

Ebbetts Pass Fire District



BOARD OF DIRECTORS NOTICE OF REGULAR MEETING Tuesday, November 20, 2018 1037 Blagen Road, Arnold 9:00 A.M.

MEMBERS OF THE BOARD

J. Scott McKinney, President Jon Dashner, Secretary
Denny Clemens, Thomas Sullivan, Mike Barr

Concerning Public Comment

Please Note: The Board of Directors offers the opportunity for the public to speak to specific agenda items during the time that agenda item is discussed by the Board. The Board also allows an opportunity for the public to speak on non-agenda items during "public comments" prior to the conclusion of the meeting. The Board may not make any decision related to non-agendized items until the next Board meeting.

AGENDA

1. **Call to Order, Flag Salute, Roll Call**
2. **Public Appearances/Comment:** The Board will hear public comment on any agendized or non-agendized item. The Board may discuss public comment but may not take action.
3. **Consent Items:** Board action limited to discussion and approval of:
 - 3.1. Minutes: 10/16/18
 - 3.2. Acceptance of October 2018 Checks Listing and Authorize to File for Audit
4. **Committee Reports:** The Board will discuss the status of the following matters. The Board may take action on recommendations and/or give direction to staff or committee members related to follow-up on specific matters addressed by the committee.
 - 4.1. **Finance Committee** (Directors Dashner & McKinney)
 - 4.1.1. Fiscal Year 2017-18 Independent Auditor's Report: To be presented via conference call with representatives from Nicholson & Olson
 - 4.2. **Personnel Committee** (Directors McKinney & Sullivan)
 - 4.3. **Fire Prevention Committee** (Directors Clemens & Sullivan)
 - 4.4. **Apparatus/Equipment Committee** (Directors Clemens & Sullivan)
5. **Election of Board Officers for 2019 and Committee Appointment**
 - 5.1. Board President
 - 5.2. Board Secretary

NOTICE OF REGULAR MEETING – continued

November 20, 2018

6. **Scheduled Items:** The Board will discuss and take action on the specific items listed below.
 - 6.1. **Friends of the Calaveras County Library Arnold Chapter:** Thank-you Letter for Assisting with the Arnold Library Booksale Labor Day Weekend
 - 6.2. **Calaveras Public Power Agency:** Board Meeting Agenda with District Electrical Energy Use and Estimated Dollar Savings
 - 6.3. **Zoll Important Notification:** M Series Monitor Defibrillator End-of-Life Notification
 - 6.4. **Policy Update:**
 - 6.4.1. **Policy 6138 Personnel:** Light Duty Assignments – Conclude Review of Updated Policy
 - 6.5. **Joint Powers Agreement of Calaveras County Fire Joint Powers Authority:** Local Government Fire JPA
 - 6.5.1. Continuation of Review of the Calaveras County Fire Joint Powers Agreement
 - 6.6. **Advanced Life Support Program Tax Measure:** Ebbetts Pass Fire District Focus Group Presentation to the Board of Directors
7. **Reports:** The Board will hear reports on the following matters. The Board may discuss information contained in these reports.
 - 7.1. Administrative Report.
 - 7.2. Legislative Report
 - 7.4. Administrative – EMS
8. **Comments, Questions, and Consideration:** The Board will entertain comments and questions from the following individuals or representatives. The Board may discuss these comments or questions on these items but may not take action.
 - 8.1. Board Members
 - 8.2. Firefighters' Association
 - 8.3. Employees' Group
 - 8.4. Public Comments
9. **Adjournment of Regular Meeting**

ADMINISTRATIVE STAFF:
Michael Johnson, Fire Chief
Cheryl Howard, Secretary

Ebbetts Pass Fire District



MINUTES

Board of Directors
October 16, 2018

Subject to Approval

1. The meeting was called to order at 9:00A.M. by President J. Scott McKinney and the Pledge of Allegiance was recited. Directors present: Mike Barr, Denny Clemens, Jon Dashner, Scott McKinney and Thomas Sullivan.

District personnel present: Fire Chief Mike Johnson, Cheryl Howard
James Crabtree, Rodney Rodr, Eric Griffiths,
Randayn Forrest, Paxton Fassbender

Others present: Dave Hicks, Blue Lake Springs Water Co.
Mark Franz, Mazingo Construction

Media present: None

2. **PUBLIC APPEARANCES/COMMENT** – None

3. **CONSENT ITEMS**

- 3.1. Mr. Dashner made a motion to approve Consent Items 3.1 and 3.2. Mr. Barr seconded; the motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Sullivan).

4. **COMMITTEE REPORTS**

- 4.1. Finance Committee (Directors Dashner & McKinney)

Chief Johnson reported that the District had received the first revenues generated through the billing services of Wittman Enterprises with more still coming in through Novato Fire District's efforts. He also reported that the kickoff meeting of the District Focus Group had been held with another scheduled within the week.

- 4.2. Personnel Committee (Directors McKinney & Sullivan)

Chief Johnson reported that a contingent job offer had been made to Nathan Attaway who was currently undergoing a background investigation.

4.3. Fire Prevention Committee (Directors Clemens & Sullivan)

4.3.1. Chief Johnson introduced Mark Franz of Mozingo Construction and Dave Hicks of Blue Lake Springs Water Co. He reported that he had met with Mark Franz earlier regarding Mozingo's possible use of the grounds around Station 4. He noted that any enhancement such as grading rock placement would remain. Some preliminary discussion of any rents paid would be used to perform repairs needed at Sta. 4 such as siding repair and paint.

Mark noted that Mozingo Construction needed 18 to 24 months for the set up of a temporary office trailer and storage for a supply of 80,000 feet of small diameter pipe which was purchased to avoid additional costs with impending tariffs. When he had spoken with Chief Johnson, he had thought the District's land there would work well if the District agreed.

The members of the Board discussed possible rental rates and work that could be done onsite for the station so ensure continued access for volunteer response. Engineer Rodr noted that a strip of asphalt on the side of the station parking would aid with snowplowing issues there at Sta. 4. Mr. Dashner made a motion to rent the land at Station 4 at \$500.00 per month for 24 months with Mozingo Construction and appoint Rodney Rodr and Mike Johnson to meet with them on site to determine actual earth moving decisions if applicable. Mr. Clemens seconded; the motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Sullivan).

4.4. Apparatus/Equipment Committee (Directors Clemens & Sullivan)

Chief Johnson reported there had been no meeting and they were still waiting news on the chassis for the ordered ambulance.

5. Scheduled Items:

5.1. Letter from Randayn Forrest: Request for Continuation of Retirement Benefit

Chief Johnson noted that Randayn Forrest had met with the Personnel Committee members and was requesting that the District continue to pay her CalPERS retirement and during the time she is on a leave of absence due to her pregnancy. Randayn noted that she would begin her leave in December and her child was due in February. Mr. Barr made a motion to have the District continue to pay the CalPERS during Randayn Forrest's pregnancy leave. Mr. Clemens seconded; the motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Sullivan).

5.2. Certificate of Appreciation from Peggy Rourke-Nichols

Chief Johnson noted that the District had received the Certificate of Appreciation in addition to several rolls of Lifesavers candy. The Board members expressed their appreciation.

5.3. Policy Update: Policy 1060 Fire District Record: Retention and Disposition

Chief Johnson report that this policy had been updated due to the need for a minor adjustment for a grammar error. Mr. Dashner made a motion to adopt Policy 1060 as presented. Mr. Clemens seconded; the motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Sullivan).

- 5.4. Policy Review: Policy 6138 Personnel: Light Duty Assignments
Chief Johnson noted this policy was presented for the Board members to review. It was noted that there should be a line added for Fire Chief should one need light duty accommodation.
 - 5.5. Joint Powers Agreement of Calaveras County Fire Joint Powers Authority
Chief Johnson asked to table this item as other fire districts appeared to be continuing to review this item.
 - 5.6. Pacific Gas and Electric Company Urgent Wildfire Safety Work
Chief Johnson noted that PG&E was working on fuels reduction around their facilities.
 - 5.7. Calaveras County Fire Joint Powers Authority
Chief Johnson asked the Board members to review the proposed JPA for Calaveras County Fire Districts. He noted some of the possibilities that it would enable the fire districts to do collectively.
 - 5.8 Policy 1060: Fire District Records: Retention and Disposition
Chief Johnson asked the Board members to review this policy revision and take a really close look at the 7-year maximum.
6. **REPORTS**
 - 6.1. Administrative Report
Chief Johnson noted the District was the lead agency for an Office of Traffic Safety Grant in combination with Copperopolis, Murphys and Altaville-Melones fire districts.
 - 6.2. Legislative Report
Chief Johnson reported that there had been some discussion regarding Proposition 6 because he had been asked about it by a citizen. He noted some other items in the upcoming election.
 - 6.3. Administrative - EMS
Chief Johnson reported that Mountain-Valley EMS Agency will be going out for Request for Proposal for the provision of ambulance transport services in Calaveras County in 2019. He added that discussions would be needed with Board of Supervisors members on that committee.
7. **COMMENTS, QUESTIONS, CONSIDERATIONS**
 - 7.1. Board Members – The members had various compliments for the administration and the line staff.

- 7.2. Firefighters Association – It was noted that the Awards/Christmas Dinner was scheduled for Saturday, December 1st.

Eric Griffiths reported that the Association was purchasing three ALS monitors to replace some of the failing and outdated technology as parts are no longer available for older units.

- 7.3. Employees' Group – Rodney Rodr thanked the Board members for their support.

- 7.4. Public Comments – None

8. **ADJOURNMENT**

Mr. Sullivan made a motion to adjourn. Mr. Barr seconded; motion passed unanimously.
10:02 A.M.

Respectfully submitted,



Cheryl Howard
District Secretary

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 11/14/2018**

Fund 2290 Ebbetts Pass Fire

<u>Object Code</u>	<u>Object Description</u>		<u>Balance</u>
<u>Assets</u>			
1006	Cash in Treasury	22900000	(1,039,355.85)
1007	Outstanding Checks	22900000	(7,193.25)
1016	Imprest Cash	22900000	40,000.00
Total Assets			<u>(\$1,006,549.10)</u>
<u>Liabilities</u>			
2002	Accounts Payable	22900000	1,163.60
2002	Accounts Payable	22900010	50,004.33
2009	Sales Tax Payable	22900010	371.43
2091	Accts Payable - Staledated Cks	22900010	4,481.03
Total Liabilities			<u>\$56,020.39</u>
<u>Fund Balance</u>			
3002	Fund Bal Unreserv/Undesign	22900000	336,557.73
3043	Reserve for Imprest Cash	22900000	40,000.00
Total Fund Balance			<u>\$376,557.73</u>
Year-to-Date Revenues			\$360,358.27
Year-to-Date Expenditures			\$1,799,485.49
Year-to-Date Transfers In			\$0.00
Year-to-Date Transfers Out			\$0.00
Year-to-Date Clearing Accounts			<u>\$0.00</u>
Total Fund Equity			<u>(\$1,062,569.49)</u>
Total Liabilities and Fund Equity			<u>(\$1,006,549.10)</u>

REVENUE ACCOUNT SUMMARY SHEET - Oct 2018

ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Fire Operations:					
Property Tax - Current Secured	4010	1,962,772	0.00	-	0%
Administrative Fee (SB2557)	4013	(39,444)	0.00	-	0%
Unitary Tax	4015	44,633	0.00	-	0%
Supplemental Tax - Current Secured	4017	13,902	0.00	-	0%
Property Tax - Current Unsecured	4020	30,216	0.00	-	0%
Supplemental Tax - Current Unsecured	4027	504	0.00	-	0%
Prior Unsecured Taxes	4040	1,095	0.00	-	0%
Transient Occupancy Taxes	4072	-	0.00	4,570.76	
Interest	4300	-	0.00	(1,221.92)	
State Grants	4455	-	0.00	-	
HOPTR	4463	23,989	0.00	-	0%
Timber Tax	4465	-	0.00	-	
State Aid for Public Safety	4472	-	0.00	6,046.05	
Grant	4505	-	0.00	-	
Reimbursement - Personnel	4542	30,000	609.16	5,664.96	19%
Reimbursement - Equipment	4543	5,000	300.00	300.00	
HazMat Release Response Plan	4592	-	0.00	15.00	
Report Fees	4593	-	0.00	-	
Charges for Current Service (hydrants)	4679	10,500	0.00	-	0%
Other Refund - Prior Year Taxes	4684	-	0.00	-	
Training Fees	4689	-	1350.00	1,775.00	
Gifts/Donations	4707	-	0.00	250.00	
Refund - Misc.	4708	-	0.00	1,555.69	
Staledated Checks	4710	-	0.00	-	
Other Revenue	4712	-	1630.98	6,469.92	
Miscellaneous Revenue	4713	500	0.00	-	
Refunds - Insurance	4743	-	483.61	483.61	
Sale of Surplus Property	4800	-	0.00	5,000.00	
Total		2,083,667	4,373.75	30909.07	1%

ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
EMS/Paramedic Program					
Special Tax	4077	362,276	0.00	0.00	0%
Refunds - Insurance	4743	-	0.00	0.00	
Total		362,276	0.00	0.00	0%

ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Station 3 AMBULANCE A					
Special Tax	4077	829,213	0.00	0.00	0%
Other Programs - State (GEMT)	4479	9,000	-	-	0%
State Other Aid (IGT)	4580	65,000	0.00	-	0%
EMS Transport Revenue	4660	700,000	66,698.06	215,859.06	31%
Transient Occupancy Taxes	4072	16,743	0.00	-	0%
State Aid for Public Safety (Prop 172)	4472	19,111	0.00	-	0%
Refunds - Insurance	4743	-	-	-	
Total		1,639,067	66,698.06	215,859.06	13%

