance of the official duty of such officials to enable each Participating Member Agency to carry out and perform the covenants and agreements in this Agreement agreed to be carried out and performed by such Participating Member Agency.

- (e) No Violations. Neither the execution and delivery of this Agreement by such Participating Member Agency, nor the fulfillment of or compliance with the terms and conditions hereof by such Participating Member Agency, nor the consummation of the transactions contemplated hereby by such Participating Member Agency, conflicts with or results in a breach of the terms, conditions or provisions of any restriction or any agreement or instrument to which such Participating Member Agency is now a party or by which such Participating Member Agency is bound or constitutes a default under any of the foregoing.
- (f) Compliance with Claims Administration Standards. Each Participating Member Agency hereby expressly covenants to comply with the Underwriting and Claims Administration conducted by the Authority and the obligations set forth in the terms and conditions of each Memorandum of Coverage applicable to such Participating Member Agency.
- (g) Accuracy of All Records. Each Participating Member Agency hereby expressly covenants that all information supplied to the Authority relating to the Coverage provided by this Agreement is true and accurate.

SECTION 3.2 Representations, Covenants and Warranties of the Authority. The Authority represents, covenants and warrants to each Participating Member Agency as follows.

- (a) Recitals. The recitals to this Agreement are true and correct.
- (b) Due Organization and Existence; Enforceability. The Authority is a joint exercise of powers authority duly organized, existing and in good standing under and by virtue of California law, authorized under California law to enter into this Agreement; is possessed of full power to provide pooled self-insurance to consenting public entities; and has duly authorized the execution and delivery of all of the aforesaid agreements. This Agreement constitutes the legal, valid, binding and enforceable obligations of the Authority, except to the extent limited by applicable bankruptcy, insolvency, reorganization, moratorium or similar laws or equitable principles affecting the rights of creditors generally.
- (c) Equitable Exercise of Responsibilities. The Authority will exercise all rights and responsibilities hereunder reasonably and equitably for the benefit of all Participating Member Agencies without preference or discrimination among Participating Member Agencies.
- (d) No Violations. Neither the execution and delivery of this Agreement nor the fulfillment of or compliance with the terms and conditions hereof nor the consummation of the transactions contemplated hereby, conflicts with or results in a breach of the terms, conditions or provisions of the Bylaws of the Authority or any restriction or any agreement or instrument to which the Authority is now a party or by which the Authority is bound, or constitutes a default under any of the foregoing.
- (e) Settlements. The Authority hereby covenants, to the extent that it has control over any negotiation or structuring of a Settlement, not to effect Settlement payment to be scheduled to occur at any time for which the Central Loss Fund is not anticipated to be fully funded to cover such Settlement payment.

ARTICLE IV TERM AND TERMINATION

SECTION 4.1 Term and Termination. The Term of this Agreement shall commence on the

Effective Date and shall continue in force and effect until terminated. This Agreement may be terminated upon the occurrence of either of the following events: (i) termination of the Joint Powers Agreement, or (ii) upon the unanimous consent of the Participating Member Agencies the Authority's Governing Board. Even after termination, this Agreement and the Authority shall continue to exist for the purpose of disposing of all Claims, distribution of assets and all other functions necessary to wind up the affairs of the Authority and this Agreement.

SECTION 4.1 Effect of Termination. Effective upon termination of this Agreement, all Coverage afforded the Participating Member Agencies under this Agreement shall terminate, and the obligation of the Participating Member Agencies to pay Premiums for any subsequent Coverage Periods shall cease. However, the obligations of the Participating Member Agencies to pay Premiums and Premium Adjustments, and the rights to receive Premium Adjustment refunds, with respect to Coverage Periods applicable to the Participating Member Agencies prior termination shall continue after termination. Upon and termination of this Agreement and the termination of all Participating Member Agency obligations to pay Premium Adjustments, the Authority will distribute any outstanding Premium Adjustment refunds to the Participating Member Agencies.

ARTICLE V PAYMENT OF PREMIUMS AND PREMIUM ADJUSTMENTS

SECTION 5.1 Obligation to Pay Premiums and Premium Adjustments. Each Participating Member Agency shall pay a Premium for each Coverage Period and may be assessed or refunded a Premium Adjustment in consideration for the Coverage afforded by the Authority during previous Coverage Periods.

