



Big Bear Fire Authority

JOINT MEETING OF THE BOARDS OF DIRECTORS

**BIG BEAR FIRE AUTHORITY
BIG BEAR LAKE FIRE PROTECTION DISTRICT
BIG BEAR CITY COMMUNITY SERVICES DISTRICT - FIRE
MEETING AGENDA
DECEMBER 12, 2017**

ORDER OF BUSINESS:

Closed Session – 4:30 p.m. – Training Room, Big Bear Lake Civic Center

Regular Session - 6:00 p.m. - Hofert Hall, Big Bear Lake Civic Center
39707 Big Bear Blvd., Big Bear Lake, CA 92315

BOARD OF DIRECTORS

**CHAIRMAN RANDALL PUTZ
VICE CHAIRMAN JOHN GREEN
DIRECTOR DAVID CARETTO
DIRECTOR RICK HERRICK
DIRECTOR BOB JACKOWSKI
DIRECTOR BILL JAHN
DIRECTOR KARYN OXANDABOURE
DIRECTOR JOHN RUSSO
DIRECTOR LARRY WALSH
DIRECTOR AL ZIEGLER**

STAFF

**FIRE CHIEF JEFF WILLIS
AUTHORITY COUNSEL JEFF FERRE
FIRE MARSHAL – ASSISTANT CHIEF MIKE MALTBY
TREASURER-AUDITOR/CONTROLLER SHIRLEY HOLT
BOARD SECRETARY DAWN MARSCHINKE**

OPEN SESSION

CLOSED SESSION PUBLIC COMMUNICATIONS: (Any member of the public is entitled to speak on Closed Session Agenda items. If you wish to address any other items listed on the Agenda you must do so during Open Session.)

CLOSED SESSION

CONFERENCE WITH LABOR NEGOTIATORS

Pursuant to Government Code Section 54957.6

Agency Representative: Fire Chief

Employee Organizations: Big Bear City Professional Firefighters' Assoc., IAFF, Local 935 and Big Bear Lake Professional Firefighters' Assoc., IAFF, Local 935

OPEN SESSION

CALL TO ORDER

MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE

ROLL CALL

Please Note: The Chair may, at his or her discretion, take items out of order at the meeting to facilitate the business of the Board and/or for the convenience of the public.

REPORT ON CLOSED SESSION

ANNOUNCEMENTS & UPCOMING EVENTS

Saturday, December 23, Big Bear Professional Firefighters' Association, Local 935, will host its annual shopping spree for kids at Big Bear Lake Kmart beginning at 7:00 a.m.

The Fire Authority's Administrative Office will be closed on the following dates:

- Monday and Tuesday, December 25th and 26th, 2017 in observance of Christmas and will re-open at 8:00 a.m. on Wednesday, December 27th, 2017.
- Monday and Tuesday, January 1st and 2nd, 2018 in observance of New Year's, and will reopen on Wednesday, January 3rd, 2018.
- Monday, January 15th, 2018 in observance of Martin Luther King Jr. day and will reopen on Tuesday, January 16th, 2018.

PRESENTATIONS

None.

DIRECTORS' GENERAL ANNOUNCEMENTS – Comments shall pertain to items not on the posted agenda and are limited to three minutes per Authority Member.

GENERAL PUBLIC COMMENT – Public comment is permitted only on items not on the posted agenda that are within the subject matter jurisdiction of the Authority. Please note that

State law prohibits the Fire Authority from taking any action on items not listed on the agenda. There is a three-minute maximum time limit when addressing the Board during this time period.

CHIEF'S REPORT**FINANCE OFFICER'S REPORT****FIRE AUTHORITY CONSENT CALENDAR**

FA1. Approval of Meeting Minutes from the October 24, 2017 Regular Meeting of Big Bear Fire Authority

FA2. Approval of Meeting Minutes from the November 7, 2017 Special Meeting of Big Bear Fire Authority

FA3. Monthly Activity Reports for October 2017, for Big Bear Fire Department for Receive and File

FA4. Fire Authority Meeting Calendar for 2018

Board consideration of approving the proposed 2018 Meeting Calendar, which includes the adjournments of the Regular Meeting of April 3 to April 24, 2018; and December 4 to December 11, 2018.

FA5. Approval Flight Paramedic Job Description

Board consideration of approving the Flight-Paramedic job description and corresponding salary table.

FA6. Big Bear Fire Authority FY2016-17 Audited Financial Report

Big Bear Fire Authority Board consideration to accept, receive and file FY2016-17 Audited Financial Report.

BIG BEAR LAKE FIRE PROTECTION DISTRICT CONSENT CALENDAR

FP7. Big Bear Lake Fire Protection District FY2016-17 Audited Financial Report

Big Bear Lake Fire Protection District Board consideration to accept, receive and file FY16-17 Audited Financial Report.

FP8. Approval of Meeting Minutes from the October 24, 2017 Regular Meeting of Big Bear Lake Fire Protection District

FP9. Big Bear Lake Fire Protection District Meeting Calendar for 2018

Board consideration of approving the proposed 2018 Meeting Calendar, which includes the adjournments of the Regular Meeting of April 3 to April 24, 2018; and December 4 to December 11, 2018.

ITEMS REMOVED FROM THE CONSENT CALENDAR

PUBLIC HEARING

Any person may appear and be heard in support or opposition to the proposals at the time of the meeting. If you challenge the action in court, you may be limited to raising only those issues which you or someone else raised at the public meeting described in the notice or in written correspondence delivered to the Fire Authority at or before the public meeting.

NEW BUSINESS

FA10. Approval to Accept the Memorandum of Understanding and Supporting Exhibits Between the Big Bear Fire Authority and The Big Bear Professional Firefighters' Association, I.A.F.F. – Local 935

Board consideration of approving the proposed Memorandum of Understanding between The Big Bear Professional Firefighters Association and the Big Bear Fire Authority with an effective date of July 1, 2018 and an ending date of December 31, 2019.

FIRE AUTHORITY BOARD REORGANIZATION

Fire Authority Board Reorganization Selection of the Chairman and Vice Chairman

Board nominations and selection of Chairman and Vice Chairman, who will serve for a period of one year.

COMMITTEE REPORTS

November 20, 2017 Ad Hoc Committee Report

DIRECTORS' CLOSING COMMENTS

ADJOURN

I hereby certify under penalty of perjury, under the laws of the State of California that the foregoing agenda was posted in accordance with the applicable legal requirements. Dated this 7th day of December, 2017.

Dawn E. Marschinke

Dawn Marschinke, Board Secretary

The Big Bear Fire Authority wishes to make all its public meetings accessible to the public. If you need special assistance to participate in this meeting, please contact Board Secretary Dawn Marschinke at 909/866-7566. Notification 48 hours prior to the meeting will enable the Fire Authority to make reasonable arrangements to ensure accessibility to this meeting.



BIG BEAR FIRE AUTHORITY AGENDA REPORT

MEETING DATE: December 12, 2017

TO: Honorable Chairman and Members of the Fire Authority Board

FROM: Jeff Willis, Fire Chief *JW*

SUBJECT: CHIEF'S REPORT

AMBULANCE EXCLUSIVE OPERATING EOA 20

A number of meetings and discussions have occurred over the past couple months. At this point, it is not known when the County Board of Supervisor will take this issue up. At issue is the number of existing exclusive ambulance operating (EOA) areas within San Bernardino County that were created decades ago and how these existing EOAs are performing and meeting the current ambulance transportation needs of the communities they serve. It will likely take a significant amount of time, possibly years, to work through the complexities that need to be considered before it is better understood what effect this may have, if any, on EOA 20 which serves the Big Bear area. As part of the consolidation effort, staff will begin the necessary work to transfer EOA 20 from Big Bear City Community Services District to Big Bear Fire Authority with a target date of July 1, 2018. This work will begin after the first of the year in January 2018.

ASSUMPTION OF SBCERA CONTRACT

Contact with Assemblyman Obernolte's office has been made requesting special legislation that allows for the existing SBCERA contract between the City of Big Bear Lake/Fire Protection District to be transferred and assumed by Big Bear Fire Authority. The proposed language is currently in draft form and being reviewed. Once the review is complete, it will be forwarded to Assemblyman Obernolte's office for consideration and placement before the State Legislature in Mid-January, 2018.

STRATEGIC PLAN

As part of the strategic planning process, the Board requested a presentation from LAFCO to discuss the possibility of creating a Fire District that would cover the current jurisdictional boundaries of Big Bear Fire Authority. We have been in contact with staff from LAFCO and have been advised that sometime after mid-January 2018, LAFCO staff would be available to attend a Board meeting for discussion.



BIG BEAR FIRE AUTHORITY AGENDA REPORT

MEETING DATE: December 12, 2017

TO: Honorable Chairman and Members of Big Bear Fire Authority Board

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Shirley Holt, Senior Finance Officer *SH*
Big Bear Fire Authority

SUBJECT: **SENIOR FINANCE OFFICER'S REPORT**

OCTOBER YTD FINANCIALS – 33% Through the Year

Fire Authority

- Revenues are \$933,850 or 39%
- Expenses are \$1,144,694 or 38%

The Fire Authority is above expense budget due to Salaries and Benefits being 13% higher than budget related to fire incident activity over the summer and fall months.

FPD

- There are no Property Tax revenues received as of October YTD
- Expenses are \$1,907,388 or 28%

Expenses are 5% below budget YTD. This is due to budgeted payroll at FPD being reclassified to the Fire Authority for Ambulance billing and one budgeted position was filled later in the year than planned.

CSD Fire

- There are minimal Property or Parcel Tax revenues received as of October YTD
- Expenses are \$1,311,667 or 6% below budget related to payroll and professional services running under budget

CSD Ambulance

- Revenues are \$340,019 or 13% below budget due to YTD recording of Bad Debt & Contractual allowance
- Expenses are \$892,422 or 35%

Cash Disbursements

- October Cash Disbursements total \$281,609.16 and can be referenced in the PDF file attached

2016-17 FINANCIAL AUDITS

- CSD Fire and Ambulance – Pending

RECOMMENDATION

Staff recommends that the Board review, receive and file the Senior Finance Officer report dated December 12, 2017.

Attachment A: FY2017-18, October Year-To-Date Financials

Attachment B: 2017 October Cash Disbursements

BUDGET VARIANCE REPORT
FY 2017-2018
October Year to Date

BIG BEAR FIRE AUTHORITY	Annual Budget	YTD Total	Variance	%
Revenue				
Total Contribution Revenues	1,700,000	566,664	(1,133,336)	33%
Total Interagency Revenue	609,518	321,058	(288,460)	53%
Total Current Service Charges	30,000	33,675	3,675	112%
Total Use of Money and Property	41,214	12,453	(28,761)	30%
Total Revenue	2,380,732	933,850	(1,446,882)	39%
				% Spent
Expenses				
Total Salaries and Benefits	1,723,424	785,249	(938,176)	46%
Total Supplies	136,225	43,022	(93,203)	32%
Total Professional Services	315,901	42,578	(273,323)	13%
Total Maintenance and Equipment	490,428	164,926	(325,502)	34%
Total Utilities	141,800	49,321	(92,479)	35%
Total Other Expenditures	230,176	59,599	(170,577)	26%
Total Operational Expenses	3,037,954	1,144,694	(1,893,260)	38%

FIRE PROTECTION DISTRICT	Annual Budget	YTD Total	Variance	%
Revenue				
Total Property Tax Revenue	4,955,059	-	(4,955,059)	0%
Total Interagency Revenue	1,167,460	483,234	(684,226)	41%
Total Other Revenue	650,547	18,433	(632,114)	3%
Total Revenue	6,773,066	501,668	(6,271,398)	7%
				% Spent
Expenses				
Total Salaries and Benefits	5,538,312	1,445,852	(4,092,459)	26%
Total Professional Services	78,200	16,230	(61,970)	21%
Total Other Expenditures	1,156,554	445,307	(711,248)	39%
Total Operational Expenses	6,773,066	1,907,388	(4,865,677)	28%

CSD - FIRE DEPARTMENT	Annual Budget	YTD Total	Variance	%
Revenue				
Total Property Tax Revenue	4,151,125	2,422	(4,148,702)	0%
Total Interagency Revenue	655,500	219,412	(436,088)	33%
Total Other Revenue	15,400	11,726	(3,674)	76%
Total Revenue	4,822,025	233,560	(4,588,464)	5%
% Spent				
Expenses				
Total Salaries and Benefits	3,624,241	922,950	(2,701,291)	25%
Total Professional Services	57,800	15,280	(42,520)	26%
Total Other Expenditures	1,137,323	373,437	(763,886)	33%
Total Operational Expenses	4,819,364	1,311,667	(3,507,697)	27%

CSD - AMBULANCE	Annual Budget	YTD Total	Variance	%
Revenue				
Charges for Services Revenue	2,231,303	225,819	(2,005,484)	10%
Total Interagency Revenue	342,600	114,200	(228,400)	33%
Total Revenue	2,573,903	340,019	(2,233,884)	13%
% Spent				
Expenses				
Total Salaries and Benefits	2,217,060	780,610	(1,436,450)	35%
Total Supplies and Maintenance	136,155	46,616	(89,539)	34%
Total Professional Services	195,252	48,570	(146,682)	25%
Total Other Expenditures	25,436	16,626	(8,810)	65%
Total Operational Expenses	2,573,903	892,422	(1,681,482)	35%