FIRE OPERATIONS ACCOUNT SUMMARY SHEET - OCT 2018

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001.1-					
Salaries/Wages	-.001	1,008,250	75,926.25	308,910.15	699,339.85	31%
Extra Hire	-.002	10,000	0.00	0.00	10,000.00	0%
Extra Hire - Intern	-.003	40,000	1,846.51	8,910.31	31,089.69	22%
ST/TF FF Payments	-.004	30,000	0.00	5,845.02	24,154.98	19%
Volunteer FF Relief	-.005	40,000	865.94	2,710.15	37,289.85	7%
Retirement	-.050	177,354	14,654.92	42,914.25	134,439.75	24%
Group Insurance	-.055	194,450	15,624.77	67,898.15	126,551.85	35%
Uniform Allowance	-.062	3,600	0.00	1,409.78	2,190.22	39%
SERVICES & SUPPLIES	5111.1-					
Safety Clothing	-.111	10,000	0.00	1,110.10	8,889.90	11%
Safety Equipment	-.115	6,000	0.00	676.48	5,323.52	11%
Communications-Radios	-.121	7,000	13.14	13.14	6,986.86	0%
Communications-Phone	-.124	12,000	2,138.81	4,816.28	7,183.72	40%
Food - Fire Line Meals	-.131	1,200	102.40	716.86	483.14	60%
Housekeeping	-.141	8,000	933.68	3,521.70	4,478.30	44%
Insurance-Prop/Liability	-.151	12,000	0.00	12,000.00	-	100%
Insurance-Workers Comp	-.153	70,853	0.00	60,246.76	10,606.24	85%
Maintenance-Apparatus	-.181	37,550	18,542.03	33,806.27	3,743.73	90%
Maintenance-Utilities	-.182	8,250	3,074.78	4,729.74	3,520.26	57%
Building Maintenance	-.201	16,100	3,075.91	12,438.41	3,661.59	77%
Emergency Care/Rescue	-.211	1,275	0.00	0.00	1,275.00	0%
Memberships	-.221	7,055	0.00	440.00	6,615.00	6%
Office Expense	-.241	12,050	371.15	3,449.26	8,600.74	29%
Office Expense-Postage	-.243	1,000	54.00	260.08	739.92	26%
Office Expense-Copies	-.245	1,500	94.03	395.41	1,104.59	26%
Professional Services	-.271	27,000	6,804.25	23,609.40	3,390.60	87%
Small Tools/FF Equipment	-.401	13,000	3,603.24	6,622.37	6,377.63	51%
Small Tools-Hose/SCBA	-.402	9,000	872.94	1,079.60	7,920.40	12%
Special District Expense	-.411	17,000	3,416.24	8,524.68	8,475.32	50%
SDE--Health Maintenance	-.412	4,000	0.00	480.00	3,520.00	12%
Training	-.422	5,000	0.00	895.76	4,104.24	18%
Travel/Education	-.478	9,000	525.00	663.48	8,336.52	7%
Transportation Fuel	-.480	20,000	2,915.14	7,579.92	12,420.08	38%
Utilities - Water/Sewer	-.501	10,280	0.00	3,081.37	7,198.63	30%
Utilities - Electrical	-.504	13,500	812.46	3,548.60	9,951.40	26%
Utilities - Propane	-.505	17,150	0.00	479.79	16,670.21	3%
LAFCO Fee	5627	2,797	0.00	2,796.82	0.18	100%
FIXED ASSETS						
Building Fund: Structures	5640	211,698	105,848.61	105,848.61	105,849.39	50%
Equipment	5701	-	0.00	0.00	-	
Fire Operation Fund Totals		2,074,912	262,116.20	742,428.70	1,332,483.30	36%

CHECKS ISSUED LISTING - Oct 2018**FIRE OPERATIONS**

Check No.	PAID TO	PURPOSE	AMOUNT
5001.1.001: SALARIES			
14274, 14344	Payroll / Statutory Elective Withholding		\$68,512.36
14274, 14344	Paychex Fee	Employer Cost	\$264.39
1042266, 1042831	PARS	Employee Withholding	\$159.40
14275, 14345	EPFF Local #3581	dues and meals withholding	\$780.00
	CalPERS	employee/employer	6,210.10
5001.1.002: EXTRA HIRE - Hydrant Maintenance			
12388, 12463	Hyd Maint Payroll / Statutory Withholding		0.00
1042266, 1042831	PARS withholding		0.00
5001.1.003: EXTRA HIRE - SPECIAL			
12388, 12463	Intern Payroll / Statutory Withholding		1,018.68
1042266, 1042831	PARS withholding		81.32
5001.1.004: Expenditure: ST/TF Firefighter Payment			
12388, 12463	Payroll / Statutory Withholding		693.33
5001.1.005: Expenditure: Volunteer Firefighter Payment			
12388, 12463	Payroll / Statutory Withholding		187.13
1042266, 1042831	PARS withholding		14.94
1043228, 1043538	PARS	trust administration	848.96
5001.1.050: RETIREMENT (PERS)			
	CalPERS	Employer Portion	9,839.21
	CalPERS	Unfunded Liability - Oct	4,815.71
5001.1.055: GROUP INSURANCE			
12388, 12463	Supplemental Life Premium Withholding		-72.60
1059542	FDAC-EBA	vis/den/life ins premium	1,306.35
1059544	Hometown Health	medical premium	875.00
1055949	SDRMA-Employee Benefit Service - medical premium		\$13,516.02
5001.1.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.1.111: SAFETY CLOTHING			<i>none issued</i>
5111.1.115: SAFETY EQUIPMENT			<i>none issued</i>

CHECKS ISSUED LISTING - Oct 2018

FIRE OPERATIONS

5111.1.121: COMMUNICATIONS: RADIOS

1058965 UPS	ship radios for repair	13.14
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5111.1.124: COMMUNICATIONS: TELEPHONE

1058952, 1059538 AT&T	phone Sta. 4 (2 mos.)	515.82
1058952, 1059538 AT&T	phone Sta. 2 (2 mos.)	529.43
1060082 Comcast Cable - Sta1	internet/phone monthly charges	345.22
1058953, 1060082 Comcast Cable - Sta 2	internet/phone monthly charges (2)	245.23
1058966, 1060087 Verizon Wireless	monthly service (2 mos)	503.11

5111.1.131: FOOD/FIRE LINE MEALS

1059222 US Bank	pizza following wildland fire	102.40
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5111.1.141: HOUSEHOLD EXPENSE

1058951 Anchor Pest Control	pest control	120.00
1058954 Arnold Rental	chair rental for memorial service	100.00
1059222 US Bank	vacuum bags	9.66
1059537 AmeriPride Services, Inc.	towel/rag service	168.34
1059539 CA Waste Recovery Systems	trash disposal	187.36
1059555 Ebbetts Pass Lumber Co	cleaning supplies	72.48
1060084 Sierra Janitorial Supply	squeegees, towel dispensers	275.84

5111.1.151: INSURANCE: PROPERTY/LIABILITY

none issued

5111.1.153: INSURANCE: WORKER'S COMPENSATION

none issued

5111.1.181: MAINTENANCE: APPARATUS

1058959 Mello Transmission Co	U1002: service transmission	416.02
1059543 Hi-Tech EVS, Inc.	U1003: door handle	159.66
1059543 Hi-Tech EVS, Inc.	U1002: pump test/repair overh	651.80
1059546 FailSafe Testing	U8001: annual inspection	700.00
1059555 Ebbetts Pass Lumber Co	U8001: GFI receptacle	27.87
1060083 Mello Truck Repair Co	U1003: oil service; repair radiator	4,116.79
1060083 Mello Truck Repair Co	U1002: BIT, rear springs, gear b:	9,418.16
1060085 TireHub LLC	U1006: front/rear tires (6)	3,051.73

5111.1.182: MAINTENANCE: UTILITIES

1059554 Arnold Auto Supply	U3018: marker; U3013: J bolts	14.98
1058962 Sam Berri Towing	U3016: tow to Sta. 1	125.00
1059222 US Bank	U3016: batteries	347.75
1060080 Chains Required Inc	U3020: tire chains	205.15
1060083 Mello Truck Repair Co	U3018: oil chg; EGC & exh clean	2,381.90

CHECKS ISSUED LISTING - Oct 2018

FIRE OPERATIONS

5111.1.201: BUILDING & GROUNDS MAINTENANCE

1059555 Ebbetts Pass Lumber Co	building materials	10.41
1059558 Modesto Overhead Door Co	Sta. 1 repair side gate	3,065.50

5111.1.211: EMERGENCY CARE none issued

5111.1.221: MEMBERSHIPS/SUBSCRIPTIONS none issued

5111.1.241: OFFICE EXPENSE

1059222 US Bank	wifi camera; spam blocker	96.15
1059551 Wiley Computer Works	setup MESH router; cam assist	275.00

5111.1.243: OFFICE EXPENSE: POSTAGE

1059222 US Bank	stamps/postage (FP)	54.00
JE Calaveras Co	mailing of checks	

5111.1.245: OFFICE EXPENSE: COPIES

1059553 Zoom Imaging Solutions	copier maintenance fee	94.03
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5111.1.271: PROFESSIONAL SERVICES

14354 Nossaman LLP	legal services	2,943.25
14422 Nossaman LLP	legal services	3,861.00

5111.1.401: SMALL TOOLS/FF EQUIPMENT

1058958 FailSafe Testing	ground ladder testing	1,321.20
1058956 Hi-Tech EVS, Inc.	Hurst tool servicing	2,001.51
1059557 L N Curtis	wire rope sling	195.20
1059554 Arnold Auto Supply	battery charger	54.69
1059555 Ebbetts Pass Lumber Co	air hose, plug, fasteners	30.64

5111.1.402: SMALL TOOLS: HOSE / SCBA

1059555 Ebbetts Pass Lumber Co	c-batteries	15.43
1060079 AllStar Fire Equipment	hose assembly	846.41
1060086 UPS	return to AllStar Equipment	11.10

5111.1.411: SPECIAL DISTRICT EXPENSE

1059222 US Bank: SAMBA	CA EPN reporting	39.81
1059222 US Bank: Parcelquest	subscription	899.00
1059222 US Bank: Enterprise	rental truck for fireline medic	977.43
1059222 US Bank: 1st Responder Grant	grant consulting fee	1,500.00

CHECKS ISSUED LISTING - Oct 2018

FIRE OPERATIONS

5111.1.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE	<i>none issued</i>
5111.1.422: TRAINING	<i>none issued</i>
5111.1.478: TRAVEL/EDUCATION/TRAINING	
1059222 US Bank: CSDA	registration Bd Sec Conf 525.00
5111.1.480: TRANSPORTATION FUEL	
1059541 Ebbetts Pass Gas Service	fuel 2,915.14
5111.1.501: UTILITIES: WATER/SEWER	<i>none issued</i>
5111.1.504: UTILITIES: ELECTRICITY	
JE CPPA	electricity 812.46
5111.1.505: UTILITIES: PROPANE	
Ebbetts Pass Gas Service	propane 0.00
5640 F: STRUCTURES	
WestAmerica Bank	Lease 526-01226 105,848.61
5701 F: EQUIPMENT	<i>none issued</i>

ENGINE PARAMEDIC PROGRAM ACCOUNT SUMMARY SHEET - Oct 2018

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-.001	283,184	25,678.41	113,588.95	169,595.05	40%
Retirement	-.050	60,510	5,944.23	17,778.99	42,731.01	29%
Group Insurance	-.055	77,131	5,570.08	26,227.23	50,903.77	34%
Uniform Allowance	-.062	1,200	0.00	600.00	600.00	50%
SERVICES & SUPPLIES	5111					
Safety Clothing	-.111	1,500	0.00	0.00	1,500.00	0%
Safety Equipment	-.115	1,000	0.00	148.49	851.51	15%
Communications-Radios	-.121	1,000	0.00	0.00	1,000.00	0%
Communications-Phone	-.124	615	50.56	200.92	414.08	33%
Housekeeping	-.141	1,883	115.34	387.51	1,495.49	21%
Insurance-Prop/Liability	-.151	2,204	0.00	2,250.00	(46.00)	102%
Insurance-Workers Comp	-.153	17,050	0.00	17,050.00	-	100%
Maintenance-Apparatus	-.181	1,900	102.96	1,659.14	240.86	87%
Building Maintenance	-.201	-	0.00	0.00	-	
Emergency Care/Rescue	-.211	-	0.00	0.00	-	
Office Expense	-.241	-	0.00	0.00	-	
Office Expense-Copies	-.245	-	0.00	0.00	-	
Professional Services	-.271	2,200	0.00	0.00	2,200.00	0%
Small Tools/FF Equipment	-.401	-	0.00	0.00	-	
Small Tools-Hose/SCBA	-.402	500	0.00	0.00	500.00	0%
Special District Expense	-.411	700	6.00	26.07	673.93	4%
SDE--Health Maintenance	-.412	3,000	0.00	127.00	2,873.00	4%
SDE--Administration Fee	-.413	18,114	0.00	0.00	18,114.00	0%
Training	-.422	1,500	0.00	159.26	1,340.74	11%
Travel/Education	-.478	2,700	0.00	0.00	2,700.00	0%
Transportation Fuel	-.480	6,500	428.06	1,826.48	4,673.52	28%
SPECIAL TAX HANDLING FEE	5411	3,623	0.00	0.00	3,623.00	0%
Engine Paramedic Program Totals		488,014	37,895.64	182,030.04	305,983.96	37%