SECTION 5.2 Notice of Payment Amount. The Authority shall calculate and mail notice, no later than April 15 of each year, to each Participating Member Agency of the amount of Premium and Premium Adjustment to be payable by each Participating Member Agency on the following Payment Date.

SECTION 5.3 Payment. On or before each Payment Date, each Participating Member Agency shall pay to the Authority the amount of its Premium and any Premium Adjustment assessed. The Authority shall direct the Treasurer to deposit the Premium and Premium Adjustments received into the Central Loss Fund and the Operating Fund as shall be necessary to satisfy the terms of this Agreement. All moneys held hereunder shall be invested in accordance with the terms of the Joint Powers Agreement.

SECTION 5.4 Premium Calculation. On or before the April 1 preceding each Coverage Period, each Participating Member's Premium Proportion of each Risk Sharing Pool shall be determined by an Actuary in accordance with the methodologies set forth in Exhibit B to this Agreement, as may be amended from time to time by the Governing Board. For each Risk Sharing Pool, the General Manager shall calculate the amount of Premium due from each Participating Member Agency for the upcoming Coverage Period by multiplying each Participating Member Agency's Premium Proportion by an amount equal to the sum of the amount established as the Loss Reserve plus the cost of any commercial insurance or reinsurance purchased by the Authority for that Coverage Period. Such Premium amounts as calculated by the General Manager shall become final upon approval of the Governing Board.

SECTION 5.5 Premium Adjustment Calculation.

- (a) Time of Determination. On or prior to April 1 of each year, upon receipt of the annual report of the Qualified Claims Auditor pursuant to Sections 7.1 and 7.2, the Authority shall determine the amount of Case Reserves for all Claims to be established or adjusted with respect to all prior Coverage Periods as set forth in the report of the Qualified Claims Auditor. On or prior to April 15 of each year the Authority shall determine, based upon the establishment or adjustment of such Case Reserves, the Premium Adjustment for each Participating Member Agency, which may be either an assessment of additional amounts due or a refund of Premium or Premium Adjustments paid in prior Coverage Periods.
- (b) Manner of Determination. Premium Adjustments shall be determined as follows:
 - (i) Premium Adjustments with respect to any Coverage Period are intended to provide a matching of outstanding Case Reserves required with respect to each Coverage Period, with the sum of amounts paid as Premium, or which were paid or refunded as Premium Adjustments, and certain investment earnings on amounts with respect to such Coverage Period;
 - (ii) the Premium Adjustment determined with respect to any Participating Member Agency with respect to any Coverage Period shall be equal to that Participating Member Agency's Premium Proportion for that Coverage Period multiplied by the total of all Premium Adjustments determined by the Qualified Claims Auditor with respect to that Coverage Period. In no event shall Premium Adjustment refunds for any Coverage Period, in the aggregate, exceed fifty percent (50%) of the Premiums paid and Premium Adjustment assessments scheduled to be paid by all Participating Member Agencies towards such Coverage Period; however, after all known claims in a Coverage Period are closed, all remaining surplus may be refunded proportionately according to each Participating Member Agency's Premium Proportion for that Coverage Period.
 - (iii) the Premium Adjustment for investment earnings on the Central Loss Fund, if any, shall be allocated according to the ratio of Premium paid by each Participating Member Agency in all Coverage Periods to Premium paid by all Participating Member Agencies in all Coverage Periods;
- (c) Premium Adjustments and Commercial Insurance and Reinsurance.
 - (i) Except as set forth immediately, below, and except to the extent such obligations or rights which may arise under such commercial insurance or reinsurance, no Participating Member Agency shall have any obligation to pay and no right to receive Premium Adjustments with respect to any Coverage for which the Authority has purchased commercial insurance or reinsurance on behalf of such Participating Member Agency.
 - (ii) In the event the Authority is obligated, as set forth in Section 2.2, to pay amounts due on Claims from moneys in the Central Loss Fund due to the failure or refusal of any commercial insurer or reinsurer to pay all or a portion of any covered Claims to which such insurance or reinsurance applies, the Participating Member Agencies shall be obligated to pay Premium Adjustments with respect to such payments.

SECTION 5.6 No Withholding. Notwithstanding any dispute between the Authority and a Participating Member Agency, or any dispute between the Authority or any Participating Member Agency and any commercial insurer or reinsurer, each Participating Member Agency shall make all Premium and Premium Adjustments payments when due and shall not withhold any Premium or

Premium Adjustments payments pending the final resolution of such dispute.

