

Ebbetts Pass Fire District



BOARD OF DIRECTORS
NOTICE OF REGULAR MEETING
Tuesday, July 17, 2018
1037 Blagen Road, Arnold
9:00 A.M.

MEMBERS OF THE BOARD

J. Scott McKinney, President Daniel Leary, Secretary
Denny Clemens Jon Dashner Thomas Sullivan

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: 6/19/18
 - 3.2. Acceptance of June18 Checks Listing and Authorize to File for Audit
 - 3.2.1. Monthly Budget Report
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 & Leary)
 - 4.1.1. Intra-Account Budget Transfer – End of Fiscal Year 2017-18
 - 4.2. **Personnel Committee** (Directors Leary & Sullivan)
 - 4.2.1. Committee Appointment Alternate
 - 4.3. **Fire Prevention Committee** (Directors Clemens & Sullivan)
 - 4.4. **Apparatus/Equipment Committee** (Directors Clemens & Sullivan)
5. **Scheduled Items:** The Board will discuss and take action on the specific items listed below.
 - 5.1. California Public Employees' Retirement System: PEPRSA Safety Fire Plan Annual Valuation

NOTICE OF REGULAR MEETING – continued

July 17, 2018

- 5.2. County of Calaveras Office of Auditor–Controller: May 2018 Closed
- 5.3. Independent Contractor/Consulting Agreement: Health Policy and Management Consulting for Intergovernmental Transfers
- 5.4. Card from Murphys Fire District: Sympathy over the Loss of Dan Leary

6. **Reports:** The Board will hear reports on the following matters. The Board may discuss information contained in these reports.

- 6.1. Administrative Report.
- 6.2. Legislative Report.
- 6.3. Fire Prevention
- 6.4. Administrative – EMS

7. **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.

- 7.1. Board Members
- 7.2. Firefighters' Association
- 7.3. Employees' Group
- 7.4. Public Comments

8. **Adjournment of Regular Meeting**

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

Ebbetts Pass Fire District



MINUTES Board of Directors June 19, 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: Jon Dashner, Dan Leary, and Scott McKinney. Directors absent: Thomas Sullivan. Denny Clemens was absent.

District personnel present: Fire Chief Mike Johnson, Cheryl Howard
Rodney Hendrix, James Crabtree
Eric Griffiths, Scott Vasquez

Others present: None
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. Sullivan seconded. The motion passed 4-0 (AYES: Dashner, Leary, McKinney, Sullivan; ABSENT: Clemens).

4. **COMMITTEE REPORTS**

- 4.1. Finance Committee (Directors Dashner & Leary)

Chief Johnson reported the committee had reviewed a proposed actuarial service for the analyzing the District's unsecured actuarial liability with a \$6,500 initial cost plus annual subscription costs. The committee members did not recommend pursuing it.

Chief Johnson reported the first and larger IGT payment for 2016-17 had been received.

- 4.2. Personnel Committee (Directors Leary & Sullivan)

Chief Johnson stated that there was good news that CalPERS had rescinded their determination that Warren Wilkes was an employee during the time period when he had worked as a retired annuitant.

4.3. Fire Prevention Committee (Directors Clemens & Sullivan)

Chief Johnson reported there had been no meeting.

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

No update.

5. Scheduled Items:

5.1. Pacific Gas and Electric Company: Shutting Off Power During High Wildfire Threat

Chief Johnson reported that there had been a PG&E representative at the Calaveras County Fire Chiefs Association meeting and the focus had been on high wind events.

5.2. Calaveras LAFCO Adopted Fiscal Year 2018-19 Budget

Chief Johnson noted this was information for including in the District's budget.

5.3. MOU between Calaveras County Behavioral Health and EPFD for Administration and Storage of Narcan Nasal Spray Kits (No Cost; Federally Provided)

Mr. Leary made a motion to approve the Memorandum of Understanding Between Calaveras County Behavioral Health and EPFD for Administration and Storage of Narcan Nasal Spray Kits as presented. Mr. Sullivan seconded. The motion passed 4-0 (AYES: Dashner, Leary, McKinney, Sullivan; ABSENT: Clemens).

5.4. AirMedCare Network: Group Membership Discount

Chief Johnson reviewed the dispatch and locations of air ambulance units in the area and noted the prospective membership of 150 members would establish a discounted membership availability for area residents for other air ambulances beyond PHI air ambulance service. Mr. Leary made a motion to accept the proposal to offer air ambulance membership to area residents which would include CalStar and Reach Air Medical Services. Mr. Sullivan seconded; motion passed unanimously. (AYES: Dashner, Leary, McKinney, Sullivan; ABSENT: Clemens).

5.5. Thank You Card Received from Peggy

The Board members noted the card.

5.6. EPFD Rotary Club "Officer of the Year Award" Recipient Bryn Buhler

Chief Johnson described the event noting other District members in attendance at the event.

5.7. Policy Approval:

Mr. Sullivan made a motion to approve the following Policies: 6130 Personnel – Vacation Time and 1070 Fire District Records: Computer Backup Policy. Mr. Leary seconded; motion passed 4-0 (AYES: Dashner, Leary, McKinney, Sullivan; ABSENT: Clemens).

6. REPORTS**6.1. Administrative Report**

Chief Johnson noted that the dates for signing up for Board member election begin July 16 and end August 10, 2018. He added that the CCFCA continued getting ready to bring a proposed JPA to the Board. He reported that the District had received the donation of a 1998 Achilles watercraft which BC O'Donnell was readying training sessions on its use in rescue scenarios.

6.2. Legislative Report

Chief Johnson noted that AB2118 was being watched carefully as it would influence GEMT and IGT whereas the SB523 was put forward to amend the "523" to keep government ambulance providers from being included ambulance the payer mix equalization in future years.

6.3. Fire Prevention

Chief Johnson reported that business inspections continued to be completed and Joan Lark continued to be hard at work on the unimproved lot inspections.

6.4. Administrative - EMS

Chief Johnson reported that he and Cheryl Howard had met with Wittman's staff in Sacramento and the transition for their starting billing for the District on July 1 was well under way. They had seemed very familiar with ESO (the District's ePCR provider) and had determined the fee per PCR to be \$25.00.

7. COMMENTS, QUESTIONS, CONSIDERATIONS

7.1. Board Members – Mr. Leary reported that he was readying for the July 7th BBQ.

7.2. Firefighters Association – None

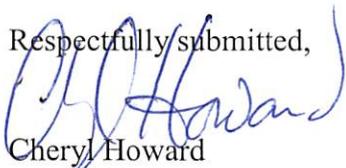
7.3. Employees' Group –None

7.4. Public Comments – None

8. ADJOURNMENT

Mr. Sullivan made a motion to adjourn. Mr. Dashner seconded; motion passed unanimously. 9:43am.