CHECKS ISSUED LISTING - Oct 2018 ENGINE PARAMEDIC

Check No.	PAID TO	PURPOSE	AMOUNT
5001.2.001: SALARIES			
14274, 14344	Payroll / Statutory Elective Withholding		\$22,945.39
14274, 14344	Paychex Fee	Employer Cost	\$75.53
1042266, 1042831	PARS	Employee Withholding	\$0.00
14275, 14345	EPFF Local #3581	dues and meals withholding	\$390.00
	CalPERS	employee/employer	\$2,267.49
5001.2.050: RETIREMENT (PERS)			
	CalPERS	Employer Portion	\$3,338.18
	CalPERS	Unfunded Liability - Oct	\$2,606.05
5001.2.055: GROUP INSURANCE			
12388, 12463	Supplemental Life Premium Withholding		(\$22.00)
1059542	FDAC-EBA	med/vis/den/life insurance premi	\$386.00
1055949	SDRMA-Employee Benefit Service - medical premium		\$5,206.08
5001.2.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.2.111: SAFETY CLOTHING			<i>none issued</i>
5111.2.115: SAFETY EQUIPMENT			<i>none issued</i>
5111.2.121: COMMUNICATIONS: RADIOS			<i>none issued</i>
5111.2.124: COMMUNICATIONS: TELEPHONE			
1060082	Comcast Cable - Sta1	portion internet/phone	\$50.00
1058966, 1060087	Verizon Wireless	monthly service	\$0.56
5111.2.131: FOOD/FIRE LINE MEALS			<i>none issued</i>
5111.2.141: HOUSEHOLD EXPENSE			
1058951	Anchor Pest Control	pest control	\$48.00
1059537	AmeriPride Services, Inc.	towel/rag service	\$67.34
5111.2.151: INSURANCE: PROPERTY/LIABILITY			<i>none issued</i>
5111.2.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>
5111.2.181: MAINTENANCE: APPARATUS			
1059554	Arnold Auto Supply	U1005: oil	\$102.96
5111.2.201: BUILDING & GROUNDS MAINTENANCE			<i>none issued</i>

CHECKS ISSUED LISTING - Oct 2018 ENGINE PARAMEDIC

5111.2.211: EMERGENCY CARE	<i>none issued</i>
5111.2.241: OFFICE EXPENSE	<i>none issued</i>
5111.2.245: OFFICE EXPENSE: COPIES	<i>none issued</i>
5111.2.271: PROFESSIONAL SERVICES	<i>none issued</i>
5111.2.401: SMALL TOOLS / ALS EQUIPMENT	<i>none issued</i>
5111.2.402: SMALL TOOLS: HOSE / SCBA	<i>none issued</i>
5111.2.411: SPECIAL DISTRICT EXPENSE	
1059222 US Bank: SAMBA Holdings EPN report	\$6.00
5111.2.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE	<i>none issued</i>
5111.2.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE	<i>none issued</i>
5111.2.422: TRAINING	<i>none issued</i>
5111.2.478: TRAVEL/EDUCATION/TRAINING	<i>none issued</i>
5111.2.480: TRANSPORTATION FUEL	
1059541 Ebbetts Pass Gas Service fuel	\$428.06
5411 P: SPECIAL TAX HANDLING FEE	<i>none issued</i>

STATION 3 A ACCOUNT SUMMARY SHEET - Oct 2018

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-.001	1,041,835	80,239.58	360,116.37	681,718.63	35%
Retirement	-.050	196,735	15,948.77	50,281.90	146,453.10	26%
Group Insurance	-.055	284,870	18,328.95	85,001.35	199,868.65	30%
Uniform Allowance	-.062	4,800	0.00	2,400.00	2,400.00	50%
SERVICES & SUPPLIES	5111					
Safety Clothing	-.111	11,890	206.76	851.71	11,038.29	7%
Safety Equipment	-.115	2,250	0.00	74.00	2,176.00	3%
Communications-Radios	-.121	4,500	63.63	331.78	4,168.22	7%
Communications-Phone	-.124	3,325	455.57	1,139.44	2,185.56	34%
Food - Fire Line Meals	-.131	400	0.00	32.65	367.35	8%
Housekeeping	-.141	4,624	245.58	914.45	3,709.55	20%
Insurance-Prop/Liability	-.151	9,000	0.00	9,000.00	-	100%
Insurance-Workers Comp	-.153	60,210	0.00	0.00	60,210.00	0%
Maintenance-Ambulances	-.183	31,250	6,422.31	10,239.67	21,010.33	33%
Building Maintenance	-.201	5,000	0.00	718.71	4,281.29	14%
Emergency Care/Rescue	-.211	30,000	3,913.01	10,576.23	19,423.77	35%
Memberships	-.221	150	0.00	0.00	150.00	0%
Office Expense	-.241	1,800	0.00	171.82	1,628.18	10%
Office Expense - Copies	-.245	105	22.24	81.06	23.94	77%
Professional Services	-.271	59,640	5,748.25	15,213.36	44,426.64	26%
Small Tools/FF Equipment	-.401	6,000	18.64	1,184.61	4,815.39	20%
Small Tools-Hose/SCBA	-.402	1,050	0.00	0.00	1,050.00	0%
Special District Expense	-.411	13,136	326.88	5,287.64	7,848.36	40%
SDE--Health Maintenance	-.412	3,000	0.00	322.00	2,678.00	11%
SDE--Administrative Fee	-.413	3,800	0.00	0.00	3,800.00	0%
Training	-.422	2,000	0.00	469.26	1,530.74	23%
Travel/Education	-.478	4,500	0.00	0.00	4,500.00	0%
Transportation Fuel	-.480	11,000	1,274.03	7,199.63	3,800.37	65%
Utilities - Water/Sewer	-.501	900	0.00	332.73	567.27	37%
Utilities - Electrical	-.504	1,900	117.22	536.46	1,363.54	28%
Utilities - Propane	-.505	5,000	140.34	140.34	4,859.66	3%
BANK CHARGES - Lockbox Account	5403	1,800	141.75	535.35	1,264.65	30%
SPECIAL TAX HANDLING FEE	5411	8,276	0.00	0.00	8,276.00	0%
REFUND OVERPAYMENT	5612	40,747	450.00	25,206.02	15,540.98	62%
FIXED ASSETS						
Building Fund: Structures	5640	-	0.00	0.00	-	
Equipment	5701	50,177	0.00	23,163.28	27,013.72	
Fire Operation Fund Totals		1,905,670	134,063.51	611,521.82	1,294,148.18	32%

CHECKS ISSUED LISTING - Oct 2018**STATION 3 A**

Check No.	PAID TO	PURPOSE	AMOUNT
5001.3.001: SALARIES			
14274, 14344	Payroll / Statutory and Elective Withholding		\$72,003.27
14274, 14344	Paychex Fee	Employer Cost	\$302.08
1042266, 1042831	PARS	Employee Withholding	\$0.00
14275, 14345	EPFF Local #3581	dues and meals withholding	\$1,430.00
	CalPERS	employee/employer	\$6,504.23
5001.3.050: RETIREMENT (PERS)			
12428	CalPERS	Employer Portion	\$9,867.99
12524	CalPERS	Unfunded Liability - Oct	\$6,080.78
5001.3.055: GROUP INSURANCE			
12388, 12463	Supplemental Life Premium Withholding		(\$108.50)
1059542	FDAC-EBA	vis/den/life insurance premium	\$1,421.81
1055949	SDRMA-Employee Benefit Service - medical premium		\$17,015.64
5001.3.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.3.111: SAFETY CLOTHING			
1059557	L N Curtis	XXXL Coat	\$206.76
5111.3.115: SAFETY EQUIPMENT			<i>none issued</i>
5111.3.121: COMMUNICATIONS: RADIOS			
1060081	Columbia Communications	repair medic radio	\$63.63
5111.3.124: COMMUNICATIONS: TELEPHONE			
1058953, 1060082	Comcast - Sta. 3	monthly service (2 mos)	\$451.93
1058966, 1060082	Verizon Wireless	monthly service (2 mos)	\$3.64
5111.3.131: FOOD/FIRE LINE MEALS			<i>none issued</i>
5111.3.141: HOUSEHOLD EXPENSE			
1058951	Anchor Pest Control	pest control	\$72.00
1059537	AmeriPride Services, Inc.	towel/rag service	\$101.00
1059539	CA Waste Recovery Systems	trash disposal	\$72.58
5111.3.151: INSURANCE: PROPERTY/LIABILITY			<i>none issued</i>
5111.3.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>

CHECKS ISSUED LISTING - Oct 2018**STATION 3 A****5111.3.183: MAINTENANCE: AMBULANCES**

1058962 Sam Berri Towing	U3505: tow to Sta. 1	\$250.00
1059222 US Bank	U3502: ignition switch credit	(\$34.31)
1059222 US Bank	U3505: repair brakes/axle seals	\$566.21
1059548 Sonora Ford	U3504: drive shaft/fix fuel gage	\$2,161.48
1059550 Arnold Automotive	U3504: oil filter chg; serv t case	\$770.60
1059550 Arnold Automotive	U3507: oil/filter change; service	\$613.71
1060085 TireHub LLC	U3504: front/rear tires (6)	\$1,603.86
1060088 Arnold Automotive	U3506: airbag replace; oil chang	\$490.76

5111.3.201: BUILDING & GROUNDS MAINTENANCE none issued

5111.3.211: EMERGENCY CARE

1058957 Life Assist Inc.	medical supplies	\$1,687.26
1058950 Airgas	oxygen	\$264.37
1059222 US Bank	medications	\$238.32
1059536 Airgas	oxygen	\$406.25
1059545 Life Assist Inc.	medical supplies	\$1,316.81

5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS none issued

5111.3.241: OFFICE EXPENSE none issued

5111.3.245: OFFICE EXPENSE: COPIES

1059553 Zoom Imaging Solutions	copier maintenance fee	\$22.24
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5111.3.271: PROFESSIONAL SERVICES

1058955 Elinor Hall MPH	IGT consultation services	\$3,125.00
1058960 Mountain-Valley EMS Agency	Emergency Transport Fee	\$835.75
1059552 Wittman Enterprises LLC	PCRS: 59	\$1,475.00
1059556 Elinor Hall MPH	IGT consultation services	\$312.50

5111.3.401: SMALL TOOLS/FF EQUIPMENT

1059555 Ebbetts Pass Lumber Co	lithium battery, volt tester	18.64
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5111.3.402: SMALL TOOLS: HOSE / SCBA none issued

5111.3.411: SPECIAL DISTRICT EXPENSE

1058964 Stericycle	medical waste disposal	\$302.88
1059222 US Bank: SAMBA Holdings	EPN report	\$24.00

CHECKS ISSUED LISTING - Oct 2018**STATION 3 A**

5111.3.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE		none issued
5111.3.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE		
5111.3.422: TRAINING		none issued
5111.3.478: TRAVEL/EDUCATION/TRAINING		none issued
5111.3.480: TRANSPORTATION FUEL		
1059541 Ebbetts Pass Gas Service .	fuel	\$1,085.98
1059540 Chevron	fuel	\$188.05
5111.3.501: UTILITIES: WATER/SEWER		none issued
5111.3.504: UTILITIES: ELECTRICITY		
JE CPPA	electricity	\$117.22
5111.3.505: UTILITIES: PROPANE		
1059541 Ebbetts Pass Gas Service	propane	\$140.34
5403 A: BANK CHARGES		
JE WestAmerica Bank	lockbox account fee	\$141.75
5411 A: SPECIAL TAX HANDLING FEE		none issued
5640 A: STRUCTURES		none issued
5701 A: EQUIPMENT		none issued
8001/5612 A: REFUNDS		
Blue Shield of CA	17-843	450.00

EBBETTS PASS FIRE DISTRICT

Independent Auditor's Report Financial Statements and Supplementary Information

June 30, 2018

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-4
BASIC FINANCIAL STATEMENTS	
Government - Wide Financial Statements:	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements:	
Governmental Funds - General Fund Balance Sheet	7
Reconciliation of the Governmental Funds - Balance Sheet with the Statement of Net Position	8
Governmental Fund - General Fund, Statement of Revenues, Expenditures and Changes in Fund Balance	9
Reconciliation of the Net Change in Fund Balance - Total Governmental Funds with the Statement of Activities	10
General Fund - Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual: General Fund	11
Notes to Basic Financial Statements	12-27
OTHER COMMUNICATION from INDEPENDENT AUDITORS	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Audit Standards</i>	28-29
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of the Proportionate Share of the Net Pension Liability (unaudited)	30-31
Schedule of Contributions to the Pension Plans (unaudited)	30-31

NICHOLSON & OLSON

CERTIFIED PUBLIC ACCOUNTANTS

729 Sunrise Avenue, Suite 303

Roseville, California 95661

(916) 786-7997

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Ebbetts Pass Fire District
Arnold, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remining fund information of the Ebbetts Pass Fire District (the District) as of and for the year ended June 30, 2018, 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 audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District'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 District'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.

Ebbetts Pass Fire District
Arnold, California

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Ebbetts Pass Fire District as of June 30, 2018 and the respective changes in financial position and the budgetary comparisons of the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

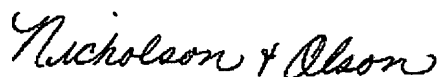
Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, Schedule of Proportionate Share of the Net Pension Liability, and Schedule of Contributions to the Pension Plans, as listed in the accompanying 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of 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 because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 9, 2018 on our consideration of Ebbetts Pass Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts and grant agreements and other matters.