SECTION 5.7 Appeal of Premium Amounts. The Governing Board of the Authority may establish an appeal process for the challenge of any Premiums or Premium Adjustments imposed under this Agreement, but such appeal may be based solely on financial hardship of the Participating Member Agency.

SECTION 5.8 Interest Rate on Overdue Payments. In the event a Participating Member Agency fails to make any of the payments required in this Article, the payment in default shall continue as an obligation of the Participating Member Agency until the amount in default shall have been fully paid, and in addition to any remedies available with respect to such default, the Participating Member Agency agrees to pay the same with interest thereon, at five percent (5%) per annum, but not to exceed the highest rate permitted by law, from the date such amount was originally payable.

ARTICLE VI PAYMENT OF ADMINISTRATIVE COSTS AND CLAIMS

SECTION 6.1 Payment of Administrative Costs. Payment of administrative costs associated with this Agreement shall be made from the moneys deposited with the Treasurer in the Operating Fund established in accordance with the terms of the Joint Powers Agreement and shall be disbursed in accordance and upon compliance therewith.

SECTION 6.2 Payment of Claims. The Authority shall establish a Central Loss Fund for the payment of Claims. Claims shall be paid upon submission to the Treasurer of properly completed requisitions executed by the Authority requesting such payment from moneys in the Central Loss Fund held by the Treasurer. Requisitions shall be paid by the Treasurer in the sequential order received. Payment of Claims shall be made solely from any moneys in the Central Loss Fund, including Loss Reserves and Undesignated Reserves as provided in Article VII. If at any time sufficient moneys are not on deposit in the Central Loss Fund to pay in full any Claim upon submission to the Treasurer of a properly completed requisition as described herein, such requisition for payment shall be paid in part to the extent of available moneys in the Central Loss Fund and the Treasurer shall promptly give notice of such insufficiency to the Authority, who shall in turn give prompt notice to all Participating Member Agencies, that such an event has occurred.

ARTICLE VII CASE RESERVES AND LOSS RESERVES

SECTION 7.1 Case Reserves. Each year the Authority shall retain a Qualified Claims Auditor for the purpose of submitting an annual report to the Authority on or prior to each to January 1 of setting forth (a) the amount of Case Reserves necessary to be established with respect to each Claim arising during the preceding full Coverage Period and a breakdown of the amount of Case Reserves applicable to each Risk Sharing Pool, and (b) any adjustments (whether upward or downward) necessary to be made in the amount of case Reserve previously established pursuant to this Section. In determining the amount of Case Reserves necessary to be established or adjusted as described above, the Qualified Claims Auditor shall consider (a) the recommendations of the Liability Claims and Underwriting Committee of the Authority, (b) the annual report of the Qualified Claims Auditor, and (c) such facts and circumstances occurring during the period covered by such report as it, in its independent judgment, deems necessary in accordance with prudent liability coverage practices. There shall be no Case Reserves established for a Claim or any portion thereof within a Participating Member Agency's deductible amount, or which is covered by commercial insurance or reinsurance

SECTION 7.2 Loss Reserves. The Authority shall direct the Treasurer to establish or adjust Loss Reserves in the Central Loss Fund. Loss Reserves shall be initially established for each Coverage Period at the time the Premium is due with respect to such Coverage Period in accordance with the report prepared by an Actuary on or before January 1 of each year. Adjustments in subsequent Coverage Periods to Loss Reserves previously established shall be based only upon establishment of and adjustments to Case Reserves in accordance with the report of the Qualified Claims Auditor described above. Such report of the Qualified Claims Auditor shall be in a form such that Premium Adjustments can be determined for each Participating Member Agency, Coverage Period, and Risk Sharing Pool. The Authority may direct the Treasurer to establish Loss Reserves in excess of those designated in the reports of the Actuary and Qualified Claims Auditor if the Authority determines with the Qualified Claims Auditor the existence of such facts and circumstances occurring during the period covered by such report which deem it necessary to establish excess reserves in accordance with prudent liability coverage practices. Such annual adjustment shall be made on the April 1 following receipt of the annual report of the Qualified Claims Auditor. The parties acknowledge that under certain circumstances it will be necessary to establish Case Reserves in excess of the amounts then on deposit in the Central Loss Fund. In such event, such Case Reserves will nevertheless be established as provided in this Section and funded, through the payment of Premium Adjustments, as provided in Section 5.5 hereof.