Accounts Payable

Transactions by Account

User: shirley
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Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
220-4210-6160	Best Best & Krieger	Fire Protection district review of lease	10/11/2017	4916	655.74	
		Vendor Subtotal for Dept:4210			655.74	
220-4210-6160	Paypro Administrators	Piepm Monthly,Sep 2017	10/11/2017	4922	50.00	
		Vendor Subtotal for Dept:4210			50.00	
		Subtotal for Fund: 220			705.74	
222-0000-2035	OHD	FTK single screw,scott AV 200/300	10/12/2017	4927	-30.11	
		Vendor Subtotal for Dept:0000			-30.11	
222-0000-2035	OMG National	BBFD Stickers, pencils	10/12/2017	4928	-49.73	
		Vendor Subtotal for Dept:0000			-49.73	
222-4222-6020	Bad Bear Sportswear	7 shirts pink	10/12/2017	4925	346.96	
222-4222-6020	Bad Bear Sportswear	custom embroidered performance polo	10/12/2017	4925	433.69	
222-4222-6020	Bad Bear Sportswear	7 shperformance polos embroidery	10/12/2017	4925	517.20	
222-4222-6020	Bad Bear Sportswear	Helmet names	10/12/2017	4925	113.14	
		Vendor Subtotal for Dept:4222			1,410.99	
222-4222-6020	D'Alesio Inc	15 Magnetic panels printed	10/25/2017	5004	145.13	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Dept:4222			145.13	
222-4222-6020	Entenmann-Rovin Co	Flat Badges,top panel,arson top panel	10/17/2017	4949	319.01	
		Vendor Subtotal for Dept:4222			319.01	
222-4222-6030	Big Bear City CSD	Fire Fuel surcharge 2017	10/25/2017	5012	270.86	
222-4222-6030	Big Bear City CSD	Fire Fuel surcharge 2017	10/25/2017	5012	360.16	
222-4222-6030	Big Bear City CSD	Fire Fuel surcharge 2017	10/25/2017	5012	366.02	
222-4222-6030	Big Bear City CSD	Fire Fuel Reimburse Rebel INV61386	10/25/2017	5012	2,257.02	
222-4222-6030	Big Bear City CSD	Ambulance Fuel Reimburse Rebel IN	10/25/2017	5012	1,860.01	
222-4222-6030	Big Bear City CSD	Fire Rebel oil reimbursement INV6138	10/25/2017	5012	1,938.81	
		Vendor Subtotal for Dept:4222			7,052.88	
222-4222-6030	Chevron and Texaco Business Card	travel fuel for BE281 Walker BE281	10/12/2017	4926	309.21	
		Vendor Subtotal for Dept:4222			309.21	
222-4222-6030	Ralph W Haupt	apparatus fuel 9/2 -9/23/17 moonridge	10/25/2017	5006	440.07	
		Vendor Subtotal for Dept:4222			440.07	
222-4222-6030	US Bank Corporate Payment System	Fuel for Fires stricketeam, Orleans,sah	10/12/2017	4931	1,033.06	
		Vendor Subtotal for Dept:4222			1,033.06	
222-4222-6040	Action Response Team Inc	station supplies, truck wash,soap deter	10/03/2017	4897	998.92	
222-4222-6040	Action Response Team Inc	Paper towels kitchen supplies trash b	10/03/2017	4897	993.20	
222-4222-6040	Action Response Team Inc	station supplies, paper towels toilet suj	10/03/2017	4897	2,804.57	
		Vendor Subtotal for Dept:4222			4,796.69	
222-4222-6040	DIY Home Center	281 Forks Hillman Misc	10/17/2017	4947	42.27	
222-4222-6040	DIY Home Center	281 Toilet Cleaner	10/17/2017	4947	19.37	
222-4222-6040	DIY Home Center	282 Washing machine fluid	10/17/2017	4947	11.62	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Dept:4222			73.26	
222-4222-6040	Mission Linen Supply Inc	Linen maint,Towels	10/17/2017	4953	33.53	
		Vendor Subtotal for Dept:4222			33.53	
222-4222-6040	Randy Spitz	Statin 282 Coffee,sugar	10/17/2017	4959	69.85	
222-4222-6040	Randy Spitz	Statin 282,281 Coffee,Tea, Gavina	10/17/2017	4959	123.00	
222-4222-6040	Randy Spitz	Gaviana hot chocolate 281,282,283	10/20/2017	4980	193.95	
		Vendor Subtotal for Dept:4222			386.80	
222-4222-6040	Mountain Water Company	5 gallon water bottles Training center	10/17/2017	4955	16.50	
		Vendor Subtotal for Dept:4222			16.50	
222-4222-6040	US Bank Corporate Payment System	Plates,spoons,napkins	10/12/2017	4931	93.71	
		Vendor Subtotal for Dept:4222			93.71	
222-4222-6060	Bear Valley Printing	Bus Cards Nick Bruinsma	10/17/2017	4942	54.02	
222-4222-6060	Bear Valley Printing	Bus Cards Norman Dykesten	10/17/2017	4942	53.88	
		Vendor Subtotal for Dept:4222			107.90	
222-4222-6060	BW Printworks	calendars single sheets	10/03/2017	4901	93.35	
		Vendor Subtotal for Dept:4222			93.35	
222-4222-6060	Modular Space Corporation	Temp office Rental 9/25-10/24/17	10/17/2017	4954	328.06	
		Vendor Subtotal for Dept:4222			328.06	
222-4222-6060	OMG National	BBFD Stickers, pencils	10/12/2017	4928	691.46	
		Vendor Subtotal for Dept:4222			691.46	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
222-4222-6060	Quill Corporation	Brother TZE231Pack blk	10/12/2017	4929	77.56	
222-4222-6060	Quill Corporation	Post it flagssign here	10/12/2017	4929	39.92	
222-4222-6060	Quill Corporation	utility knives,tape and sispensers 100p	10/12/2017	4929	35.53	
222-4222-6060	Quill Corporation	tab partitions,ink refills, tab indexs,bin	10/12/2017	4929	388.01	
222-4222-6060	Quill Corporation	self ink stamps	10/12/2017	4929	37.70	
222-4222-6060	Quill Corporation	straws,bndr clips,clear stamps,elmers g	10/12/2017	4929	59.08	
222-4222-6060	Quill Corporation	stnlyrgdtyuttybldsw/disp 100pack	10/12/2017	4929	22.00	
222-4222-6060	Quill Corporation	Leather tab dividers	10/12/2017	4929	10.01	
		Vendor Subtotal for Dept:4222			669.81	
222-4222-6060	US Bank Corporate Payment System	copy paper,fabric pens,postage,meter s	10/12/2017	4931	260.39	
		Vendor Subtotal for Dept:4222			260.39	
222-4222-6070	NEOFUNDS By NEOPOST	Postage machine payment8/20-9/20/17	10/03/2017	4903	362.24	
		Vendor Subtotal for Dept:4222			362.24	
222-4222-6070	US Bank Corporate Payment System	Endicina,return structure boots,certifie	10/12/2017	4931	253.64	
		Vendor Subtotal for Dept:4222			253.64	
222-4222-6110	Big Bear City CSD	Storm Water Polution Prevention Plan	10/25/2017	5012	71.57	
		Vendor Subtotal for Dept:4222			71.57	
222-4222-6160	Lincoln National Life Insurance Co (	401 Maintenance fee plan Doc amendi	10/11/2017	4921	200.00	
		Vendor Subtotal for Dept:4222			200.00	
222-4222-6170	Best Best & Krieger	matter #29557.00002 employee Bene:	09/29/2017	4885	6,397.40	
222-4222-6170	Best Best & Krieger	matter #29557.00000 drafts of collect	09/29/2017	4885	328.90	
222-4222-6170	Best Best & Krieger	matter #19361.00009 Fire	09/29/2017	4885	118.50	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
222-4222-6170	Best Best & Krieger	Labor matters	10/20/2017	4969	227.70	
222-4222-6170	Best Best & Krieger	MOU questions, analysis for csd retire	10/20/2017	4969	3,991.90	
222-4222-6170	Best Best & Krieger	general matters and correspondance fo	10/20/2017	4969	2,718.30	
Vendor Subtotal for Dept:4222					13,782.70	
222-4222-6210	Michael Post	08 Tahoe, service complete brake job,1	09/29/2017	4893	814.45	
Vendor Subtotal for Dept:4222					814.45	
222-4222-6210	Kovatch Mobile Equipment	Tuning Horns,replace marker lights in	09/29/2017	4889	5,252.88	
222-4222-6210	Kovatch Mobile Equipment	Labor, material & Parts	09/29/2017	4889	180.00	
222-4222-6210	Kovatch Mobile Equipment	ME 281 Road call service	09/30/2017	4965	960.66	
222-4222-6210	Kovatch Mobile Equipment	BE-281 service inspection,engine,fuel	09/30/2017	4965	866.76	
222-4222-6210	Kovatch Mobile Equipment	BE-282 replaced Primer Pump	09/30/2017	4965	1,427.19	
222-4222-6210	Kovatch Mobile Equipment	WT-282 Panels r-1 compartmentinstal	09/30/2017	4965	1,725.15	
222-4222-6210	Kovatch Mobile Equipment	ME-281 Batteries wired harness supp	09/30/2017	4965	3,085.40	
222-4222-6210	Kovatch Mobile Equipment	BE-281 Removed pump panel primed	09/30/2017	4965	1,296.48	
222-4222-6210	Kovatch Mobile Equipment	ME-283 door light ajar checked all sw	09/30/2017	4965	177.73	
222-4222-6210	Kovatch Mobile Equipment	ME-283 Road call service leaking air :	09/30/2017	4965	985.13	
222-4222-6210	Kovatch Mobile Equipment	T-281 Ladder service,replaced table b	09/30/2017	4965	3,158.80	
222-4222-6210	Kovatch Mobile Equipment	BE-282 Replaced O-rings tested air ac	09/30/2017	4965	466.59	
222-4222-6210	Kovatch Mobile Equipment	cab door lilghting loose exhaust tip	10/20/2017	4975	2,039.34	
Vendor Subtotal for Dept:4222					21,622.11	
222-4222-6210	JSL Automotive Group LLC	Mount Left Tire BE-282	09/30/2017	4964	100.00	
222-4222-6210	JSL Automotive Group LLC	Oil lube Chassis,filters change,oil, tire	09/30/2017	4964	79.53	
222-4222-6210	JSL Automotive Group LLC	dismount & mount 2 front tires WT-28	09/30/2017	4964	100.00	
222-4222-6210	JSL Automotive Group LLC	Starter Assembly U-282	09/30/2017	4964	460.51	
222-4222-6210	JSL Automotive Group LLC	Oil lube Chassis,filters change,oil, tire	09/30/2017	4964	45.06	
222-4222-6210	JSL Automotive Group LLC	Oil and Lube chassis, change motor oi	09/30/2017	4964	42.69	
222-4222-6210	JSL Automotive Group LLC	replace applicable Models P2850	09/30/2017	4964	690.45	
222-4222-6210	JSL Automotive Group LLC	Mount and balanceTires 7400 4X4	10/20/2017	4974	200.00	
222-4222-6210	JSL Automotive Group LLC	Balance tires 2800 CHevyTahoe	10/20/2017	4974	562.68	
Vendor Subtotal for Dept:4222					2,280.92	
222-4222-6210	NAPA Auto Parts	MT281	09/29/2017	4891	50.16	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Dept:4222			50.16	
222-4222-6210	Petrogen,Inc	Replacement parts R-282	09/29/2017	4892	280.41	
		Vendor Subtotal for Dept:4222			280.41	
222-4222-6210	Safelite Fulfillment, Inc	2016 Ram Pick up 3500	10/11/2017	4923	406.69	
		Vendor Subtotal for Dept:4222			406.69	
222-4222-6210	Safety-Kleen	hazardous waste removal	10/12/2017	4930	185.60	
		Vendor Subtotal for Dept:4222			185.60	
222-4222-6210	Superior Automotive Warehouse Inc	BCI Group core changedeka battery 7	09/29/2017	4896	1,205.39	
		Vendor Subtotal for Dept:4222			1,205.39	
222-4222-6210	US Bank Corporate Payment System	Hose straps, socket Tai	10/12/2017	4931	188.89	
		Vendor Subtotal for Dept:4222			188.89	
222-4222-6220	All Star Fire Equipment	5 sets of outershell coats,lettering hool	09/29/2017	4884	11,593.63	
		Vendor Subtotal for Dept:4222			11,593.63	
222-4222-6220	A To Z Cylinders	Hydo test visulal 4500 dispose of SCB	10/11/2017	4913	125.00	
		Vendor Subtotal for Dept:4222			125.00	
222-4222-6240	San Bernardino County Fire	hazardous material service charge	10/25/2017	5008	377.00	
		Vendor Subtotal for Dept:4222			377.00	
222-4222-6240	Allison Mechanical Inc	281 Air flow check- air, heaters	10/25/2017	4999	598.16	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Dept:4222			598.16	
222-4222-6240	Golden State Fire Protection	sprinkler inspections and repairs	10/20/2017	4973	1,500.00	
		Vendor Subtotal for Dept:4222			1,500.00	
222-4222-6240	K-Mart 7653	281 containers, RM Gallon,Rm sm efl	10/17/2017	4951	124.87	
222-4222-6240	K-Mart 7653	281 paint tape	10/17/2017	4951	32.17	
		Vendor Subtotal for Dept:4222			157.04	
222-4222-6250	Administrative Services Inc	Copier lease	09/29/2017	4883	222.00	
		Vendor Subtotal for Dept:4222			222.00	
222-4222-6250	OHD	FTK single screw,scott AV 200/300	10/12/2017	4927	418.61	
		Vendor Subtotal for Dept:4222			418.61	
222-4222-6250	Tri-County Fire Equipment	station 284 fire extingusers	10/12/2017	4939	59.50	
222-4222-6250	Tri-County Fire Equipment	station 283 fire extingusers	10/12/2017	4939	51.00	
222-4222-6250	Tri-County Fire Equipment	station 281 fire extingusers	10/12/2017	4939	218.13	
222-4222-6250	Tri-County Fire Equipment	station 282 fire extingusers	10/12/2017	4939	362.63	
		Vendor Subtotal for Dept:4222			691.26	
222-4222-6260	Accela, Inc. #774375	Training & consulting of all moduals	10/25/2017	4998	1,925.30	
		Vendor Subtotal for Dept:4222			1,925.30	
222-4222-6260	US Bank Corporate Payment System	Computer, laptop,mouse,keyboards,us	10/12/2017	4931	3,075.91	
		Vendor Subtotal for Dept:4222			3,075.91	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
222-4222-6310	Relm Wireless Corporation	GPH5102XCMD sn 0828028	09/30/2017	4968	183.58	
222-4222-6310	Relm Wireless Corporation	Radio parts	10/20/2017	4978	866.43	
		Vendor Subtotal for Dept:4222			1,050.01	
222-4222-6320	AT & T Corp	AT&T phone 9/28-10/23/17	10/12/2017	4932	55.30	
		Vendor Subtotal for Dept:4222			55.30	
222-4222-6320	Vatch Arouchian	station 281 & 282 outside emergency	10/11/2017	4914	50.00	
		Vendor Subtotal for Dept:4222			50.00	
222-4222-6320	Globalstar	Satalite Phone Chief	10/25/2017	5005	109.05	
		Vendor Subtotal for Dept:4222			109.05	
222-4222-6320	US Bank Corporate Payment System	Email host Microsoft	10/12/2017	4931	301.50	
		Vendor Subtotal for Dept:4222			301.50	
222-4222-6330	Bear Valley Electric	281 Admin Octber payment service 8/	10/11/2017	4915	982.98	
		Vendor Subtotal for Dept:4222			982.98	
222-4222-6350	CBBL Dept of Water	Boulder Bay 8/18- 9/18	10/11/2017	4918	54.01	
222-4222-6350	CBBL Dept of Water	Admin Station 281 8/18- 9/18	10/11/2017	4918	201.54	
222-4222-6350	CBBL Dept of Water	Station 281 8/18- 9/18	10/11/2017	4918	10.92	
		Vendor Subtotal for Dept:4222			266.47	
222-4222-6410	Big Bear Today	1/4 page ad firefighters seem larger th	10/03/2017	4899	349.00	
		Vendor Subtotal for Dept:4222			349.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
222-4222-6410	E & W Theatres	on screen advertising Q4	10/17/2017	4948	180.00	
		Vendor Subtotal for Dept:4222			180.00	
222-4222-6430	EMS Personnel Fund	Paramedic License renewal for Williar	10/12/2017	4935	200.00	
		Vendor Subtotal for Dept:4222			200.00	
222-4222-6430	Big Bear Lake Urgent Care	Chest 2V X-Ray	10/17/2017	4943	52.00	
222-4222-6430	Big Bear Lake Urgent Care	TB Test	10/17/2017	4943	35.00	
222-4222-6430	Big Bear Lake Urgent Care	TB test	10/17/2017	4943	35.00	
222-4222-6430	Big Bear Lake Urgent Care	TB Test	10/17/2017	4943	35.00	
		Vendor Subtotal for Dept:4222			157.00	
222-4222-6430	Nick Bruinsma	Double Tree Hotel, Work Comp Traini	10/17/2017	4944	227.29	
		Vendor Subtotal for Dept:4222			227.29	
222-4222-6430	Jason Dmytriw	Driver operator renewal	10/20/2017	4970	237.00	
		Vendor Subtotal for Dept:4222			237.00	
222-4222-6430	Roger LaVoire	Paramedic recert reimbursement	10/12/2017	4936	70.00	
		Vendor Subtotal for Dept:4222			70.00	
222-4222-6450	Big Bear Chamber of Commerce	Chamber membership Renewal 2017	10/25/2017	5002	125.00	
		Vendor Subtotal for Dept:4222			125.00	
222-4222-6455	US Bank Corporate Payment System	Employee outreach,Admin Lunch	10/12/2017	4931	371.46	
		Vendor Subtotal for Dept:4222			371.46	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
222-4222-6460	Laerdal Medical Corporation	Heart saverfirst Aid	10/11/2017	4920	178.79	
		Vendor Subtotal for Dept:4222			178.79	
222-4222-6490	Nick Bruinsma	Best weastern, Salmon Complex Fire	10/17/2017	4944	98.37	
		Vendor Subtotal for Dept:4222			98.37	
222-4222-6490	US Bank Corporate Payment System	travel,lodging,Flights for training,mea	10/12/2017	4931	3,942.79	
		Vendor Subtotal for Dept:4222			3,942.79	
222-4222-6500	City of Big Bear Lake	2017 7-09 Meeting reconciliation	10/25/2017	5013	1,000.00	
		Vendor Subtotal for Dept:4222			1,000.00	
222-4222-6500	David Caretto	AD HOC Meet & Confer Oct 10,2017	10/17/2017	4945	100.00	
		Vendor Subtotal for Dept:4222			100.00	
222-4222-6500	Bill Jahn	AD HOC Meet & Confer Oct 10,2017	10/17/2017	4950	100.00	
		Vendor Subtotal for Dept:4222			100.00	
222-4222-6500	Karen Oxandaboure	AD HOC Meet & Confer Oct 10,2017	10/17/2017	4957	100.00	
		Vendor Subtotal for Dept:4222			100.00	
222-4222-6500	US Bank Corporate Payment System	County chiefs metting Lunch,board m	10/12/2017	4931	132.05	
		Vendor Subtotal for Dept:4222			132.05	
222-4222-6500	Larry Walsh	AD HOC Meet & Confer Oct 10,2017	10/17/2017	4961	100.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
					100.00	
		Vendor Subtotal for Dept:4222			100.00	
222-4223-6110	Corelogic Solutions	property verification for Fire Dept	10/25/2017	5003	125.00	
					125.00	
		Vendor Subtotal for Dept:4223			125.00	
222-4223-6240	Big Bear City CSD	Storm Water Reieimb paradise yard	10/25/2017	5012	59.82	
					59.82	
		Vendor Subtotal for Dept:4223			59.82	
222-4223-6240	Butcher's Block & Building Material	283 cold shuts,bungee cord,paint,bolts	10/12/2017	4934	20.75	
222-4223-6240	Butcher's Block & Building Material	Training center vent Prop	10/12/2017	4934	123.98	
222-4223-6240	Butcher's Block & Building Material	283 Battery AA 24 pk	10/12/2017	4934	27.99	
222-4223-6240	Butcher's Block & Building Material	Training centerdoug fir	10/12/2017	4934	96.63	
					269.35	
		Vendor Subtotal for Dept:4223			269.35	
222-4223-6240	DIY Home Center	282 Rubber Mallet	10/17/2017	4947	11.62	
222-4223-6240	DIY Home Center	282 Volt Meter	10/17/2017	4947	66.86	
222-4223-6240	DIY Home Center	282 Washing machine	10/17/2017	4947	14.70	
					93.18	
		Vendor Subtotal for Dept:4223			93.18	
222-4223-6240	K-Mart 7653	283 TFAL 14 pk, VAL PK,3 PC roaste	10/17/2017	4951	166.96	
					166.96	
		Vendor Subtotal for Dept:4223			166.96	
222-4223-6240	M&M Mechanical Services Inc.	14X9 side panel	09/30/2017	4966	53.88	
222-4223-6240	M&M Mechanical Services Inc.	8 cuts top and side of sheet metal	09/30/2017	4966	25.00	
222-4223-6240	M&M Mechanical Services Inc.	Replaced air filters in 281 282 283	09/30/2017	4966	346.67	
					425.55	
		Vendor Subtotal for Dept:4223			425.55	
222-4223-6350	Big Bear City CSD	283 Dumpster	10/11/2017	4917	208.20	
222-4223-6350	Big Bear City CSD	282 Dumpster	10/11/2017	4917	265.63	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
					473.83	
		Vendor Subtotal for Dept:4223			473.83	
222-4224-6240	Butcher's Block & Building Material	281 GE Flur Tube	10/12/2017	4934	177.46	
		Vendor Subtotal for Dept:4224			177.46	
222-4224-6240	Bear Valley Builders & Garage Door	281 Reset Springs, readajusted cables	10/17/2017	4941	285.00	
		Vendor Subtotal for Dept:4224			285.00	
222-4224-6240	Golden State Fire Protection	sprinkler inspections and repairs	10/20/2017	4973	1,500.00	
		Vendor Subtotal for Dept:4224			1,500.00	
222-4224-6240	M&M Mechanical Services Inc.	Replaced air filters in 281 282 283	09/30/2017	4966	173.33	
		Vendor Subtotal for Dept:4224			173.33	
222-4224-6320	AT & T Corp	AT&T phone Line 2 9/28-10/23/17	10/12/2017	4932	40.24	
		Vendor Subtotal for Dept:4224			40.24	
222-4224-6330	Bear Valley Electric	Boulder Bay station 9/1/ 10/3/17	10/11/2017	4915	106.99	
222-4224-6330	Bear Valley Electric	281 Suppression Octber payment servi	10/11/2017	4915	982.99	
222-4224-6330	Bear Valley Electric	Moonridge station 9/11-10/10/17	10/25/2017	5001	127.30	
		Vendor Subtotal for Dept:4224			1,217.28	
222-4224-6350	CBBL Dept of Water	Moonridge 8/18- 9/18	10/11/2017	4918	54.01	
222-4224-6350	CBBL Dept of Water	Supression Station 281 8/18- 9/18	10/11/2017	4918	201.54	
		Vendor Subtotal for Dept:4224			255.55	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
222-4230-6240	Connelly Pumping Services LLC	284 Lucky Baldwin station	10/17/2017	4946	180.00	
222-4230-6240	Connelly Pumping Services LLC	284 Lucky Baldwin station	10/17/2017	4946	180.00	
222-4230-6240	Connelly Pumping Services LLC	284 Lucky Baldwin station	10/17/2017	4946	180.00	
222-4230-6240	Connelly Pumping Services LLC	284 Lucky Baldwin station	10/17/2017	4946	180.00	
		Vendor Subtotal for Dept:4230			720.00	
				Subtotal for Fund: 222	97,037.26	
250-4250-6160	Big Bear City CSD	CSD Fire Audit	10/25/2017	5012	750.00	
250-4250-6160	Big Bear City CSD	Reimb Fire Share CalPERS GASB 68	10/25/2017	5012	1,050.00	
		Vendor Subtotal for Dept:4250			1,800.00	
250-4250-6160	Paypro Administrators	Cobra MonthlySep 2017	10/11/2017	4922	50.00	
		Vendor Subtotal for Dept:4250			50.00	
250-4250-6330	Bear Valley Electric	Street lighting October 8/26 -9/27/17	10/11/2017	4915	3,226.92	
		Vendor Subtotal for Dept:4250			3,226.92	
				Subtotal for Fund: 250	5,076.92	
320-4320-6512	Big Bear City CSD	Hydrant Meter Training Center	10/25/2017	5012	11,778.34	
		Vendor Subtotal for Dept:4320			11,778.34	
320-4320-6512	Fulcrum Resources Inc.	PhaseI Enviornmental site assessment	10/20/2017	4972	2,100.00	
		Vendor Subtotal for Dept:4320			2,100.00	
320-4320-6512	Smith Surveying Incorporated	Boundry property Survey	10/12/2017	4937	2,200.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
					2,200.00	
		Vendor Subtotal for Dept:4320			2,200.00	
320-4320-6514	Braun NW, Inc.	Brackets, scba brackets	09/29/2017	4886	215.50	
		Vendor Subtotal for Dept:4320			215.50	
320-4320-6514	Innovative Emergency Equipment	labor install, gps, antennas misc parts,	09/29/2017	4887	597.79	
		Vendor Subtotal for Dept:4320			597.79	
320-4320-6514	Motorola Solutions	Radios for 2017 Ambulance	09/29/2017	4890	5,690.09	
320-4320-6514	Motorola Solutions	2 XTS Vehicle Chargers	09/29/2017	4890	613.53	
320-4320-6514	Motorola Solutions	2 xts Vehicle chargers	09/30/2017	4967	661.07	
		Vendor Subtotal for Dept:4320			6,964.69	
320-4320-6514	Relm Wireless Corporation	Portable VHF 5W	09/29/2017	4894	949.40	
		Vendor Subtotal for Dept:4320			949.40	
320-4320-6514	SOCAL WRAPS	ambulance decals	09/29/2017	4895	155.08	
		Vendor Subtotal for Dept:4320			155.08	
					24,960.80	
		Subtotal for Fund: 320			24,960.80	
444-4712-6110	Bear Valley Tree Care	Chipping List 9/12/17	10/12/2017	4933	899.00	
		Vendor Subtotal for Dept:4712			899.00	
444-4712-6110	Teele Tree Service Inc	Chip List October 10,2017	10/25/2017	5009	2,500.00	
444-4712-6110	Teele Tree Service Inc	Chip List October 3,2017	10/25/2017	5009	650.00	
		Vendor Subtotal for Dept:4712			3,150.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
444-4715-6110	Bear Valley Tree Care	Chipping List 9/5/17	10/12/2017	4933	899.00	
		Vendor Subtotal for Dept:4715			899.00	
444-4715-6110	Teele Tree Service Inc	Chip List October 10,2017	10/25/2017	5009	550.00	
		Vendor Subtotal for Dept:4715			550.00	
444-4717-6510	Thompson Trust	Tree Removal Reimbursement 412231	10/17/2017	4960	700.00	
		Vendor Subtotal for Dept:4717			700.00	
444-4720-6110	Alec & Jacquelynn Miller	Tree Removal Reimbursement 468 Riv	10/17/2017	4940	400.00	
		Vendor Subtotal for Dept:4720			400.00	
		Subtotal for Fund: 444			6,598.00	
500-4240-4680	Parallel Broadcasting Inc	Ambulance Membership program	10/17/2017	4958	336.00	
		Vendor Subtotal for Dept:4240			336.00	
500-4240-6030	Big Bear City CSD	Ambulance Fuel surcharge 2017	10/25/2017	5012	356.60	
500-4240-6030	Big Bear City CSD	Ambulance Fuel Reimburse Rebel IN	10/25/2017	5012	1,774.11	
500-4240-6030	Big Bear City CSD	Ambulance Rebel oil reimbursement I	10/25/2017	5012	2,217.50	
500-4240-6030	Big Bear City CSD	Ambulance Fuel surcharge 2017	10/25/2017	5012	388.34	
500-4240-6030	Big Bear City CSD	Ambulance Fuel surcharge 2017	10/25/2017	5012	307.70	
500-4240-6030	Big Bear City CSD	Ambulance Fuel Reimburse Rebel IN	10/25/2017	5012	2,176.53	
		Vendor Subtotal for Dept:4240			7,220.78	
500-4240-6050	Bound Tree Medical, LLC	Med supplies	10/03/2017	4900	187.84	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
Vendor Subtotal for Dept:4240					187.84	
500-4240-6050	Life Assist Inc	Lidocaine	10/20/2017	4976	50.30	
500-4240-6050	Life Assist Inc	Delux obstetrical kit and cap blanket	10/20/2017	4976	29.35	
500-4240-6050	Life Assist Inc	Epinephrine 10 ML	10/20/2017	4976	270.00	
500-4240-6050	Life Assist Inc	AMSafe connector	10/20/2017	4976	362.04	
500-4240-6050	Life Assist Inc	Phenylephrine	10/20/2017	4976	540.00	
500-4240-6050	Life Assist Inc	Medications	10/25/2017	5007	944.12	
500-4240-6050	Life Assist Inc	Medications	10/25/2017	5007	268.23	
500-4240-6050	Life Assist Inc	Medications	10/25/2017	5007	127.70	
500-4240-6050	Life Assist Inc	Medications	10/25/2017	5007	45.00	
500-4240-6050	Life Assist Inc	Medications	10/25/2017	5007	719.21	
500-4240-6050	Life Assist Inc	Medications	10/25/2017	5007	906.21	
500-4240-6050	Life Assist Inc	Medications	10/25/2017	5007	295.45	
500-4240-6050	Life Assist Inc	Medications,orderd by Bidwell	10/25/2017	5007	2,279.29	
500-4240-6050	Life Assist Inc	Medications	10/25/2017	5007	1,435.44	
500-4240-6050	Life Assist Inc	Medications	10/25/2017	5007	413.18	
500-4240-6050	Life Assist Inc	Medications,order by Brit Huether	10/25/2017	5007	76.26	
500-4240-6050	Life Assist Inc	Medications,orderd by Brit Huether	10/25/2017	5007	456.00	
500-4240-6050	Life Assist Inc	Medications,orderd by Bidwell	10/25/2017	5007	1,311.17	
Vendor Subtotal for Dept:4240					10,528.95	
500-4240-6050	Joann Olson	4 oxygen tanks filled	10/17/2017	4956	320.00	
Vendor Subtotal for Dept:4240					320.00	
500-4240-6110	MedFI International	Billing Services 9/17 - 10/17/17	10/17/2017	4952	9.00	
Vendor Subtotal for Dept:4240					9.00	
500-4240-6110	Sacramento Metropolitan Fire Distric	GEMT Interim supplemental payment7	10/20/2017	4979	3,997.71	
Vendor Subtotal for Dept:4240					3,997.71	
500-4240-6110	TriTech Software Systems	Billing system for ambulance	10/03/2017	4904	342.48	
500-4240-6110	TriTech Software Systems	Ambulance billing system	10/25/2017	5010	342.48	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Dept:4240			684.96	
500-4240-6210	Big Bear Towing Inc	Tow MA-282R	09/30/2017	4962	350.00	
500-4240-6210	Big Bear Towing Inc	Tow MA-282C	09/30/2017	4962	350.00	
		Vendor Subtotal for Dept:4240			700.00	
500-4240-6210	Crest Chevrolet	multi vehicle inspection,joint kit,filter	09/30/2017	4963	1,056.72	
		Vendor Subtotal for Dept:4240			1,056.72	
500-4240-6210	DIY Home Center	New Ambulance storage Suppy Storag	10/17/2017	4947	29.00	
		Vendor Subtotal for Dept:4240			29.00	
500-4240-6210	Kovatch Mobile Equipment	MA 282 Ram3500 Tires,drains sealscc	09/30/2017	4965	991.10	
		Vendor Subtotal for Dept:4240			991.10	
500-4240-6210	JSL Automotive Group LLC	Brake padsrotors,beairings,disc brake	09/30/2017	4964	1,442.98	
500-4240-6210	JSL Automotive Group LLC	Door trim panels-remove and replace l	09/30/2017	4964	705.89	
500-4240-6210	JSL Automotive Group LLC	Maint. Oil &Lube chassis mount balar	10/20/2017	4974	735.47	
		Vendor Subtotal for Dept:4240			2,884.34	
500-4240-6455	Bear Valley Printing	Ambulance mailing membership depo:	10/03/2017	4898	2,162.00	
		Vendor Subtotal for Dept:4240			2,162.00	
500-4240-6455	Austin Ely	Transfer Meal resemb	10/20/2017	4971	40.11	
		Vendor Subtotal for Dept:4240			40.11	
500-4240-6455	Robert Stapp	Transfer meal resemb	10/20/2017	4981	23.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Dept:4240			23.00	
500-4240-6455	Jordon Willis	transfer meal reimbursement	10/25/2017	5011	43.55	
		Vendor Subtotal for Dept:4240			43.55	
		Subtotal for Fund: 500			31,215.06	
994-4270-6320	Charter Communications	Grant Phones 10/11 - 11/10/17	10/11/2017	4919	104.76	
		Vendor Subtotal for Dept:4270			104.76	
994-4278-6070	US Bank Corporate Payment System	Grant postage	10/12/2017	4931	118.62	
		Vendor Subtotal for Dept:4278			118.62	
994-4278-6160	The Davey Tree Expert Company	DR 1884 Roof replacement program	10/12/2017	4938	961.42	
		Vendor Subtotal for Dept:4278			961.42	
994-4278-6510	Edward A. Williams	Roof Replacement Program. 26692 Th	10/05/2017	4912	4,500.00	
		Vendor Subtotal for Dept:4278			4,500.00	
994-4285-6110	Corelogic Solutions	property verification for grant	10/25/2017	5003	125.00	
		Vendor Subtotal for Dept:4285			125.00	
994-4285-6110	The Davey Tree Expert Company	FMAG Roof replacement program	10/12/2017	4938	284.68	
		Vendor Subtotal for Dept:4285			284.68	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
994-4285-6510	Mark L. Harmon	SSRF reimb. 28131 Zermatt Lake Arrc	10/20/2017	4977	4,500.00	
		Vendor Subtotal for Dept:4285			4,500.00	
		Subtotal for Fund: 994			10,594.48	
999-0000-2120	SBC Employees' Retirement Associa	PP18 batch 8312	10/23/2017	4995	40,850.29	
		Vendor Subtotal for Dept:0000			40,850.29	
999-0000-2140	San Bernardino County Professional	Union Dues PP20	10/04/2017	4909	1,671.00	
999-0000-2140	San Bernardino County Professional	PP21 October 20/17	10/23/2017	4993	1,671.00	
		Vendor Subtotal for Dept:0000			3,342.00	
999-0000-2140	San Bernardino Publ Empl Assoc	Teamsters union dues pp20	10/04/2017	4910	35.81	
999-0000-2140	San Bernardino Publ Empl Assoc	Teamsters Dues PP21	10/23/2017	4994	35.81	
		Vendor Subtotal for Dept:0000			71.62	
999-0000-2145	Vantage Point Transfer Agents - 3035	303984 pp20	10/04/2017	4911	251.25	
999-0000-2145	Vantage Point Transfer Agents - 3035	ICMA 303984	10/23/2017	4997	122.10	
		Vendor Subtotal for Dept:0000			373.35	
999-0000-2145	Lincoln National Life Insurance Co (	GPA46865 PP20	10/04/2017	4906	800.00	
999-0000-2145	Lincoln National Life Insurance Co (	PP21 payroll ending 10/13/2017	10/23/2017	4990	420.00	
		Vendor Subtotal for Dept:0000			1,220.00	
999-0000-2145	Nationwide Retirement Solution	0041016001 FPD PP20	10/04/2017	4908	100.00	
999-0000-2145	Nationwide Retirement Solution	0028467001 FPD PP20	10/04/2017	4908	1,163.11	
999-0000-2145	Nationwide Retirement Solution	PP21 10/20/17	10/23/2017	4992	1,130.67	
999-0000-2145	Nationwide Retirement Solution	PP21 10/20/17	10/23/2017	4992	50.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Dept:0000			2,443.78	
999-0000-2146	MidAmerica Admin & Retirement S	FA PP20	10/04/2017	4907	1,695.24	
999-0000-2146	MidAmerica Admin & Retirement S	PP21	10/23/2017	4991	1,268.56	
		Vendor Subtotal for Dept:0000			2,963.80	
999-0000-2147	Lincoln National Life Insurance Co (	CR34456 PP20	10/04/2017	4906	9,971.51	
999-0000-2147	Lincoln National Life Insurance Co (	PP21 payroll ending 10/13/2017	10/23/2017	4990	8,565.03	
		Vendor Subtotal for Dept:0000			18,536.54	
999-0000-2148	Unum Life Insurance Company of A	PP21 11/1-11/30/17	10/23/2017	4996	977.95	
		Vendor Subtotal for Dept:0000			977.95	
999-0000-2150	Keenan & Associates	PP21 billing month November	10/23/2017	4989	11,375.79	
		Vendor Subtotal for Dept:0000			11,375.79	
999-0000-2152	Ameritas Life Insurance Corp	PP21 service 11/1 - 11/30/17	10/23/2017	4984	2,171.04	
		Vendor Subtotal for Dept:0000			2,171.04	
999-0000-2153	Ameritas Life Insurance Corp	PP21 service 11/1 - 11/30/17	10/23/2017	4984	2,795.56	
		Vendor Subtotal for Dept:0000			2,795.56	
999-0000-2154	Colonial Supplemental Ins	November 2017 billing	10/23/2017	4988	588.38	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Dept:0000			588.38	
999-0000-2155	CA State Disbursement Unit	Case # 200000001589727	10/03/2017	4902	126.00	
999-0000-2155	CA State Disbursement Unit	FAMVS1402364 JPlonense	10/23/2017	4986	126.00	
		Vendor Subtotal for Dept:0000			252.00	
999-0000-2156	Lincoln National Life Insurance Co (	CR34455 PP20	10/04/2017	4906	3,970.33	
999-0000-2156	Lincoln National Life Insurance Co (	PP21 payroll ending 10/13/2017	10/23/2017	4990	3,571.83	
		Vendor Subtotal for Dept:0000			7,542.16	
999-0000-2157	American Fidelity Assurance	FAMder Benefit Austin,E	10/23/2017	4983	500.00	
999-0000-2157	American Fidelity Assurance	October Premium	10/25/2017	5000	732.81	
		Vendor Subtotal for Dept:0000			1,232.81	
999-0000-2158	American Fidelity Health Services Ac	PP20 FAMDEE	10/04/2017	4905	325.00	
		Vendor Subtotal for Dept:0000			325.00	
999-0000-2158	American Fidelity Assurance	FAMdEE Benefit PP21 0/20/17	10/23/2017	4983	325.00	
		Vendor Subtotal for Dept:0000			325.00	
999-0000-2164	Vision Service Plan	October 2017	10/11/2017	4924	263.89	
		Vendor Subtotal for Dept:0000			263.89	
999-0000-2165	Anthem Blue Cross	PP21 11/1 - 12/1/17	10/23/2017	4985	740.60	
999-0000-2165	Anthem Blue Cross	PP21 November payment	10/23/2017	4985	61.50	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
					802.10	
	Vendor Subtotal for Dept:0000					
999-0000-2171	Lincoln National Life Insurance Co (	GPA46775 PP20	10/04/2017	4906	1,209.97	
999-0000-2171	Lincoln National Life Insurance Co (	PP21 payroll ending 10/13/2017	10/23/2017	4990	1,035.01	
					2,244.98	
	Vendor Subtotal for Dept:0000					
999-0000-2171	Nationwide Retirement Solution	0037069001 CSD PP20	10/04/2017	4908	1,295.09	
999-0000-2171	Nationwide Retirement Solution	PP21 period end date 10/13/17	10/23/2017	4992	1,230.97	
					2,526.06	
	Vendor Subtotal for Dept:0000					
999-0000-2173	San Bernardino County Professional |	Union Dues PP20	10/04/2017	4909	1,098.40	
999-0000-2173	San Bernardino County Professional |	PP21	10/23/2017	4993	1,098.40	
					2,196.80	
	Vendor Subtotal for Dept:0000					
					105,420.90	
					281,609.16	
					281,609.16	