Certified Public Accountants
Roseville, California
November 9, 2018

**EBBETTS PASS FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

(Required Supplementary Information - Unaudited)

This section of the Ebbetts Pass Fire District (the District) basic financial report presents management's discussion and analysis (MD&A) of the financial activities of the District for the fiscal year ended June 30, 2018. The MD&A is intended to serve as an introduction to the District's basic financial statements. Readers are encouraged to consider the information presented here in conjunction with the accompanying financial statements.

The District is a proprietary entity and uses enterprise fund accounting to report its activities for financial statement purposes. Proprietary funds are reported using the accrual basis of accounting and account for activities in a manner similar to private business enterprises.

Overview of the Financial Statements

The financial statements consist of the following three components: Management's Discussion and Analysis, Basic Financial Statements, and Other Required Supplementary Information. The financial statements include notes which explain in detail some of the information included in the financial schedules.



**Management Discussion and Analysis
June 30, 2018**

Based upon the following financial statements and information, management believes the Ebbetts Pass Fire District's financial condition is as follows:

Fiscal Year 2017-18 Cash Assets

The Calaveras County Auditor's Office General Ledger Summary Balance Sheet for the Fiscal Year ending June 30, 2018, showed the District's total cash assets to be \$199,761. Included in this asset balance is \$40,000 set aside as Imprest Cash dedicated to bi-monthly payrolls processed through El Dorado Savings Bank in Arnold, CA. The remaining \$381,037 represents cash held by the County to pay upcoming expenditures.

**EBBETTS PASS FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

(Required Supplementary Information – Unaudited)

Fiscal Year 2017-18 Loans & Financial Obligations

During Fiscal Year 2017-18, the District arranged financing in terms of a loan in the amount of \$180,000 for the construction of a new ambulance with First KS State Bank. This loan period is five years and has a fixed interest rate of 3.829%. Bi-annual loan payments for this agreement are included in the District's annual budget.

The lease purchase agreement for the ambulance and existing building load constitutes the total amount of debt incurred by the District. The approximate amount of existing debt, if carried to full term, related to these agreements at the end of the Fiscal 2017-18 is as follows:

Lease/Purchase Option Agreement #04-079-AF amended No. 2	\$1,577,955
Lease/Purchase Option Account #33533036	\$180,000
<hr/>	
Total Existing Debt:	<u>\$1,757,955</u>

Fiscal Year 2017-18 Budget Revenues and Expenditures

The Fiscal Year 2017-18 budget was based upon projected revenue derived from various types of property taxes, voter-approved special taxes, ambulance transport revenue, interest, and transfers to/from trust fund accounts. The total projected revenue for the District's three budgets were:

Ebbetts Pass Fire Protection Operations Budget	\$1,796,008
Ebbetts Pass Paramedic Engine Budget	\$362,276
Ebbetts Pass Station Three Ambulance Budget	\$829,218
<hr/>	
Total Projected Revenue:	<u>\$2,987,502</u>

2017-18 Budget Expenditure Highlights

- Fire Operations Budget requires a trust transfer of \$0 for 100% expenditure.
- Paramedic Engine Budget requires a trust transfer of \$(144,688) for 100% expenditure.
- Station Three Ambulance Budget requires a trust transfer of \$(268,632) for 100% expenditure.

FINANCIAL STATEMENTS

**EBBETTS PASS FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2018**

	<u>Governmental Activities</u>
Assets	
Current Assets:	
Cash	\$ 580,798
Total Current Assets	<u>580,798</u>
Capital Assets:	
Non-depreciable	720,795
Depreciable capital assets, net	<u>5,079,253</u>
Total Capital Assets, net of accumulated depreciation	<u>5,800,048</u>
Total Assets	<u>6,380,846</u>
Deferred Outflows of Resources	
Pension contributions made subsequent to measurement date	<u>801,508</u>
Total Assets and Deferred Outflows	<u>\$ 7,182,354</u>
Liabilities	
Current Liabilities:	
Other liabilities	\$ 4,480
Compensated absences, due within one year	48,411
Long term debt, due within one year	<u>198,913</u>
Total Current Liabilities	<u>251,804</u>
Noncurrent Liabilities:	
Compensated absences, due in more than one year	145,235
Long term debt, due in more than one year	1,559,042
Net pension obligation	<u>2,796,673</u>
Total Noncurrent Liabilities	<u>4,500,950</u>
Total Liabilities	<u>4,752,754</u>
Deferred Inflows of Resources	
Unamortized gains on pension investments	<u>451,644</u>
Net Position	
Net investment in capital assets	4,042,093
Unrestricted (deficit)	<u>(2,064,137)</u>
Total Net Position	<u>1,977,956</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 7,182,354</u>

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Functions/ Programs	Expenses	Governmental Activities Net (Expenses) Revenue
Governmental Activities:		
Fire protection	\$ 4,591,177	\$ (4,591,177)
Total Governmental Activities	<u>\$ 4,591,177</u>	<u>(4,591,177)</u>
General Revenues:		
District taxes		1,965,106
Special taxes		1,185,289
Emergency medical service		769,523
State programs		152,170
State other		8,437
Homeowner property tax relief		22,186
Fees		7,963
Refunds and donations		141,598
Other revenues		<u>18,681</u>
Total General Revenues		<u>4,270,953</u>
Change in Net Position		<u>(320,224)</u>
Net Position, Beginning of Year		<u>2,298,180</u>
Net Position, End of Year		<u><u>\$ 1,977,956</u></u>

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
GOVERNMENTAL FUND
GENERAL FUND BALANCE SHEET
JUNE 30, 2018**

Assets

Cash	\$ 580,798
Total Assets	<u>\$ 580,798</u>

Liabilities

Other liabilities	<u>\$ 4,480</u>
Total Liabilities	<u>4,480</u>

Fund Balances

Unassigned	<u>576,318</u>
Total Fund Balances	<u>576,318</u>
Total Liabilities and Fund Balances	<u>\$ 580,798</u>

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET
WITH THE STATEMENT OF NET POSITION
JUNE 30, 2018**

Total fund balance reported on the governmental funds balance sheet	\$	576,318
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Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds.

Non-depreciable capital assets		720,795
Depreciable capital assets, net		5,079,253

Pension contributions subsequent to the valuation measurement date will reduce the pension liability in the future and are reported as deferred outflows of resources in the statement of net position		801,508
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Certain liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Funds Balance Sheet.

Compensation absences payable, due within one year		(48,411)
Compensated absences payable, due in more than one year		(145,235)
Long-term debt, due within one year		(198,913)
Long-term debt, due in more than one year		(1,559,042)
Net pension obligation		(2,796,673)

Employee pension differences to be recognized in the future as pension expense are reported as deferred inflows of resources on the statement of net position.		(451,644)
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Net Position of Governmental Activities	\$	1,977,956
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The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
GOVERNMENTAL FUND - GENERAL FUND,
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018**

Revenues

District taxes	\$ 1,965,106
Special taxes	1,185,289
Emergency medical service	769,523
State programs	152,170
State other	8,437
Homeowner property tax relief	22,186
Federal other	-
Fees	7,963
Refunds and donations	141,598
Other revenue	<u>18,681</u>
Total Revenues	<u>4,270,953</u>

Expenditures

Current:	
Salaries and benefits	3,225,714
Services and supplies	744,036
Debt service:	
Principal	160,732
Interest	<u>50,965</u>
Total Expenditures	<u>4,181,447</u>

Net Change in Fund Balance	89,506
Fund Balance, Beginning of Year	<u>486,812</u>
Fund Balance, End of Year	<u><u>\$ 576,318</u></u>

The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
RECONCILIATION OF THE
NET CHANGE IN FUND BALANCE - TOTAL GOVERNMENTAL FUNDS
WITH THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

The schedule below reconciles the Net Change in Fund Balance reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

Net Change In Fund Balance - Total Governmental Funds	\$	89,506
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Depreciation expense on capital assets is reported in the Governmental-Wide Statement of Activities and Change in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in governmental funds.		(409,730)
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The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):

Compensated absences		(193,646)
Repayment of principal		160,732
Change in deferred outflows of resources related to employee pensions		27,000
Change in pension obligation		47,940
Change in deferred inflows of resources related to employee pensions		(42,026)

Change In Net Position of Governmental Activities	\$	<u>(320,224)</u>
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The accompanying notes are an integral part of these financial statements.

**EBBETTS PASS FIRE DISTRICT
GENERAL FUND - STATEMENT OF REVENUES,
EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL: GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
District taxes	\$ 1,942,697	\$ 1,942,697	\$ 1,965,106	\$ 22,409
Special taxes	1,192,489	1,192,489	1,185,289	(7,200)
Emergency medical services	720,074	720,074	769,523	49,449
State programs	63,111	63,111	152,170	89,059
State other	-	-	8,437	8,437
Home owner property tax relief	23,424	23,424	22,186	(1,238)
Fees	-	-	7,963	7,963
Refunds and donations	-	-	141,598	141,598
Other revenue	-	-	18,681	18,681
Total Revenues	<u>3,941,795</u>	<u>3,941,795</u>	<u>4,270,953</u>	<u>329,158</u>
Expenditures				
Current:				
Salaries and benefits	3,335,822	3,335,822	3,225,714	110,108
Services and supplies	765,824	765,824	744,036	21,788
Debt service	211,697	211,697	211,697	-
Total Expenditures	<u>4,313,343</u>	<u>4,313,343</u>	<u>4,181,447</u>	<u>131,896</u>
Net Change in Fund Balance	<u>\$ (371,548)</u>	<u>\$ (371,548)</u>	89,506	<u>\$ 197,262</u>
Fund Balance, Beginning of Year			<u>486,812</u>	
Fund Balance, End of Year			<u>\$ 576,318</u>	

The accompanying notes are an integral part of these financial statements.

**EBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

The notes to the financial statements include a summary of significant accounting policies and other notes considered essential to fully disclose and fairly present transactions and the financial position of Ebbetts Pass Fire District.

Note 1 - Reporting Entity and Significant Accounting Policies

Note 2 - Cash and Investments

Note 3 - Capital Assets

Note 4 - Long Term Debt

Note 5 - Net Position and Fund Balances

Note 6 - Pension Plan

Notes 7 - Risk Management

Notes 8 - Commitments and Contingencies

Notes 9 - Subsequent Event

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 1 - Reporting Entity and Summary of Significant Accounting Policies

Reporting Entity

Ebbetts Pass Fire District was organized in 1964 to compensate for the local California Division of Forestry station understaffing during winter periods in order to provide structural fire protection during these periods. The District became a separate legal entity in 1965. It is headquartered in Arnold, California, with additional stations in Camp Connell, Hathaway Pines, and Pinebrook. The District serves over 8,000 people in an area of about 204 square miles extending from the Utica Grade on Highway 4 on the west to the Alpine County line on the east. The Stanislaus River is on the southern side of the District and the South Fork of the Mokelumne River on the north. The weekend and holiday population of the District ranges from 15,000 to 20,000 or greater. The assessed value within the District is about \$850 million.

The District is governed by a five-member elected board of directors. The board receives funding from local government sources and must comply with the requirements of these funding source entities. The financial statements of the District consist only of the funds of the District. The District has no oversight responsibility for any other government entity since no other entities are considered to be controlled by or dependent on the District. Control or dependence is determined on the basis of the respective governing board. The governing board has decision making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

Basis of Presentation

The District's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the U.S.A.

These Statements require the financial statements described below to be presented.

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government (the District). These statements summarize the entire District's financial activities and financial position. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The Statement of Net Position reports the difference between the District's total assets and deferred outflows and the District's total liabilities and deferred inflows, including all the District's capital assets and its long-term liabilities. The Statement of Net Position presents similar information to the old balance sheet format but presents it in a way that focuses the reader on the composition of the District's net position, by subtracting total liabilities from total assets. The Statement of Net Position summarizes the financial position of all the District's Governmental Activities in a single column. The District's Governmental Activities include the activities of its General Fund.

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

Government-wide Financial Statements (continued) The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by programs, (b) grants and contributions that are restricted to meeting operational needs of a particular program and (c) capital grants and contributions that are restricted to financing the acquisition of construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

The Statement of Activities presents the District's expenses first, listed by program. Program revenues - that is, revenues which are generated directly by these programs - are then deducted from program expenses to arrive at the net expense of each governmental program. The District's general revenues are then listed in the Governmental Activities column, as appropriate, and the Change in Net Position is computed and reconciled with the Statement of Net Position.

Fund Financial Statements: The fund financial statements provide information about the District's funds. Major funds are defined generally as having significant activities or balances in the current year. The District considers all of its funds to be major funds which are described below:

General Fund - The General fund is the general operating fund of the Ebbetts Pass Fire District. It is used to account for all financial resources. The major revenue sources for this Fund are property taxes, ambulance service revenues, and interest income. Expenditures are made for public safety and other operating expenditures.

Basis of Accounting

Government-wide Financial Statements The government-wide financial statements are reported using the *economic resources measurement focus* and the full *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 flows take place. They are prepared on the same basis as is used by most businesses, which means they include all the District's assets and deferred outflows, and all its liabilities and deferred inflows, as well as all its revenues and expenses. All material internal transactions between District funds have been eliminated.

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

The District may fund programs with a combination of cost-reimbursement grants and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The District's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

**EBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

Fund Financial Statements General 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 all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. These statements reflect only current assets and liabilities. Governmental capital asset acquisitions are reported as expenditures in governmental funds.