Respectfully submitted,



Cheryl Howard
District Secretary

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 6/30/2018**

Fund 2290 Ebbetts Pass Fire

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury 22900000	178,657.13
1007	Outstanding Checks 22900000	(8,043.29)
1016	Imprest Cash 22900000	40,000.00
Total Assets		\$210,613.84
<u>Liabilities</u>		
2002	Accounts Payable 22900000	1,163.60
2002	Accounts Payable 22900010	(1,163.60)
2009	Sales Tax Payable 22900010	49.23
2091	Accts Payable - Staledated Cks 22900010	4,431.03
Total Liabilities		\$4,480.26
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign 22900000	302,748.58
3040	Reserve - General 22900000	0.00
3043	Reserve for Imprest Cash 22900000	40,000.00
Total Fund Balance		\$342,748.58
Year-to-Date Revenues		\$4,100,502.24
Year-to-Date Expenditures		\$4,203,552.24
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		(\$33,565.00)
Total Fund Equity		\$206,133.58
Total Liabilities and Fund Equity		\$210,613.84

REVENUE ACCOUNT SUMMARY SHEET - Jun 2018

ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Fire Operations:					
Property Tax - Current Secured	4010	1,796,008		1,796,045.01	100%
Administrative Fee (SB2557)	4013	(34,000)		(39,640.85)	117%
Unitary Tax	4015	39,050		42,521.68	109%
Supplemental Tax - Current Secured	4017	28,284		12,941.94	46%
Property Tax - Current Unsecured	4020	24,755		26,366.14	107%
Supplemental Tax - Current Unsecured	4027	444		243.55	55%
Prior Unsecured Taxes	4040	625		778.41	125%
Transient Occupancy Taxes	4072	-	3830.31	18,094.85	
Interest	4300	-		(2,510.00)	
State Grants	4455	-	0.00	8,437.50	
HOPTR	4463	23,424	0.00	22,186.34	95%
Timber Tax	4465	15	0.00	7,187.42	47916%
State Aid for Public Safety	4472		0.00	15,979.63	
Grant	4505	-	0.00	-	
Reimbursement - Personnel	4542	30,000	0.00	19,402.12	65%
Reimbursement - Equipment	4543	5,000	0.00	770.57	
HazMat Release Response Plan	4592	-	0.00	0.00	
Report Fees	4593	-	0.00	15.00	
Administrative Costs - Eng. Para. Reimb	4603	18,114	0.00	18,114.00	100%
Administrative Costs - Sta. 3 A Reimb	4603	41,460	0.00	41,460.00	100%
Charges for Current Service (hydrants)	4679	10,500	0.00	-	0%
Other Refund - Prior Year Taxes	4684	-	0.00	-	
Training Fees	4689	-	1,323.50	7,963.50	
Gifts/Donations	4707	-	0.00	250.00	
Refund - Misc.	4708	-	0.00	12,187.48	
Staledated Checks	4710	-	0.00	-	
Other Revenue	4712	-	0.00	899.50	
Miscellaneous Revenue	4713	500	0.00	1,505.78	
Refunds - Insurance	4743	-	0.00	51,262.96	
Sale of Surplus Property	4800	-	-	10,000.00	
Total		1,984,179	5,153.81	2,072,462.53	104%

ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
EMS/Paramedic Program					
Special Tax	4077	362,276		343,036.59	95%
Refunds - Insurance	4743	-	0.00	1,797.65	
Total		362,276	0.00	344,834.24	95%

ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Station 3 AMBULANCE A					
Special Tax	4077	829,213		785,155.91	95%
Other Programs - State (GEMT)	4479	9,000	0.00	53,880.32	599%
State Other Aid (IGT)	4580		56,861.16	56,861.16	
EMS Transport Revenue	4660	650,000	185,988.50	676,512.30	
Refunds - Insurance	4743	-	0.00	21,261.49	
Total		1,488,213	242849.66	1,593,671.18	107%

Intra-Account Budget Transfer - End of Fiscal Year 2017-18

Fire Operations

ACCOUNT 5001F:	Increase	Decrease
-1.001 Salaries/Wages		19,911.00
-1.050 Retirement	19,911.00	

Difference

-

Fire Operations

ACCOUNT 5111F:	Increase	Decrease
-1.141 Housekeeping	2,219.00	
-1.412 SDE - Health		2,219.00
-3.153 Ins - W/C	2,949.00	
-1.505 Util-Propane		2,949.00
-1.211 Memberships	3.00	
-1.401 Small Tools		3.00
-1.181 Maint-App	11,350.00	
-1.241 Office Expen		7,250.00
-1.411 Special District Exp		4,100.00
-1.182 Maint-Util	12,295.00	
-1.478 Travel/Education		5,644.00
-1.480 Fuel		5,061.00
-1.504 Utilities - Electrical		1,590.00
-1.201 Bldg Maint	3,571.00	
-1.501 Water/Sewer		1,238.00
-1.504 Utilities - Electrical		197.00
-1.505 Utilities - Propane		534.00
-1.245 Office Expen - Copies		201.00
-1.422 Training		1,401.00

Difference

-

Fire Operations

ACCOUNT 5627F:	Increase	Decrease
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Difference

-

Engine Paramedic

ACCOUNT 5001P:	Increase	Decrease
-2.001 Salaries/Wages		
-2.050 Retirement		
-2.055 Group Insurance		

Difference

-

Engine Paramedic

ACCOUNT 5111P:	n/a
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Difference

-

Station 3/Ambulance

ACCOUNT 5001A:	Increase	Decrease
-3.001 Salaries/Wages	7,191.00	
-3.050 Retirement	12,069.00	
-3.055 Group Insurance		19,260.00

Difference

-

Station 3/Ambulance

ACCOUNT 5111A:	Increase	Decrease
-3.211 Emerg. Care/Rescue	4,678.02	
-3.411 Special District Exp		2,008.02
-3.412 SDE-Health Maint		2,670.00
-3.401 Small Tools	868.23	
-3.402 Small Tools - scba		868.23
-3.153 Ins - W/C	4,940.00	
-3.271 Prof Services		4,940.00
-3.183 Maint. - Amb	5,975.00	
-3.271 Prof Services		5,975.00
-3.478 Travel/Education		3,391.00
-3.480 Fuel	4290.55	
-3.501 Water	501.72	
-3.505 Propane		1,401.27

Difference

-

Station 3/Ambulance

ACCOUNT 5403A: Lockbox Charges
ACCOUNT 5411A: Spec Tx Fee

Difference

-

Station 3/Ambulance

ACCOUNT 5612A: Refund
Overage will be taken care of through the County's revenue offset method.