**BIG BEAR FIRE AUTHORITY
MINUTES FOR THE MEETING OF
October 24, 2017**

A Regular Meeting of the Big Bear Fire Authority was called to order by Chairman Putz at 4:30 p.m., and adjourned to Closed Session on Tuesday, October 24, 2017, at 39707 Big Bear Boulevard, Big Bear Lake, California.

PUBLIC FORMUM FOR CLOSED SESSION

None.

At the hour of 5:45, p.m., Board adjourned Closed Session.

OPEN SESSION

The Regular Meeting of the Big Bear Fire Authority was called to order by Chairman Putz at 6:03 p.m.

Moment of Silence:	Observed
Pledge of Allegiance:	Led by Director Walsh
Board Members Present:	Chairman Randall Putz Vice Chairman John Green Director David Caretto Director Rick Herrick Director Bob Jackowski Director John Russo Director Larry Walsh Director Al Ziegler
Board Members Excused:	Director Bill Jahn Director Karyn Oxandaboure
Board Members Absent:	None
Others Present:	Jeff Willis, Fire Chief Mike Maltby, Assistant Chief/Fire Marshal Shirley Holt, Senior Finance Officer Dawn Marschinke, Board Secretary

RESULTS OF CLOSED SESSION:

CONFERENCE WITH LEGAL COUNSEL – Anticipated Litigation
Exposure to litigation pursuant to Government Code section 54956.9
Number of cases: 1

No reportable action.

PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Pursuant to Government Code Section 54957
Title of Position: Fire Chief

No reportable action.

ANNOUNCEMENTS

In support of Breast Cancer Awareness month, Big Bear Professional Firefighters' Local 935 is hosting Stachtober at Oakside Restaurant, 40701 Village Dr., on October 26th at 6:30 p.m. This fundraiser benefits Soroptimist International of Big Bear Valley's Mammogram program.

The Fire Authority's Administrative Office will be closed:

- Friday, November 10, 2017 in observance of Veteran's Day and will re-open on Monday, November 13, 2017 at 8:00 a.m.
- Thursday and Friday, November 23 and 24, 2017 in observance of Thanksgiving and will re-open on Monday, November 27, 2017 at 8:00 a.m.

PRESENTATIONS

- Presentation of Resolution by Field Representative Joshua Monzon, from the Office of State Senator Mike Morrell establishing First Responders' Day
- Chief Willis recognized the promotions of the following personnel:
 - Norman Dykesten, from Fire Engineer/Paramedic to Fire Captain/Paramedic
 - William Schlosser, from Firefighter/Paramedic to Fire Engineer/Paramedic
 - Shawn Sutherland, from Apprentice Firefighter/EMT to Firefighter/Paramedic
 - Jacob Torres, from Apprentice Firefighter/Paramedic to Firefighter/Paramedic
- Chief Willis recognized the Department's outstanding performance in the Wellness/Fitness Program. The following employees received plaques in recognition of the accomplishments at this meeting:
 - Josh Mandolini, Fire Captain/Paramedic
 - Jake Torres, Firefighter/Paramedic
 - Jim McDaniel, Fire Engineer/Paramedic

- Robert Sandin, Firefighter/Paramedic

Not present at the meeting to receive their plaques, but also recognized were:

- Luke Wagner, Fire Captain/Paramedic
- Matt Sheehan, Firefighter/Paramedic
- Bobby Whitmore, Fire Engineer/Paramedic
- Jon Bidwell, Fire Engineer/Paramedic
- Kevin Cole, Firefighter/Paramedic
- Brandon Medeck, Firefighter/Paramedic
- Ross Winfield, Apprentice Firefighter/EMT
- Dylan Unger, Apprentice Firefighter/EMT
- Casey Williams, Apprentice Firefighter/EMT

DIRECTORS' GENERAL ANNOUNCEMENTS

Director Herrick reported that he was making a trip to Washington to secure funding for water re-use in the Big Bear Valley. It will assist in keeping water here and not send it outside the Valley. \$15 million was previously allocated and the City of Big Bear Lake may lose this allocation unless they find a project for it.

Director Caretto thanked the firefighters who have been on strike teams in and outside of the state, and all they have done to help people in such dire situations.

Director Russo agreed with Director Caretto's comments.

PUBLIC COMMUNICATIONS

None.

CHIEF'S REPORT

Chief Willis provided updates on the Curbside Chipping Program, Shake Shingle Roof Replacements, Hazardous Tree Abatement, Paradise Training Center Improvements and the New Ambulance Purchase.

FINANCE OFFICER'S REPORT

Senior Finance Officer Holt provide September Year-To-Date Financials for the Fire Authority, Big Bear Lake Fire Protection District (FPD), Big Bear City Community Services District – Fire and Ambulance. First Quarter Cash Disbursements were also reported.

Ms. Holt provided an update on Open Enrollment and Benefits, Meet and Confer with Labor and FY 2016-2017 Financial Audits.

CONSENT CALENDAR

Director Caretto requested that Item No. FA7 to be removed from the Consent Calendar.

Motion by Director Jackowski, seconded by Vice Chairman Green to approve the Consent Calendar as follows:

FA1. Approval of Minutes for the Regular Meeting of August 2, 2017

Approved.

AYES: Herrick, Jackowski, Walsh, Ziegler, Caretto and Putz
NOES: None
ABSENT: Jahn and Oxandaboure
ABSTAIN: Green and Russo

FA2. Approval of Meeting Minutes from the Special Meeting August 16, 2017

Approved.

AYES: Green, Herrick, Jackowski, Russo, Walsh, Caretto and Putz
NOES: None
ABSENT: Jahn and Oxandaboure
ABSTAIN: Ziegler

FA3. Approval of Monthly Activity Reports for July, August and September 2017

Received and filed.

AYES: Green, Herrick, Jackowski, Russo, Walsh, Ziegler, Caretto and Putz
NOES: None
ABSENT: Jahn and Oxandaboure
ABSTAIN: None

FA4. Proposed Resolution Amending Fire Authority Designated Authorized Agents to Execute Disaster Assistance Requests to California Office of Emergency Services (Cal OES)

Board consideration of rescinding Resolution BBFA2015-001, and approve Resolution BBFA2017-006, amending its authorized agents to execute disaster assistance requests for future disasters to Cal OES.

RESOLUTION NO. BBFA2017-006

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BIG BEAR FIRE AUTHORITY, A CALIFORNIA JOINT POWERS AUTHORITY, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AMENDING ITS AUTHORIZED AGENTS TO CALIFORNIA OFFICE OF EMERGENCY SERVICES FOR THE EXECUTION OF STATE DISASTER ASSISTANCE REQUEST APPLICATIONS, RESCINDING RESOLUTION BBFA2015-001

Approved.

AYES: Green, Herrick, Jackowski, Russo, Walsh, Ziegler, Caretto and Putz
NOES: None
ABSENT: Jahn and Oxandaboure
ABSTAIN: None

FA5. Resolution Amending the Fire Authority Designated Authorized Agents to Execute Requests to CAL FIRE for Disaster Assistance Fire Prevention Grant Funds

Board consideration of rescinding Resolution BBFA2015-002, and approve Resolution BBFA2017-007, amending its authorized agents to execute disaster assistant grant requests for future disasters to CAL FIRE for fire prevention funds.

RESOLUTION NO. BBFA2017-007

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BIG BEAR FIRE AUTHORITY, A CALIFORNIA JOINT POWERS AUTHORITY, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AUTHORIZING AGENTS FOR THE EXECUTION OF CAL FIRE STATE FIRE PREVENTION ASSISTANCE FUNDS, RESCINDING RESOLUTION BBFA2015-002

Approved.

AYES: Green, Herrick, Jackowski, Russo, Walsh, Ziegler, Caretto and Putz
NOES: None
ABSENT: Jahn and Oxandaboure
ABSTAIN: None

FA6. Resolution Authorizing Portal to Portal Pay and Overtime for Employees During Emergency Incident Assignments

Board consideration of rescinding Resolution BBFA2015-004 and adopt Resolution BBFA2017-008 authorizing Overtime Portal to Portal pay for identified employees during Fire Department response away from their official duty station and assigned to an emergency incident.

RESOLUTION NO. BBFA2017-008

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BIG BEAR FIRE AUTHORITY, A CALIFORNIA JOINT POWERS AUTHORITY, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AUTHORIZING OVERTIME AND PORTAL TO PORTAL PAY FOR EMPLOYEES DURING FIRE DEPARTMENT RESPONSE AWAY FROM THEIR OFFICIAL DUTY STATION AND ASSIGNED TO AN EMERGENCY INCIDENT, RESCINDING RESOLUTION BBFA2015-004

Approved.

AYES: Green, Herrick, Jackowski, Russo, Walsh, Ziegler, Caretto and Putz
NOES: None
ABSENT: Jahn and Oxandaboure
ABSTAIN: None

ITEMS REMOVED FROM THE CONSENT CALENDAR

FA7. Resolution Authorizing Purchase of Maple Lane Property with Option to Purchase Second Parcel

Board consideration of adopting Resolution No. BBFA2017-009, which approves entering into a purchase and sale agreement with Gold Mountain Memorial Park for the purchase of certain real property described as APN # 0312-311-16; and approves entering into an option agreement with Gold Mountain Memorial Park

for an option to purchase certain real property described as APN # 0312-311-17; and authorize staff and legal counsel to take any actions necessary to complete the transactions which are consistent with the purchase and sale agreement and the option agreement.

RESOLUTION NO. BBFA2017-009

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BIG BEAR FIRE AUTHORITY, A CALIFORNIA JOINT POWERS AUTHORITY, APPROVING A PURCHASE AND SALE AGREEMENT AND OPTION AGREEMENT WITH GOLD MOUNTAIN MEMORIAL PARK AND FINDING THE APPROVAL AND EXECUTION OF EACH AGREEMENT TO NOT CONSTITUTE A PROJECT UNDER THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

Motion by Director Jackowski; seconded by Vice Chairman Green to adopt Resolution No. BBFA2017-009 and authorize staff and legal counsel to take any actions necessary to complete the transaction which are consistent with the purchase and sale agreement and option agreement.

Said Motion was approved by the following vote:

AYES: Herrick, Jackowski, Russo, Ziegler, Green and Putz
NOES: Walsh and Caretto
ABSENT: Jahn and Oxandaboure
ABSTAIN: None

There was discussion whether this item required a majority or two-thirds vote to pass. Chief Willis explained that he consulted with the Authority's General Council Jeff Ferrer who reviewed the JPA Bylaws and previous actions of the Board. He stated that since this was a housekeeping item for public noticing of the CEQA process, it only requires a majority vote of the Board.

Director Caretto requested a written legal opinion because this is a \$250,000 purchase.

PUBLIC HEARINGS

Any person may appear and be heard in support or opposition to the proposals at the time of the meeting. If you challenge the action in court, you may be limited to raising only those issues which you or someone else raised at the public meeting described in the notice or in written correspondence delivered to the Fire Authority at or before the public meeting.

DISCUSSION/ACTION ITEMS

Battalion Chief Brian Parham and Fire Captain/Paramedic Norman Dykesten gave a presentation on the vehicles that are out of service and no longer of use to the Department. They are taking up valuable space that could be better used. Because of this, they are requesting the Board discharge the vehicles and authorize their sale at auction.

CS8. CSD-Fire Authorization to Proceed to Auction Surplus Equipment

Board consideration of declaring two 1990 Beck Fire engines and four Ford ambulances that range in model years from 1999 to 2008 as surplus equipment and authorize the Fire Chief to sell at auction to the highest bidder.

A comment was made that a VIN was missing from one of the Beck engines. Captain Dykesten stated that was an oversight, he had the VIN and would provide it to the auction company.

Motion by Director Walsh; seconded by Director Ziegler to approve staff recommendation to declare these vehicles surplus equipment and authorize the Fire Chief to sell at auction to the highest bidder. Proceeds from the sale will be deposited into the Big Bear City Community Services District – Fire’s general fund.

Said Motion was approved by the following vote:

AYES: Russo, Walsh, Ziegler and Green
NOES: None
ABSENT: Oxandaboure
ABSTAIN: None

FP9. Fire Protection District Authorization to Proceed to Auction Surplus Equipment

Board consideration of declaring one 1989 Seagraves Type 1 fire engine as surplus equipment and authorize the Fire Chief to sell at auction to the highest bidder.

Motion by Vice Chairman Herrick; seconded by Board Member Jackowski to approve staff’s recommendation to declare this vehicle surplus equipment and authorize the Fire Chief to sell at auction to the highest bidder. Proceeds from the sale will be deposited into the Fire Protection District’s general fund.

Said Motion was approved by the following vote:

AYES: Caretto, Herrick, Jackowski and Putz
NOES: None
ABSENT: Jahn
ABSTAIN: None

CS10. CSD-Fire Authorization to Proceed to Auction Miscellaneous Equipment

Board consideration of authorizing the Fire Chief to discharge small miscellaneous surplus fire equipment.

Motion by Director Walsh; seconded by Director Russo, to approve staff's recommendation to authorize the Fire Chief to discharge small miscellaneous surplus fire equipment. Any proceeds generated from the sale will be deposited into the Big Bear City Community Services District - Fire's general fund.

Said Motion was approved by the following vote:

AYES: Russo, Walsh, Ziegler and Green
NOES: None
ABSENT: Oxandaboure
ABSTAIN: None

FP11. Fire Protection District Authorization to Proceed to Auction Miscellaneous Equipment

Board consideration of authorizing the Fire Chief to discharge small miscellaneous surplus fire equipment.

Motion by Board Member Caretto; seconded by Vice Chairman Herrick, to approve staff's recommendation to authorize the Fire Chief to discharge small miscellaneous surplus fire equipment. Any proceeds generated from the sale will be deposited into the Big Bear Lake Fire Protection District's general fund.

Said Motion was approved by the following vote:

AYES: Caretto, Herrick, Jackowski and Putz
NOES: None
ABSENT: Jahn
ABSTAIN: None

COMMITTEE REPORTS

Chairman Putz shared notes from the Administrative Committee meeting held on October 18, 2017. There were multiple items discussed, including surplus equipment, health and life insurance benefits, and the lease agreement with Snow Summit which have already been covered tonight. There was also discussion of the recommendation of establishing a budget committee. The Administrative Committee believes that there is not a current need for one due to time and cost. However, they did determine that there is currently a bigger need for an ad hoc committee to assist with doing the groundwork necessary to develop a strategic plan and how to balance service with finances.

DIRECTORS' CLOSING COMMENTS

Director Caretto reiterated his objection to approval of Item No. FA7 without seven affirmative votes. He stated that the staff recommendation is to enter into a purchase and sale agreement and to enter into an option agreement, both of which total \$235,000, and recognizing that there would be Board members absent, and two Board members present with long-standing objections, he questioned why the attorney was not present to explain his position, or provide a written opinion for the Board to review. Director Caretto went on to say that he intends to call Mr. Ferrer regarding his opinion, or call his supervisor to get clarification. He believes this approval is contrary to the JPA agreement that requires seven affirmative votes for this large of a purchase.

Vice Chairman Green thanked the fire crews that have been working in Northern California on the fires. He is glad everyone made it home in one piece and lived to fight another day.

Director Herrick called attention to the fires in Northern California and the similarity to Big Bear where fires can do unbelievable destruction. He stated that we need to focus on the possibility of that happening here; they were not anticipating the level of fires they had. We might not even be able to imagine the level of fire we could have in our community.

Director Jackowski commended all the firefighters and support staff for their help during this very difficult summer of fires. Whether personnel were sent up North, somewhere else, or stayed here and picked up the load left behind, every one of the staff is appreciated for their hard work.

Director Walsh commented that he consistently voted against the property purchase, so it should be no surprise that he would vote no tonight. He believes there could be further problems. with the CEQA, it is rather nebulous and there could be further problems later. Also, there is nothing in writing from the San Manuel Indians whether this site could turn out to be a problem for them. Big Bear City Community Services District (CSD) just went through seven years of work on the Paradise Park, and at the last minute, the tribe stepped in and said they would object to anything CSD did. Further, he is surprised that the map that was included in this Board packet shows a 70' drainage easement through the middle of the parcel Chief Willis finds most important, splitting it in half. He is wondering if we are going to end up with a white elephant.

Director Ziegler agreed with Director Walsh stating that CSD had quite an experience trying to put a park in for the kids, so it was a surprise when the Tribe came in and said the land was useless. Director Ziegler believes that there is no way that everywhere in this valley, there is a native American laid to rest. He believes the County of San Bernardino let CSD down on Paradise Park by not standing up for CSD. He is very involved with that decision because he is Chairman of the Park Commission. It bothers him, that we as citizens and property owners have a beautiful piece of property that they have been working on for 20 years, and have just abandoned it.