Budgets and Budgetary Accounting

By state law, the District's governing board must adopt a final budget no later than October 1st. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and District manager during the year to give consideration to unanticipated income and expenditures. The District's governing board approves all changes made to the budget.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds.

Property Taxes and Special Assessment Revenue

Revenue is recognized in the fiscal year for which the tax and assessment is levied. The County of Calaveras levies, bills and collects property taxes and special assessments for the District. The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on July 1st of the preceding fiscal year.

Secured property tax is due in two installments, on November 1st and February 1st, and becomes a lien on those dates. It becomes delinquent on December 10th and April 10th, respectively. Unsecured property tax is due on July 1st and becomes delinquent on August 31st.

The term "unsecured" refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the personal property being taxed.

Property tax revenue is recognized in the fiscal year for which the tax is levied. The County distributes property tax (termed "settlements") under the Teeter Plan, which allows the District to receive all property taxes in the year in which they are levied. The County retains any collections of interest, penalties and delinquencies under this plan. A settlement apportionment for 95% of unsecured property taxes is received in October, with the remainder distributed in June. Secured property taxes are received in three settlements and apportioned as follows: 55% in December, 40% in April and 5% in June.

**EBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 1 - Summary of Significant Accounting Policies (continued)

Accumulated Compensated Absences

Compensated absences comprise of unpaid vacation leave and overtime. The District's liability for compensated absences is recorded in the Statement of Net Position. The liability for compensated absences is determined annually and is liquidated in the General Fund.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken. Since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Capital Assets and Depreciation

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets with a value of \$5,000 or more are recorded as capital assets.

Capital assets with limited useful lives are depreciated over their estimated useful lives. The amount charged to depreciation expense each year represents that years' pro rata share of the cost of capital assets.

Depreciation is provided using the straight-line method.

Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could 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 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.

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 2 - Cash and Investments

Summary of Deposits

Cash consisted of the following on June 30, 2018:

Cash Held by County	\$ 381,307
Cash Held by District	<u>199,761</u>
Total Cash	<u><u>\$ 580,798</u></u>

Cash in Banks and Revolving Funds

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the District's cash on deposit, or first trust deed mortgage notes with a market value of 150% of the deposit, as collateral for these deposits. Under California Law, this collateral is held in a separate investment pool by another institution in the District's name and places the District ahead of general creditors of the institution.

Policies and Practices

The District is authorized under California Government Code to make direct investments in local District bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; share of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority; and collateralized mortgage obligations.

Investments

The District has authorized staff to deposit cash with the Calaveras county Treasurer in a series of pooled accounts with cash from various other governmental entities within the County, for investment purposes. The pooled cash and investments is invested principally in bankers' acceptances, negotiable certificates of deposit and various U.S. Government District and commercial notes. Interest earned from such time deposits and investments is allocated quarterly to the District based on its average daily cash balances. The fair values of the accounts at June 30, 2018 were provided by the County Treasurer.

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 3 - Capital Assets

Capital assets activity is comprised of the following:

	Balance June 30, 2017	Additions	Retirements	Balance June 30, 2018
Governmental Activities:				
Capital Assets not being depreciated:				
Land	\$ 720,795	\$ -	\$ -	\$ 720,795
Total capital assets not being depreciated	<u>720,795</u>	<u>-</u>	<u>-</u>	<u>720,795</u>
Capital assets being depreciated:				
Structures and improvements	6,291,324	-	-	6,291,324
Equipment and vehicles	3,245,192	180,000	41,897	3,383,295
Total capital assets being depreciated	<u>9,536,516</u>	<u>180,000</u>	<u>41,897</u>	<u>9,674,619</u>
Less accumulated depreciation:				
Structures and improvements	(2,143,879)	(207,519)	-	(2,351,398)
Equipment and vehicles	(2,083,654)	(202,211)	41,897	(2,243,968)
Total accumulated depreciation	<u>(4,227,533)</u>	<u>\$ (409,730)</u>	<u>\$ 41,897</u>	<u>(4,595,366)</u>
Total depreciable assets	<u>5,308,983</u>			<u>5,079,253</u>
Governmental Activity Capital Assets, Net	<u>\$ 6,029,778</u>			<u>\$ 5,800,048</u>

Note 4 - Long Term Debt

The District's debt issues and transactions are summarized below:

	Original Issue Amount	Balance June 30, 2017	Additions	Retirements	Balance June 30, 2018	Current Portion
Lease Acct #33533036	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000	\$ 33,322
Lease #04-079-AF Amended No. 2	\$ 1,817,276	1,738,687	-	160,732	1,577,955	165,591
Total Governmental Activity Debt		<u>\$ 1,738,687</u>	<u>\$ -</u>	<u>\$ 160,732</u>	<u>\$ 1,757,955</u>	<u>\$ 198,913</u>

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 4 - Long Term Debt (continued)

On September 14, 2004, the District entered into an agreement with Municipal Finance Corporation to finance the construction and installation of certain improvements on land owned by the District. On November 1, 2016, Amendment #2 combined all remaining long-term debt into one loan in the amount of \$1,817,276. The remaining principal and interest (3.00% per year) is payable semi-annually over the next nine years, maturing on November 1, 2026, and are payable from general District revenues.

Year Ending June 30:	Principal	Interest	Total
2019	165,591	46,105	211,696
2020	170,596	41,100	211,696
2021	175,752	35,944	211,696
2022	181,064	30,632	211,696
2023	186,537	25,159	211,696
2024-2027	698,415	42,528	740,943
	<u>\$1,577,955</u>	<u>\$221,468</u>	<u>\$1,799,423</u>

On February 5, 2018, the District entered into an agreement with K S State Bank to finance an ambulance. Loan is in the amount of \$180,000. Principal and interest (3.83% per year) is payable semi-annually over the next five years, maturing on February 5, 2023, and are payable from general District revenues.

Year Ending June 30:	Principal	Interest	Total
2019	33,322	6,576	39,898
2020	34,610	5,288	39,898
2021	35,947	3,951	39,898
2022	37,336	2,562	39,898
2024	38,785	1,113	39,898
	<u>\$180,000</u>	<u>\$19,490</u>	<u>\$199,490</u>

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 5 - Net Position and Fund Balances

Net Position is on the full accrual basis while Fund Balances are measured on the modified accrual basis:

Net Position

Net Position is the excess of all the District's assets and deferred outflows over all its liabilities and deferred inflows, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position, which is determined only at the Government-wide level, and are described below:

Net Investment in Capital Assets describes the portion of Net Position which is represented by the current net book value of the District's capital assets, less debt used to acquire or construct capital assets.

Restricted describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the District cannot unilaterally alter. These principally include debt service and acquisition and construction of facilities and equipment.

Unrestricted describes the portion of Net Position which is not restricted to use.

Fund Balance

The District's fund balances are classified in accordance with Governmental Accounting Standards Board Statement Number 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which requires the District to classify its fund balances based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the District prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendables represents amounts that cannot be spent because they are (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Fund balances required to be maintained intact, such as Permanent Funds, and assets not expected to be converted to cash, such as prepaids, notes receivable, and land held for redevelopment are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then Nonspendable amounts are required to be presented as a component of the applicable category.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 5 - Net Position and Fund Balances (Continued)

Committed fund balances have constraints imposed by formal action of the Board of Directors which may be altered only by formal action of the Board of Directors. Encumbrances and nonspendable amounts subject to council commitments are included along with spendable resources.

Assigned fund balances are amounts constrained by the District's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the Board of Directors or its designee and may be changed at the discretion of the Board of Directors or its designee. This category includes encumbrances; nonspendables, when it is the District's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue, Capital Projects and Debt Service Funds which have not been restricted or committed.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

Note 6 - Pension Plan

Plan Description

All qualified employees are eligible to participate in the District's cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). The District has the following cost-sharing plans:

- Safety Plan
- Miscellaneous Plan
- PEPRSA Safety Fire Plan

CalPERS acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and Board resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at WWW.CALPERS.CA.GOV

Benefits Provided

CALPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRSA plans) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 6 - Pension Plan (Continued)

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

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA - Safety</u>
Hire Date	Prior to January 1, 2013	Prior to January 1, 2013	After January 1, 2013
Benefit formula	3.0% at 55	2.0% at 60	2.7% at 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	50-55	50 - 63	50-57
Monthly benefits as a % of eligible compensation	2.4% to 3.0%	1.1% to 2.42%	1.4% to 2.0%
Required employee contribution rates	9.0%	7.0%	11.50%
Required employer contribution rates	16.842%	7.200%	11.990%

The Miscellaneous Plan and the Safety Plan are closed to new members that are not already CalPERS eligible participants. The District pays 4% of the employees' required contributions.

Contributions

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

For the year ended June 30, 2018, the contributions made to the plans were as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA - Safety</u>
Contributions - employer	\$ 216,851	\$ 5,017	\$ 51,266
Contributions - employee	\$ 120,080	\$ 4,877	\$ 49,355

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 6 - Pension Plan (Continued)

In addition to the contribution rates above, the District was also required to make a payment of \$121,191 toward its unfunded actuarial liability during the year ended June 30, 2018.

Pension Liabilities, Pension Expense, Deferred Outflow/Inflows of Resources

As of June 30, 2018, the District reported a net pension liability for its proportionate share of the net pension liability of the plans as follows:

Safety Plan	\$ 2,715,267
Miscellaneous Plan	<u>81,406</u>
Total Net Pension Obligation	<u><u>\$ 2,796,673</u></u>

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the plans is measured as of June 30, 2016, and the total pension liability for each plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the plans as of June 30, 2016 and 2017 were as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA – Safety</u>
Proportion - June 30, 2016	0.050659%	0.002610%	< 0.0001%
Proportion - June 30, 2017	0.052330%	0.002830%	< 0.0001%
Change - Increase (Decrease)	0.001671%	0.000220%	< 0.0001%

For the year ended June 30, 2018, the District recognized pension expense of \$896,460 for all plans combined. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to all Plans combined from the following sources:

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 6 - Pension Plan (Continued)

	<u>Deferred Outflows</u>	<u>Deferred (Inflows)</u>
Contributions after measurement date	\$ 447,456	\$ -
Changes of Assumptions		(90,329)
Difference Between Expected and Actual Experience	8,015	-
Net Difference Between Projected vs Actual Investment Earning on Pension Investments	330,007	-
Adjustment Due to Change in Proportion	-	(361,315)
Difference Between Actual vs Allocated Contribution	16,030	-
Total Deferred Outflows (Inflows) of Resources	<u>\$ 801,508</u>	<u>\$ (451,644)</u>

The \$447,456 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as net deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Fiscal Year Ended June 30</u>	
2019	\$ (97,811)
2020	103,986
2021	104,754
2022	<u>(208,521)</u>
	<u>\$ (97,592)</u>

Actuarial Assumptions

The total pension liabilities in the June 30, 2017 actuarial valuation for each of the Plans were determined using the following actuarial assumptions:

Valuation Date	June 30, 2016
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry-Age Normal Cost
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Payroll Growth	3.00%
Projected Salary	3.3% - 14.2% (1)
Investment Rate of Return	7.5% (2)
Mortality	Derived using CalPERS Membership data for all funds

(1) Depending on entry age and service

(2) Net of pension plan investment expenses, including inflation

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 6 - Pension Plan (Continued)

All other actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study reports can be obtained at CalPERS' website under Forms and Publications.

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 calculations 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% discount rate is adequate and the use of the municipal bond rate calculations is not necessary. The long term expected discount rate of 7.15% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a report that can be obtained from the CalPERS website.

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

The table on the next page reflects the long term expected real rate of return by asset class for each of the Plans. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 6 - Pension Plan (Continued)

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10 (a)</u>	<u>Real Return Years 11+ (b)</u>
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19.0%	0.80%	2.27%
Inflation Sensitive	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	(0.40)%	(0.90)%
Total	<u>100.0%</u>		

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

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

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plans, calculated using the discount rate for the Plans, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>Total</u>
1% Decrease	6.50%	6.50%	
Net Pension Liability	\$ 4,059,217	\$ 126,114	\$ 4,185,331
Current discount rate	7.50%	7.50%	
Net Pension Liability	\$ 2,715,267	\$ 81,406	\$ 2,796,673
1% Increase	8.50%	8.50%	
Net Pension Liability	\$ 597,091	\$ 11,609	\$ 608,700

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 6 - Pension Plan (Continued)

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2018, the District had no outstanding amount of contributions payable to the pension plan.

Note 7 - Risk Management

The Ebbetts Pass Fire Protection District insurance arranges for and provides public liability, property damage and self-insurance between the county, its special districts and independent county fire protection districts. A summary of the District's insurance is as follows:

<u>Coverage</u>	<u>Insurance Company/ Risk Pool</u>	<u>Limit of Liability</u>	<u>Deductible/SIR</u>
Workers' Compensation	SDRMA	\$5,000,000	\$0
General Liability	AAIC	\$1,000,000	\$0
Management Liability	AAIC	\$1,000,000	\$5,000
Cyber Liability	AAIC	\$1,000,000	\$0
Automobile Liability	AAIC	\$1,000,000	\$3,000 Collision \$1,000 Comprehensive

The District did not have any claim settlements that exceed the insurance coverage during fiscal year 2017-18.

Note 8 - Commitments and Contingencies

The District is subject to litigation arising in the normal course of business. The District represents there is no pending litigation which is likely to have a material adverse effect on the financial position of the District.

The District has met its Gann Limit requirements for 2017-18 and is estimated to again meet its limitations for 2018-19.