SECTION 7.3 Priority. Upon the payment of any Claim from amounts on deposit in the Central Loss Fund such amounts shall be deemed reduced in the following order of priority: first, from Case Reserves established to pay such Claim; second, from Loss Reserves other than Case Reserves; third, from Undesignated Reserves; and fourth, from designated Case Reserves established to pay other Claims (pro rata among such other Case Reserves on the basis of the respective amounts of such Case Reserves).

SECTION 7.4 Investment Earnings. Investment earnings retained in the Central Loss Fund shall be credited first to replenish designated Loss Reserves which have previously been reduced to pay other Claims, and then to Undesignated Reserves. Amounts designated as Loss Reserves shall not be increased except as provided in this Section.

ARTICLE VIII ADMISSION AND WITHDRAWAL FROM THIS AGREEMENT

SECTION 8.1 Procedures for Admission. The Authority shall permit a Member Agency to become a Participating Member Agency under this Agreement as follows:

- (a) Not later than the February 1 preceding the first Coverage Period for which the applicant Member Agency desires Coverage, the Member Agency must submit a completed application for Coverage.
- (b) The Authority shall obtain a certificate from an Actuary that admission of the applicant Member Agency will not adversely affect the actuarial soundness of the Risk Sharing Pool in which the applicant Member Agency wishes to participate.
- (c) A qualified insurance claims consultant-broker shall review the underwriting history of the applicant Member Agency and provide to the Authority and the underwriting committee of the Authority a written opinion as to whether providing Coverage to the applicant Member Agency will or will not constitute a hazardous or unacceptable risk or loss exposure to the Authority, and why. Such opinion shall include at least the past five (5) years of claims and the litigation history of the applicant Member Agency, including trial or arbitration verdicts and awards.

- (d) At the discretion of the Authority's Governing Board, the applicant Member Agency may be assessed an annual surcharge or fee or be required to make a deposit into the Central Loss Fund by the Authority as a condition to its admission to this Agreement.
- (e) The Authority's Governing Board shall, by at least a majority vote, approve admission of the applicant Member Agency as a Participating Member Agency and execute this Agreement.
- (f) The applicant Member Agency must execute this Agreement, at which time the applicant Member Agency shall become a Participating Member Agency, and shall become bound and obligated to comply with all of the terms and conditions of this Agreement, including the obligation to pay Premiums and Premium Adjustments as set forth herein.
- (g) The new Participating Member Agency must pay its initial Premium and any surcharge or fee or deposit required by the Governing Board on or before the first Payment Date next succeeding the date of execution of this Agreement by such Participating Member Agency and the Authority. Coverage of the new Participating Member Agency shall become effective on the first day of the Coverage Period next succeeding the date of execution of this Agreement by such Participating Member Agency and the Authority

SECTION 8.2 Procedures for Withdrawal.

- (a) Procedure for Withdrawal. A Participating Member Agency may withdraw from this Agreement by submitting a written request to withdraw. If the Participating Member Agency is not in default as set forth in Section 11.1, the Participating Member Agency's withdrawal shall become effective on the last day of the Coverage Period which first commenced within the twelve (12) month period following the request to withdrawal. Once a request to withdraw has been submitted to the Authority, withdrawal shall be revocable only with the consent of the Authority.
- (b) Effect of Withdrawal. Effective upon on the date of withdrawal, all Coverage obligations of the Authority shall cease and the withdrawn agency shall have no further obligation to pay Premiums towards any subsequent Coverage Periods. However, any withdrawn agency shall still remain obligated to pay: (i) all fees and expenses assessed the Authority as a result its withdrawal, (ii) Premium Adjustments respect to Coverage Periods applicable to the agency prior to its withdrawal, (iii) all consequential damages incurred by the Authority a result of any failure of the agency to pay future Premium Adjustments when due. In the event a withdrawn agency has failed to pay all such amounts when due, any future Premium Adjustment refunds owed the withdrawn agency shall be credited against all amounts due and outstanding, and the withdrawn agency shall not be entitled to receive Premium Adjustment refunds until all amounts due have been paid or credited in full. Such credits shall be applied first towards any consequential damages incurred by the Authority and then towards Premium Adjustment amounts due in chronological order, with Premium Adjustments amounts due toward older Coverage Periods being paid first. The Authority shall be under no obligation to pay Claims or otherwise provide Coverage to any withdrawn agency with respect to Coverage Periods in which a Premium Adjustment has been assessed but not paid.