ADJOURNMENT

There being no further business to come before the Fire Authority at this session, Chairman Putz adjourned the meeting at 7:06 p.m.

Dawn E. Marschinke, Board Secretary

**BIG BEAR FIRE AUTHORITY
MINUTES FOR THE MEETING OF
November 7, 2017**

A Special Meeting of the Big Bear Fire Authority was called to order by Chairman Putz at 4:30 p.m., and adjourned to Closed Session on Tuesday, November 7, 2017, at 41090 Big Bear Boulevard, Big Bear Lake, California.

PUBLIC FORMUM FOR CLOSED SESSION

None.

At the hour of 6:14, p.m., the Board adjourned Closed Session.

OPEN SESSION

The Special Meeting of the Big Bear Fire Authority was called to order by Chairman Putz at 6:19 p.m.

Moment of Silence: Observed

Pledge of Allegiance: Led by Director Herrick

Board Members Present: Chairman Randall Putz
Vice Chairman John Green
Director David Caretto
Director Rick Herrick
Director Bill Jahn
Director Karyn Oxandaboure
Director John Russo
Director Larry Walsh
Director Al Ziegler

Board Members Excused: Director Bob Jackowski

Others Present: Jeff Willis, Fire Chief
Mike Maltby, Assistant Chief/Fire Marshal
Shirley Holt, Senior Finance Officer
Dawn Marschinke, Fire Board Secretary

RESULTS OF CLOSED SESSION:

CONFERENCE WITH LABOR NEGOTIATORS

Pursuant to Government Code Section 54957.6

Agency Representative: Fire Chief

Employee Organizations: Big Bear City Professional Firefighters' Assoc., IAFF, Local 935 and Big Bear Lake Professional Firefighters' Assoc., IAFF, Local 935

No reportable action.

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Pursuant to Government Code Section 54957

Title of Position: Fire Chief

No reportable action.

DISCUSSION/ACTION ITEMS

Chairman Putz reordered discussion items in the order listed below.

FA2. Authorization to Proceed with Partnership Agreement with Air Methods, Inc.

Board consideration to authorize the Fire Chief to proceed with contract development and program implementation between Big Bear Fire Authority and Air Methods, Inc. establishing a public/private partnership.

Chief Willis proposed the concept of positioning a medical helicopter in Big Bear with the primary goal of the proposed Big Bear Fire Department and Air Methods, Inc. partnership is to be able to provide a higher level of care for residents and visitors of Big Bear Valley and surrounding communities, and to significantly improve air ambulance response time, thereby improving patient outcomes and reducing morbidity.

Chief Willis introduced Rob Frick from Air Methods, Inc., who explained the program in further detail. The partnership would staff an air ambulance at Big Bear Airport, year-round, using employees hired by both organizations. Once trained, Big Bear Fire Department will provide personnel, and Air Methods, Inc. will provide the aircraft, pilots and mechanics. Ownership of the aircraft will remain with Air Methods, Inc.

The structure of the partnership as it is currently proposed, includes the following key points:

- Establishes air emergency medical patient transport services in the Big Bear Valley
- Establishes ground Critical Care Transport capability within Big Bear Valley
- Utilizes the skill sets of the Department's senior paramedic personnel
- Program is expense neutral for personnel
- Creates new positive revenue stream for the Department

The program is anticipated to begin in February 2018 and include the hiring of two, non-safety Flight Paramedics to staff the helicopter which will be parked at Big Bear City Airport. Staffing the helicopter will require four shifts; thus, requiring the use of two current Department Firefighter/Paramedic on overtime or two Air Methods Paramedics.

The Board requested that there be a public education program to ensure the community knows that the Department did not purchase a helicopter.

Motion by Vice Chairman Green; seconded by Director Walsh; to approve staff's recommendation to authorize the Fire Chief to proceed with contract development and program implementation between Big Bear Fire Authority and Air Methods, Inc.

Said Motion was approved by the following vote:

AYES: Green, Herrick, Jahn, Oxandaboure, Russo, Walsh, Ziegler, Caretto and Putz
NOES: None
ABSENT: Jackowski
ABSTAIN: None

FA3. Presentation of FY 2016-17 Draft Audits for Big Bear Fire Authority and Big Bear Lake Fire Protection District

Board review of Senior Finance Officer's FY 2016-17 Draft Audits for Big Bear Fire Authority and Big Bear Lake Fire Protection District.

Director Jahn left the meeting at 7:05 p.m. and returned at 7:06 p.m.

Director Caretto left the meeting at 7:06 p.m. and returned at 7:08 p.m.

Senior Finance Officer Holt reported on the FY 2016-2017 Draft Audits for Big Bear Fire Authority and Big Bear Lake Fire Protection District with the recommendation that the full Audit Reports be placed on the Consent Calendar at the December 12, 2017 Board meeting, with no need for an Auditor presentation.

The Board agreed to proceed in this manner.

FA1. Discussion of Strategic Plan

Board consideration of receiving Strategic Plan and providing the Fire Chief with general direction regarding strategic planning assumptions.

Chief Willis gave a presentation of a method to accomplish the Department's future vision over a seven-year planning period. The key points reviewed were:

- Effective Administration and Fire Prevention Services
- Effective Operation Capability (community standard of cover)
- Reduction of 8:45 Minute Travel Time
- Improve Current System Reliability of 32.9%
- Support of the Department's Training Division
- Integration and Cost of Technology

Discussion ensued asking, strategically, how does the Department balance the level of service with the level of funding? A decision needs to be made on a level of service desired and if the community is willing to pay for it.

Director Putz asked the Board for consensus that the Board either needs to reduce services, ask the community for more money to sustain the current services, or ask the community for more money to receive more services.

Director Ziegler left the meeting at 7:49 p.m. and returned at 7:51 p.m.

All Board members present agreed they were in support of seeking community input regarding level of service and cost to provide service. However, Director Caretto stated that it must be fair to both sides of the Valley, Big Bear Lake and Big Bear City.

The Board agreed to create an ad hoc committee to consider the development of a strategic plan and the nuances of raising revenue to support a strategic plan. The Ad Hoc Committee shall consist of two representatives of each member agency as follows:

- Director Caretto, FPD
- Chairman Putz, FPD

- Director Oxandaboure, CSD
- Director Russo, CSD

Director Green left the meeting at 7:55 p.m.

The Board agreed that staff should hire professional services to assist with a campaign to increase revenues should that be the desired outcome of the Board based on the Ad Hoc Committee recommendations.

Chief Willis recommended to the Board the following process to determine what is important to the community:

- Value the items staff presents in the draft strategic plan
- Provide the result to the full Board
- Create a steering committee that includes community leaders to assist in standards of cover plan design.

Chairman Putz requested staff to put together a tiered plan of options, i.e., good, better, best.

Chief Willis agreed to put together a more descriptive plan and present to the Ad Hoc Committee before Thanksgiving. The Ad Hoc Committee will report back to the Board on its progress.

ADJOURNMENT

There being no further new business to come before the Fire Authority at this session, Chairman Putz adjourned to Closed Session at 8:31 p.m.

Chairman Putz adjourned Closed Session at 9:45 p.m. with no reportable action coming forward.

Dawn E. Marschinke, Board Secretary



INTEROFFICE MEMO

Big Bear Fire Authority

DATE: November 29, 2017

TO: Chairman and Members of the Fire Authority Board

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Dawn Marschinke, Administrative Assistant *DEM*

SUBJECT: **FIRE DEPARTMENT MONTHLY ACTIVITY REPORT
OCTOBER 2017**

1. SERVICE DELIVERY

1.1 Year-to-date Incident by Call Type percentages (see attached report).

1.2 Call Types by Month and Year to Date

		Current Month	Calendar Year to Date
1.1	Fire Calls, Hazardous Conditions, Service Calls	92	1,217
1.2	Rescue/Medical Calls	202	2,565
1.3	Training Class Summary (hours)	426	5,173
1.4	DRC Reviews	0	17
1.5	Plan Check/Fire Letter	9	76
1.6	Shake Shingle Roof Replacement	2	70
1.7	Chipping Requests (Beginning 01/01/17)	34	535
1.8	Trees Removed/Reimbursed thru Grant	2	4
1.9	Hazardous Tree Removal Notice to Proceed	9	48
1.10	1 st Abate Notice/Order	12	82
1.11	2 nd & Final Abate Notice/Order	1	10
1.12	Resolved Tree Abatement Issues	6	39

2. COMMUNITY RELATIONS

2.1 October 26 – Big Bear Professional Firefighters' Association hosted a successful Stachtober event at the new Oakside Restaurant with proceeds benefiting Soroptimist International of Big Bear Valley's breast cancer prevention program.

Engineer/Paramedic Whitmore and Apprentice Firefighter/EMT Dmytriw were the organizers for this 3rd annual event (see attached Grizzly article).

- 2.2 October 31 – The Department once again demonstrated its community spirit handing out candy for Halloween in the Village from its decorated classic 1936 REO Fire Truck. The decorations drew the attention of the crowds. The on-duty B Shift crew from Station 281 handed out candy. Assistant Fire Marshal Bruinsma and Administrative Assistant Marschinke managed the decorations (see attached photos).

3. OPERATIONS

- 3.1 Chief Willis, Assistant Chief Maltby, Senior Finance Officer Holt and HR/Payroll Coordinator Gustason attended the following meetings during the reporting month:

- Big Bear City Community Services District Board Meeting – October 2
- Meet & Confer Meeting – October 10
- Mountain Mutual Aid Meeting – October 10
- Big Bear City Community Services District Board Meeting – October 16
- Big Bear Fire Authority Administrative Committee Meeting – October 18
- Meeting with Congressman Cook’s Chief of Staff in Claremont regarding the proposed land exchange – October 19
- Big Bear Lake Fire Protection District Board Meeting – October 24
- Big Bear Fire Authority Board Meeting – October 24
- San Bernardino County Chief’s Meeting in Chino – October 26
- Big Bear Fire Department Quarterly Operations Meeting – October 31

- 3.2 Battalion Chief Parham attended the following meetings/training during the reporting month:

- ICEMA Data Committee meeting – October 3
- Confire Ops Meeting – October 3
- EMS Officers meeting – October 11
- Paramedic Skills Test – October 24
- Pre-Season Ski Meeting – October 24
- Quarterly Operations Meeting – October 31

- 3.3 Battalion Chief Harold attended the following meetings/training during the reporting month:

- Use of Force and Range Qualification – October 10
- San Bernardino County Training Officers Meeting – October 12

4. HEALTH AND SAFETY

- 4.1 October 21 & 28 – Department ambulances provided stand-by coverage for Big Bear High School Football games at Big Bear Middle School.
- 4.2 October 12 – Administrative Assistant Marschinke represented the Department at the Regional Transportation Advisory Committee (RTAC).
- 4.3 October 10 – Chief Willis gave a presentation at the Mountain Mutual Aid meeting on the topic of the potential upcoming fire season and a recap on the Holcomb Fire.
- 4.4 October 24 – Battalion Chief Parham arranged a Pre-Season Ski meeting to discuss operations for the ski season. In addition to Chief Parham, meeting participants included Assistant Chief Maltby, the ski resorts, Bear Valley Hospital and the Sheriff's Office. A highlight of this meeting included a discussion of the changes the parking and the new traffic plan for the ski resorts.
- 4.5 October 28-29 – Department ambulances provided stand-by coverage for the Spartan Races held at Snow Summit.
- 4.6 October - The following press release was issued:
 - “Six Years at the Top, Fire Department is Most Fit” (see attached KBHR Radio article)
- 4.7 October - The following ads were placed:
 - “Let’s Get Something Clear” Big Bear Grizzly Ad (October 4, see attached)
 - “Halloween Safety” Big Bear Grizzly Ad (October 25, see attached)
 - “Ambulance Membership Program” Big Bear Grizzly Ad (October 11 and 25, see attached)
 - “Every Second Counts” Big Bear FYI Magazine Ad (Winter/Spring 2017-18)

5. PERSONNEL

- 5.1 October 4-5 Open enrollment for new benefits was held for Fire Authority and Big Bear Lake Fire Protection District (FPD) employees. FPD benefits begin December 1, 2017 and Fire Authority benefits begin January 1, 2018. Big Bear City Community Service District employees will have open enrollment at a later date with benefits to begin July 1, 2018.
- 5.2 October 19 – Hired Paid Call Equipment Operator Bryan Butcher.
- 5.3 October 21-22, 24 – Conducted Firefighter/Paramedic testing, interviews and skills lab. Recruitment brought in seven applicants and five were tested.

6. ADMINISTRATIVE STAFF TRAINING/CONFERENCES/SEMINARS

- 6.1 October 9-12 – Accounting Technician McIlwain attended training at Novato Fire Department to increase her understanding of the Department's ambulance billing software.
- 6.2 October 12 – Assistant Fire Marshal Bruinsma and HR/Payroll Coordinator Gustason attended a symposium in Santa Barbara put on by CJPIA on the subject of minimizing future risk.
- 6.3 October 25-27 – Assistant Chief Maltby participated in a training to understand various aspects of international terrorism and Homegrown Violent Extremism (HVE).
- 6.4 October 26 – Sr. Finance Officer Holt, Accountant II Mandolini, IT Coordinator Dickerson and Administrative Clerk Ortega participated in a webinar on remote check deposits.

7. STRIKE TEAMS & DUTY COVERAGE FOR FIRE RESPONSE

- 7.1 October 1-12 – Paid Call Battalion Chief Smith was on incident overhead assignment for Hurricane Maria in Puerto Rico.
- 7.2 October 9-12 – Captain/Paramedic Fonda, Engineer/Paramedic Bidwell and Firefighter/Paramedic Cole were on Strike Team assignment for the Canyon 2 Fire in Orange County.
- 7.3 October 12-18 – Captain/Paramedic Fonda, Engineer/Paramedic Bidwell and Firefighter/Paramedic Cole were on Strike Team assignment for the Southern LNU Complex Fire in Napa and Solano Counties.
- 7.4 October 13-20 – Captain/Paramedic Curtis was on Strike Team assignment for the Southern LNU Complex Fire in Napa and Solano Counties.
- 7.5 October 14-16 – Paid Call Battalion Chief Savage was on a position assignment for overhead incident management team in San Bernardino.
- 7.6 October 15-16 – Firefighter/Paramedic Medeck and Apprentice Firefighter/EMT Unger were on Strike Team assignment for CAL FIRE BDU Mobilization in Big Bear City.

8. MISCELLANEOUS

None.

9. CORRESPONDENCE

- 9.1 A citizen completed an online customer satisfaction survey indicating they were very happy with the assistance they received from Engineer/Paramedic Hollenbaugh for a leak in one of their tires. He “was an excellent ambassador” for our Department.
- 9.2 The Department received a thank-you letter from a citizen who was shopping at the Dollar Tree when she collapsed. The patient was concerned about her laundry in the washing machine at the laundry mat. Responding Firefighter’s Nielsen, Sutherland and Ely. Firefighter Sutherland arranged for the clothes to be put into the dryer while the patient was taken to the hospital. She thanked the Department for encouraging our Department to have the best paramedics but also “super human beings.”
- 9.3 An email was received commending Firefighter’s Ely and Cole for their professionalism and kindness by a patient who was transported off the mountain in an emergency situation. Chief Willis was also thanked for “recruiting and leading such a great group of professionals.”
- 9.4 A citizen called to wish the Department well for the holidays and to say he is grateful for the amazing staff at Big Bear Fire Department.
- 9.5 A citizen called to say what a great job the Department is doing and “our town wouldn’t be the same without all of you.”
- 9.6 The Department received multiple thank-you letters from citizens and California Governor Brown, grateful for the Department’s help in fighting the fires that devastated Northern California in October.

Training Summary Report

10/01/17 - 10/31/17

COMPANY TRAINING DOCUMENTATION	Duration (hours)
Emergency Ops: Area Familiarization, Hydrants/Streets, Water Supply, Pre/Post Incident	4
Emergency Ops	82
Emergency Ops: Emergency Ops, Fire Suppression	32
Emergency Ops: Fire Prevention	18
Emergency Ops: Fire Pump, Hose, Pre/Post Incident, Preventative Maintenance	6
Fire Pump: Emergency Ops	8
Fire Pump	23
Fire Suppression	37
Hose: Emergency Ops	8
Hose: Hose, Hydrants/Streets, Water Supply	16
Hydrants/Streets, Water Supply	6
Physical Fitness	4
Pre/Post Incident: Emergency Ops	4
SCBA: Emergency Ops	2
SCBA: Emergency Ops, Fire Suppression, Preventative Maintenance	2
SCBA: Preventative Maintenance	2
SCBA	12
Technical Rescue	60
Technical Rescue: Technical Rescue, US&R	12
TOTAL COMPANY TRAINING DOCUMENTATION	338

DRIVER TRAINING	Duration
Driver Training Documentation	8
TOTAL MISCELLANEOUS TRAINING	8

EMS TRAINING	Duration (hours)
EMS Advanced Airways: Intubation and Beyond	2
EMS Assessing the Patient with Major Trauma	2
EMS Asthma Advanced	1
EMS Cardiovascular Anatomy & Physiology Review	1
EMS Training Documentaiton	40
EMS Workplace Stress	1
TOTAL EMS TRAINING	47
OFFICER TRAINING	Duration
Management Administration Documentation	6
TOTAL MISCELLANEOUS TRAINING	6

MISCELLANEOUS TRAINING	Duration
Facility Training Documentaiton	27
TOTAL MISCELLANEOUS TRAINING	27

TOTAL TRAINING HOURS	426
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Incident Type Report

10/01/17 - 10/31/17

1 Fire	Count	Est. Prop	Est. Content Loss	Total Est. Loss	% of
140 - Natural vegetation fire, other	1	\$0.00	\$0.00	\$0.00	0.00%
141 - Forest, woods or wildland fire	2	\$0.00	\$0.00	\$0.00	0.00%
143 - Grass fire	1	\$0.00	\$0.00	\$0.00	0.00%
150 - Outside rubbish fire, other	1	\$0.00	\$0.00	\$0.00	0.00%
151 - Outside rubbish, trash or waste fire	2	\$500.00	\$0.00	\$500.00	100%
160 - Special outside fire, other	2	\$0.00	\$0.00	\$0.00	0.00%
Incident Count	9	\$500.00	\$0.00	\$500.00	100.00%

3 Rescue & Emergency Medical Service Incident	Count
320 - Emergency medical service, other	7
321 - EMS call, excluding vehicle accident with injury	156
322 - Motor vehicle accident with injuries	7
323 - Motor vehicle/pedestrian accident (MV Ped)	1
324 - Motor vehicle accident with no injuries.	1
Intrafacility Transfers	30
Incident Count	202

4 Hazardous Condition (No F	Count
400 - Hazardous condition, other	1
412 - Gas leak (natural gas or LPG)	1
413 - Oil or other combustible liquid spill	1
424 - Carbon monoxide incident	1
440 - Electrical wiring/equipment problem, other	1
461 - Building or structure weakened or collapsed	1
Incident Count	6

5 Service Call	Count
510 - Person in distress, other	1
522 - Water or steam leak	1
531 - Smoke or odor removal	2
550 - Public service assistance, other	2
553 - Public service	3
554 - Assist invalid	5
561 - Unauthorized burning	6
571 - Cover assignment, standby, moveup	1
Incident Count	21

6 Good Intent Call	Count
611 - Dispatched and cancelled en route	4
611A - Alarm: Dispatched & Cancelled Enroute	14
611E - EMS: Dispatched & Cancelled Enroute	4
611O - Other: Dispatched & Cancelled Enroute	1
611T - T/C: Dispatched & Cancelled Enroute	2
622 - No incident found on arrival at dispatch address	3
631 - Authorized controlled burning	1
651 - Smoke scare, odor of smoke	1
652 - Steam, vapor, fog or dust thought to be smoke	1
661 - EMS call, party transported by non-fire agency	1
Incident Count	32

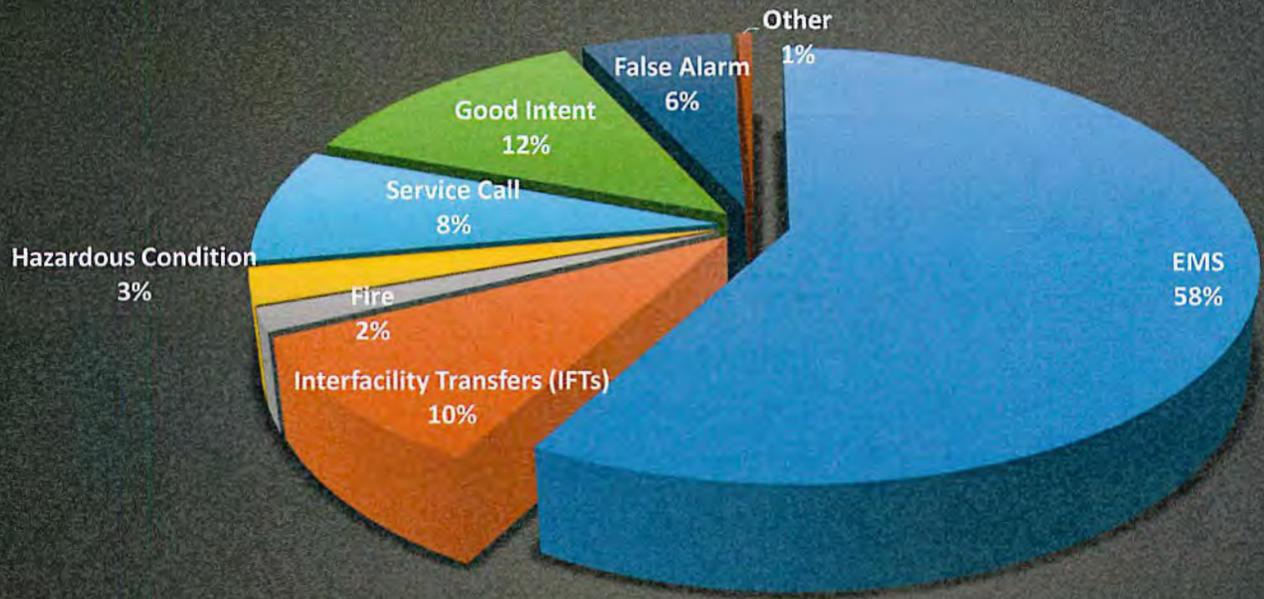
Incident Type Report

10/01/17 - 10/31/17

7 False Alarm & False Call	Count
700 - False alarm or false call, other	6
733 - Smoke detector activation due to malfunction	1
735 - Alarm system sounded due to malfunction	3
736 - CO detector activation due to malfunction	1
743 - Smoke detector activation, no fire - unintentional	3
744 - Detector activation, no fire - unintentional	2
745 - Alarm system activation, no fire - unintentional	2
Incident Count	18

911 - Citizen complaint	6
Incident Count	6
Total Incident Count	294

2017 YTD INCIDENT BY TYPE



■ EMS ■ IFTs ■ Fire ■ Hazardous Condition ■ Service Call ■ Good Intent ■ False Alarm ■ Other

Mustachioed firefighters lend support

By Kathy Portie
kportie.grizzly@gmail.com

They come in all sizes, shapes and colors. Some are snazzy, some are shaggy, some are stylish, others are creepy. Mustaches will be on display at the third annual Stachtoberfest in Big Bear Lake.

The Big Bear Professional Firefighters Association, Local 935, hosts the annual fundraiser of mustachioed exuberance Thursday, Oct. 26, at Big Bear's newest restaurant, the Oakside Restaurant & Bar. All proceeds go to support Soroptimist International of Big Bear Valley's breast cancer prevention program.