FIRE OPERATIONS ACCOUNT SUMMARY SHEET - JUN 2018

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001.1-					
Salaries/Wages	-001	959,089	80,313.14	926,926.31	32,162.69	97%
Extra Hire	-002	10,000	0.00	578.27	9,421.73	6%
Extra Hire - Intern	-003	40,000	2,967.68	23,315.74	16,684.26	58%
ST/TF FF Payments	-004	30,000	0.00	10,865.84	19,134.16	0%
Volunteer FF Relief	-005	40,000	740.46	6,304.44	33,695.56	16%
Retirement	-050	176,469	12,636.91	176,468.34	0.66	100%
Group Insurance	-055	188,646	13,439.21	181,262.19	7,383.81	96%
Uniform Allowance	-062	3,600	0.00	3,043.90	556.10	85%
SERVICES & SUPPLIES	5111.1-					
Safety Clothing	-111	10,000	-100.00	9,844.04	155.96	98%
Safety Equipment	-115	6,000	320.95	4,639.71	1,360.29	77%
Communications-Radios	-121	7,000	0.00	6,959.62	40.38	99%
Communications-Phone	-124	12,000	985.98	11,934.69	65.31	99%
Food - Fire Line Meals	-131	1,200	234.73	913.88	286.12	76%
Housekeeping	-141	10,219	742.46	10,218.43	0.57	100%
Insurance-Prop/Liability	-151	11,000	0.00	10,675.00	325.00	97%
Insurance-Workers Comp	-153	64,164	0.00	64,163.42	0.58	100%
Maintenance-Apparatus	-181	48,900	22.49	48,899.95	0.05	100%
Maintenance-Utilities	-182	20,545	0.00	20,544.50	0.50	100%
Building Maintenance	-201	16,071	783.63	16,070.52	0.48	100%
Emergency Care/Rescue	-211	1,275	432.11	1,253.23	21.77	98%
Memberships	-221	7,058	0.00	7,058.00	-	100%
Office Expense	-241	4,800	252.88	4,791.32	8.68	100%
Office Expense-Postage	-243	1,000		841.64	158.36	84%
Office Expense-Copies	-245	1,299	116.48	1,298.02	0.98	100%
Professional Services	-271	12,000	275.40	11,707.29	292.71	98%
Small Tools/FF Equipment	-401	12,997	26.14	12,996.54	0.46	100%
Small Tools-Hose/SCBA	-402	9,000	401.12	8,431.30	568.70	94%
Special District Expense	-411	12,900	144.98	12,376.73	523.27	96%
SDE--Health Maintenance	-412	1,781	0.00	1,384.42	396.58	78%
Training	-422	3,599	400.00	3,473.27	125.73	97%
Travel/Education	-478	3,356	-272.47	3,355.90	0.10	100%
Transportation Fuel	-480	14,939	1,807.42	14,938.87	0.13	100%
Utilities - Water/Sewer	-501	9,042	0.00	9,041.95	0.05	100%
Utilities - Electrical	-504	11,713	859.57	11,712.59	0.41	100%
Utilities - Propane	-505	13,667	0.00	13,666.17	0.83	100%
LAFCO Fee	5627	2,614	0.00	2,613.27	0.73	100%
FIXED ASSETS						
Building Fund: Structures	5640	211,698	0.00	211,697.22	0.78	100%
Equipment	5701	-	0.00	0.00	-	
Fire Operation Fund Totals		1,989,641	117,531.27	1,866,266.52	123,374.48	94%

CHECKS ISSUED LISTING - JUN 2018 FIRE OPERATIONS

Check No.	PAID TO	PURPOSE	AMOUNT
5001.1.001: SALARIES			
13642, 13714	Payroll / Statutory Elective Withholding		72,612.22
13642, 13714	Paychex Fee	employer cost	324.18
1052982, 1053614	PARS	EE withholding	262.77
13643, 13715	EPFF Local #3581	dues and meals withholding	763.20
13781	PERS	EE portion	4,091.47
13781	PERS	ER paid EE portion	2,259.30
5001.1.002: EXTRA HIRE			<i>none issued</i>
5001.1.003: EXTRA HIRE - SPECIAL			
13642, 13714	Payroll / Statutory Elective Withholding		2,748.29
1052982, 1053614	PARS	EE withholding	219.39
5001.1.004: Expenditure: ST/TF Firefighter Payment			<i>none issued</i>
5001.1.005: Expenditure: Volunteer Firefighter Payment			
13642, 13714	Payroll / Statutory Withholding / Elective Withholding		284.76
1052982, 1053614	PARS	EE withholding	22.73
1054411	PARS	trust admin fee	432.97
5001.1.050: RETIREMENT (PERS)			
13781	PERS	employer portion	9,232.41
13781	PERS	Accrued Unfunded Liability-June	3,404.50
5001.1.055: GROUP INSURANCE			
11782, 11891	Supplemental Life Premium Withholding		-72.60
1053775	FDAC-EBA	vision/dental/life premium	1,238.31
1053783	SDRMA-Employee Benefit Service - medical premium		11,398.50
1053776	Hometown Health	medical premium	875.00
5001.1.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.1.111: SAFETY CLOTHING			
1053780	Petty Cash	uniform tees purchased	-100.00
5111.1.115: SAFETY EQUIPMENT			
13785	Gurpreet Singh	reimburse wildland boots	320.95