ARTICLE IX EVENTS OF DEFAULT AND REMEDIES

SECTION 9.1 Events of Default. The following shall be "Events of Default" under this Agreement and the terms "Events of Default" and "Default" shall mean, whenever they are used in this Agreement

with respect to a Participating Member Agency, any one or more of the following events:

- (a) failure by a Participating Member Agency to pay the Premium or Premium Adjustment on or before the Payment Date;
- (b) failure by a Participating Member Agency to observe and perform any covenant, condition or agreement on its part to be observed or performed under this Agreement, or any Memorandum of Coverage, other than as referred to in subsection 9.1(a), above, for a period of thirty (30) days after written notice specifying such failure and requesting that it be remedied has been given to such Participating Member Agency by the Authority; provided, however, if the failure stated in the notice cannot be corrected within the applicable period, the Authority shall not unreasonably withhold its consent to an extension of such time if corrective action is instituted by the Participating Member Agency within the applicable period and diligently pursued until the default is corrected; or
- (c) the filing by a Participating ember Agency of a case in bankruptcy, or the subjection of any right or interest of such Participating Member Agency under this Agreement to any execution, garnishment or attachment, or adjudication of such Participating Member Agency as a bankrupt, or assignment by such Participating Member Agency for the benefit of creditors, or the entry by such Participating Member Agency into an agreement of composition with creditors, or the approval by a court of competent jurisdiction of a petition applicable to the Participating Member Agency in any proceedings instituted under the provisions of the federal bankruptcy code, as amended, or under any similar act which may hereafter be enacted.

SECTION 9.2 Remedies Upon Default. In the Event of Default of any Participating Member Agency, it shall be lawful for the Authority to exercise any and all remedies available pursuant to law or granted pursuant to this Agreement, including but not limited or expulsion of such defaulting Participating Member Agency as set forth below. Upon the occurrence of any Event of Default as a result of the failure to pay any Premium or Premium Adjustment as described in subsection 9.1(a), the Authority shall, subject to the procedures set forth in Section 9.3, cancel all Coverage rights of the defaulting Participating Member Agency for the portion of the then-current Coverage Period commencing with the Event of Default and ending with its cure.

SECTION 9.3 Cancellation of Coverage. The Governing Board of the Authority, may, by at least a majority vote, approve the cancellation of Coverage for any Participating Member Agency in the Event of Default as a result of the failure to pay any Premiums or Premium Adjustment as described in subsection 9.1(a). Such cancellation shall become effective upon ten (10) days' written notice of such cancellation to the defaulting Participating Member Agency.

SECTION 9.4 Expulsion.

(a) Procedure for Expulsion. Upon an Event of Default of a Participating Member Agency, the Governing Board of the Authority, may, by at least a majority vote, approve the expulsion of the Participating Member Agency this Agreement. The expulsion shall become effective sixty (60) days after written notice of expulsion is given to the defaulting Participating Member Agency; provided, however, that only ten (10) days' written notice need be given to any Participating Member Agency who is in default as a result of the failure to pay any Premium or Premium adjustment as described in subsection 11.1(a).

- (b) Alternative to Expulsion. Upon an Event of Default as described in subsections 9.1(a) or (b), in the sole discretion of the Governing Board, the Authority may provide the defaulting Participating Member Agency with the option to pay penalty fee equal to 25% of the defaulting Participating Member Agency's Premium for the Current Coverage period in lieu of expulsion. If such option is authorized by the Governing Board, notice of such option shall be provided to the defaulting Participating Member along with the required notice of expulsion as set forth in subsection 11.4(a), above. In such event, the expulsion of the defaulting Participating Member Agency shall nonetheless become effective if the defaulting Participating Member Agency fails to pay the penalty fee and to cure the default within the notice period set forth in subsection 9.4(a), above.
- (c) Effect of Expulsion. Effective upon on the date of expulsion, all Coverage obligations of the Authority shall cease and the expelled agency shall have no obligation to pay Premiums towards any subsequent Coverage Periods. However, any expelled agency shall still remain obligated to pay: (i) Premium Adjustments respect to Coverage Periods applicable to the expelled agency prior expulsion and (ii) all consequential damages incurred by the Authority a result of the agency's default under this Agreement. In the event an expelled agency has failed to pay all such amounts when due, any Premium Adjustment refunds due to said expelled agency shall be credited against all amounts due and outstanding, and said expelled agency shall not be entitled to receive Premium Adjustment Refunds until all amounts due and outstanding have been paid or credited in full. Such credits shall be applied first towards any consequential damages incurred by the Authority and then towards Premium Adjustment amounts due in chronological order, with Premium Adjustment amounts due towards older Coverage Periods being paid first. The Authority shall be under no obligation to pay Claims or otherwise provide Coverage to any expelled agency with respect to any Coverage Periods in which a Premium Adjustment has been assessed but not paid.