"I'd say about 75 percent of (Big Bear firefighters), 30 of us are growing mustaches for the event," said Bobby Whitmore, fire engineer and Big Bear Professional Firefighters Association union secretary. "This is our third year to do the event. It all came about as a way for us to support breast cancer (awareness)."

Whitmore encourages members of the general public who can grow facial hair to participate in the event and show off their own mustaches. Categories judged include best mustache, worst mustache and creepiest mustache.

"Mustaches are the only facial hair allowed (at the fire station)," Whitmore said. "I'm pushing it with mine. It's also a chance to make fun of each other's mustaches and hopefully raise some money."

Tickets for the event are \$30 on Eventbrite or at the door. Entry buys dinner, a beer and an opportunity drawing entry. Extra tickets are also available for extra drawing entries, said firefighter Jason Dmytriw. "We'll have bios for all the mustaches and a catwalk, if you will," Dmytriw said.

Whitmore said many of the younger firefighters on staff are participating this year. "We put a lot of peer pressure on the younger guys," Whitmore said. "Some of them probably shouldn't be trying to grow



KATHY PORTE/Big Bear Grizzly

Jason Dmytriw, left, and Bobby Whitmore are two of Big Bear's firefighters participating in Stachtoberfest to raise money for Soroptimist International of Big Bear Valley's breast cancer programs.

mustaches. We expect they might be the ones to win creepiest and worst."

Forty-five tickets have already been sold. Whitmore hopes that number rises. "We're also selling lots of T-shirts and a lot of local businesses have donated prizes," Whitmore said. In addition to the mustache competition and opportunity drawing, expect entertainment including karaoke.

Dmytriw said those who can't attend can still make

a donation by logging onto Eventbrite and searching for Big Bear Firefighters Stachtoberfest.

The evening begins at 6:30 p.m. Oct. 26 at the Oakside Restaurant & Bar, 40701 Village Drive, Big Bear Lake.

"This is a way to get people together, raise some money and have a good time," Whitmore said. "Soroptimist does a great job and we wanted to support their cause."

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BIG BEAR Big Bear Community Room - 42002 Fox Farm Rd.		
10/19/17	10:00-12:00	Scan, Healthnet, United Healthcare
11/1/17	10:00-12:00	Alignment, Aetna, Scan

VICTORVILLE The Resort - 12424 Hesperia Rd. Suite#1		
10/16/17	2:00-4:00	Healthnet
10/18/17	10:00-12:00	Scan
10/23/17	2:00-4:00	Easy Choice, Healthnet, United Healthcare
10/24/17	10:00-12:00	Scan, Blue Shield, Anthem Blue Cross
10/26/17	10:00-12:00	Inter Valley
10/30/17	2:00-4:00	Healthnet
11/3/17	10:00-12:00	Scan
11/6/17	2:00-4:00	Healthnet, Scan, United Healthcare
11/7/17	2:00-4:00	Inter Valley
11/10/17	2:00-4:00	Healthnet
11/15/17	10:00-12:00	Scan, Healthnet, United Healthcare
11/15/17	2:00-4:00	Aetna, Alignment, United Healthcare
11/16/17	2:00-4:00	Inter Valley
11/17/17	10:00-12:00	Scan
11/29/17	10:00-12:00	Scan
11/30/17	10:00-12:00	United Health Care, Healthnet, Inter Valley
12/4/17	2:00-4:00	United Healthcare, Healthnet, Scan

BARSTOW Denny's - 1200 East Main Street		
10/17/17	10:00-12:00	Scan, Healthnet, United Healthcare
10/25/17	2:00-4:00	Alignment, Aetna, United Health Care

PHELAN Phelan Community Center - 9463 Sheep Creek Road		
10/20/17	2:00-4:00	Scan, Healthnet, United Healthcare
11/2/17	2:00-4:00	United Health Care, Aetna, Alignment



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www.hvmsg.com





HALLOWEEN IN THE VILLAGE 2017





Annual Fitness Testing Ranks Big Bear Firefighters at the Top for the 6th Straight Year

10/27/2017 By Steve Cassling



Big Bear, CA – Big Bear Fire Department is once again recognized as the Most Fit Fire Department. They have achieved this distinction for six straight years from Fitness Appraisal, Inc. Each year, firefighters are put through an intensive physical fitness screening process. The Exercise Physiologist tests firefighters with an array of physical fitness testing equipment and blood tests. Big Bear Fire Department surpassed the ideal standard of 1500 points, topping the rankings for 2017, achieving an

average performance score of 1731, up from 1690.8 in 2016.

This is the first time ever for a department average to be in the 1700's. Big Bear Fire Department's Chief Jeff Willis stated, "The level of commitment and enthusiasm concerning their performance in the program is exemplary and a true commitment to service performance when it matters most. This has a direct correlation to the meaning of teamwork and team performance."

This year, 12 of the Department's firefighters scored above 1800 points and were recognized for their accomplishments at the October 24, 2017, Big Bear Fire Authority Board meeting. This number is up from 10 last year. Firefighter/Paramedic Robert Sandin and Fire Engineer/Paramedic Jim



Mandolini, who scored above 1600, was recognized as the most improved over last year. Only two firefighters scored below the ideal 1500.

Results of the fitness testing provide a wealth of information for the individual being tested and is grouped into an overall rating for the fitness level of the department. This information is vital to the training plans for the coming year.

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Bigger and Bolder, check it ou

FIRE AND WATER

Preparation takes planning

Continued from Page 5

out, the stop and waste valve is ready for winter.

It is not recommended that residents shut off water at the meter, because it's highly pressurized. That task should be left to the professionals. Griffith also asks that residents to keep snow off meter boxes. It takes crews time to dig out berms and slows down service time.

Orr discourages people from dripping faucets because it can waste a significant amount of water. If a pipe breaks, it can flood the house since the faucets are already open.

"Take the time to properly winterize your home," Orr said. Every winter DWP crews come across homes where the water damage is visible from the street, the water is up to the windows and the residents are losing everything.

DWP hosts a winterizing workshop Oct. 12 at Butcher's Block from 8:30 to 11:30 a.m. and DIY Home Center from 1 to 4 p.m. Butcher's Block is at 41360 Big Bear Blvd., Big Bear Lake. DIY is at 42146 Big Bear Blvd., Big Bear Lake.

If there are broken pipes or other concerns, call your water provider at 909-866-5050 for DWP, 909-585-2565 during CSD office hours or 909-585-2567 for CSD after hours.

For more information, visit www.bbldwp.com or www.lbcscd.org.



Residents of the Valley should use a stop and waste valve, turned one full quarter turn, before leaving their house for more than a few days during winter.

In Brief

Big Bear Boulevard paving complete

After years of construction that seemed to never end, Big Bear Boulevard has been repaved. Construction is in its final days.

As of Oct. 2, Caltrans reported that 16 work days remain for the project, which are weather-dependent. The contractor has begun work on the electrical, signage and striping phase.

The project is on schedule and on budget at \$2.5 million, Caltrans public information officer Dawn Strough said so far there have been no work challenges throughout the project.

Caltrans expects the project to be completed before winter, weather permitting. For more information, visit www.dot.ca.gov/08.

CSD rounds up electronic waste

Big Bear City residents can help clean up the community by bringing electronic waste and other goods to the Big Bear City Community Services District Paradise Maintenance Yard Oct. 14 from 9 a.m. to 3 p.m.

CSD accepts televisions, computer monitors, CPUs, printers, VCRs, radios, stereos, cellphones, telephones, microwave ovens, furniture, mattresses, stoves and washers.

Also, hot water heaters, fluorescent tubes, electric space heaters,

clothes irons, vacuums, fans and other electronics at this one-day event. Tires, commercial waste, hazardous waste and oil are not accepted at the site.

Household hazardous waste can be disposed of every Saturday from 9 a.m. to 2 p.m. at 42040 Garstin Road, Big Bear Lake, weather permitting.

For more information, call 909-585-2565.

The CSD Paradise Maintenance Yard is at 417 Greenfall Lane, Big Bear City.

Donate to the Cantree

The Big Bear Association of Realtors is looking for auction items and sponsorships for its upcoming Cantree Moonlight Masquerade Nov. 3.

Businesses can become a bronze sponsor for a \$100 donation, a silver sponsor for a \$200 donation, or a gold sponsor for a \$300 donation. A receipt with tax ID and a W-9 form is available

for any donation.

Net proceeds from the event benefit St. Joseph's food bank, Believers Chapel food bank, and Meals on Wheels.

The Moonlight Masquerade is Nov. 3 from 5 to 10 p.m. at the Lodge at Big Bear Lake, 40650 Village Drive.

For more information, call 909-866-5891.

Let's get something **CLEAR**

Firefighters seem larger than life, but give them a chance...

BIG BEAR FIRE DEPT.
EST. 2012

Create defensible space around your place!

www.BigBearFire.org

It's Fall of Fall

Time to Turn Off & Winterize All Outdoor Irrigation

To avoid dangerous & costly repairs from freezing temperatures, be sure all sprinklers, bubblers, soakers, hoses, & drip are disconnected & drained by Oct. 31.

(909) 585-2565
www.BBCCSD.org

CSD BIG BEAR CITY
Community Services District

City of Big Bear Lake
Department of Water
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(909) 866-5050
www.BBLDWP.com



Trick or Treat at Halloween in the Village
 October 31, 5 P.M. - 7:30 P.M.
 VILLAGE BUSINESS ASSOCIATION

Never Trick or Treat alone and be sure an adult knows where you will be at all times. Carry a cell phone in case plans change.
BUTCHER'S BLOCK
 909-866-5761

Be sure the kids have a good meal before Trick or Treating to help prevent sick tummies.
COMMUNITY MARKET
 100 E. Big Bear Blvd.
 909-585-2641

Carry glow sticks or wear glow necklaces and bracelets to make yourself easily visible to cars.
BAD BEAR SPORTSWEAR
 516 W. Valley
 909-584-0175

Be sure that fake weapons are flexible in case of a fall.
CAPTAIN'S ANCHORAGE
 Moonridge Triangle
 909-866-3997

Drive slowly, obey traffic signals and watch for children in the street.
MERCER AUTOMOTIVE & TIRE CO.
 225 W. Big Bear Blvd.
 909-585-5180
 www.mercerautomotive.net

Dried flowers, cornstalks and crepe paper are highly flammable. Keep these and other decorations well away from open flame and heat sources, including light bulbs and heaters. Remind children to stay away from open flames and practice stop, drop and roll.
BIG BEAR FIRE DEPT.
 909-866-7566

Avoid the traffic! FREE ride for Trick or Treaters to the Village on the "HAUNTED TROLLEY" MARTA
 909-878-5200

If wearing a mask, make sure the eye holes are large enough so you can see and that wigs & hats don't block your vision. Use non-toxic face paint and keep it away from the eyes.
BIG BEAR LION'S CLUB

Keep exits clear of decorations so nothing blocks escape routes. Use a flashlight or LED lights instead of candles in pumpkins.
YEAR ROUND MAINTENANCE
 Firewood Specialist
 Steve Hill
 909-584-3294

Have an adult check all candy before you eat any.
BIG BEAR MORTUARY
 321 W. Big Bear Blvd.
 909-585-4911

Don't hide or cross the street between parked cars. Trick or Treat on well lit streets and watch for cars.
GREGG'S AUTOMOTIVE
 42060 Garstin Road
 909-866-9222

Have an adult carve the pumpkin, let the kids draw the face with markers.
BIG BEAR PAINT CENTER
 42118 Big Bear Blvd
 909-866-7765



Remember that chocolate is toxic for pets. Please keep your dog on a leash or in a room away from Trick or Treaters.
D & G AUTOMOTIVE
 336 W. Big Bear Blvd.
 909-585-6320

Keep walkways and the path to your front door well lit and clear of obstacles, carry a flashlight to illuminate your path.
CHRISTOPHER THOMPSON INSURANCE
 41656 Big Bear Blvd., Ste 1
 909-866-8861

Pick a place and time to meet up in case you get separated while Trick or Treating.
BIG BEAR GRIZZLY
 909-866-3456



Team's campaign gets personal

By Natalie Williams
nwilliams.grizzly@gmail.com

An annual tradition for Big Bear tennis is much more meaningful this year. For the past seven years the team has participated in Breast Cancer Awareness Month by swapping out uniforms and decorating the tennis courts. Head coach Diane Kendall was diagnosed with breast cancer in February.

Kendall said her own cancer doesn't change her approach to this year's campaign. "We're not going to do anything different," she said. "We're just going to keep rolling the way we've been rolling."

For the players, Kendall's battle with cancer makes the annual campaign more significant. "It's definitely a lot more meaningful this year," senior captain Carlissa Wolcott said. "I mean we'll always support the cause, and we always did, but now that she's beat it and is going through the whole process, it's a lot more meaningful to the team and school."

"There has been more support from the entire school for the cause and for Kendall this year. The school had a Ms. K Day at the beginning of the season in August, senior captain Kendall Seaman said.

"Just being a small school, I think everybody cares," Seaman said.

Two weeks ago the tennis team prepared for the campaign by tie-dyeing shirts pink to replace uniform



NATALIE WILLIAMS/Big Bear Grizzly

Big Bear sophomore Victoria Worsman, right, helps hang the pink banner at the tennis court in honor of Breast Cancer Awareness Month.

shirts for the month of October. Every year the team swaps out their shirts to commemorate Breast Cancer Awareness Month.

"I thought this was really cool because it was something we could do for team bonding," Wolcott said. "Before, we just ordered shirts that had 'We wear pink in October,' but I think tie-dyeing was a lot more special, because it was like hanging out, honestly. And it was a lot of fun to try twisting them."

The captains said they are pleased with how well the tie-dyed T-shirts

turned out.

Kendall continues to provide support and positivity for her batch of players.

"I mean we always knew she was a trooper and a fighter, but to see her, she's going through so much and we know that," Wolcott said. "She comes out here with such a good attitude. You would think that someone going through that would be grumpy or give up sometimes, or be sad or something. And she's always just so happy and so supportive, and just happy to be out here."

Champions

Continued from Page 17

Anza League is officially gone as the league changes its name to the Desert Valley League. Leong isn't sure if Big Bear will play in that league or search for another. The Cross Valley League doesn't field girls golf.

"We're going to go somewhere, we're just not sure right now," Leong said. "I think the girls are excited about changing to a new league and facing new competition next year."

Big Bear is a young team with its lone senior foreign-exchange student Laerke Bog Madsen. The rest of the roster includes juniors Elizabeth Huelner, Morgan Schetter and Quinn Stalcup, sophomores Maria DeLeon, Joana Diaz and Hailee Whitnack along with Griffiths and Melissa, and freshmen Cameron Cavazos and Hallie Krohn.

With the team competition on hiatus until the end of the month, the Lady Bears turn their attention to the De Anza League Individual Finals, Tuesday, Oct. 17, and Oct. 19. The first round is at Bear Mountain Resort with a tee time at 10 a.m. The final round Oct. 19 is at the Gary Players Mission Hills Course hosted by Rancho Mirage. Tee time is 12:30 p.m. for the final round.

The top four individual finishers in the league tournament advance to the CIF Southern Section Individual Southern Regional Tournament Oct. 24 at the Dad Miller Golf Course in Anaheim.

The Lady Bears will be without Melissa, who is in Italy as a member of the Mountaintop Strings, which is on tour through the fall break.



HERE'S THE DEAL

Big Bear residents* play 9 holes for just \$15 or 18 holes for \$20, cart included, at Bear Mountain Golf Course on Sunday, Oct. 15.

Limited space available. Call or go online for tee times.

*Must provide proof of residency to receive discount.

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Big Bear Valley Ambulance
Membership Program
helps the community!

The Ambulance Membership Program helps provide the latest in emergency equipment and paramedic training for the lifesaving team at Big Bear Fire Department. Even if you are fully insured, your membership investment helps make Big Bear Valley a safer place to live.

EMERGENCIES
(24 Hours a Day)
DIAL:
9-1-1

For more information contact:
Big Bear Valley Ambulance Membership Program
(909) 866-7566

CVL crunch time for Big Bear's runners

By Kathy Portie
kportie.grizzly@gmail.com

October is the time of year when all Southern California cross-country runners are jockeying for post-season positions. The same holds true for Big Bear's varsity girls and boys cross-country teams. Victories in the upcoming Cross Valley League Finals Friday, Oct. 27, go a long way to securing a good seeding in the CIF Southern Section Prelims.

Many of Big Bear's runners spent the last week of fall break working out in Catalina Island before competing at the prestigious Mt. SAC XC Invitational Oct. 20. While the Bears weren't at full strength — several top runners including Kala Hoak, Raul Rodriguez and Gabe Rivera did not run — those who did compete turned in some good times.

Big Bear head coach Jonathan Stiles hopes Hoak, Rodriguez and Rivera are ready for the CVL meet. "We'll probably run everybody, but we don't want to go crazy," he said. "The big question mark for us is if Raulie can win. Tate (Callicott) is powerful and talented, and he's running on his home course."

Callicott, a junior from Riverside Prep, has the third-fastest time in the CVL at 3 miles, just seconds behind Rodriguez and Chris Diaz. The three runners, along with Rivera, have all

broken the 16-minute mark at the distance. Callicott has the league's second-fastest time at 5,000 meters behind Rodriguez.

In addition to Big Bear's top three, coach Stiles has the option to round out his top seven with such runners as junior Fletcher Little, senior Danny Stiles, sophomore Oscar Arellano, sophomore Gianni Roberts, sophomore Alex Rodriguez, junior Ryan Negrete or junior Tristen Miller.

Big Bear's varsity girls have been led all season by junior Marin Stamer, who has a sizeable lead over Riverside Prep's Faith Soto. She and Hoak, along with seniors Rosa Franco, are expected to lead the way for Big Bear.

The Lady Bears could also line up with a host of underclassmen to round out the top seven. That list includes freshman Bailey McGivney, freshman Jenna Fagan, sophomore Angela Clearwater, freshman Katie Ragsdale and sophomore Sedina Logan.

"We had a great week in Catalina, too good of a week I guess," coach Stiles said. "We were pretty exhausted. We did long runs on the weekend (after Mt. SAC) and plan a hard workout for Monday (Oct. 23). Then we'll start easing up for league."

The CVL Finals are at Riverside Prep in Oro Grande Oct. 27. Race time is about 3:30 p.m. for JV followed by varsity.

Heads-up football



KATHY PORTIE/Big Bear Grizzly

Big Bear's Dylan Goforth (33) goes after a loose football with the help of Ty Cameron (39) in action against Silver Valley Oct. 21. Also in on the play is Randle Weaver (2). The Baby Bears beat the Trojans 51-14 to improve to 6-2 overall and 1-0 in Cross Valley League. Big Bear hosts Excelsior Charter in a JV game at 10:45 a.m. Saturday, Oct. 28.

Local kids race free with Spartankid

As a special preview of Spartan Race at Snow Summit this weekend, Open Air Big Bear offers free entry to Big Bear kids to compete in a kids' version of the race Friday, Oct. 27.

Big Bear kids ages 4 to 13 earn free admission to race but must register in advance at www.kodiakkids.org. Entry is limited to the first 100-200 kids.

The Spartankids race has half-mile

and 1-mile course options. Competition is expected to take between 15 and 30 minutes.

Those competing receive a free T-shirt and finishing medal. Waivers are collected and T-shirts may be picked up at sign-in.

Sign-in on Oct. 27 is at 3 p.m. The race begins at 4 p.m. Snow Summit is at 880 Summit Blvd., Big Bear Lake.



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Big Bear Valley Ambulance Membership Program helps the community!

The Ambulance Membership Program helps provide the latest in emergency equipment and paramedic training for the lifesaving team at Big Bear Fire Department. Even if you are fully insured, your membership investment helps make Big Bear Valley a safer place to live.

For more information contact:
Big Bear Valley Ambulance Membership Program
(909) 866-7500

Thanksgiving

Donate 4 or more nonperishable food items between Sept. 21 and Oct. 31 and receive **\$10 OFF** a new 1-year subscription to the Big Bear Grizzly.

Food is donated to Big Bear Valley's food banks in time for Thanksgiving.

Drop off nonperishable, nonexpired food items at the Big Bear Grizzly, 42007 Fox Farm Road, Suite 3B, Big Bear Lake.

Big Bear Grizzly
The media of the mountain

909-866-3456 • www.bigbeargrizzly.net



Snowshoeing and cross-country skiing

• **Pine Knot Trail to Grandview Point** is a 6.1-mile out-and-back trail starts at the Aspen Glen Picnic Area on Mill Creek Road. An Adventure Pass is required for parking. Snowshoeing groups like to use this trail not only for day hikes but also full moon hikes. Take in views of San Gorgonio Wilderness. According to Smith, Big Bear Cycling is working with the U.S. Forest Service to get the trail marked and tagged for snowshoeing.

• **Towne Trail** is a 2.6-mile round-trip route that was used as part of the Snowshoe the Bear event a few years ago. It starts on Forest Service Road 2N08 off Knickerbocker Road near the Village. Towne Trail meanders east off the forest road and leads to the parking lot at Snow Summit near Tyndall Haus. Turn around before reaching the ski resort boundary. There are great views of the lake along this route.

• **Bristlecone Trail** is a popular singletrack trail between Snow Summit and Bear Mountain that is used for cross-country skiing and snowshoeing in the winter.

• **Skyline Trail** is also a trail that is used by snowshoers

and cross-country skiers. Access to this trail in the winter isn't easy since gates are closed at either end. Connections can be made by way of Pine Knot Trail on the west and Bristlecone Trail on the eastern end.

• **Guided Snowshoe Eco Tours** hosted by the Big Bear Discovery Center, Dec. 16 through March 4, weather and conditions permitting. Join a naturalist for a guided snowshoe tour in the San Bernardino National Forest, and learn how to snowshoe. Saturdays at 9 a.m. and 1 p.m. and Sundays at 9 a.m. Reservations are required. Adults \$30, children ages 8-12, \$20. Go online to www.mountainsfoundation.org to reserve a spot. Call the Discovery Center at 909-382-2790 for details and weather condition updates.

To learn more about winter hiking in Big Bear, make plans to attend **Winter Trails Day Jan. 13** from 10 a.m. to 2 p.m. at the Big Bear Discovery Center. The national event offers those new to snow sports an opportunity to learn about and try snowshoeing and other winter activities for free. There are snowshoe demos, hot cocoa and more depending on weather conditions. **FYI**

BIG BEAR FIRE DEPT.
EST. 2012

Every Second Counts

Care for Your Adopted Hydrant
Keep it Clear of Snow this Winter

Adopt-A-Hydrant

Register your adopted hydrant at
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ridecall1@gmail.com

Dawn Marschinke

From: Jamie Gustason
Sent: Wednesday, October 18, 2017 8:54 AM
To: Dawn Marschinke
Subject: Customer Satisfaction Form record received

Forwarding to you

Jamie Gustason
Human Resources/Payroll Coordinator
Big Bear Fire Authority
PO Box 2830
41090 Big Bear Boulevard
Big Bear Lake, CA 92315
(909) 866-7566
Fax (909) 866-8288
JGustason@BigBearFire.org

-----Original Message-----

From:
Sent: Wednesday, October 18, 2017 8:22 AM
To: Jamie Gustason <jgustason@bigbearfire.org>
Subject: Customer Satisfaction Form record received

Incident Address:: Station 282
Date of Service:: 2017-10-14
Address::
City, State::
Zip Code:
Phone::

1. Fire Department personnel responded promptly.: Strongly Agree 2. Fire Department personnel were courteous and helpful.: Strongly Agree 3. Fire Department personnel took time to explain their actions.: Strongly Agree 4. Fire Department personnel were professional in appearance.: Strongly Agree 5. Overall I was satisfied with the Department's service.: Strongly Agree What type of service was provided to you?: Other, please comment Do you have any comments for improving our service in the future?: I would like to express my sincere thanks for the assistance extended by one of the firefighters at Station 282. Our car developed a slow leak in one of the tires and was in need of air and a tire shop. Unable to find a tire shop open on a Saturday evening and running low on air, we stopped at the fire station to ask for directions or suggestions for a tire shop. A firefighter by the name of Mitch greeted us and provided us with some assistance. Mitch extended the highest level of customer service and was an excellent ambassador for your Fire Department and community. The assistance he provided us allowed us to continue our stay with minimal interruption.