CHECKS ISSUED LISTING - JUN 2018 FIRE OPERATIONS

5111.1.121: COMMUNICATIONS: RADIOS		<i>none issued</i>
5111.1.124: COMMUNICATIONS: TELEPHONE		
1054416 Verizon Wireless	monthly service	249.55
1053770 AT&T - Sta.2	phone/internet monthly charges	146.02
1053770 AT&T - Sta.4	phone monthly charges	159.66
1053772 Comcast - Sta. 1	phone/internet monthly charges	309.21
1054406 Comcast - Sta. 2	phone/internet monthly charges	121.54
5111.1.131: FOOD/FIRE LINE MEALS		
1053265 US Bank	lunch for volunteer drill	74.67
1053780 Petty Cash	meals - various	160.06
5111.1.141: HOUSEHOLD EXPENSE		
1053771 CA Waste Recovery	trash removal	179.76
1054415 Veritiv	toilet paper, paper towels, etc.	562.70
5111.1.151: INSURANCE: PROPERTY/LIABILITY		<i>none issued</i>
5111.1.153: INSURANCE: WORKER'S COMPENSATION		<i>none issued</i>
5111.1.181: MAINTENANCE: APPARATUS		
1053253 Arnold Auto supply	polish, applicator	22.49
5111.1.182: MAINTENANCE: UTILITIES		<i>none issued</i>
5111.1.201: BUILDING & GROUNDS MAINTENANCE		
1053259 Ebbetts Pass Lumber Co	painting items	331.45
1053774 Ebbetts Pass Gas Service	repair heater at Sta. 1	452.18
5111.1.211: EMERGENCY CARE		
1053768 Airgas	oxygen	264.37
1054404 Airgas	oxygen	167.74
5111.1.221: MEMBERSHIPS/SUBSCRIPTIONS		<i>none issued</i>
5111.1.241: OFFICE EXPENSE		
1053265 US Bank	spam blocker, antivirus	104.99
1053780 Petty Cash	notary charge, stamp	47.89
1053784 Wiley Computer Works	install crew wireless router	100.00
1054414 Staples	laptop for fire prevention	536.24

CHECKS ISSUED LISTING - JUN 2018 FIRE OPERATIONS

5111.1.243: OFFICE EXPENSE: POSTAGE

JE Calaveras County	checks postage	
1053780 Petty Cash	postage	69.69

5111.1.245: OFFICE EXPENSE: COPIES

1053785 Zoom Imaging Solutions	copier maintenance	116.48
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5111.1.271: PROFESSIONAL SERVICES

1053261 Nossaman LLP	legal assistance	275.40
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5111.1.401: SMALL TOOLS/FF EQUIPMENT

1053259 Ebbetts Pass Lumber Co	rubber mallet, duster	26.14
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5111.1.402: SMALL TOOLS: HOSE / SCBA

1053779 L N Curtis	calibration gases	401.12
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5111.1.411: SPECIAL DISTRICT EXPENSE

1053265 US Bank: SAMBA .	CA EPN FleetWatch report	61.89
1053253 Arnold Auto Supply	for FFA: detectors	133.09
1053780 Petty Cash	cpr class payment	-50.00

5111.1.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE *none issued*

5111.1.422: TRAINING

1053256 Shea Buhler	reimburse portion Res Sys 1	400.00
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5111.1.478: TRAVEL/EDUCATION/TRAINING

1053265 US Bank	credit for non-attendee	-400.00
1053773 Aaron Downing	reimburse mileage to class	127.53

5111.1.480: TRANSPORTATION FUEL

1053774 Ebbetts Pass Gas Service	fuel	1,807.42
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5111.1.501: UTILITIES: WATER/SEWER *none issued*

5111.1.504: UTILITIES: ELECTRICITY

JE CPPA	electricity	859.57
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5111.1.505: UTILITIES: PROPANE *none issued*

5640 F: STRUCTURES *none issued*

5701 F: EQUIPMENT *none issued*

ENGINE PARAMEDIC PROGRAM ACCOUNT SUMMARY SHEET - JUN 2018

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-001	293,511	27,324.41	311,579.12	(18,068.12)	106%
Retirement	-050	64,248	5,068.59	66,689.18	(2,441.18)	104%
Group Insurance	-055	80,771	6,509.01	81,288.37	(517.37)	101%
Uniform Allowance	-062	1,200	0.00	1,200.00	-	100%
SERVICES & SUPPLIES	5111					
Safety Clothing	-111	2,728	0.00	2,727.27	0.73	100%
Safety Equipment	-115	1,000	0.00	1,000.00	-	100%
Communications-Radios	-121	1,000	0.00	1,000.00	-	100%
Communications-Phone	-124	615	50.22	603.74	11.26	98%
Housekeeping	-141	1,900	0.00	1,900.00	-	100%
Insurance-Prop/Liability	-151	2,204	0.00	2,000.00	204.00	91%
Insurance-Workers Comp	-153	17,050	0.00	17,050.00	-	100%
Maintenance-Apparatus	-181	1,900	0.00	1,899.92	0.08	100%
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	2,200.00	-	100%
Small Tools/FF Equipment	-401	-	0.00	0.00	-	
Small Tools-Hose/SCBA	-402	500	0.00	500.00	-	100%
Special District Expense	-411	700	2.70	61.85	638.15	9%
SDE--Health Maintenance	-412	3,000	0.00	127.00	2,873.00	4%
SDE--Administration Fee	-413	18,114	0.00	18,114.00	-	100%
Training	-422	1,500	0.00	982.45	517.55	65%
Travel/Education	-478	2,700	0.00	0.00	2,700.00	0%
Transportation Fuel	-480	6,500	820.92	5,846.42	653.58	90%
SPECIAL TAX HANDLING FEE	5411	3,623	0.00	3,622.76	0.24	100%
Engine Paramedic Program Totals		506,964	39,775.85	520,392.08	(13,428.08)	103%

CHECKS ISSUED LISTING - JUN 2018 ENGINE PARAMEDIC

Check No.	PAID TO	PURPOSE	AMOUNT
5001.2.001: SALARIES			
	13642, 13714	Payroll / Statutory Elective Withholding	25,133.76
	13642, 13714	Paychex Fee	67.10
1052982, 1053614	PARS	EE withholding	0.00
	13643, 13715	EPFF Local #3581	390.00
	13781	PERS	963.08
	13781	PERS	770.47
5001.2.050: RETIREMENT (PERS)			
	13781	PERS	3,243.99
	13781	PERS	1,824.60
5001.2.055: GROUP INSURANCE			
	11782, 11891	Supplemental Life Premium Withholding	0.00
	1053775	FDAC-EBA	528.75
	1053783	SDRMA-Employee Benefit Service - medical premium	5,980.26
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			
	1053772	Comcast - Sta. 1	50.00
	1054416	Verizon Wireless	0.22
5111.2.131: FOOD/FIRE LINE MEALS			<i>none issued</i>
5111.2.141: HOUSEHOLD EXPENSE			<i>none issued</i>
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			<i>none issued</i>
5111.2.201: BUILDING & GROUNDS MAINTENANCE			<i>none issued</i>

CHECKS ISSUED LISTING - JUN 2018 ENGINE PARAMEDIC

5111.2.211: EMERGENCY CARE		<i>none issued</i>
5111.2.241: OFFICE EXPENSE		
1019223 US Bank	website security, backup	21.49
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		
1053265 US Bank: SAMBA .	CA EPN FleetWatch report	2.70
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		
1053774 Ebbetts Pass Gas Service	fuel	820.92
5411 P: SPECIAL TAX HANDLING FEE		<i>none issued</i>