SECTION 9.5 No Remedy Exclusive. No remedy conferred herein upon or reserved to the Authority is intended to be exclusive and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Agreement or now or hereafter existing at law or in equity. No delay or omission to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient. In order to entitle the Authority to exercise any remedy reserved to it in this Article it shall not be necessary to give any notice, other than such notice as may be required in this Article or by law

ARTICLE X INDEMNIFICATION; DISCLAIMER

SECTION 10.1 Release and Indemnification. Each Participating Member Agency shall and hereby agrees to indemnify and save the Authority and all other Participating Member Agencies and each of their respective governing boards, officers, agents, employees, successors or assigns, harmless from and against all claims, losses and damages, including legal fees and expenses, arising out of (i) such Participating Member Agency's breach or default in the performance of any of its obligations under this Agreement or (ii) any act or negligence of the Participating Member Agency or its governing boards, officers, agents, employees, successors or assigns arising out of this Agreement, but not including Claims. No indemnification is made under this Section or elsewhere in this Agreement for claims, losses or damages, including legal fees and expenses to the extent arising out of the willful misconduct, negligence, or breach of duty under this Agreement by the Authority or any other Participating Member Agency, or their respective governing boards, officers, agents, employees, successors or assigns. The provisions of this Section 9.1 shall survive expiration or termination of this Agreement.

SECTION 10.2 Disclaimer.THE AUTHORITY MAKES NO WARRANTY OR REPRESENTATION, EITHER EXPRESS OR IMPLIED, AS TO THE ADEQUACY OF THE COVERAGE FOR THE NEEDS OF ANY PARTICIPATING MEMBER AGENCY.

ARTICLE XI MISCELLANEOUS

SECTION 11.1 Assignment. The Authority will not assign this Agreement, its right to receive payments from any Participating Member Agency, or its duties and obligations hereunder; provided, however, that nothing herein shall limit the right of the Authority to purchase commercial insurance or reinsurance on behalf of the Participating Member Agencies as set forth herein. This Agreement may not be assigned by any Participating Member Agency, and any purported assignment shall be void.

SECTION 11.2 Amendment.

- (a) This Agreement may be amended with the consent of a majority of the Participating Member Agencies and a majority of the Authority's Governing Board. No amendment to this Agreement shall become effective unless that Authority has provided all Participating Member Agencies with no less than ninety (90) days' written notice of such proposed amendment. Unless authorized by all of the Participating Member Agencies, any amendments shall become effective only as of the beginning of the next applicable Coverage Period.
- (b) Exhibit A shall be updated by the General Manager on at least an annual basis in order to to accurately reflect the names of all Participating Member Agencies who have entered into and are subject to this Agreement during each Coverage Period.
- (c) Exhibit B may be amended by approval of the majority of the Authorities Governing Board.

SECTION 11.3 Agreement to Pay Attorneys' Fees and Expenses. In the event any party to this Agreement should default under any of the provisions hereof and the nondefaulting parties should employ attorneys or incur other expenses for the collection of moneys or the enforcement of performance or observance of any obligation or agreement on the part of the defaulting party contained herein, the defaulting party agrees that it will on demand therefore pay to the nondefaulting parties the reasonable fees of such attorneys and such other expenses so incurred by the nondefaulting parties awarded to the nondefaulting parties by a court of competent jurisdiction.

SECTION 11.4 No Additional Waiver Implied by One Waiver. In the event any agreement contained in this Agreement should be breached by any party and thereafter waived by the other parties, such waiver shall be limited to the particular breach so waived and shall not be a waiver of any other breach hereunder.