Dear Sir,

On Sept. 29th I was shopping at the Dollar Tree when I collapsed. Someone called 911 and an ambulance arrived. Three of your paramedics; Shaun, Ben & Austin attended to me in the store. Shaun asked me if I wanted to go to the hospital & when I hesitated, said would I at least go into the ambulance for an EKG. I agreed & he continued the exam and started an IV. He suggested that it would be a good idea to go on to the ER, so I said OK.

After a couple of hours & many tests, I was released with a diagnosis of Vasovagal syncope. The doctor explained it's not very serious, but at my age it's always prudent to check everything out. It was a pretty scary & upsetting experience & I was pretty shaken.

Before going to the store I had been at the laundromat doing my wash. I mentioned this to Shaun & I was concerned because all my clothes were still in the washers. He said "no problem", he'd take care of it. About an hour later, the ER secretary came back to let me know my laundry was in the dryer!

I just wanted you to know ^{how} great your guys are! Not only did they do everything to calm me down & make sure I got the medical care I needed, they went out of their way to make sure I wasn't further stressed by worrying about my laundry! I'm pretty sure this isn't covered in their job description, but it shows how kind & compassionate they were. Thank You to Shaun, Ben & Austin. And a special thank you ^{to you} for encouraging your team to not only be the BEST Paramedics ever, but also super human beings who really show how much they care.

With Gratitude,

Dawn Marschinke

From:
Sent: Monday, November 20, 2017 9:56 AM
To: Dawn Marschinke
Subject: Please pass on to Chief Willis

Hi Dawn:

Would you mind forwarding the following on to Chief Willis? Thank you and Happy Thanksgiving to you and your family.

Dear Chief Willis:

I am writing to express my sincere appreciation to two of your staff members and to you.

Last week, I found myself in an emergency situation which required I be transported by ambulance off the hill. In all my years living in Big Bear, I have never even been in an ambulance let alone transported off the hill. Your two staff members, Kevin and Austin, were so professional and kind. It is a scary situation, to say the least, and their kindness and reassurance is so much appreciated. I felt in very safe and capable hands.

I always knew we had a great team of firemen in Big Bear but one never really knows until they experience it first hand. Unfortunately, I did experience it first hand; however, their training under your leadership shined.

Thank you for recruiting and leading such a great group of professionals. I hope I never have the "privilege" of being escorted off the hill by ambulance again but, if I do, I know I am in capable safe hands.

Keep up the good work. Big Bear is very fortunate to have such a fantastic firefighting team under your leadership.

With much appreciation,

The ripple effect of small actions can never be underestimated.

Dawn Marschinke

From: Riley Voss
Sent: Tuesday, November 21, 2017 10:11 AM
To: All BBFD Personnel
Subject: Thank you from a citizen

, a citizen, called to wish everyone a wonderful and safe Thanksgiving and a happy holiday season. Tom also mentioned that he is grateful for the amazing staff and department we have here at the Big Bear Fire Department.

“Thank you”!

Riley Voss
Big Bear Fire Department
P.O. Box 2830
41090 Big Bear Blvd.
Big Bear Lake, CA 92315
(909)866-7566
Fax (909) 866-8288
www.bigbearfire.org

Dawn Marschinke

From: Riley Voss
Sent: Tuesday, October 31, 2017 9:24 AM
To: All BBFD Personnel
Subject: Thank you from a citizen

. a citizen, called to say what a great job he thinks you all are doing and expressed how our town wouldn't be the same without all of you. He shared that he is never worried when he hears of a fire in our town because he believes in each and every one of you.

"Thank you to Big Bear Fire Department"!

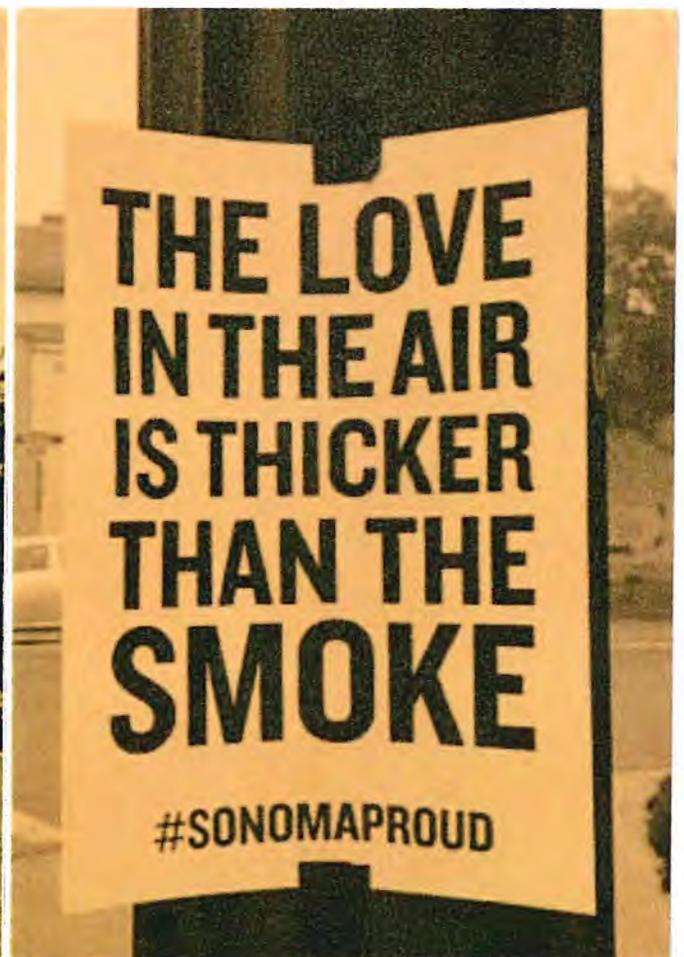
Riley Voss
Big Bear Fire Department
P.O. Box 2830
41090 Big Bear Blvd.
Big Bear Lake, CA 92315
(909)866-7566
Fax (909) 866-8288
www.bigbearfire.org

Thank you for
being our heroes !!

There are not
enough words to
express our
GRATITUDE!!!

Be safe out there!
The world needs
your help
and compassion!

Resident of Sonoma, CA



An American flag is draped across the top left corner of the image, with its stars and stripes clearly visible. The rest of the background is a dark, textured grey surface.

"From every mountainside
Let Freedom ring!"

-Samuel F. Smith

Thank you for saving
our Valley.

Please come back
and visit when you can.
Let us know you are
one of our heroes.

A grateful Sonoran



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October 26, 2017

Dear Big Bear Fire Department,

About two weeks ago a huge fire engulfed our area and I have been told a crew from Big Bear came to help fight it. Words cannot express the gratitude we feel to you for saving our home. My husband built our house on Redwood Road thirty years ago and we have raised our family here. We thank you so much for risking your lives to save it for us. We wish we could thank each one of you individually. Bless you all. Sincerely, Jim & Virginia Wraig

[REDACTED]
[REDACTED]
[REDACTED]
Napa, California 94558

25 October 2017

Dear Responders,

This is to all of you who are not only first responders, but responders of every area and of every expertise who responded in one way or another during the wild fire crisis in Northern California during the month of October, 2017.

I am an ordinary citizen of the city of Napa. I was very fortunate in that my home happens to be in a neighborhood that was untouched by the fire. We also had cell phone service and electricity during the entire crisis. That's not to say we weren't very nervous as the situation remained fluid for so many days.

As I had errands to take care of during these days, I couldn't help but notice the multitude of police, sheriff and fire vehicles that originated from so many places...with city or county names I didn't even recognize. It was this that touched me to my core. I know you all will say you were just doing your jobs, but to me, you all are the heroes who came to our aide in our most desperate hours. I thought of the families you left behind, some under evacuation. And I thought of those of you whose homes were burned to the ground as you fought to save our communities. I thought of your selflessness as you worked long hours in unforgiving conditions. I saw the many white tents and the trucks all lined up at the Town and Country Fair Grounds in Napa. As I drove past, I willed my truck to be quiet so as not to disturb your sleep. It felt as though even the ground you slept on was sacred, bringing much needed rest.

I have never witnessed such sacrifice by so many for communities where they are not even known. This is humanity at its best, while in the worst of circumstances. This was nothing short of amazing.

I wish to convey my deepest appreciation to all of you, each and every one, although I doubt there are words adequate to this task.

Thank you from the bottom of my heart.

Sincerely,
[REDACTED]

Dawn Marschinke

From: Jeff Willis
Sent: Wednesday, October 25, 2017 4:31 PM
To: Dawn Marschinke
Subject: FW: Thank You from Mayor David Haubert

Correspondence for the Board

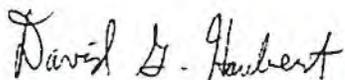
From: Taryn Gavagan Bozzo [mailto:Taryn.GavaganBozzo@dublin.ca.gov]
Sent: Wednesday, October 25, 2017 1:14 PM
To: Jeff Willis <jeff.willis@bigbearfire.org>
Subject: Thank You from Mayor David Haubert

Dear Chief Willis:

On behalf of the City of Dublin, I would like to thank you for your assistance with the vegetation fire last Tuesday in Dublin. As all communities in northern California are on high-alert due to the devastation in the North Bay, it was reassuring to our residents that the mutual aid system employed by the fire service was available to knock down a fire that had the potential to affect homes in Dublin.

Your service to your communities, as well as the state as a whole, is greatly appreciated.

Thank you,



David G. Haubert

Mayor

City of Dublin

100 Civic Plaza, Dublin, CA 94568

(925) 833-6660 | (925) 833-6651 FAX

david.haubert@dublin.ca.gov | www.dublin.ca.gov

Mission Statement: *The City of Dublin promotes and supports a high quality of life, ensures a safe and secure environment, and fosters new opportunities.*



OFFICE OF THE GOVERNOR

October 31, 2017

To Members of the California Fire Service:

On behalf of a grateful state, I offer my thanks for the sacrifices you have made to protect California.

A firefighter is one that all Californians rely on, but few of us can do. Throughout our state's history, firefighters have given their time, their strength and, too often, their lives to protect the lives and property of their fellow citizens.

The October 2017 statewide fires exemplify how the impacts of drought and extreme weather leave California vulnerable to disasters. However, the mutual aid system, which brings local and state agencies together to work side-by-side to keep California citizens and property safe, represents our collective strength to overcome these obstacles. I applaud your ongoing efforts to maintain and preserve our mutual aid system.

Thank you again for protecting the state we call home.

Sincerely,

A handwritten signature in black ink that reads "Edmund G. Brown Jr." with a large, stylized flourish at the end.

Edmund G. Brown Jr.



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FA4

MEETING DATE: December 12, 2017

TO: Honorable Chairman and Members of the Big Bear Fire Authority

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Dawn Marschinke, Administrative Assistant - Chief *DM*

SUBJECT: FIRE AUTHORITY MEETING CALENDAR FOR 2018

BACKGROUND

Staff has reviewed the upcoming 2018 Meeting Calendar for regular Fire Authority meetings as set forth in Fire Authority Bylaws and Policies (Bylaws). To identify potential scheduling conflicts with other agency Board meetings, staff has reviewed the City of Big Bear Lake City Council (City Council) 2018 meeting schedule, and the Big Bear City Community Services District schedule.

DISCUSSION

The Fire Authority Meeting Calendar is stipulated in the Bylaws. The Fire Authority has adopted a standard of meeting the first Tuesday of the month in February, April, June, August, October and December. The Fire Authority Administrative Committee currently meets the third Wednesday of every month. Staff made their best attempt to maintain this schedule; however, some deviations were required for the following reasons:

- Hofert Hall is unavailable April 2-13, 2018 and December 3 – 7, 2018; therefore, regular Board meeting dates required adjustment.
- The Administrative Committee meeting normally scheduled for November 21, 2018, lands the day before Thanksgiving. To accommodate the holiday, staff has adjusted this meeting date.
- Staff requests two Special Board meetings for Budget workshops in March and April replacing the Administrative Committee meetings normally scheduled for those months on March 21 and April 18, 2018.

COMMITTEE RECOMMENDATION

Staff recommends the Board approve the proposed 2018 Meeting Calendar for the Fire Authority, which meets the first Tuesday of even months and includes adjournments of the regular meetings of: April 3 to April 24, 2018; and December 4 to December 11, 2018, and recommends acknowledgement of the Administrative Committee meeting dates.

Attachment: Proposed 2018 Meeting Calendar

2018

Big Bear Lake Fire Protection District : 5:30 p.m.
 Big Bear Fire Authority Meeting: 6:00 p.m.
 Big Bear Fire Authority Admin Committee Meeting: 4:30 p.m.

Big Bear Lake City Council: 6:30 p.m.
 Big Bear City Community Services District: 5:00 p.m.
 BBFA Board Workshop: 4:30 p.m.

ATTACHMENT 1

JANUARY						
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DECEMBER						
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30	31					



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FA5

MEETING DATE: December 12, 2017

TO: Honorable Chairman and Members of Big Bear Fire Authority

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Mike Maltby, Assistant Chief *MM*

SUBJECT: **NEW JOB DESCRIPTION FOR FLIGHT PARAMEDIC**

BACKGROUND

At the November 7, 2017 Fire Authority Board meeting, the Board authorized the Fire Chief to proceed with contract development and program implementation establishing a public/private partnership between Big Bear Fire Authority and Air Methods, Inc. This partnership will staff an air ambulance at the Big Bear Airport, year-round, using staff from both organizations.

DISCUSSION

Through this partnership, the Fire Department will provide clinical staff of up to four (4) Flight Paramedics for the air ambulance. The primary personnel assigned to air ambulance operations will be single-purpose (non-firefighter), non-safety personnel with specialized training and certification levels specific to air ambulance operations. The single function Flight Paramedic position is new to the Fire Authority. Because this position differs from the current Firefighter-Paramedic position, a new job description has been developed.

FISCAL IMPACT

No fiscal impact to the Department is anticipated. Air Methods, Inc. will reimburse the Fire Authority the fully burdened cost of each Flight Paramedic personnel assigned to the air ambulance program up to \$130,000 annually, per employee.

RECOMMENDATION

Staff recommends that the Board approve the Flight Paramedic job description and corresponding salary table.

Attachment A: Flight Paramedic Job Description
Attachment B: Classification and Wage Table

BIG BEAR FIRE AUTHORITY
Job Description

CLASSIFICATION: FLIGHT PARAMEDIC
DEPARTMENT: Aviation Division
FLSA CATEGORY: Non-Exempt
REPORTS TO: Captain
APPROVED BY: Board of Directors
APPROVED DATE: December 12, 2017

SUMMARY

The Flight Paramedic position is responsible for providing high quality pre-hospital advanced life support including assessment, triage, and treatment, utilizing established standards and guidelines when responding to medical emergencies as part of an air ambulance or ground Critical Care Transport Crew; performs a variety of field procedures utilizing paramedic level skills; supports billing operations; and operates within federal, state, and county laws, regulations and Department policies.

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Safely responds as a medical flight team member to emergency medical calls for service including scene calls, inter-facility transports, and other emergencies.
- Provides pre-hospital advanced life support care from the initial contact until patient care is relinquished to the accepting medical facility; maintains thorough patient care documentation.
- Maintains competency in knowledge and psychomotor skills by participating in ongoing laboratory and clinical experiences. Communicates educational needs to the Medical Base Supervisor and Medical Education Coordinator.
- Knowledgeable in use and routine maintenance of all equipment and supplies used on the aircraft. Responsible for reporting medical equipment failures and taking initial steps to ensure repair of equipment as directed. Maintains adequate supplies onboard aircraft to deliver patient care. Keeps aircraft clean and orderly to ensure rapid response to all transport requests.
- Functions as a medical flight member by attending pre-mission briefings and mission debriefings and completes necessary documentation. Assists in pre-mission liftoff checklist and assists pilot as requested, i.e., radio, navigational, and visual observation activities. Complies with safety standards to assure safety of self, medical personnel, patient, and equipment. Conducts aircraft safety briefings as needed.
- Maintains documentation of required licensure, certifications, continuing education, aviation and safety training, OSHA and HIPAA training, clinical rotations, and advanced procedures. Attends a minimum of six educational programs per year pertinent to his/her practice.
- Serves as a flight resource to neonatal/pediatric personnel when transporting specialty patients by helicopter.

- Serves as a role model, educator and clinical resource. Participates regularly in departmental activities, projects and committees (to include research and publishing opportunities). Maintains awareness of current issues related to pre-hospital care through participation in professional activities, i.e., national, state legislative-elected or appointed.
- Will learn and use the Incident Command System when appropriate.
- Maintains quarters, buildings, equipment, and grounds.
- Communicates information orally and in writing.
- Other duties as assigned.

STANDARDS

I. Customer Service:

Government service is provided in a professional and effective manner with an emphasis on responsiveness and accessibility to both employees and the public.

II. Community Relations:

Community relations are enhanced through effective communication with the community and by way of the professional and exemplary conduct of each employee.

III. Professionalism:

Job duties are consistently performed in a legal and ethical manner consistent with the code of conduct and standards applicable and appropriate to the position and particular specialized area.

IV. Production:

Employee labor products are of high quality and are produced in a timely and cost-effective manner.

V. Critical Thinking:

Decisions are made utilizing appropriate problem identification, analysis, and evaluation processes with a continual emphasis on innovation, ethics, and professionalism.

VI. Teamwork:

Goals common to the organization are achieved through cooperation, coordination, and the development of professional relationships.

VII. Professional Development:

Employees are empowered to perform their jobs at the highest level and are encouraged to improve both personally and professionally. The overall quality of professionalism in the organization is improved through commitment, training, involvement, and education.

VIII. Leadership:

Efficiency, effectiveness, and teamwork are promoted by all employees. The values of the Authority are properly communicated through the behavior of organizational leaders in a manner appropriate to their position.

IX. Responsibility and Safety:

Employee is able to perform job duties with minimum supervision and follows instructions accurately. Employee observes work rules, works safely, and exercises care in the use of Authority property.

MINIMUM QUALIFICATION REQUIREMENTS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

- High school diploma or general education degree (GED) and at least three years related experience and/or training; or equivalent combination of education and experience minimum three (3) years recent experience in a 911 system.
- Registered EMT-P licensed in the State of California with ICEMA accreditation.
- Current certifications in Healthcare Provider BLS/CPR; ACLS; PALS; ITLS or PHTLS.
- Specialty certification: (FP-C or CCP-C) required within two (2) years of hire.
- Neonatal Resuscitation Provider.
- Advance trauma course- one (1) of the following is acceptable: TNCC, ATLS/ATCN, TNATC or CAMTS-approved advanced trauma course.
- Pass a physical examination performed by the Authority physician.
- Satisfactorily carry out the duties and responsibilities of this job.
- Work shifts, overtime, weekends, and holidays.
- Establish and maintain effective working relationships with others.

Ability to:

- Read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals written in English.
- Write routine reports and correspondence in English.
- Communicate information orally and in writing.
- Add, subtract, multiply, and divide in various units of measure, using whole numbers, common fractions, and decimals.
- Compute rate, ratio, and percent.
- Draw and interpret bar graphs.
- Ability to think quickly and clearly during emergency incidents. Apply common sense understanding to carry out instructions furnished in written, oral, or diagram form.
- Learn to deal with problems involving several concrete variables in standardized situations.
- Learn and adhere to applicable terms and conditions of employment including safety and

health rules and regulations, Department rules and regulations, policies, and procedures.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. The following requirements are representative of those that must be met by an employee to successfully perform the essential functions of this job: endure periods of relative inaction, which still require alertness followed by high activity levels; walk on uneven or slippery surfaces; move from place to place at emergency sites, demonstrate dexterity and coordination; occasional lifting of objects weighing up to 100 pounds; exert strength to move the weight of an average human body; reach for items above the head and below the feet; climb up and down ladders; agility to move quickly and easily including the ability to crawl, stoop, or bend; visual acuity sufficient to read gauges and observe conditions at emergency sites in a variety of lighting conditions, including bright light, low light, and low visibility conditions.

While performing the duties of this job, the employee is regularly required to:

- Use wrists.
- Use hands to finger, handle, or feel.
- The employee frequently is required to stand, walk, reach with hands and arms, climb or balance, and talk or hear.
- The employee is occasionally required to sit, stoop, kneel, crouch or crawl, and smell.
- The employee must occasionally lift and/or move more than 100 pounds.
- Specific vision abilities required by this job include close vision, distance vision, peripheral vision, and ability to adjust focus through use of corrective lenses as necessary.

WORK ENVIRONMENT

The employee is occasionally exposed to:

- Fumes or airborne particles.
- Extreme temperatures.
- Vibration.
- Noise levels in the work environment that is usually loud.



BIG BEAR FIRE AUTHORITY
Classification and Wage Table
FY 2017-2018

JOB CLASSIFICATION	July 1, 2017 to June 30, 2018 Step Plan										Annual Range			
	1	2	3	4	5	6	7	8	9	10				
Fire Chief												Contract \$174,500		
Fire Marshal-Assistant Chief	57.45	58.32	59.19	60.08	60.98	62.20	63.29	64.40	65.52	66.69		\$ 119,504	to	\$ 138,709
Apprentice Fire Fighter/EMT	11.00	12.00	12.75	13.50	14.50	15.50	16.50	17.50				\$ 34,606	to	\$ 55,055
Apprentice Fire Fighter/Paramedic	13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00				\$ 40,898	to	\$ 62,920
Flight Paramedic	21.65	22.19	22.75	23.31	23.90	24.49	25.11	25.74	26.38	27.04		\$ 54,038	to	\$ 67,487
Paid Call Battalion Chief	51.58											n/a	to	n/a
Paid Call: Fire Fighter/Equipment Operator	9.00	10.00	10.50	11.00	12.00	13.00	14.00	15.00				\$ 28,314	to	\$ 47,190
Administrative Assistant	22.61	23.18	23.75	24.35	24.96	25.58	26.22	26.88	27.55	28.24		\$ 47,029	to	\$ 58,733
Administrative Clerk	20.48	20.99	21.52	22.05	22.61	23.17	23.75	24.34	24.95	25.58		\$ 42,598	to	\$ 53,200
Senior Finance Officer	55.00	56.38	57.78	59.23	60.71	62.23	63.78	65.38	67.01	68.69		\$ 114,400	to	\$ 142,870
Accountant II	38.96	39.93	40.93	41.96	43.00	44.08	45.18	46.31	47.47	48.66		\$ 81,037	to	\$ 101,204
Information Technologies Coordinator	22.00	22.55	23.11	23.69	24.28	24.89	25.51	26.15	26.80	27.47		\$ 45,760	to	\$ 57,148
Term - Grant Funded - Vacant	16.97	17.39	17.83	18.27	18.73	19.20	19.68	20.17	20.68	21.19		\$ 35,298	to	\$ 44,082



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FA6

MEETING DATE: December 12, 2017

TO: Honorable Chairman and Members of the Big Bear Fire Authority

FROM: Shirley Holt, Senior Finance Officer 

SUBJECT: **FY 2016-17 AUDIT REPORTS FOR BIG BEAR FIRE AUTHORITY**

BACKGROUND

Auditing firm Lance, Soll & Lunghard, LLP was engaged to complete the 2016-17 Financial audit for Big Bear Fire Authority. Interim audit work and testing was completed in April and Field work and testing was completed in early September after the end of the fiscal year. Final draft audits were provided November 1, 2017. Final audits are included in the December 12, 2017 Board Packet for review.