**EBBETTS PASS FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

Note 9 - Subsequent Event

Management of the District has reviewed the results of operations for the period of time from its year end June 30, 2018 through November 9, 2018, the date the financial statements were available to be issued, and have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Ebbetts Pass Fire District
Arnold, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Ebbetts Pass Fire District (District), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which comprise the District's basic financial statements and have issued our report thereon dated November 9, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

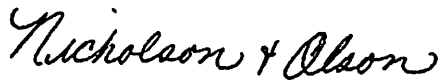
To the Board of Directors
Ebbetts Pass Fire District
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants
Roseville, California
November 9, 2018

Required Supplementary Information

EBBETTS PASS FIRE DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2018

SCHEDULE OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY - SAFETY CLASSIC AND PEPRA PLAN (UNAUDITED)
Last 10 Years ⁽¹⁾

	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Proportion of the net pension liability	0.05233%	0.05066%	0.04546%	0.03065%
Proportionate share of the net pension liability	\$ 2,715,267	\$ 2,623,736	\$ 1,872,998	\$ 1,906,956
Covered - employee payroll - measurement period	\$ 1,696,887	\$ 1,601,901	\$ 1,529,613	\$ 1,590,951
Proportionate share of the net pension liability as a percentage of covered payroll	62.49%	61.05%	81.67%	83.43%
Plan fiduciary net position as a percentage of the total pension liability	73.31%	74.06%	78.40%	81.42%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2015 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN (UNAUDITED)
Last 10 Years ⁽¹⁾

	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Actuarially determined contributions	\$ 268,117	\$ 238,955	\$ 239,314	\$ 323,073
Actual contributions	(268,117)	(238,955)	(239,314)	(323,073)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered employee payroll - fiscal year	\$ 1,696,887	\$ 1,601,901	\$ 1,529,613	\$ 1,590,951
Contributions as a % of employee payroll	15.80%	14.92%	15.65%	20.31%

Methods and assumptions used to determine contribution rates:

	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Valuation dates				
Actuarial cost method		Entry age normal cost method		
Asset valuation method		30 year smoothed market		
Discount Rate (4)	7.15%	7.65%	7.65%	7.50%
Inflation		2.75%		
Projected salary increases		Varies by entry age and service		
Investment rate of return		7.50%, net of administrative expenses		
Retirement age and mortality		(5)		

(1) Omitted Years - GASB 68 was implemented during June 30, 2015. No information was available prior to this date.

(2) Change in Benefit Terms: No plan changes have occurred since the June 30, 2015 valuation date.

(3) Change in Assumptions: The June 30, 2017 Actuarial valuation changed the discount rate from 7.65% (net of administrative expenses) to 7.15%.

(4) Net of pension plan investment expenses, included inflation.

(5) Probabilities of retirement and mortality are based on CalPERS' 2010 Experience Study for the years 1997 to 2007.

Pre-retirement mortality rates include 5 years projected mortality improvement using Scale AA published by the Society of Actuaries.

The accompanying notes are an integral part of these financial statements

EBBETTS PASS FIRE DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2018

SCHEDULE OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY - MISCELLANEOUS CLASSIC (UNAUDITED)
Last 10 Years (1)

	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Proportion of the net pension liability	0.00283%	0.00261%	0.00205%	0.00103%
Proportionate share of the net pension liability	\$ 81,406	\$ 78,552	\$ 56,105	\$ 63,852
Covered - employee payroll - measurement period	\$ 79,080	\$ 67,060	\$ 68,060	\$ 62,795
Proportionate share of the net pension liability as a percentage of covered payroll	97.14%	85.37%	121.31%	101.68%
Plan fiduciary net position as a percentage of the total pension liability	73.31%	74.06%	78.40%	80.65%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2015 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN (UNAUDITED)
Last 10 Years (1)

	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Actuarially determined contributions	\$ 5,017	\$ 4,815	\$ 4,754	\$ 6,324
Actual contributions	(5,017)	(4,815)	(4,754)	(6,324)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered employee payroll - fiscal year	\$ 79,080	\$ 67,060	\$ 68,060	\$ 62,795
Contributions as a % of covered - employee payroll	6.344%	7.180%	6.985%	10.071%

Methods and assumptions used to determine contribution rates:

	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Valuation dates	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Actuarial cost method		Entry age normal cost method		
Asset valuation method		30 years smoothed market		
Discount rate (4)	7.15%	7.65%	7.65%	7.50%
Inflation		2.75%		
Projected salary increases		Varies by entry age and service		
Investment rate of return		7.50%, net of administrative expenses		
Retirement age and mortality		(5)		

- (1) Omitted Years - GASB 68 was implemented during June 30, 2015. No information was available prior to this date.
- (2) Change in Benefit Terms: No plan changes have occurred since the June 30, 2015 valuation date.
- (3) Change in Assumptions: The June 30, 2015 Actuarial valuation changed the discount rate from 7.65% (net of administrative expenses) to 7.15%.
- (4) Net of pension plan investment expenses, included inflation.
- (5) Probabilities of retirement and mortality are based on CalPERS' 2010 Experience Study for the years 1997 to 2007.
Pre-retirement mortality rates include 5 years projected mortality improvement using Scale AA published by the Society of Actuaries.

The accompanying notes are an integral part of these financial statements



**FRIENDS of the CALAVERAS COUNTY LIBRARY
ARNOLD CHAPTER**

Post Office Box 788 • Arnold, California 95223

I want to thank you for volunteering to work the Arnold Library Booksale Labor Day weekend. I'm a little late getting this out and I apologize for that. Please know that your efforts allowed us to have one of the best sales ever. I hope to be able to work with you again. Without people like you, the Arnold Library would not be the showcase it has become.

Thank you for your dedication.

Mary Finley
Volunteer Coordinator

RECEIVED

NOV - 5 2018

Ebbetts Pass Fire District

CALAVERAS PUBLIC POWER AGENCY
Board of Directors Meeting
October 17, 2018
(Subject to Approval by the Board of Directors)

MINUTES

Agenda Item 1: Call to Order

Suzanne Coe volunteered to Chair the meeting since CPPA's Chair and Vice Chair were absent. The meeting was called to order.

The following Directors were in attendance:

Suzanne Coe, Mokelumne Hill Fire Protection District
Mike Chimente, Bret Harte Union High School District
Gary Tofanelli, County of Calaveras
Jeff Meyer, Alternate, Calaveras County Water District
Linda Herman, Alternate, City of Angels

The following Directors were absent:

Donna Leatherman, Calaveras Public Utility District
Mark Campbell, Calaveras Unified School District

Also attending the meeting:

Dennis Dickman, CPPA General Manager
Roy Blair, Mark Twain Union Elementary School District

Agenda Item 2: Opportunity for Public Comments

There were no public comments.

Agenda Item 3: Approval of Meeting Minutes

A motion was made by Gary Tofanelli and seconded by Mike Chimente to approve the Minutes of the July 18, 2018, meeting. The motion failed with only three affirmative votes (Tofanelli, Chimente, and Coe). Jeff Meyer and Linda Herman abstained since they were not at the meeting. Four affirmative votes are required for action.

The Minutes will be placed on the next CPPA meeting's Agenda for consideration.

Agenda Item 4: Annual Agency Audit and Savings FY 2017/18

The Board reviewed the “Independent Auditor’s Report and Financial Statement” and “Management Report” prepared by Bryant L. Jolley, CPAs. CPPA’s net position increased \$657,011 during the fiscal year enabling the rate stabilization fund to be restored to its target amount of \$3 million.

CPPA members saved nearly \$4.2 million compared to what they may have paid under PG&E rates.

ACTION: A motion was made by Mike Chimente and seconded by Jeff Meyer to accept the audit report. The motion passed with five affirmative votes (Chimente, Meyer, Tofanelli, Herman and Coe).

A copy of the audit report and savings will be sent to the members.

Agenda Item 5: Financial Transactions FY 2018/19

Balances in CPPA’s funds as of July 31, 2018, were as follows:

Fund 2440 Operating Fund	\$281,317.72
Fund 5482 Rate Stabilization	\$3,000,000.00
Fund 5643 Energy Efficiency	\$206,174.06
Fund 5495 Cost of Ownership	0.00

ACTION: A motion was made by Jeff Meyer and seconded by Gary Tofanelli to accept the financial reports. The motion passed with five affirmative votes (Meyer, Tofanelli, Chimente, Herman and Coe).

Agenda Item 6: Energy Efficiency Program –Pending Grant Applications

The Calaveras County Office of Education (CCOE) applied for a grant in the amount of \$23,520. The grant funds will be used at CCOE’s offices and the Calaveras River Academy which is part of the Mountain Oaks School. Improvements will be made to the interior lighting, lighting controls and thermostats at CCOE’s offices. Improvements to the lighting controls will be made at the Calaveras River Academy. Each of the four projects meet CPPA’s simple payback requirement of 15 years.

ACTION: A motion was made by Mike Chimente and seconded by Gary Tofanelli to approve a grant for the Calaveras County Office of Education in the amount of \$23,520. The motion passed with five affirmatives votes (Chimente, Tofanelli, Herman, Meyer and Coe).

Agenda Item 7: Western’s FY 2017 True-Up, FP Percentage and PRR FY 19

Dennis Dickman reported that Western published the FY 2017 True-Up for the First Preference customers in mid-August. CPPA’s annual True-up will be \$7,824 credit which will result in a \$652 monthly credit from October 2018 through September 2019.

Western published at the end of September its Power Revenue Requirement (PRR) for FY 19 in the amount of \$74,707,824. Also, Western published the First Preference customers’ percentage obligation toward the PRR. CPPA’s percentage will be 0.85% effective in October.

The PRR and CPPA's percentage are both slightly lower than estimated in CPPA's final budget. Dennis said that surplus funds may be available at the end of the fiscal year to lower CPPA's power rate. However, this is largely dependent upon the amount of precipitation that Northern California receives this winter. Western conducts its mid-year review in March at which time they can adjust the PRR and CPPA's percentage.

Agenda Item 8: State Senate Bill 901

In September, Governor Brown signed Senate Bill 901 a wildfire prevention bill. The Bill addresses the wildfire problem on multiple levels including requiring better forest management practices, increased fuel reduction efforts, and the de-energizing of electric utility power lines in extreme weather.

This bill would authorize the PUC, upon application by an electrical corporation, to allow an electrical corporation to issue recovery bonds to finance costs (in excess of insurance proceeds, excluding fines and penalties) related to wildfires.

Dennis said that PG&E's system-wide cost of maintenance and replacement of its distribution system related to wildfires could eventually end up in its Wholesale Distribution Tariff (WDT) rates. PG&E has the right to file WDT rate increases at anytime with the Federal Energy Regulatory Commission (FERC). It is not known if PG&E would file for another rate increase since WDT rates were just adjusted in 2015. Additionally, the existing PG&E WDT service agreement with Western and CPPA expires in 2024. New rates are likely to be filed for the post-2024 period.

Agenda Item 9: Director Comments

The Directors discussed the recent PG&E power shut down due to the dry and high wind weather conditions. Jeff Meyer mentioned that CCWD has back-up generators at its facilities. It was mentioned that most of the schools in the County do not have back-up generation. Gary Tofanelli felt that more people will move toward solar with battery back-up systems.

Agenda Item 10: Next Meeting

The next regular CPPA Board meeting was set for January 16, 2019, beginning at 9 A.M. at the Calaveras Public Utility District's offices.

Approved by the Board of Directors on _____

Chair, Calaveras Public Power Agency

ELECTRICAL ENERGY USE (Kwh) and ESTIMATED DOLLAR SAVINGS
Calaveras Public Power Agency (CPPA)
Fiscal Year FY 2017/18

Agency Number	Member Agency	Annual (kWh)	Savings (\$)
0001	39th Dist. Ag. Assoc.	226,160	29,878
0002	Utica Power Authority	61,760	8,159
0003	Calaveras Resource Conserve. Dist.	4,880	645
0221	Altaville-Melones FPD	32,998	4,359
0224	Mokelumne Hill FPD	10,891	1,439
0225	Murphys FPD	42,705	5,642
0227	San Andreas FPD	38,550	5,093
0228	West Point FPD	29,961	3,958
0229	Ebbetts Pass FPD	144,476	19,087
0241	Calaveras PUD	1,558,685	205,921
0242	Union PUD	49,507	6,540
0243	Valley Springs PUD	495,166	65,417
0252	Mokelumne Hill Sanitary	104,497	13,805
0253	Murphys Sanitary	290,527	38,382
0254	San Andreas Sanitary	461,546	60,976
0262	Ebbetts Pass Veterans	2,856	377
0263	Jenny Lind Veterans	36,760	4,856
0271	CCWD	10,234,112	1,352,049
0272	Mark Twain Health Care Dist.	3,466,648	457,986
0273	San Andreas Rec. & Parks	45,529	6,015
05C1	Superior Courthouse	755,520	99,813
1010	County of Calaveras	4,145,917	547,725
2201	Central Calaveras Fire Dist.	28,287	3,737
2203	Calaveras Consolidated Fire Dist.	99,890	13,197
2220	Copperopolis Fire District	49,753	6,573
2640	Mokelumne Hill Veterans	9,724	1,285
3000	County Office of Education	505,028	66,720
3010	Mark Twain School Dist.	637,817	84,263
3110	Bret Harte HS District	2,130,890	281,516
3210	Calaveras Unified School Dist.	3,469,966	458,424
3310	Vallecito School District	809,697	106,971
5301	City of Angels	1,783,772	235,658
6100	Council of Governments	22,444	2,965
TOTAL		31,786,919	4,199,433

Estimated savings based upon a rate difference between PG&E's A-1 rate schedule of of \$0.222112 cents per kWh and CPPA's rate of \$0.09 per kWh. This results in a savings of \$0.132112 per kWh.