SECTION 11.5 Notices. All notices, certificates or other communications hereunder shall be sufficiently given and shall be deemed to have been received five business days after deposit in the United States mail in certified form, postage prepaid, to the Participating Member Agencies or the Authority. Notice to each Participating Member Agency shall be made to the contact address provided to the Authority by each Participating Member Agency. Notice to the Authority shall be addressed to the General Manager at 1255 Battery St, Suite 450, San Francisco, CA, or other address as may be communicated by the Authority to the Participating Member Agencies from time to time.

SECTION 11.6 Binding Effect. This Agreement shall inure to the benefit of and shall be binding

upon the Authority and the Participating Member Agencies and their respective authorized successors and assigns, if any.

SECTION 11.7 Severability. In the event any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

SECTION 11.8 Further Assurances and Corrective Instruments. The Authority and the Participating Member Agencies agree that they will, from time to time, execute, acknowledge and deliver, or cause to be executed, acknowledged and delivered, such supplements hereto and such further instruments as may reasonably be required for correcting any inadequate or incorrect description of the Coverage hereby provided or intended so to be or for carrying out the expressed intention of this Agreement.

SECTION 11.9 Execution in Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be an original and all of which shall constitute one and the same instrument.

SECTION 11.10 Applicable Law. This Agreement shall be governed, enforced and construed under the laws of the State of California.

SECTION 11.11 6. Interpretation. Any rule of law or legal decision that would require interpretation of this Agreement against the party that drafted it is not applicable and is waived, and this Agreement shall be given a fair and reasonable interpretation in accordance with the meaning of its terms and the intent of the parties. The headings in this Agreement are solely for convenience of reference and shall not constitute a part of this Agreement, nor shall they affect the meaning, construction or effect hereof. All terms and words used in this Agreement, regardless of the number or gender in which they are used, shall be deemed to include the appropriate number and gender, as the context may require. Any reference to any specific statute, ordinance or other law shall be deemed to include any amendments thereto, or any successor or similar law addressing the same subject matter.

IN WITNESS WHEREOF, the Authority has caused this Agreement to be executed in its name by its duly authorized officers; and the Participating Member Agencies have caused this Agreement to be executed in their respective names by their respective duly authorized officers.

FIRE AGENCIES INSURANCE RISK AUTHORITY

Dated: 10/18/2019 By: 10/18/2019

FIRE PROTECTION DISTRICT

Dated: By:

EXHIBIT A

LIST OF PARTICIPATING MEMBER AGENCIES

Listed Members on file at FAIRA offices at 1255 Battery St., Suite 450, San Francisco, CA 94111

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EXHIBIT B METHODOLOGY FOR CALCULATING PREMIUM PROPORTION

The Actuary should consider the loss experience and exposures of the Participating Member Agencies as well as the experience of other California fire protection districts, other public agencies, and other risks, as appropriate. The Actuary should consider, as appropriate, the experience of the great many claims for small amounts, the less frequent claims for large amounts, and the highly infrequent claims for very large amounts.

The Actuary should estimate the frequency and average cost of claims, unless it is more appropriate to deal directly with the loss rate itself. Additional analyses should be considered when appropriate.

In particular, the Actuary should use models of the loss process whenever doing so would improve the accuracy of the result in a meaningful way.

The Actuary should clearly state the assumptions regarding loss development, the trend in frequency of claims and the average cost per claim, the payout of losses, the interest rate to be earned on the premiums, and other appropriate factors that underlie the calculations.

The Actuary should consider the impact of changes in the claim environment, including, but not limited to, what the data indicates about loss cost inflation; changes in the cost of living (e.g., CPI); changes in the observed frequency of claims; changes in litigation rates; changes in court precedents; changes in the legislative environment; and changes in exposures or hazards.

SOUTH PLACER FIRE DISTRICT INTEROFFICE MEMORANDUM

TO:

BOARD OF DIRECTORS

FROM:

CHIEF ERIC WALDER

SUBJECT:

BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE:

FRIDAY, NOVEMBER 08, 2019

CC:

BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Placer County Fire Service Issues:

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

Background: Since the Placer County funded Fire Services Regional Assessment and Improvement Plan (Citygate Study) was not adopted and published by Placer County and the South Placer Fire District successfully consolidated there have been a few recent developments. Staff recommends keeping this item on the agenda under information and discussion so the Chief can share information that arises in a timely manner with the Board.