DISCUSSION

No significant deficiencies or material weaknesses were identified in the Financial Statements or practices for either entity.

RECOMMENDATION

Staff recommends the Board members receive and file the Lance, Soll & Lunghard, LLP, FY 2016-17, Big Bear Fire Authority Audit reports.

ATTACHMENT: FY 2016-17 Fire Authority Audited Financials



BIG BEAR FIRE AUTHORITY BIG BEAR LAKE, CALIFORNIA

JUNE 30, 2017

FINANCIAL STATEMENTS

Focused
on YOU



BIG BEAR FIRE AUTHORITY
BIG BEAR LAKE, CALIFORNIA
FINANCIAL STATEMENTS
JUNE 30, 2017

PREPARED BY:
FINANCE DEPARTMENT

BIG BEAR FIRE AUTHORITY

JUNE 30, 2017

TABLE OF CONTENTS

	<u>Page Number</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	8
Statement of Activities.....	9
Fund Financial Statements	
Balance Sheet - Governmental Funds.....	10
Reconciliation of the Balance Sheet of the Governmental Fund to the Statement of Net Position	11
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund.....	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Funds to the Statement of Activities.....	13
Notes to Financial Statements.....	14
REQUIRED SUPPLEMENTARY INFORMATION:	
Budgetary Comparison Schedule – General Fund.....	25
Budgetary Comparison Schedule – Grants Fund.....	26
Budgetary Comparison Schedule – Mutual Aid Fund	27
Notes to Required Supplementary Information	28
SUPPLEMENTARY INFORMATION:	
Budgetary Comparison Schedule – Capital Projects Fund	30



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Big Bear Fire Authority
Big Bear Lake, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Big Bear Fire Authority, (the Authority), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Authority'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 opinions 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Big Bear Fire Authority, as of June 30, 2017, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.



To the Board of Directors
Big Bear Fire Authority
Big Bear Lake, California

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The budgetary comparison schedule for the capital projects fund is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The budgetary comparison schedule for the capital projects fund is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedule for the capital projects fund is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2017, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Lance, Soll & Lughard, LLP". The signature is written in a cursive, flowing style.

Brea, California
November 6, 2017

BIG BEAR FIRE AUTHORITY

Management's Discussion and Analysis

June 30, 2017

As management of the Big Bear Fire Authority (the Authority), we offer readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our notes to the financial statements.

Financial Highlights

The Authority was formed in July 2012 and operates pursuant to the California Joint Exercise of Powers Act and the Fire Protection District Law of 1987. The Authority is a separate and legal entity which exercises joint authority over the participating fire agencies. The participating agencies are the Big Bear Lake Fire Protection District and the Big Bear Community Services District. The governing board is a ten-member board comprised of equal members from each of the partner agencies.

The Authority's financial highlights for the year ended June 30, 2017 is as follows:

- The Authority does not receive general revenues such as property taxes. All revenues are generated from governmental activities. The Authority's operations are funded with equal contributions from the participating agencies.
- The Authority's change in net position was a decrease of \$22,707.
- The Authority's cost of governmental activities was \$3,143,907 a decrease of \$298,614.

Details of these changes are shown in the Statement of Activities.

Overview of the Financial Statements

The annual financial report consists of three primary parts:

- Government-wide Financial Statements
- Fund Financial Statement
- Notes to the Financial Statements

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Authority's finances in a manner similar to a private-sector business.

The statement of net position presents information on the Authority's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as an indicator of the financial health of the Authority.

The statement of activities presents information showing how the government's net position changed during the fiscal year. It also separates revenue by governmental program.

Fund Financial Statements

Fund Financial Statements provide detailed information about the funds of the Authority. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other local government, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Notes to the Financial Statements

Notes to Financial Statements are presented following the Fund Financial Statements to provide additional information that is essential to a full understanding of the financial statements including significant accounting policies, cash and investments, inter-fund transactions, liabilities, and other disclosures.

Financial Analysis of the Authority's General Fund Financial Statements

Our analysis focuses on the Balance sheet and changes in Fund balance of the Authority's governmental activities within the General Fund. The difference between the Authority's assets and liabilities represents the Authority's General Fund net position. Table 1, shows the assets and liabilities resulting in the Authority's General Fund net position. Table 2, shows the revenues and expenses resulting in the changes in net position and fund balance of the General Fund.

Table 1
Balance Sheet - General Fund

	2017	2016
ASSETS:		
Cash and investments	\$ 1,474,399	\$ 900,657
Due from other governments	70,145	1,044,131
Prepaid costs	18,537	13,733
Due from other funds	-	21,728
Total Assets	\$ 1,563,081	\$ 1,980,249
LIABILITIES:		
Accounts payable and accrued expenses	\$ 93,682	\$ 83,680
Accrued liabilities	30,924	61,063
Due to other governments	-	25,119
Total Liabilities	124,606	169,862
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues	\$ 68,806	\$ -
Total Deferred Inflows or Resources	68,806	-
Fund Balances:		
 Nonspendable:		
Prepaid costs	\$ 18,537	\$ 13,733
 Restricted for:		
Public Safety		
Capital Projects		
 Committed to:		
Vehicles and equipment replacement		312,791
Unassigned	1,351,132	\$ 1,483,863
Total Fund Balances	1,369,669	1,810,387
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,563,081	\$ 1,980,249

BALANCE SHEET (Table 1)

- There was a \$573,742 increase in Cash assets that shifted from Due from other Governments prior year balances that were collected in the current fiscal year.

Table 2
General Fund - Fund Balance

	<u>2017</u>	<u>2016</u>
Revenues:		
Licenses and permits	\$ -	\$ 2,840
Intergovernmental	-	4,196,479
Charges for services	54,186	270,985
Use of money and property	41,006	41,282
Contributions	2,268,599	3,066
Total Revenues	<u>2,363,791</u>	<u>4,514,652</u>
Expenditures:		
Current		
Public safety	2,687,734	3,065,794
Capital outlay	100,000	-
Total Expenditures	<u>2,787,734</u>	<u>3,065,794</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(423,943)</u>	<u>1,448,858</u>
Other Financing Sources (Uses):		
Transfers in	-	-
Transfer out	(116,775)	(164,000)
Capital Leases	100,000	-
Total Other Financing Sources (Uses):	<u>(16,775)</u>	<u>(164,000)</u>
Net Change in Fund Balance	(440,718)	1,284,858
Fund Balance, Beginning of Year	<u>1,810,387</u>	<u>525,529</u>
Fund Balance (Deficit) at end of Year	<u>\$ 1,369,669</u>	<u>\$ 1,810,387</u>

CHANGE IN FUND BALANCE (Table 2)

- Total General Fund revenues were \$2,363,791 or \$2,150,861 less than prior year
- Total General Fund expenses were \$2,787,734 or \$278,060 less than prior year
- General Fund Balance at end of year was \$1,369,669 a decrease of \$440,718

Details of these changes are shown in the Statement of Revenues, Expenditures and Changes in Fund Balances.

Pursuant to Government Accounting Standards Board Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, all Authority funds are restricted for safety purposes. The participating agencies are contributing equally to fund these reserves.

Debt administration

The Authority incurred a debt of \$100,000 in a Capital lease for the purchase of a new ambulance. The ambulance was placed in service August of 2016.

Considerations, Plans and Projections for Next Fiscal Year

The revenue projections provided for in the fiscal Year 2017-18 are based on the projected labor and capital expenditures for the Authority and Ambulance service operations. The expenses continue to be shared equally by the participating agencies.

The continued vision for the Authority is to become a fully integrated fire agency. The Authority currently manages all administrative, accounting, and human resources functions for itself and the two partner agencies. Next steps include development of a strategic plan, and the combining of the Agencies into the SBCERA retirement program effective as of July 1, 2018.

Contacting the Authority's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, at the Big Bear Fire Authority, PO Box 2830, Big Bear Lake, CA 92315, (909) 866-7566.

BIG BEAR FIRE AUTHORITY

**STATEMENT OF NET POSITION
JUNE 30, 2017**

	Governmental Activities
ASSETS	
Cash and investments	\$ 2,412,960
Due from other governments	83,812
Prepaid costs	18,537
Capital assets not being depreciated	95,357
Capital assets, net of depreciation	500,941
Total Assets	3,111,607
LIABILITIES	
Accounts payable	99,079
Accrued liabilities	30,924
Accrued interest	2,049
Unearned revenue	52,309
Noncurrent liabilities:	
Due within one year	45,008
Due in more than one year	81,258
Total Liabilities	310,627
NET POSITION	
Net investment in capital assets	496,298
Restricted for:	
Public safety	515,004
Capital projects	377,573
Unrestricted	1,412,105
Total Net Position	\$ 2,800,980

The notes to financial statements are an integral part of this statement.

BIG BEAR FIRE AUTHORITY

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Capital Contributions and Grants</u>	<u>Net (Expenses) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Contributions and Grants</u>		<u>Governmental Activities</u>
Functions/Programs					
Governmental Activities:					
Public safety	\$ 3,141,858	\$ 444,811	\$ 2,635,383	\$ -	\$ (61,664)
Interest on long-term debt	2,049	-	-	-	(2,049)
Total Governmental Activities	\$ 3,143,907	\$ 444,811	\$ 2,635,383	\$ -	\$ (63,713)
General Revenues:					
					41,006
					<u>41,006</u>
					Change in Net Position (22,707)
					Net Position at the Beginning of the Year <u>2,823,687</u>
					Net position at the End of the Year <u>\$ 2,800,980</u>

The notes to financial statements are an integral part of this statement.

BIG BEAR FIRE AUTHORITY

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017**

	Special Revenue Funds			Capital Projects Fund	Total Governmental Funds
	General	Grants Fund	Mutual Aid	Capital Projects	
ASSETS					
Cash and investments	\$ 1,474,399	\$ 51,951	\$ 505,207	\$ 381,403	\$ 2,412,960
Due from other governments	70,145	3,870	9,797	-	83,812
Prepaid costs	18,537	-	-	-	18,537
Total Assets	\$ 1,563,081	\$ 55,821	\$ 515,004	\$ 381,403	\$ 2,515,309
LIABILITIES					
Accounts payable	\$ 93,682	\$ 1,567	\$ -	\$ 3,830	\$ 99,079
Accrued liabilities	30,924	-	-	-	30,924
Unearned revenues	-	52,309	-	-	52,309
Total Liabilities	124,606	53,876	-	3,830	182,312
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	68,806	3,870	-	-	72,676
Total Deferred Inflows of Resources	68,806	3,870	-	-	72,676
FUND BALANCE (DEFICIT)					
Nonspendable:					
Prepaid costs	18,537	-	-	-	18,537
Restricted:					
Public safety	-	-	515,004	-	515,004
Capital projects	-	-	-	377,573	377,573
Unassigned	1,351,132	(1,925)	-	-	1,349,207
Total Fund Balance (Deficit)	1,369,669	(1,925)	515,004	377,573	2,260,321
Total Liabilities, Deferred Inflows of Resources and Fund Balance (Deficit)	\$ 1,563,081	\$ 55,821	\$ 515,004	\$ 381,403	\$ 2,515,309

The notes to financial statements are an integral part of this statement.

BIG BEAR FIRE AUTHORITY

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2017**

Fund balances of governmental funds		\$	2,260,321
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets net of depreciation have not been included as financial resources in governmental fund activity.			596,298
Long-term debt and compensated absences that have not been included in the governmental fund activity:			
Capital leases	\$	(100,000)	
Compensated Absences		<u>(26,266)</u>	(126,266)
Accrued interest payable for the current portion of interest due on capital leases have not been reported in the governmental funds.			(2,049)
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.			<u>72,676</u>
Net Position of governmental activities		\$	<u><u>2,800,980</u></u>

The notes to financial statements are an integral part of this statement.

BIG BEAR FIRE AUTHORITY

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017**

	Special Revenue Funds			Capital Projects Fund	Total Governmental Funds
	General	Grants Fund	Mutual Aid	Capital Projects	
REVENUES					
Intergovernmental	\$ -	\$ 306,773	\$ 390,493	\$ -	\$ 697,266
Charges for services	54,186	-	-	-	54,186
Use of money and property	41,006	-	-	-	41,006
Contributions	2,268,599	47,691	-	-	2,316,290
Miscellaneous	-	132	-	-	132
Total Revenues	2,363,791	354,596	390,493	-	3,108,880
EXPENDITURES					
Current:					
Public safety	2,687,734	331,561	79,552	-	3,098,847
Capital outlay	100,000	-	-	87,697	187,697
Total Expenditures	2,787,734	331,561	79,552	87,697	3,286,544
Excess (deficiency) of revenues over (under) expenditures	(423,943)	23,035	310,941	(87,697)	(177,664)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	116,775	116,775
Transfers out	(116,775)	-	-	-	(116,775)
Capital leases	100,000	-	-	-	100,000
Total Other Financing Sources (Uses)	(16,775)	-	-	116,775	100,000
Net Change in Fund Balances	(440,718)	23,035	310,941	29,078	(77,664)
Fund balance (deficit) at the beginning of the year	1,810,387	(24,960)	204,063	348,495	2,337,985
Fund Balance (Deficit) at the End of the Year	\$ 1,369,669	\$ (1,925)	\$ 515,004	\$ 377,573	\$ 2,260,321

The notes to financial statements are an integral part of this statement.

BIG BEAR FIRE AUTHORITY

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

Net change in fund balances - total governmental funds \$ (77,664)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlay	\$ 187,697	
Depreciation	<u>(31,154)</u>	156,543

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. (100,000)

Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period. (2,049)

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (11,857)

Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity. 12,320

Change in net position of governmental activities \$ (22,707)

BIG BEAR FIRE AUTHORITY

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

Note 1: Reporting Entity and Significant Accounting Policies

a. Reporting Entity

The Big Bear Fire Authority (the Authority) was formed on June 21, 2012 pursuant to the California Joint Exercise of Powers Act, commencing at California Government Code section 6500 *et seq.* to merge the Big Bear Lake Fire Protection District's and the Big Bear City Community Services District's fire agencies under one umbrella, and provide fire protection and prevention services in the Big Bear Valley area of San Bernardino County.

The governing board consists of ten directors, including the elected or appointed members of the boards of directors of the participating agencies. The term of office of each director shall be concurrent with that director's term or office on the participating agency's Board of Directors.

The Authority's operations are funded by contributions from the participating agencies.

b. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Big Bear Fire Authority.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported as separate columns in the fund financial statements.

c. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

BIG BEAR FIRE AUTHORITY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 1: Reporting Entity and Significant Accounting Policies (Continued)

Taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

The Authority reports the following major funds:

- The General Fund is the Authority's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The Grants Fund accounts for receipts and disbursements relating to grant programs received by the Authority.
- The Mutual Aid Fund accounts for receipts and disbursements relating to cooperative assistance provided to other fire departments.
- The Capital Projects Fund accounts for receipts and disbursements relating to general capital projects.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first and then unrestricted resources as they are needed.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

BIG BEAR FIRE AUTHORITY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 1: Reporting Entity and Significant Accounting Policies (Continued)

d. Assets, Liabilities and Net Position or Equity

Cash and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits. At June 30, 2017, the District does not hold any investments.

Receivables and Payables

No allowance for doubtful accounts has been established as all amounts are considered collectible.

Available means due or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The Authority accrues revenue only for those revenues which are received within 90 days after year-end.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than purchased.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the governmental activities column in the government-wide financial statements. The Authority defined capital assets as assets with an initial, individual cost of more than \$7,500 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

In accordance with GASB Statement No. 34, the Authority has reported its general infrastructure.

Addition of a major component (over \$7,500) to an existing fixed asset that increases its usability or value is considered to be a fixed asset addition to the original asset. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the Authority are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
General plant and equipment	5 - 30

Note 1: Reporting Entity and Significant Accounting Policies (Continued)

Compensated Absences

It is the Authority's policy to permit employees to accumulate general leave benefits. Under the current memorandum of understanding, Authority's employees receive 17 to 22, 24-hour shifts of general leave each year depending upon length of service. Each employee's maximum accrual of general leave shall be equal to three times the employee's annual entitlement in hours. Employees may cash out up to 192 hours of general leave per fiscal year. However, employees must keep a minimum leave amount of 72 hours.

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental fund only if they have matured, for example, as a result of employee resignations and retirements.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The governmental fund balance sheet reports one item under deferred inflows of resources, which arises only under the modified accrual basis of accounting. The item, unavailable revenue from grant reimbursements is reported only in the governmental funds balance sheet and will be recognized as an inflow of resources in the period that the amounts become available.

Fund Equity

In the fund financial statements, government funds report the following fund balance classifications:

Non-spendable Fund Balance – This includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – This includes amounts that are constrained on the use of resources by either (a) external creditors, grantors, contributors, or laws of regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

Committed Fund Balance – This includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a minute action or a resolution.

BIG BEAR FIRE AUTHORITY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 1: Reporting Entity and Significant Accounting Policies (Continued)

Assigned Fund Balance – This includes amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned Fund Balance – This includes the residual amounts that have not been restricted, committed, or assigned to specific purposes.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Authority considers restricted amounts to be used first, then unrestricted. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, they are considered to be spent in the order as follows: committed, assigned and then unassigned.

Functional Classifications

Expenditures of the governmental funds are classified by function. Functional classifications are defined as follows:

Public Safety includes activities of the Fire Authority involved in the protection of people and property from fire.

Note 2: Stewardship, Compliance and Accountability

The grants fund has a fund deficit of \$1,925 at June 30, 2017. This deficit fund balance will be eliminated with future grant revenues.

Note 3: Cash and Investments

Cash and investments at June 30, 2017, consisted of the following:

	<u>Carrying Amount</u>	<u>Fair Value</u>
Demand Deposits	<u>\$ 2,412,960</u>	<u>\$ 2,412,960</u>

The Authority’s cash and investments consist of cash on hand and demand deposits. At June 30, 2017, the Authority does not hold any investments.

Deposits

At June 30, 2017, the carrying amount of the District’s deposits was \$2,412,960 and the bank balance was \$3,137,943. The \$724,983 difference represents outstanding checks and other reconciling items.

The California Government Code requires California banks and savings and loan associations to secure a City’s deposits by pledging government securities with a value of 110% of a City’s deposits. California law also allows financial institutions to secure a City’s deposits by pledging first trust deed mortgage notes having a value of 150% of a City’s total deposits. The City Treasurer may waive the collateral requirement for deposits that are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and

BIG BEAR FIRE AUTHORITY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 3: Cash and Investments (Continued)

loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held for, and in the name of, the local governmental agency.

Note 4: Capital Assets

A summary of changes in capital assets for fiscal year ended June 30, 2017, is as follows:

	Beginning Balance July 1, 2016	Increases	Decreases	Ending Balance June 30, 2017
Capital assets, not being depreciated:				
Construction-in-progress	\$ 36,776	\$ 58,581	\$ -	\$ 95,357
Total Capital Assets, Not Being Depreciated	<u>36,776</u>	<u>58,581</u>	<u>-</u>	<u>95,357</u>
Capital assets, being depreciated:				
Equipment	424,827	129,116	-	553,943
Total Capital Assets, Being Depreciated	<u>424,827</u>	<u>129,116</u>	<u>-</u>	<u>553,943</u>
Less accumulated depreciation:				
Equipment	21,848	31,154	-	53,002
Total Accumulated Depreciation	<u>21,848</u>	<u>31,154</u>	<u>-</u>	<u>53,002</u>
Total Capital Assets, Being Depreciated, Net	<u>402,979</u>	<u>97,962</u>	<u>-</u>	<u>500,941</u>
Capital Assets, Net	<u>\$ 439,755</u>	<u>\$ 156,543</u>	<u>\$ -</u>	<u>\$ 596,298</u>

Depreciation expense was charged to functions as follows:

Governmental Activities:	
Public safety	<u>\$ 31,154</u>

Note 5: Long Term Debt

A summary of the changes in long-term debt for the fiscal year ended June 30, 2017 is as follows:

	Balance June 30, 2016	Additions	Deletions	Balance June 30, 2017	Due within One Year
Compensated Absences	\$ 14,409	\$ 136,526	\$ 124,669	\$ 26,266	\$ 26,266
2016 Ambulance Capital Lease	-	100,000	-	100,000	18,742
Total	<u>\$ 14,409</u>	<u>\$ 236,526</u>	<u>\$ 124,669</u>	<u>\$ 126,266</u>	<u>\$ 45,008</u>

BIG BEAR FIRE AUTHORITY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 5: Long Term Debt (Continued)

Compensated Absences Payable

Compensated absences represent the amount of accumulated vacation which is expected to be liquidated with future resources. There is no fixed payment schedule for unpaid compensated absences. See Note 1 for additional information. Compensated absences are typically liquidated through the General Fund.

2016 Ambulance Capital Lease

In June 2016, the Authority entered into a lease agreement as lessee for financing the acquisition of an ambulance valued at \$100,000. The ambulance as a five-year estimated useful life. For the year ended June 30, 2017, \$3,333 was included in depreciation expense. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of future minimum lease payments as of the inception date. The lease is to be liquidated through the General Fund.

The future minimum lease obligations and the net present value of these lease payment as of June 30, 2017, were as follows:

<u>Year ending June 30</u>	<u>Governmental Activities</u>
2018	\$ 21,992
2019	21,992
2020	21,992
2021	21,992
2022	21,992
Total minimum lease payments	109,960
Less: amount representing interest	(9,960)
Present value of minimum lease payments	<u>\$ 100,000</u>

Note 6: Interfund Transactions

During the normal course of business, the Authority moves resources from a fund receiving revenue to the fund through which the resources are expended. Such transactions are recorded as transfers. Transfers for the year ended June 30, 2017 are as follows:

	<u>Transfers Out</u>	
	<u>General Fund</u>	<u>Total</u>
<u>Transfers In</u>		
Capital Projects	\$ 116,775	\$ 116,775
Total	<u>\$ 116,775</u>	<u>\$ 116,775</u>

The general fund made a transfer in the amount of \$116,775 to the capital projects fund to cover training center capital expenditures for the year.

BIG BEAR FIRE AUTHORITY

NOTES TO FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2017

Note 7: Defined Contribution Pension Plan

The Big Bear Fire Authority 401(a) Money Purchase Plan (the Money Purchase Plan) is a defined contribution pension plan administered by the Board of Directors and management of the Big Bear Fire Authority. The Money Purchase Plan covers all employees immediately upon date of hire. Plan participants classified as Suppression are required to contribute 12.5 percent of plan compensation each pay period. Plan participants classified as Administration are required to contribute 7 percent of plan compensation each pay period. The Authority is required to make matching contributions of 12.5 percent of plan compensation and 7 percent of plan compensation for Suppression participants and Administration participants, respectively. The Authority and employees each contributed \$120,373 to as their respective contributions for the year ended June 30, 2017.