STATION 3 A ACCOUNT SUMMARY SHEET - Jun 2018

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-001	1,018,264	84,375.16	1,018,263.66	0.34	100%
Retirement	-050	200,020	14,941.04	201,682.11	(1,662.11)	101%
Group Insurance	-055	254,004	19,345.54	254,003.77	0.23	100%
Uniform Allowance	-062	4,800	0.00	4,800.00	-	100%
SERVICES & SUPPLIES	5111					
Safety Clothing	-111	11,890	0.00	11,889.50	0.50	100%
Safety Equipment	-115	2,250	0.00	2,250.00	-	100%
Communications-Radios	-121	4,500	0.00	4,500.00	-	100%
Communications-Phone	-124	3,325	228.66	2,920.80	404.20	88%
Food - Fire Line Meals	-131	400	0.00	136.23	263.77	34%
Housekeeping	-141	4,624	972.91	4,624.00	-	100%
Insurance-Prop/Liability	-151	6,000	0.00	6,000.00	-	100%
Insurance-Workers Comp	-153	54,940	0.00	54,940.00	-	100%
Maintenance-Apparatus	-181	-	0.00	0.00	-	
Maintenance-Ambulances	-183	37,225	2,888.45	37,224.18	0.82	100%
Building Maintenance	-201	5,000	0.00	2,246.99	2,753.01	45%
Emergency Care/Rescue	-211	34,678	6,262.55	34,678.02	-	100%
Memberships	-221	150	150.00	150.00	-	100%
Office Expense	-241	1,800	0.00	1,554.94	245.06	86%
Office Expense - Copies	-245	105	0.00	104.00	1.00	99%
Professional Services	-271	54,700	5,837.87	50,172.55	4,527.45	92%
Small Tools/FF Equipment	-401	6,868	1,611.03	6,868.23	-	100%
Small Tools-Hose/SCBA	-402	182	0.00	11.93	169.84	7%
Special District Expense	-411	11,128	560.18	11,058.78	69.20	99%
SDE--Health Maintenance	-412	330	0.00	326.00	4.00	99%
SDE--Administrative Fee	-413	45,261	0.00	41,460.00	3,801.00	92%
Training	-422	2,000	0.00	1,982.82	17.18	99%
Travel/Education	-478	1,109	458.60	1,108.60	0.40	100%
Transportation Fuel	-480	15,291	1,349.61	15,290.55	-	100%
Utilities - Water/Sewer	-501	1,402	0.00	1,401.72	-	100%
Utilities - Electrical	-504	1,900	145.03	1,846.50	53.50	97%
Utilities - Propane	-505	3,599	110.09	1,783.75	1,814.98	50%
BANK CHARGES - Lockbox Account	5403	1,800	146.55	1,624.93	175.07	90%
SPECIAL TAX HANDLING FEE	5411	8,276	0.00	8,292.28	(16.28)	100%
REFUND OVERPAYMENT	5612	25,000	0.00	53,874.13	(28,874.13)	215%
FIXED ASSETS						
Building Fund: Structures	5640	-	0.00	0.00	-	
Equipment	5701	-	0.00	0.00	-	
Fire Operation Fund Totals		1,822,820	139,383.27	1,839,070.97	(16,250.97)	101%

CHECKS ISSUED LISTING - JUN 2018

STATION 3 A

Check No.	PAID TO	PURPOSE	AMOUNT
5001.3.001: SALARIES			
13642, 13714	Payroll / Statutory Elective Withholding		75,845.55
13642, 13714	Paychex Fee	employer cost	268.38
1052982, 1053614	PARS	EE withholding	0.00
13643, 13715	EPFF Local #3581	dues and meals withholding	1,560.00
13781	PERS	EE portion	4,849.12
13781	PERS	ER paid EE portion	1,852.11
5001.3.050: RETIREMENT (PERS)			
13781	PERS	employer portion	10,075.37
13781	PERS	Accrued Unfunded Liability-June	4,865.67
5001.3.055: GROUP INSURANCE			
13642, 13714	Supplemental Life Premium Withholding		-130.50
1053775	FDAC-EBA	vision/dental/life premium	1,531.18
1053783	SDRMA-Employee Benefit Service - medical premium		17,944.86
5001.3.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.3.111: SAFETY CLOTHING			<i>none issued</i>
5111.3.115: SAFETY EQUIPMENT			<i>none issued</i>
5111.3.121: COMMUNICATIONS: RADIOS			<i>none issued</i>
5111.3.124: COMMUNICATIONS: TELEPHONE			
1053258	Comcast - Sta. 3	phone/internet monthly charges	225.95
1054416	Verizon Wireless	monthly service	2.71
5111.3.131: FOOD/FIRE LINE MEALS			<i>none issued</i>
5111.3.141: HOUSEHOLD EXPENSE			
1053769	AmeriPride Services, Inc.	rags service	315.76
1038058	CA Waste Recovery	trash removal	69.63
1054415	Veritiv	toilet paper, paper towels, etc.	587.52
5111.3.151: INSURANCE: PROPERTY/LIABILITY			<i>none issued</i>
5111.3.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>

CHECKS ISSUED LISTING - JUN 2018**STATION 3 A****5111.3.181: MAINTENANCE: APPARATUS***none issued***5111.3.183: MAINTENANCE: AMBULANCES**

1053253 Arnold Auto	U3507: bulbs; U3504 strg stablzi	62.16
1053259 Ebbetts Pass Lumber Co	U3505: fuse	4.82
1053263 Sonora Ford	U3506: oil change; fix EGR sens	553.24
1053782 Sonora Ford	U3507: turbo hose replacement	466.95
1054407 Arnold Tire	U3505: mount 2 tires	81.20
1054412 Sam Berri Towing	U3507: towing	250.00
1054413 Sonora Ford	U3504: drag link; EGR rebuild	1,470.08

5111.3.201: BUILDING & GROUNDS MAINTENANCE*none issued***5111.3.211: EMERGENCY CARE**

1053260 Life Assist	medical supplies	1,257.19
1053254 Bound Tree Medical LLC	medical supplies	2,079.22
1053778 Life Assist	medical supplies	2,023.50
1054405 Bound Tree Medical LLC	medical supplies	159.20
1054409 Life Assist	medical supplies	743.44

5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS

1053265 US Bank (Cal Chiefs EMS North Section) dues	\$150.00
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5111.3.241: OFFICE EXPENSE*none issued***5111.3.271: PROFESSIONAL SERVICES**