Does not include additional meter fee savings, avoided demand charge savings, and PG&E's rate credit of \$63,462 to certain CPPA members.

RECEIVED
OCT 26 2018
Ebbetts Pass Fire District



269 Mill Road
Chelmsford, Massachusetts 01824-4105
978-421-9655 (main)
978-421-0025 (fax)
www.zoll.com

October 15, 2018

Important Notification: M Series® Monitor Defibrillator End-of-Life Notification

Dear Valued Customer,

In December of 2012, we discontinued the sale of the M Series Monitor Defibrillator in the United States. And, in early 2016, we notified our M Series customers about the increasing difficulty we were experiencing procuring replacement parts for certain M Series models. Since that time, we have continued to provide service and support to the best of our ability for this legacy product.

Almost 25 years after it was introduced, in May of 2020 we will be unable to produce the M Series battery and, as a result, will not be able to maintain the high level of service and support for this product that our customers have relied upon for so many years. For many, this effectively puts the M Series at the end of its life.

Looking to the future, we would like to provide you with ample time to consider the impact this will have on your emergency resuscitation devices. For hospital customers and clinics, we offer the R Series® Monitor Defibrillator that can be configured similarly to your existing M Series and also includes advanced technologies such as Real CPR Help®, See-Thru CPR®, Wi-Fi communication, and automated self-testing, including clock synchronization. To meet the needs of our EMS and Fire customers, we offer the X Series® Monitor/Defibrillator, that is a light weight, full-featured monitor with Real CPR Help, See-Thru CPR®, Wi-Fi communication, open 12-lead capabilities, and cutting edge data communication to simplify charting.

In order to make this transition simple and cost-effective, we currently have upgrade programs available for your consideration. For additional information regarding these programs, please contact your local sales representative.

ZOLL is strongly committed to supporting our customers and helping you to improve outcomes in your facility. Although our ability to service the M Series is limited, we will continue to provide technical assistance through our technical support group. If you have any questions or require additional information, please contact your local sales representative or our Customer Service Department at 800-348-9011.

Sincerely,

Elijah White
Vice President, Marketing
ZOLL Medical Corporation

MCN HP 1808 0324

RECEIVED
OCT 22 2018
Ebbetts Pass Fire District

Ebbetts Pass Fire District	POLICY: 6138
Subject: Personnel: Light Duty Assignments	Effective Date: 6/15/2012 Supersedes: N/A Review Date: 1/2015

01. **Purpose:** Personnel who are not able to perform their normally assigned job (essential job function) because of an on-the-job injury and have been released by their physician to return to modified or limited duty for a specified limited period of time are obliged to perform light duty assignments within the properly documented medical restrictions and the District's business needs. Personnel will normally be assigned administrative duties allowed by the employee's physician's work restrictions or limitations. This policy is separate and apart from the policies and procedures for reasonably accommodating qualified employees with a disability that limits a major life function who, with or without reasonable accommodation, can perform the essential functions of their job.

02. **Process for light duty temporary assignment:** Below are the requirements and process for a possible light duty, primarily administrative assignments when an on-the-job injury precludes an employee from performing their normal assignment (essential functions) (reference the appropriate job description).
 - The employee will not serve their normally assigned shift.
 - The treating physician will designate in writing any medical work-related limitations or restrictions and the projected date of release to full duty.
 - Temporary light duty assignments, if available and capable of being performed within the medical work-related limitations or restrictions, generally shall be assigned as part of a forty-hour week as determined by the Fire Chief.
 - Return to full-duty requires a written release from treating physician.
 - Additional assessment by the District's physician or Occupational Health Advisor may be required based on the nature and extent of the injury.
 - Such temporary light assignments shall be specific and short term in nature.
 - All light duty assignments pertaining to the Fire Chief will be determined by the Ebbetts Pass Board of Directors

03. **Priority:** This policy applies to all regular full-time, part-time, or contract employees. If the District has the business need for a light duty primarily, administrative assignment (temporary), priority for any such assignment shall be given to employees injured on-the-job. However, if there are no injured on-the-job employees medically

Ebbetts Pass Fire District	POLICY: 6138
Subject: Personnel: Light Duty Assignments	Effective Date: 6/15/2012 Supersedes: N/A Review Date: 1/2015

available to perform the light duty temporary administrative assignment, the District may, in its discretion, assign personnel, whose injury occurred outside of their employment, to the light duty assignment. The purpose for such a temporary assignment to an employee injured outside of employment is to maintain contact with the employee, particularly in cases of extended medical restrictions. The requirements and process for such light duty assignments shall be as set forth in paragraph 02. above.

Policy 6138 -

JOINT POWERS AGREEMENT OF CALAVERAS COUNTY FIRE JOINT POWERS AUTHORITY

This Joint Powers Agreement (the "Agreement") is made and entered into in the County of Calaveras, State of California, by and between the CALAVERAS CONSOLIDATED FIRE, ALTAVILLE- MELONES FIRE PROTECTION DISTRICT, CENTRAL CALAVERAS FIRE PROTECTION DISTRICT, COPPEROPOLIS FIRE PROTECTION DISTRICT, WEST POINT FIRE PROTECTION DISTRICT, EBBETTS PASS FIRE PROTECTION DISTRICT, MURPHYS FIRE PROTECTION DISTRICT, SAN ANDREAS FIRE PROTECTION DISTRICT AND MOKELUMNE HILL FIRE PROTECTION DISTRICT., fire protection districts formed and operating pursuant to the provisions of California Health and Safety Code Section 13800 et seq., and a political subdivision of the State of California (hereinafter "Calaveras County Fire Authority"), and together, the "Member Agencies"), and any other public agencies in the State of California who may hereafter execute this Joint Powers Agreement and become a Member Agency of this Authority pursuant to the provisions of California Government Code Section 6500 et seq.

RECITALS

WHEREAS, each of the Member Agencies who have executed this Agreement is a "public agency" as that term is defined in Section 6500 of the California Government Code; and

WHEREAS, California Government Code Section 6500 et seq. provides that two or more public agencies may by agreement jointly exercise any power common to the contracting parties; and

WHEREAS, each of the parties to this Agreement has the power to provide one or more of the following services to the public pursuant to the provisions of California Health and Safety Code Section 13800 et seq.:

- (a) Fire protection services.
- (b) Rescue services.
- (c) Emergency medical services.
- (d) Hazardous material emergency response services.
- (e) Ambulance services, pursuant to Division 2.5 (commencing with Section 1797).
- (f) Adoption and enforcement of a fire prevention code pursuant to HSC 13869 et. seq.
- (f) Any other services relating to the protection of lives and property.

These services shall hereinafter be referred to as Fire and Life Safety Protection Services

WHEREAS, there is a need among the Member Agencies for coordinated planning, administration, operation and financing of the provision of Fire and Life Safety Protection Services for the benefit of the public within their respective jurisdictional boundaries in order to obtain the maximum public benefit from the expenditure of public funds by the Member Agencies for such services; and

WHEREAS, the Member Agencies find that consolidating the administration, planning, financing, and provision of Fire and Life Safety Protection Services within their respective jurisdictional boundaries will reduce the duplication of facilities, equipment, labor, administration, materials and supplies, planning, training, and provision of Fire and Life Safety Protection Services; and

WHEREAS, the Member Agencies find that the consolidation and coordination of the provision of Fire and Life Safety Protection Services will provide a higher level of service to the public for less cost that can be achieved by each Member Agency providing such services independently; and

WHEREAS, the Member Agencies desire to form a partnership based on these common goals and policies in order to increase the efficiency in the provision of Fire and Life Safety Protection Services to the public; and

WHEREAS, each of the Member Agencies which are parties to this Agreement desire to join together with other public agencies within Calaveras County who provide similar Fire and Life Safety Protection Services to collectively establish, operate, manage and administer such Fire and Life Safety Protection Services pursuant to the terms of this Agreement; and

WHEREAS, each of the Member Agencies which are parties to this Agreement find it to be to its mutual advantage and in the public benefit to jointly exercise some, any and all powers common to each of them including, but not limited to the provision of

- a) Fire protection services.
- (b) Rescue services.
- (c) Emergency medical services.
- (d) Hazardous material emergency response services.
- (e) Ambulance services, pursuant to Division 2.5 (commencing with Section 1797).
- (f) Adoption and enforcement of a fire prevention code pursuant to HSC 13869 et. seq.
- (f) Any other services relating to the protection of lives and property.

as permitted pursuant to the Joint Powers Act at California Government Code Section 6500 et seq.; and

WHEREAS, California Health and Safety Code Section 13861(j) authorizes fire protection

districts to enter into joint powers agreements pursuant to Government Code Section 6500 et seq.; and

WHEREAS, California Government Code Section 6502 provides that it is not necessary for any power common to the Member Agencies executing this Agreement to be exercisable by each such Member Agency with respect to the geographical area in which such power is to be jointly exercised; and

WHEREAS, it is the desire of the Member Agencies which have executed this Agreement to enter into this Agreement to better define the existence, functions, and manner and method of operations of this Joint Powers Authority, and to specify the manner in which a cooperative working relationship can be established to coordinate the efficient delivery of Fire and Life Safety Protection Services to members of the public within Calaveras County; and

WHEREAS, by execution of this Agreement, each Member Agency finds that it is to its mutual advantage and in the best interests of all the Member Agencies executing this Agreement to establish this Joint Powers Authority for the purposes specified herein.

NOW THEREFORE, for and in consideration of the execution of this Agreement by other Agencies, each of the parties hereto does hereby agree as follows:

SECTION 1: PURPOSE

It is the purpose of this Agreement to establish, pursuant to the Joint Exercise of Powers Act, an authority to be known as the CALAVERAS COUNTY FIRE SERVICES JOINT POWERS AUTHORITY (hereinafter the "Calaveras County Fire Authority") for and with the purpose of coordinating and consolidating the administration, operation, management and delivery of some, any and /or all the following Fire and Life Safety Protection Services:

- a) Fire protection services.
- (b) Rescue services.
- (c) Emergency medical services.
- (d) Hazardous material emergency response services.
- (e) Ambulance services, pursuant to Division 2.5 (commencing with Section 1797).
- (f) Adoption and enforcement of a fire prevention code pursuant to HSC 13869 et. seq.
- (f) Any other services relating to the protection of lives and property.

for the benefit of the public within the respective jurisdictional boundaries of each Member Agency who executes this Agreement and becomes a Member Agency of the Authority. This Agreement is entered into by each Member Agency in order to jointly fund, administer, operate and manage the delivery of such services. It the further purpose of this Agreement to make more efficient use of the common powers of participating Member Agencies to provide such Fire and Life Safety Protection Services to the public in order to increase the efficiency of the delivery of

such services and decrease the costs of providing such services to the public.

To achieve such purposes, the Authority and its participating Member Agencies who have executed this Agreement are hereby granted the authority to enter into agreements with themselves and other third parties that specifically govern and define their respective rights, obligations, duties and entitlements related to the planning, administration, operation, financing and delivery of such Fire and Life Safety Protection Services. These purposes shall be accomplished through a joint exercise of powers by said Member Agencies pursuant to the terms and conditions of this Agreement which creates a separate Joint Powers Authority known as the Calaveras County Fire Services Joint Powers Authority.

SECTION 2: CREATION OF JOINT POWERS AUTHORITY

Pursuant to Section 6500 et seq. of the California Government Code, there is hereby created a public entity separate and apart from the parties hereto, to be known as the Calaveras County Fire Services Joint Powers Authority (the "Calaveras County Fire Authority"). A notice of this Agreement shall be filed with the Secretary of State within 30 days after the effective date as required by Government Code Section 6503.5.

SECTION 3: MEMBERSHIP

Each Member Agency which is a party to this Agreement must be a public agency which is duly organized and existing under the laws of the State of California with the power to provide at least one of the following services:

- a) Fire protection services.
- (b) Rescue services.
- (c) Emergency medical services.
- (d) Hazardous material emergency response services.
- (e) Ambulance services, pursuant to Division 2.5 (commencing with Section 1797).
- (f) Adoption and enforcement of a fire prevention code pursuant to HSC 13869 et. seq.
- (f) Any other services relating to the protection of lives and property.

within the geographical area comprising Calaveras County. Each Member Agency must be approved for participation in the Authority in the manner provided in the Bylaws of the Authority.

SECTION 4: PARTIES TO AGREEMENT

Each Member Agency which has signed this Agreement certifies that it intends to and does contract with the Authority, and with all other Member Agencies who have signed this Agreement, and, in addition, with each Member Agency which may later be added as a party to and may sign this Agreement. Each Member Agency which has or may hereafter sign this Agreement also certifies that the deletion of any Member Agency from this Agreement by voluntary withdrawal,

involuntary termination, or otherwise, shall not affect this Agreement nor each Member Agency's intent to contract as described above with the then remaining Member Agencies.

SECTION 5: TERM OF AGREEMENT

After becoming effective upon the execution of this Agreement by all participating parties as the initial signatory Member Agencies who have been admitted to membership in the Authority, this Agreement shall continue thereafter until terminated as provided herein. This Agreement shall become effective as to each initial signatory Agency of the Authority upon the date of its execution by such Member Agencies; and shall become effective as to Member Agencies who later execute this Agreement upon approval of each Member Agency's membership by the Board of Directors of the Authority, execution of this Agreement by such Member Agency and by the Authority, and by payment by each Member Agency of any initial contributions required for participation in the coordinated and consolidated programs and services offered by the Authority for the benefit of the public.