Impact: Informational

Attachments: None

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



Foresthill Fire Protection District

P.O. Box 1099 Foresthill, CA 95631

Office: (530) 367-2465 Fax: (530) 367-3498

www.foresthillfire.org

DISTRICT BOARD
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VICE PRESIDENT
TYLER HARKNESS
DIRECTOR
CHRIS REAMS
DIRECTOR
RAY MILLER
DIRECTOR

KIRK KUSHEN

October 3, 2019

Eric G. Walder, Fire Chief South Placer Fire District 6900 Eureka Rd Granite Bay Ca, 95746

RE: Loaner Ambulance

Dear Chief Walder:

Thank you for the recent assistance that you and the South Placer Fire District provided us by loaning our agency a reserve ambulance. We are extremely grateful for the willingness to assist us to ensure that we had a second ambulance immediately available to serve our citizens. With only one ambulance in service last week, we were concerned that if there were any unforeseen mechanical issues that placed the only remaining ambulance out of service, we would not have a backup unit immediately available. Our second ambulance has been repaired and was placed back in service on Saturday the 28th. Our personnel returned your ambulance on Saturday afternoon to Station 17.

I also wanted to express my personal appreciation for all of the continued support for all of our Fire Districts and the current efforts we are committed towards working on specifically improving the services we provide to our communities. Your friendship, assistance and regional leadership are recognized and appreciated and correspond with the highest levels of established fire service traditions.

Sincerely,

Kirk Kushen, Fire Chief



City of Roseville Fire Department • 316 Vernon Street, Suite 480 • Roseville, California 95678-2618

(916) 774-5800 • (916) 774-5810 FAX • (916) 774-5220 TDD • www.roseville.ca.us

October 28, 2019

Matt Feeley, Battalion Chief South Placer Fire District 6900 Eureka Rd Granite Bay CA 95746

Dear Chief Feeley,

On behalf of the Roseville Fire Department, I wish to express my appreciation to you for your assistance with the 2019 Battalion Chief promotional testing process. Your participation during this portion of the testing process assisted us in an objective, expert screening of candidates. Your contribution will significantly aide our efforts in selecting the most qualified individual for the position.

Thank you for taking time out of your busy schedule to assist us with this important promotional process.

Sincerely,

David Dolson

Division Chief - Training/EMS

cc: Eric Walder, Fire Chief

Judy and Gary Quattrin 9740 Golf Club Drive Granite Bay, CA. 95746 (916) 899-6156 Judyquattrin@gmail.com

South Placer Fire District Attention: Chief Walder 6900 Eureka Road Granite Bay, CA 95746

Dear Chief Want:

On Thursday, October 10, 2019, we made a 911 call at approximately 7:30 p.m. because I was in tremendous pain. I (Judy Quattrin) had been home for 6 days following a total hip replacement, and the surgery went well. I seemed to be recuperating normally, and I had no idea why this pain was occurring. The Emergency Medical Team from your station came to help me, and we would like to thank them and recommend a commendation for their outstanding professionalism and care.

They attempted to question me intently, administered aid while being very encouraging and skilled and managed to stay calm while I was hysterical. I can honestly say that with their outstanding care, while being skillfully transferred and transported to Sutter Roseville Emergency Room, my family and I would not have managed. They made us feel confident even under the most severe pain one can imagine.

After several hours in the Emergency Room, I was diagnosed with a Hematoma located deep and near the left hip replacement site that was the size of a softball. This was the cause of the pain. I remained in the hospital for 4 nights and today, I am much improved and home with a walker and cane.

Please thank the emergency personnel that came to our home and administered aid to me. They were truly outstanding professionals and certainly deserve a special commendation for their outstanding work.

Granite Bay is fortunate to have such an outstanding fire district and Emergency Response Team trained to assist us in emergency situations. Thank you!

Sincerely,

Judy M. Quattrin



SOUTH PLACER FIRE PROTECTION DISTRICT PARS OPEB Trust Program

Account Report for the Period 9/1/2019 to 9/30/2019

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

Account Summary							
Source	Beginning Balance as of 9/1/2019	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 9/30/2019
ОРЕВ	\$1,173,017.47	\$0.00	\$8,702.75	\$633.11	\$0.00	\$0.00	\$1,181,087.11
Totals	\$1,173,017.47	\$0.00	\$8,702.75	\$633.11	\$0.00	\$0.00	\$1,181,087.11

Investment SelectionModerate 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

			An	inualized Return		
I-Month	3-Months	1-Year	3-Years	5-Years	10-Years	Plan's Inception Date
0.73%	0.73%	6.72%	7.61%	5.92%	53	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