JE Cal Co Sheriff's Office	dispatch fee May 2018	1,669.93
JE Cal Co Sheriff's Office	dispatch fee December 2017	2,158.69
1053261 Novato Fire District	Feb billing: 46 PCRs	828.00
1054408 Elinor Hall MPH	IGT consultation services	1,181.25

5111.3.401: SMALL TOOLS/FF EQUIPMENT

1053259 Ebbetts Pass Lumber Co	EMS equipment batteries	65.44
1053777 Interstate All Battery Center	AED batteries	254.92
1053254 Bound Tree Medical LLC	shears, penlights	47.49
1054409 Life Assist	backboards, straps	1,243.18

5111.3.402: SMALL TOOLS: HOSE / SCBA*none issued*

CHECKS ISSUED LISTING - JUN 2018**STATION 3 A****5111.3.411: SPECIAL DISTRICT EXPENSE**

1053265 US Bank: SAMBA .	CA EPN FleetWatch report	10.80
1053264 Stericycle	medical waste disposal	151.44
1053781 Sacramento Metro FD	admin fee - GEMT	310.94
1054410 Mountain-Valley EMS Agency	EMT Cert: NJLanduyt	87.00

5111.3.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANC *none issued*

5111.3.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE *none issued*

5111.3.422: TRAINING *none issued*

5111.3.478: TRAVEL/EDUCATION/TRAINING

1053255 Bryn Buhler	reimburse portion Resc Sys 1	400.00
1053265 US Bank	travel for review of amb ordered	58.60

5111.3.480: TRANSPORTATION FUEL

1053774 Ebbetts Pass Gas Service	fuel	1,173.27
1053257 Chevron	fuel	176.34

5111.3.501: UTILITIES: WATER/SEWER *none issued*

5111.3.504: UTILITIES: ELECTRICITY

JE CPPA	electricity	145.03
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5111.3.505: UTILITIES: PROPANE

1053774 Ebbetts Pass Gas Service	propane	110.09
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5403 A: BANK CHARGES

JE WestAmerica Bank	lockbox account fee	\$146.55
JE WestAmerica Bank	lockbox account fee	\$154.39

5411 A: SPECIAL TAX HANDLING FEE *none issued*

5640 A: STRUCTURES *none issued*

5701 A: EQUIPMENT *none issued*

8001/5612 A: REFUNDS *none issued*



California Public Employees' Retirement System
 Actuarial Office
 P.O. Box 942709
 Sacramento, CA 94229-2709
 TTY: (916) 795-3240
 (888) 225-7377 phone – (916) 795-2744 fax
 www.calpers.ca.gov

August 2017

**PEPRA SAFETY FIRE PLAN OF THE EBBETTS PASS FIRE PROTECTION DISTRICT
 (CalPERS ID: 2779006014)
 Annual Valuation Report as of June 30, 2016**

Dear Employer,

As an attachment to this letter, you will find a copy of the June 30, 2016 actuarial valuation report of the pension plan.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2016.

Section 2 can be found on the CalPERS website at (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool Report" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2016 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you after August 31, 2017.

The exhibit below displays the minimum employer contributions, before any cost sharing, for Fiscal Year 2018-19 along with estimates of the required contributions for Fiscal Years 2019-20 and 2020-21. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Required Contribution

Fiscal Year	Employer Normal Cost Rate	Employer Payment of Unfunded Liability
2018-19	12.141%	\$331
<i>Projected Results</i>		
2019-20	12.4%	\$760
2020-21	13.1%	\$1,500

The actual investment return for Fiscal Year 2016-17 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.375 percent. ***If the actual investment return for Fiscal Year 2016-17 differs from 7.375 percent, the actual contribution requirements for the projected years will differ from those shown above.***

Moreover, the projected results for Fiscal Years 2019-20 and 2020-21 also assume that there are no future plan changes, no further changes in assumptions other than those recently approved, and no liability gains or losses. Such changes can have a significant impact on required contributions. Since they cannot be predicted in advance, the projected employer results shown above are estimates. The actual required employer contributions for Fiscal Year 2019-20 will be provided in next year's report.

For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section.

The "Risk Analysis" section of the valuation report also contains estimated employer contributions in future years under a variety of investment return scenarios.

Changes since the Prior Year's Valuation

On December 21, 2016, the CalPERS Board of Administration lowered the discount rate from 7.50 percent to 7.00 percent using a three year phase-in beginning with the June 30, 2016 actuarial valuations. The minimum employer contributions for Fiscal Year 2018-19 determined in this valuation were calculated using a discount rate of 7.375 percent. The projected employer contributions on Page 5 are calculated assuming that the discount rate will be lowered to 7.25 percent next year and to 7.00 percent the following year as adopted by the Board.

The CalPERS Board of Administration adopted a Risk Mitigation Policy which is designed to reduce funding risk over time. This Policy has been temporarily suspended during the period over which the discount rate is being lowered. More details on the Risk Mitigation Policy can be found on our website.

Besides the above noted changes, there may also be changes specific to the plan such as contract amendments and funding changes.

Further descriptions of general changes are included in the "Highlights and Executive Summary" section and in Appendix A, "Statement of Actuarial Data, Methods and Assumptions" of the Section 2 report.

We understand that you might have a number of questions about these results. While we are very interested in discussing these results with your agency, in the interest of allowing us to give every public agency their results, we ask that you wait until after August 31 to contact us with actuarial related questions.

If you have other questions, please call our customer contact center at (888) CalPERS or **(888-225-7377)**.

Sincerely,



SCOTT TERANDO
Chief Actuary

Required Employer Contribution

	Fiscal Year	
Required Employer Contribution	2018-19	
Employer Normal Cost Rate	12.141%	
<i>Plus Either</i>		
1) Monthly Employer Dollar UAL Payment	\$	27.55
<i>Or</i>		
2) Annual Lump Sum Prepayment Option	\$	319
<p><i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).</i></p> <p><i>Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.</i></p> <p><i>§ 20572 of the Public Employees' Retirement Law assesses interest at an annual rate of 10 percent if a contracting agency fails to remit the required contributions when due.</i></p>		