SECTION 6: POWERS OF THE AUTHORITY

The Authority shall have all the powers common to its participating Member Agencies and all additional powers set forth in the Joint Powers Authority Act relating to the creation, establishment, financing, use, operation, administration, management and delivery of

- a) Fire protection services.
- (b) Rescue services.
- (c) Emergency medical services.
- (d) Hazardous material emergency response services.
- (e) Ambulance services, pursuant to Division 2.5 (commencing with Section 1797).
- (f) Adoption and enforcement of a fire prevention code pursuant to HSC 13869 et. seq.
- (f) Any other services relating to the protection of lives and property for the benefit of the public located within the jurisdictional boundaries of any of the participating Member Agencies.

This Joint Powers Authority hereby is authorized to do all acts necessary for the exercise of said common powers, including, but not limited to, any or all of the following:

- (a) to make and enter into contracts;
- (b) to employ agents and employees and/or to contract for services from third parties;
- (c) to incur debts, liabilities and obligations;
- (d) to acquire property by gift, grant, exchange, devise, or purchase;
- (e) to hold, lease, convey, sell, encumber, or dispose of property;
- (f) to acquire, construct, manage, maintain or operate any building, works, equipment, or

improvements;

(g) to sue and to be sued in its own name;

(h) to receive monetary contributions and donations of property, funds, labor, services, equipment, apparatus, and other forms of assistance from Member Agencies, or from other persons, firms, corporations and other governmental entities;

(i) to receive contributions and donations of property, funds, services and other forms of assistance from persons, firms, corporations, and other governmental entities;

(j) to issue or caused to be issue bonded and other indebtedness, and pledge any property or revenues as security to the extent permitted by law by Articles 2 and 4, Chapter 5, Division 7, Title 1 of the Government Code or otherwise including, but not limited to, bonds or other evidences of indebtedness issued on behalf of the Authority or its member Agencies;

(k) obtain in its own name all necessary permits, licenses, certifications, authorizations, opinions and rulings;

(l) whenever necessary to facilitate the exercise of its powers, to form and administer nonprofit corporations to perform one or more of the functions which the Authority is empowered to perform, or to perform any other proper corporate function, and to enter into agreements with such nonprofit corporations;

(m) exercise all powers incidental, necessary and proper to carry out the terms and provisions of this Agreement.

SECTION 7: BOARD OF DIRECTORS

All powers of the Authority shall be exercised by and through its Board of Directors. Said Board of Directors is hereby designated as the agency to administer and execute this Agreement pursuant to Government Code Section 6506. The Board of Directors shall be composed of the Chief Officer or designee of each participating agency, as an initial signatory Member Agency to this Agreement, and the nine (9) serving members of The Board of Directors of the Authority shall have a minimum membership of five (5) members and a maximum membership of 9 members. The Board of Directors shall have the discretion to appoint additional members to the Board of Directors in the event that additional Member Agencies in addition to the initial signatory Member Agencies execute this Agreement and become a Member Agency of the Authority. In such event the Board of Directors may appoint one or more current elected and then serving members of the Board of Directors of the new Member Agency to the Board of Directors of the Authority. Each member of the Board of Directors shall have one vote. The Board of Directors shall have the authority to conduct all business and govern all affairs of this Joint Powers Authority under the provisions hereof and pursuant to law and shall have such powers and functions as are provided for herein, in the Bylaws, or by law.

SECTION 8: POWERS OF THE BOARD OF DIRECTORS

The Board of Directors shall have the following powers:

(a) Exercise all powers and conduct all business of this Joint Powers Authority.

(b) Determine the manner and method of providing the Fire and Life Safety Protection Services authorized by this Agreement including but not limited to: (1) any contributions from the treasuries of the Member Agencies required to provide the Fire and Life Safety Protection Services authorized by this Agreement; (2) determine the amount and method of payment of public funds which may be made by the Member Agencies to defray the costs of providing such services; and (3) provide for the advancement of public funds on behalf of one or more Member Agencies to the Authority in order to facilitate the provision of services authorized by this Agreement and to determine the manner and method by which such advances will be repaid; and (4) determine the manner, method and procedure by which personnel, equipment, apparatus, or property of one or more of the Member Agencies may be loaned to the Authority in lieu of monetary contributions or advances of funds from the treasuries of such Member Agencies. (c) Contract for various services to be provided to the Authority including, but not limited to, legal services, accountancy services, auditing services, capital improvement and equipment financing services, risk management services, and special tax, assessment and fee development services. (d) Appoint committees; appoint staff or designate staff from Member Agencies to provide services on behalf of the Authority; and employ such persons as the Board of Directors deems necessary for the administration of this Joint Powers Authority and the effective provision of services by this Joint Powers Authority, or alternatively designate employees of Member Agencies to perform such services on behalf of the Authority. (e) Determine and purchase all necessary insurance coverage to protect the District and its funds in the delivery of Fire and Life Safety Protection Services by the Authority. (f) Determine and collect contributions and/or advances of public funds from the treasuries of Member Agencies or determine the manner and method of donation of personnel, equipment, apparatus or property by one or more of the Member Agencies to the Authority in consideration for participation in the consolidated delivery of fire suppression and emergency medical and rescue services by the Member Agencies of the Authority. (g) Deposit all funds received by the Authority in separate bank accounts in the name of the Authority. (h) Invest funds on hand in any manner authorized by law for the investment of funds of a public agency. (i) Direct the payment, adjustment, and defense of all claims filed by third parties which allege liability of Member Agencies of the Authority during the period of their membership in and participation in the Authority. (j) Expend funds of the Authority only for the purpose of carrying out the provisions of the Joint Powers Agreement and the Bylaws as they now exist or may hereafter be amended. (k) Purchase liability insurance, directors and officers liability insurance, and such other insurance as the Board of Directors may deem necessary or proper in order to protect the Authority, its employees and the Member Agencies and their personnel. (l) Obtain a fidelity bond in such amount as the Board of Directors may determine for any person or persons who have charge of or the authority to expend funds of the Authority. (m) Acquire property, equipment, apparatus, and/or materials and supplies by gift, grant, exchange, lease, devise, or purchase; or hold, lease, convey, sell, encumber, or dispose of all such property, equipment, apparatus, and/or materials and supplies necessary or appropriate

to carry out the powers and operations of the Authority. (n) Establish bylaws as well as policies and procedures for the operation and administration of the Authority. (o) Enter into any and all contracts or agreements necessary or appropriate to carryout the purposes and functions of the Authority.

SECTION 9: RESTRICTIONS ON POWER

Such powers enumerated in Section 6 hereof are subject to the restrictions upon the manner of exercising power by a Fire Protection District formed and operating pursuant to the provisions of Health and Safety Code Section 13800 et seq. or its successor, pursuant to California Government Code Section 6509. Within the jurisdiction of each member agency, the member agency may choose to opt in or out of the exercise of any power specified in Section 6.

SECTION 10: ADMINISTRATIVE SERVICES

Pursuant to California Government Code Section 6506, under the direction of the Board of Directors of the Authority, Officers shall be elected pursuant to the ByLaws of the Authority and shall provide all administrative services to the Authority under the direction of the Board of Directors of the Authority on a continuing basis. |

SECTION 11: BYLAWS

The Bylaws of the Authority, a copy of which is attached hereto and marked Exhibit A, are hereby incorporated into this Agreement and made a part hereof. Each party to this Agreement by the execution hereof agrees to be bound by and to comply with all the terms and conditions of this Agreement and of said Bylaws as they now exist or may hereafter be amended. The Authority shall operate and conduct its business and affairs pursuant to the terms of this Agreement and said Bylaws.

Commented [1]: GC 6506 The agency or entity provided by the agreement to administer or execute the agreement may be one or more of the parties to the agreement or a commission or board constituted pursuant to the agreement or a person, firm or corporation, including a nonprofit corporation, designated in the agreement. One or more of the parties may agree to provide all or a portion of the services to the other parties in the manner provided in the agreement. The parties may provide for the mutual exchange of services without payment of any consideration other than such services.

SECTION 12: WITHDRAWAL OR INVOLUNTARY TERMINATION

Any Member Agency may voluntarily withdraw from membership in the Authority as provided in the Bylaws; or a Member Agency may be involuntarily terminated from membership in the Authority as provided in the Bylaws. Such withdrawal by or involuntary termination of a Member Agency shall not terminate this Agreement as to the remaining Member Agencies or the existence of the Authority. Said withdrawing or terminated Member Agency shall remain subject to any and all outstanding obligations arising out of any agreements to which said withdrawn or terminated Member Agency is a signatory.

SECTION 13: TERMINATION OF AUTHORITY

The Authority may be terminated at any time upon the agreement of all of the then participating Member Agencies, provided, however, that the Authority shall continue to exist for the purpose of disposing of all claims, distribution of all assets, and all other functions necessary to wind up the affairs of the Authority. Upon termination, and after making proper provisions for the winding up of the affairs of the Authority, the Authority shall pay to the then participating Member Agencies their pro rata share of the net assets of the Authority pursuant to the provisions

of the Bylaws.

SECTION 14: AMENDMENTS

This Joint Powers Agreement may be amended by an amendment in writing signed by all of the Member Agencies then parties to this Agreement. Upon signature of any amendment by all of the then participating Member Agencies, any Member Agency failing or refusing to sign such amendment may be involuntarily terminated as a party to this Agreement as provided in the Bylaws.

SECTION 15: ENFORCEMENT

The Authority is hereby granted authority to enforce this Agreement. In the event action is instituted to enforce any term of this Agreement or any term of the Bylaws against any Member Agency which has signed this Agreement, the Member Agency agrees to pay such sums as the court may fix as attorneys fees and costs incurred by the Authority in enforcing this Agreement in said action.

SECTION 16: NON-LIABILITY OF MEMBER AGENCIES

Pursuant to Government Code Section 6508.1, the debts, liabilities and obligations of the Authority shall not be the debts, liabilities or obligations of the Member Agencies which are parties to the Joint Powers Agreement, unless assumed in a particular case by resolution of the legislative body of a participating Member Agency.

SECTION 17: NON-LIABILITY OF DIRECTORS, OFFICERS, ADMINISTRATOR, AGENTS AND EMPLOYEES

The Authority and its directors, officers, administrator, agents, and employees shall not be liable to the Authority, to any participating member Agency, or to any other person for any actual or alleged breach of duty, mistake of judgment, neglect, error, misstatement, misleading statement, or any other act or omission in the performance of their duties hereunder; for any action taken or admitted by any director, officer, administrator, agent, or employee, for loss incurred through the investment or failure to invest funds; or loss attributable to any failure or omission to procure or maintain insurance; except in the event of fraud, gross negligence, or intentional misconduct of such director, officer, administrator, agent, or employee. No director, officer, administrator, agent, or employee shall be liable for any action taken or omitted by any other director, officer, administrator, agent, or employee.

SECTION 18: INDEMNIFICATION OF BOARD OF DIRECTORS, OFFICERS, ADMINISTRATOR, AGENTS, AND EMPLOYEES

As a public entity, the Authority shall defend and shall indemnify and hold harmless its directors, officers, administrator, agents, and employees against any claim or action arising out of any act or omission occurring within the scope of employment for Authority pursuant to the provisions of Division 3.6, Title 1, of the California Government Code, commencing at Government Code Section 810. The Authority may purchase insurance to provide coverage for

acts or omissions of its directors, officers, administrator, agents and employees, pursuant to the Authority bylaws.

SECTION 19: MISCELLANEOUS PROVISIONS

(a) This Agreement shall bind and inure to the successors in interest of the Authority and to the successors in interest of each participating Member Agency in the same manner as if such parties had been expressly named herein.

(b) This Agreement shall be governed by the laws of the State of California. This Agreement together with the documents incorporated into the Agreement by reference constitute the entire Agreement between the parties regarding its subject matter. If any provisions in this Agreement are held by any court to be invalid, void, or unenforceable, the remaining provisions of this Agreement shall nevertheless continue in full force and effect.

SECTION 20: EXECUTION IN COUNTERPARTS

This Agreement may be executed in one or more counterparts and shall be as fully effective as though executed in one document.

_____ (Name of Public Agency)

By: _____

President

By: _____

Secretary

EXECUTION BY AUTHORITY

The Authority (the Joint Powers Authority created by this Joint Powers Agreement), hereby executes this Agreement and accepts the Agency named above as a Member Agency in the Authority subject to all the terms and conditions set forth in this Joint Powers Agreement and in the Bylaws, effective on _____, 2017.

AUTHORITY

By: _____

Chairman of the Board of Directors

By: _____

Secretary of the Board of Directors



EBBETTS PASS FIRE DISTRICT

SPECIAL TAX MEASURE FOCUS GROUP

To: Ebbetts Pass Board of Directors

Re: Special Tax Measure Focus Group recommendation

Since the focus group was established by the Board of Directors it has been busy working on fiscal options to address the \$398,913 annual deficit incurred by our 1998 Paramedic Engine Program and 2004 Ambulance Program. The focus group utilized an inclusive approach utilizing elected officials, employees' group, firefighter's association, administration, and a focus community group workshop to prepare what we feel best represents our communities desire for services when matched with financial requirements. Careful thought was used to include in each plan a reestablishment of a capital outlay plan and rebuild the district's financial reserves.

An example of three options to be discussed today are as follows although not limited to:

Option: Advanced Life Support Program Sustainability

Option: Advanced Life Support Program Sustainability and 1 additional firefighter

Option: Option: Advanced Life Support Program Sustainability and Option Station 2