	Fiscal Year	
	2017-18	2018-19
Development of Normal Cost as a Percentage of Payroll¹		
Base Total Normal Cost for Formula	23.490%	24.141%
Surcharge for Class 1 Benefits ²		
None	0.000%	0.000%
Phase out of Normal Cost Difference ³	0.000%	0.000%
Plan's Total Normal Cost	<u>23.490%</u>	<u>24.141%</u>
Plan's Employee Contribution Rate	<u>11.500%</u>	<u>12.000%</u>
Employer Normal Cost Rate	11.990%	12.141%
Projected Payroll for the Contribution Fiscal Year	\$ 263,539	\$ 326,471
Estimated Employer Contributions Based on Projected Payroll		
Plan's Estimated Employer Normal Cost	\$ 31,598	\$ 39,637
Plan's Payment on Amortization Bases ⁴	54	331
% of Projected Payroll (illustrative only)	0.021%	0.101%
Estimated Total Employer Contribution	\$ 31,652	\$ 39,968
% of Projected Payroll (illustrative only)	12.011%	12.242%

¹ The results shown for Fiscal Year 2017-18 reflect the prior year valuation and may not take into account any lump sum payment, side fund payoff, or rate adjustment made after June 30, 2016.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

³ The normal cost difference is phased out over a five year period. The phase out of normal cost difference is 100 percent for the first year of pooling, and is incrementally reduced by 20 percent of the original normal cost difference for each subsequent year. This is non-zero only for plans that joined a pool within the past 5 years. Most plans joined a pool June 30, 2003, when risk pooling was implemented.

⁴ See page 9 for a breakdown of the Amortization Bases.

The New Year is Nigh, and so is PEPRAs Authority to Impose Increases to Member Contributions

By Jeffrey C. Freedman on December 11, 2017



January 1, 2018, is just around the corner, and as of that date PERS contracting agencies, as well as employers in '37 Act county retirement systems, will for the first time have the legal ability to impose increases to the member contribution rate of their classic employees.

The Public Employee Pension Reform Act of 2013 (PEPRA) was intended to put the brakes on the increasing costs of pension systems. This has not—at least as of now—eventuated; costs continue to rise, and the prognosis for the future is not good. Many local agencies are now paying almost fifty cents or more into the retirement system

for every dollar of payroll, and the likelihood is that these numbers will continue to rise.

What can local agencies do? Are they obligated forever to sign blank checks to retirement systems?

Well, PERS contracting agencies will be able to utilize Government Code section 20516.5. The Government Code already provides that employers and employees both contribute to PERS. Employee member contribution rates are fixed by statute: for local safety members (police and fire) the rate is 9% of pay; for local miscellaneous employees, the rate is 7% of pay, or 8% if the employees are provided a more generous pension formula (e.g. 2.7% at age 55.)

PEPRA added section 20516.5 to the Government Code; it will allow an increase to member contribution rates as of January 1, 2018, without requiring agreement with the employee organizations. This effectively shifts some of the normal cost from the employer to the member. It can be imposed on classic members in the absence of agreement but only after impasse and any mediation and fact finding. However, the benefit of this new opportunity may be limited. An increase to the member contribution rate for classic miscellaneous employees cannot exceed 8% of pay. Since classic member contributions are already capped at 7% or 8%, this new provision gives agencies little or no room to increase employee support of the cost of their benefits. (PEPRA new members are already required to pay by payroll deduction 50% of normal cost of their future benefit and are limited to a retirement formula of 2.7% at age 57 for safety and 2% at age 62 for miscellaneous members. As a result, section 20516.5 is not applicable to new members.)

The situation for police and fire safety employees allows greater sharing of normal costs. The maximum permitted for classic police and fire employees under section 20516.5 is 12%. Since the statutory classic safety member contribution is already 9%, PEPRAs will allow, starting January 1, an agency to impose, even without agreement, a significantly higher contribution to PERS by police and fire. Any increase to member contribution rates under section 20516.5 will be credited to the member's account.

The counterpart PEPRAs provision added to the County Employees Retirement Law of 1937 is similar in intent but different in specifics. That provision, Government Code section 31631.5, also will allow an employer in a '37 Act system to require employees to pay fifty percent of normal cost of benefits, but again, only after completion of the negotiations process and any impasse procedures including mediation and fact finding. And, similar to the PERS provision, imposing an increase to member contributions is capped. The maxima are set forth as percentages above the normal rates of contribution for different groups of employees. Thus, the maximum contribution cannot be more than 14% above the normal cost for general members, 33% for police and fire, and 37% for safety employees other than police and fire.

While the ability of an employer to impose an equal sharing of the normal cost of the benefit is capped, employers and employee organizations may still agree to cost share the employer's contribution rate. Under PERS, Government Code section 20516 has always permitted employers and employee organizations to agree that members will pay a portion of the employer's contribution rate, but this additional cost sharing cannot be imposed. For 1937 Act agencies, PEPRAs added Government Code section 31631 which permits the employer and members to agree that members will pay any portion of the employer's contributions, but again, this cannot be imposed.

Further changes in the retirement landscape could be on the horizon for 2018. The California State Association of Counties recently reported that the PERS Board of Administration is currently reviewing its investment strategy and could adopt a further reduction in its discount rate. PERS reduced the discount rate from 7.5 to 7% in December 2016, after determining that its expected rate of return on investments needed to be reduced. One option under consideration is a further reduction, potentially to as low as 6.5%. Any reduction of the discount rate by PERS is likely to result in further increases in the contribution percentage required of local agencies contracting with PERS. We will keep you advised of further developments as they occur. Stay tuned.



Rebecca Callen
Auditor-Controller
(209) 754-6343

891 Mountain Ranch Rd.
San Andreas, CA 95249
FAX (209) 754-6888

MEMORANDUM

TO: Special Districts
FROM: Rebecca Callen, Auditor-Controller
DATE: Thursday, June 28, 2018
SUBJ: May 2018 is closed

May is now closed.

- As of 7/1/18, 4990 and 5890 (trust fund) revenue and expense will no longer be allowed.
- Please recall that July 1st will have ZERO cash. Until my office closes 2017/18, we will not be able to roll assets, liabilities, or fund balances from 6/30/18. I am projecting to be able to do that process the second week of August. To determine where your cash position is, please continue to run the balance sheet from 6/30/18 and factor in the 2018/19 revenue and expenses that will be posting starting July 1. Additionally, my staff can always assist with that analysis, if needed.

Should you have any questions, feel free to contact us directly.

Elinor Hall, Health Policy and Management Consulting
INDEPENDENT CONTRACTOR / CONSULTING AGREEMENT
~~Managed Care~~ Medi-Cal ~~Rate-Range~~ Intergovernmental Transfers

1. Parties. The parties to this Agreement are the Ebbetts Pass Fire District located in Calaveras County, which provides EMS ambulance response and transport, and Elinor Hall, an independent consultant ("Consultant") located in Surprise, Arizona. ~~Portland, Oregon.~~
2. Background. This contract sets forth the terms and conditions under which Elinor Hall will assist the Ebbetts Pass Fire District, to learn about and participate in the ~~Rate Range~~-IGTs with the Anthem Blue Cross and California Health and Wellness Plans which serve Medi-Cal beneficiaries living in Calaveras County.
3. Independent Contractor. Consultant's relationship is strictly as an independent contractor and not as an employee. As an independent contractor, Consultant is not eligible for, and will not participate in, any benefit, program, plan or compensation arrangement designed for employees. The District will not carry worker's compensation insurance, deduct social security tax (FICA), or pay federal or state unemployment taxes (FUTA or MUTA) with regard to Contractor.
4. Consultant's Work. Consultant will utilize her knowledge and abilities to assist the District to receive the benefits of the ~~Managed Care Rate-Range~~-IGTs; a detailed Scope of Work is shown in Attachment A. Consultant will ~~devote her time to the extent necessary to~~ perform the work in a thorough and timely manner. Consultant will be personally involved and responsible for all work performed. Consultant may elect to utilize her own contracted clerical assistant for certain routine tasks. All consulting work will be performed in close consultation with the District.
5. Compensation. The District will pay Consultant ~~\$250~~225 an hour for her work under this contract. Consultant's routine office expenses, including but not limited to internet, phone, printing, are the responsibility of Consultant. Consultant will be responsible ~~for~~ payment of any clerical work performed by her assistant in support of this agreement. Total compensation under this contract is limited to \$5,000. Should additional hours of consulting services be necessary, this limit may be amended in writing with the concurrence of both parties.
6. Travel. Consultant will not drive any vehicle in performance of this work and will not incur any travel expenses.
7. Employees. Consultant does not have and will not hire any employees.
8. Invoicing. Consultant will invoice the District by the 15th of each month for work done in the prior month. This invoice will be submitted electronically in a satisfactory

format to the individual designated by the District. If mutually agreed, Consultant may submit invoices covering more than one month at a time.

9. Term of Agreement. The term of this agreement shall commence ~~February 13, 2017~~ July 1, 2018 -and shall be effective through June 30, ~~2018~~ 2019 unless it is sooner terminated by Consultant or by the District with or without cause, for any reason or no reason, upon thirty days prior written notice. The contract term may be extended or amended by mutual agreement which shall be documented in writing.
10. HIPAA. The District shall not provide, and the Consultant has no need to receive, confidential personally identifiable health information that would be subject to the Health Insurance Portability and Accountability Act of 1996 (HIPAA) in performance of this contract.
11. Liability. Using her knowledge, skills, and experience in health care finance, and the Medi-Cal program, Consultant will assist the District to participate in the IGT process. The parties agree that Consultant cannot and will not act on behalf of the District or bind the District without its express consent. Similarly, the Consultant has no power to bind the Health Plans, the State or other IGT participants. Thus, Consultant cannot be liable for the decisions made by the District and the outcomes of the IGT process. If so desired, Consultant will assist the District to secure and utilize additional legal and/or financial counsel in regard to specialized IGT issues.

FOR THE Ebbetts Pass Fire DISTRICT

Dated: _____

By: _____

Title: _____

For the Consultant:

Dated: June 22, 2018

Elinor Hall

Signature

Elinor Hall

Printed Name

Address: 16949 Glenbrook Ln
Surprise, Arizona 85387

~~4043 SW Westdale Dr.~~

~~Portland, Oregon 97224~~

Social Security or Tax ID: #

Attachment A: SCOPE OF WORK FOR THE MEDI-CAL INTERGOVERNMENTAL TRANSFERS RATE RANGE (IGTs)

The District plans to participate in Medi-Cal Rate Range Intergovernmental Transfers (or IGTs) with the Blue Cross and California Health and Wellness Medi-Cal Managed Care Plans and the State Department of Health Care Services. Consultant will utilize her understanding of the Medi-Cal program and these Rate Range IGTs to support the District in the IGT process which is complex, lengthy and exacting.

Consultant's responsibilities under this Agreement are anticipated to include the following:

1. Provide initial information and education to the District regarding the Rate Range IGT process. This may take the form of conference calls and the provision of written materials. Consultant will work with executive managers, elected officials, auditors, attorneys, and others, if requested by the District.
2. Assist the District to contact the Health Plans and assert their intention to participate in the IGTs.
3. Assist the District to calculate and submit required data to the Plans and the State pertaining to the number of transports and associated costs, charges and revenues unreimbursed costs for the provision of Plan services provided to Plan patients during the Plan rate-year to which the IGT pertains.
4. Provide the District with spreadsheets and information regarding the amount it will transfer to DHCS to fund the IGT and pay the State Administrative Fee. Provide spreadsheets and information on the estimated Plan payments, the net new funds ~~amounts~~ amounts and any funds that are obligated to be spent on Health Care services by the District in the future as a result of the IGTs.
5. Assist the District to send signed Letters of Interest to the Plans using the State or Plan LOI Templates, as required for participation in the IGTs.
6. Communicate with DHCS and the Plans regarding any issue related to the IGTs including but not limited to the IGT timelines, document language, CMS requests, wiring issues etc.
7. Assist the District to complete the four IGT draft documents for each Plan as required to participate in the IGTs by DHCS including the Intergovernmental

Agreement with DHCS (also referred to as the Transfer of Public Funds Agreement) and the ~~the~~ Health Plan-Provider Agreements with Anthem and with CHW, The CMS Funding Questions document and the DHCS Administrative Fee Agreement.

8. Provide information and support to the District regarding the timely execution and transmittal of the final signed documents to DHCS.
9. Assist the District with understanding and participating in the wiring of funds to DHCS.
10. Assist the District to secure accurate, timely payments from the Plans of the IGT-funded proceeds from the Plans.
11. Perform other activities as required to support the participation of the District in the IGTs.

Murphys Fire District



Office of the Fire Chief

EPFD FAMILY:

I AM SO VERY SADDENED AND HEART
BROKEN TO HEAR ABOUT DAN. HE WAS
SUCH A GREAT MEMBER OF THE DISTRICT
AND A GOOD FRIEND. HE WAS A TRUE
FIRESMAN TO THE LAST DAY!

WE ARE HERE TO SUPPORT YOU AND
DAN'S FAMILY IN ANY WAY WE
CAN - PLEASE REACH OUT AT
ANY TIME. YOU ARE ALL IN OUR
THOUGHTS -

A handwritten signature in black ink, appearing to read "Brian E. Wilkes".

BRIAN E. WILKES