The IRS imposes a maximum limit on the total amount of contributions that participants may receive during the year. This limit applies to all contributions made by the employer, employee, and any forfeitures allocated to employee accounts during the year. Under this limit, the total of all contributions under the Plan may not exceed a specific dollar amount of 100 percent of an employee's annual compensation, whichever is less. Starting in 2015, the specific dollar limit is \$53,000 (for years after 2015, this amount may be increased for inflation.) Employees' annual compensation includes all taxable compensation, increased for any pre-tax contributions made to any other plans maintained by the Authority, such as a cafeteria health plan.

Employees are only entitled to withdraw their vested account balance. The vested account balance is the amount held under the Plan on an employee's behalf for which they have earned an ownership interest. For this purpose, employees are always considered to be 100 percent vested in employer contributions. The Plan does not permit participants to take a loan from the Plan.

The Authority has the ability to terminate the Plan at any time. For this purpose, termination includes a complete discontinuance of contributions under the Plan or a partial termination. If the Plan is terminated, all vested amounts become subject to distribution. As of June 30, 2017, the Authority has no plans to terminate the Plan.

Federal law requires that Plan assets be held in trust for the exclusive benefit of the participants. Accordingly, the Authority is in compliance with the legislation. Therefore, these assets are not the legal property of the Authority, and are not subject to claims of the Authority's general creditors. Market value of the plan assets held in trust by Lincoln Financial Group at June 30, 2017 was \$335,622 for 25 participants.

Note 8: Insurance

Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The Big Bear Fire Authority is a member of the CALIFORNIA JOINT POWERS INSURANCE AUTHORITY (CJPIA). The CJPIA is composed of 117 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the CJPIA is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

Note 8: Insurance (Continued)

Self-Insurance Programs of the CJPIA

Each member pays an annual contribution at the beginning of the coverage period. A retrospective adjustment is then conducted annually thereafter, for coverage years 2012-13 and prior. Coverage years 2013-14 and forward are not subject to routine annual retrospective adjustment. The total funding requirement for self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool.

Liability

Claims are pooled separately between police and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$30,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$30,000 to \$750,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$750,000 to \$50 million, are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2016-17 the CJPIA's pooled retention is \$2 million per occurrence, with reinsurance to \$20 million, and excess insurance to \$50 million. The CJPIA's reinsurance contracts are subject to the following additional pooled retentions: (a) \$2.5 million annual aggregate deductible in the \$3 million in excess of \$2 million layer, and (b) \$3 million annual aggregate deductible in the \$5 million in excess of \$10 million layer. There is a third annual aggregate deductible in the amount of \$2.5 million in the \$5 million in excess of \$5 million layer, however it is fully covered under a separate policy and therefore not retained by the CJPIA. The overall coverage limit for each member, including all layers of coverage, is \$50 million per occurrence. Costs of covered claims for subsidence losses have a sub-limit of \$30 million per occurrence.

Workers' Compensation

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$50,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$50,000 to \$100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$100,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2016-17 the CJPIA's pooled retention is \$2 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to \$2 million. Coverage from \$2 million to \$5 million is purchased as part of a reinsurance policy, and Employer's Liability losses from \$5 million to \$10 million are pooled among members.

BIG BEAR FIRE AUTHORITY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 8: Insurance (Continued)

Purchased Insurance

Property Insurance

The Big Bear Fire Authority participates in the all-risk property protection program of the CJPIA. This insurance protection is underwritten by several insurance companies. Big Bear Fire Authority property is currently insured according to a schedule of covered property submitted by the Big Bear Fire Authority to the CJPIA. Big Bear Fire Authority property currently has all-risk property insurance protection in the amount of \$59,144,782. There is a \$5,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$2,500 deductible.

Crime Insurance

The Big Bear Fire Authority purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through the CJPIA.

Note 9: Commitments and Contingencies

The Authority is subject to litigation arising in the normal course of business. In the opinion of legal counsel, there is no pending litigation which is likely to have a material adverse effect on the financial position of the Authority.

REQUIRED SUPPLEMENTARY INFORMATION

BIG BEAR FIRE AUTHORITY

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balance, July 1	\$ 1,810,387	\$ 1,810,387	\$ 1,810,387	\$ -
Resources (Inflows):				
Charges for services	27,000	27,000	54,186	27,186
Use of money and property	42,540	42,540	41,006	(1,534)
Contributions	3,239,078	3,239,078	2,268,599	(970,479)
Transfers in	75,000	75,000	-	(75,000)
Capital leases	-	-	100,000	100,000
Amounts Available for Appropriation	5,194,005	5,194,005	4,274,178	(919,827)
Charges to Appropriations (Outflows):				
Public safety				
Salaries and benefits	1,773,025	1,773,025	1,643,542	129,483
Supplies	196,520	196,520	124,102	72,418
Professional services	469,090	469,090	304,400	164,690
Maintenance and equipment	469,610	469,610	244,170	225,440
Utilities	160,110	160,110	168,277	(8,167)
Other expenditures	240,263	240,263	203,243	37,020
Capital outlay	-	-	100,000	(100,000)
Transfers out	75,000	75,000	116,775	(41,775)
Total Charges to Appropriations	3,383,618	3,383,618	2,904,509	479,109
Budgetary Fund Balance, June 30	\$ 1,810,387	\$ 1,810,387	\$ 1,369,669	\$ (440,718)

BIG BEAR FIRE AUTHORITY

**BUDGETARY COMPARISON SCHEDULE
GRANTS FUND
FOR THE YEAR ENDED JUNE 30, 2017**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balance, July 1	\$ (24,960)	\$ (24,960)	\$ (24,960)	\$ -
Resources (Inflows):				
Intergovernmental	553,830	553,830	306,773	(247,057)
Contributions	100,000	100,000	47,691	(52,309)
Miscellaneous	-	-	132	132
Amounts Available for Appropriation	628,870	628,870	329,636	(299,234)
Charges to Appropriations (Outflows):				
Public safety	653,830	653,830	331,561	322,269
Total Charges to Appropriations	653,830	653,830	331,561	322,269
Budgetary Fund Balance, June 30	\$ (24,960)	\$ (24,960)	\$ (1,925)	\$ 23,035

BIG BEAR FIRE AUTHORITY

**BUDGETARY COMPARISON SCHEDULE
MUTUAL AID FUND
FOR THE YEAR ENDED JUNE 30, 2017**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balance, July 1	\$ 204,063	\$ 204,063	\$ 204,063	\$ -
Resources (Inflows):				
Intergovernmental	150,000	150,000	390,493	240,493
Amounts Available for Appropriation	354,063	354,063	594,556	240,493
Charges to Appropriations (Outflows):				
Public safety	150,000	150,000	79,552	70,448
Total Charges to Appropriations	150,000	150,000	79,552	70,448
Budgetary Fund Balance, June 30	\$ 204,063	\$ 204,063	\$ 515,004	\$ 310,941

BIG BEAR FIRE AUTHORITY

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2017

Budget Comparison Information

General Budget Policies

1. The annual budget adopted by the Authority Board of Directors provides for the general operation of the Authority. It includes proposed expenditures and the means of financing them.
2. The Authority Board of Directors approves total budgeted appropriations and any amendments to appropriations throughout the year. This appropriated budget covers the Authority expenditures. Actual expenditures may not exceed budgeted appropriations at the function level. Budget figures used in the financial statements are the final adjusted amounts, including any amendments to the budget during the year.
3. Formal budgetary integration is employed as a management control device. Commitments for materials and services such as purchase orders and contracts are recorded during the year as encumbrances to assist in controlling expenditures. Appropriations which are encumbered at year-end lapse, and then are added to the following year's budgeted appropriations.
4. The budget is adopted on a basis substantially consistent with Generally Accepted Accounting Principles (GAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items.

SUPPLEMENTARY INFORMATION

BIG BEAR FIRE AUTHORITY

**BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2017**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balance, July 1	\$ 348,495	\$ 348,495	\$ 348,495	\$ -
Resources (Inflows):				
Transfers in	75,000	75,000	116,775	41,775
Amounts Available for Appropriation	423,495	423,495	465,270	41,775
Charges to Appropriations (Outflows):				
Capital outlay	116,775	116,775	87,697	29,078
Total Charges to Appropriations	116,775	116,775	87,697	29,078
Budgetary Fund Balance, June 30	\$ 306,720	\$ 306,720	\$ 377,573	\$ 70,853



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FP7

MEETING DATE: December 12, 2017

TO: Honorable Chairman and Board Members of Big Bear Lake Fire Protection District

FROM: Shirley Holt, Senior Finance Officer 

SUBJECT: **FY 2016-17 AUDIT REPORTS FOR BIG BEAR LAKE FIRE PROTECTION DISTRICT**

BACKGROUND

Auditing firm Lance, Soll & Lunghard, LLP was engaged to complete the 2016-17 Financial audit for Big Bear Lake Fire Protection District. Interim audit work and testing was completed in April and Field work and testing was completed in early September after the end of the fiscal year. Final draft audits were provided November 1, 2017. Final audits are included in the December 12, 2017 Board Packet for review.

DISCUSSION

No significant deficiencies or material weaknesses were identified in the Financial Statements or practices for either entity.

RECOMMENDATION

Staff recommends the Board members receive and file the Lance, Soll & Lunghard, LLP, FY 2016-17, Big Bear Lake Fire Protection District Audit reports.

ATTACHMENT: FY 2016-17 Fire Protection District Audited Financials



CPAs AND ADVISORS

BIG BEAR LAKE FIRE PROTECTION DISTRICT

JUNE 30, 2017

FINANCIAL STATEMENTS

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BIG BEAR LAKE FIRE PROTECTION DISTRICT

A COMPONENT UNIT OF THE
CITY OF BIG BEAR LAKE, CALIFORNIA

FINANCIAL STATEMENTS

JUNE 30, 2017

PREPARED BY:

FINANCE DIVISION

BIG BEAR LAKE FIRE PROTECTION DISTRICT

JUNE 30, 2017

TABLE OF CONTENTS

	<u>Page Number</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	8
Statement of Activities.....	9
Fund Financial Statements	
Balance Sheet - Governmental Fund.....	10
Reconciliation of the Balance Sheet of the Governmental Fund to the Statement of Net Position	11
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund.....	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	13
Notes to Financial Statements.....	14
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule - General Fund	26
Notes to Required Supplementary Information	27



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Big Bear Lake Fire Protection District
Big Bear Lake, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Big Bear Lake Fire Protection District, (the District), a component unit of the City of Big Bear Lake, California, as of and for the year ended June 30, 2017, 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 opinions 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special District. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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



To the Board of Directors
Big Bear Lake Fire Protection District
Big Bear Lake, California

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Big Bear Lake Fire Protection District, as of June 30, 2017, and the respective changes in financial position 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 the management's discussion and analysis and the budgetary comparison schedules for the general fund 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.

Management has omitted the schedule of proportionate share of the net pension liability, the schedule of plan contributions, the schedule of changes in net pension liability and related ratios, and the schedule of investment returns that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with ***Government Auditing Standards***, we have also issued our report dated November 6, 2017 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with ***Government Auditing Standards*** in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Lance, Soll & Lughard, LLP". The signature is written in a cursive, flowing style.

Brea, California
November 6, 2017

BIG BEAR LAKE FIRE PROTECTION DISTRICT

Management's Discussion and Analysis

June 30, 2017

Our discussion and analysis of the financial performance of the Big Bear Lake Fire Protection District (District) provides an overview of the District's financial activities for the fiscal year ended June 30, 2017. We encourage readers to consider the information provided here in conjunction with the accompanying basic financial statements.

Financial Highlights

- The District's net position increased \$853,511 or 29.1%.
- The District's general revenues were \$5,143,555. General revenues include property taxes levied for general purpose as well as use of money and property.
- The District's cost of governmental activities decreased by 11.8% to \$5,676,660.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: (1) government-wide financial statements; (2) fund financial statements, and (3) notes to the financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business.

The statement of net position presents information on the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, some revenues and expenses reported in this statement will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Fund Financial Statements

Fund Financial Statements provide detailed information about the funds of the District. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local government, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds are used to account for essentially the same functions reported as governmental-type activities in the Government-Wide Financial Statements. However, unlike the Government-Wide Financial Statements, Fund Financial Statements focus on near-term uses and the fiscal year ending balance of spendable resources. Such information may be useful in evaluating a government's short-term financial requirements.

Because the focus of Fund Financial Statements is narrower than that of the Government-Wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-Wide Financial Statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. This comparison is provided in the Reconciliation of the governmental fund Balance Sheet to the Statement of Net Position and the reconciliation of the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities. These reconciliations are presented as part of the Fund Financial Statements.

Notes to the Financial Statements

Notes to Financial Statements are presented following the Fund Financial Statements to provide additional information that is essential to a full understanding of the financial statements including significant accounting policies, cash and investments, inter-fund transactions, liabilities, and other disclosures.

Government-wide Financial Analysis

The government-wide financial statements include the Statement of Net Position and the Statement of Activities. Included in the Statement of Net Position are new pension related items which are the result of implementing the accounting standards prescribed by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*:

Deferred Outflows and Inflows:

The pension related items include deferred outflows and inflows in the amount of \$3,390,745 and \$1,871,172 respectively. The portion of deferred outflows related to contributions made by the District subsequent to the measurement date will be recognized as a reduction of the net pension liability next fiscal year. The remaining deferred outflows and inflows resulting from changes in proportion and differences between employer contributions and proportionate share contributions, changes in actuarial assumptions, differences in projected and actual pension plan investments, and differences between expected and actual experience in total pension liability will be amortized and recognized as pension expense in the year ended June 30, 2018 and thereafter as shown in Note 6 to the financial statements.

Net Pension Liability:

The aggregate net pension liability represents total pension liability (the present value of projected benefit payments to be provided through the plan to current active and inactive employees that is attributed to those employees' years of service) less the amount of the pension plan's fiduciary net position. In the aggregate, the District's net pension liability as of June 30, 2017 is \$7,148,217.

For additional details regarding the pension plan, please refer to Note 6 to the financial statements and the additional supplementary information following the notes to the financial statements and budgetary comparisons.

Table 1 on the following page shows the net position as of June 30, 2017 compared to the prior year. To further analyze the changes in net position, Table 2 provides a comparison of the Statement of Activities for the year ended June 30, 2017 to the prior year.

Total program revenue decreased \$577,360 or 29.4%, which is primarily Ambulance payroll related expense reimbursements. Property tax revenues increased \$229,544 or 4.7%. Expenses decreased \$759,873 or 11.8%. The increase in net position is the result of revenues exceeding expenses by \$853,511.

Table 1
Net Position As of June 30, 2017

	Governmental Activities	
	2017	2016
Assets:		
Cash and investments	\$ 5,488,393	\$ 5,430,483
Receivables	38,453	30,616
Prepaid costs	950,431	23,174
Due from other governments	101,253	371,157
Capital Assets not being depreciated	555,237	555,237
Capital Assets, net of depreciation	2,945,205	3,137,461
Total Assets	10,078,972	9,548,128
Deferred Outflows of Resources:		
Deferred pension related items	3,390,745	1,971,805
Liabilities:		
Accounts payable and accrued expenses	288,247	173,561
Unearned revenue	59,823	184,642
Due to other governments		27,258
Noncurrent liabilities		
Due within one year	141,567	113,636
Due in more than one year	175,220	242,413
Net pension obligation	7,148,217	5,902,327
Total Liabilities	7,813,074	6,643,837
Deferred Inflows of Resources:		
Deferred pension related items	1,871,172	1,944,136
Net Position		
Net investment in capital assets	3,500,442	3,692,698
Unrestricted	285,029	(760,738)
Total Net Position	\$ 3,785,471	\$ 2,931,960

Table 2
Changes in Net Position
For Fiscal Year Ending June 30, 2017

	Governmental Activities	
	2017	2016
Revenues		
Program Revenues:	\$ 1,386,616	\$ 1,963,976
General revenues:		
Property Taxes	5,137,809	4,908,265
Investment income	1,472	1,770
Other	4,274	4,000
Total Revenues	6,530,171	6,878,011
Expenses		
Public safety	5,676,660	6,436,533
Total Expenses	5,676,660	6,436,533
Net position at Beginning of Year	2,931,960	2,490,482
Increase (Decrease) in Net Position	853,511	441,478
Net Position at End of Year	\$ 3,785,471	\$ 2,931,960

Financial Analysis of the District's Fund Financial Statements

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the District governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District financing requirements. In particular, over time, the fund balance may serve as a useful measure of a government's available resources.

Pursuant to Government Accounting Standards Board Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, all District funds are restricted for safety purposes. The Board has taken action to designate funds for specific purposes in accordance with the District's Reserve Policy.

Debt Administration

At the end of the current fiscal year, the District had total debt outstanding of \$7,465,004. During the fiscal year, the District's debt obligations increased \$1,206,628 primarily due to an increase in net pension liability.

Long Term Debt As of June 30, 2017

	Governmental Activities	
	2017	2016
Compensated absences	\$ 259,984	\$ 265,388
Cumulative deposit payable	56,803	90,661
Net pension liability	7,148,217	5,902,327
Totals	\$ 7,465,004	\$ 6,258,376

Considerations, Plans and Projections for Next Fiscal Year

The revenue projections provided for in the Fiscal Year 2017-18 budget are based on economic forecasts and trends for the area in which the District is located. This information is primarily supplied by outside agencies such as the State Department of Finance and the San Bernardino County Assessor's Office and is the basis for building revenue and expenditure projections for planning purposes. Consistent with prior year budgeting, property tax revenues for Fiscal Year 2017-18 are projected to increase approximately 2.7%. Additionally, contribution revenues from Ambulance services are included and contributing to the over-all budgeted revenue.

The Authority is a separate legal entity governed by a ten-member Board comprised of the members from the participating agency governing bodies. Beginning July 1, 2012, all non-labor and capital expenditures of the respective fire agencies became Authority costs funded through equal contributions made by the participating agencies. As of July 1, 2015, all Administration, Accounting and Human Resource functions for the District became the responsibility of the Fire Authority. Labor costs remain with the employing agency, although the labor units are integrated for purposes of providing suppression services. Administrative position costs continue to be shared through the agreement entered into in the spring of 2012. Next steps include development of a strategic plan, and the combining of the Agencies into the SBCERA retirement program effective as of July 1, 2018.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, at the Big Bear Fire Authority, PO Box 2830, Big Bear Lake, CA 92315, (909) 866-7566.

BIG BEAR LAKE FIRE PROTECTION DISTRICT

**STATEMENT OF NET POSITION
JUNE 30, 2017**

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 5,488,393
Accounts receivable	37,854
Accrued interest receivable	599
Due from other governments	101,253
Prepaid costs	950,431
Capital assets not being depreciated	555,237
Capital assets, net of depreciation	<u>2,945,205</u>
Total assets	<u>10,078,972</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows from pensions	<u>3,390,745</u>
Total deferred outflows of resources	<u>3,390,745</u>
 LIABILITIES	
Accounts payable	288,247
Accrued liabilities	59,823
Net pension obligation	7,148,217
Other noncurrent liabilities	
Due within one year	141,567
Due in more than one year	<u>175,220</u>
Total liabilities	<u>7,813,074</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows from pensions	<u>1,871,172</u>
Total deferred inflows of resources	<u>1,871,172</u>
 NET POSITION	
Invested in capital assets	3,500,442
Restricted for public safety	<u>285,029</u>
Total net position	<u><u>\$ 3,785,471</u></u>

The notes to financial statements are an integral part of this statement.

BIG BEAR LAKE FIRE PROTECTION DISTRICT

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

	Expenses	Program Revenues		Net (Expenses)	
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Revenues and Changes in Net Assets
<u>Functions/Programs</u>					Governmental Activities
Governmental activities:					
Public safety	\$ 5,676,660	\$ -	\$ 1,386,616	\$ -	\$ (4,290,044)
Total governmental activities	<u>\$ 5,676,660</u>	<u>\$ -</u>	<u>\$ 1,386,616</u>	<u>\$ -</u>	<u>(4,290,044)</u>
		General revenues			
		Property taxes, levied for general purpose			5,137,809
		Use of money and property			1,472
		Other			4,274
		Total general revenues			<u>5,143,555</u>
		Change in net position			853,511
		Net position at the beginning of the year			<u>2,931,960</u>
		Net position at the end of the year			<u>\$ 3,785,471</u>

The notes to financial statements are an integral part of this statement.

BIG BEAR LAKE FIRE PROTECTION DISTRICT

**BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2017**

	General Fund
ASSETS	
Cash and investments	\$ 5,488,393
Accounts receivable	37,854
Accrued interest receivable	599
Due from other governments	101,253
Prepaid costs	<u>950,431</u>
Total Assets	<u><u>\$ 6,578,530</u></u>
LIABILITIES	
Accounts payable	\$ 288,247
Accrued liabilities	<u>59,823</u>
Total Liabilities	<u>348,070</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenues	<u>57,388</u>
Total Deferred Inflows of Resources	<u>57,388</u>
FUND BALANCE	
Nonspendable:	
Prepaid costs	950,431
Restricted:	
Public safety	<u>5,222,641</u>
Total Fund Balance	<u>6,173,072</u>
Total Liabilities, Deferred Inflows of Resources and fund balance	<u><u>\$ 6,578,530</u></u>

The notes to financial statements are an integral part of this statement.

BIG BEAR LAKE FIRE PROTECTION DISTRICT

**RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
JUNE 30, 2017**

Fund balances of governmental funds		\$ 6,173,072
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</p>		
Capital assets	\$ 6,408,268	
Accumulated depreciation	<u>(2,907,826)</u>	3,500,442
<p>Deferred outflows for pension related items are as follows:</p>		
Contributions made after the actuarial measurement date	1,063,672	
Difference between expected and actual experience in total pension liability	801	
Changes in proportion and differences between contributions and proportionate share of contributions	286,319	
Changes in assumptions and other inputs	494,917	
Net difference between projected and actual earnings on pension plan investments	<u>1,545,036</u>	3,390,745
<p>Long-term debt and compensated absences that have not been included in the governmental fund activity:</p>		
Workers' compensation CJPIA cumulative retrospective deposits	(56,803)	
Compensated absences	<u>(259,984)</u>	(316,787)
<p>Governmental funds report all pension contributions as expenditures, however in the statement of net position, the excess of the plan proportionate share of the total pension liability over the proportionate share of the plan fiduciary net position is reported as a net pension liability.</p>		
		(7,148,217)
<p>Deferred inflows for pension related items are as follows:</p>		
Changes in proportion and differences between contributions and proportionate share of contributions	(791,704)	
Difference between expected and actual experience in total pension liability	<u>(1,079,468)</u>	(1,871,172)
<p>Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.</p>		
		<u>57,388</u>
Net position of governmental activities		<u><u>\$ 3,785,471</u></u>

BIG BEAR LAKE FIRE PROTECTION DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2017**

	General Fund
REVENUES	
Taxes	\$ 5,137,809
Intergovernmental	207,802
Use of money and property	1,472
Contributions	1,192,206
Developer participation	31,590
Miscellaneous	4,274
Total revenues	<u>6,575,153</u>
EXPENDITURES	
Current:	
Public safety	<u>5,767,851</u>
Total expenditures	<u>5,767,851</u>
Excess of revenues over expenditures	807,302
Fund balance at the beginning of the year	<u>5,365,770</u>
Fund balance at the end of the year	<u>\$ 6,173,072</u>

The notes to financial statements are an integral part of this statement.

BIG BEAR LAKE FIRE PROTECTION DISTRICT

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

Net change in fund balance - total governmental funds	\$ 807,302
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	(192,256)
Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Change in CJPIA general liability and workers compensation retrospective deposits	32,029
Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	5,404
Pension obligation expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditure in governmental funds.	246,014
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.	<u>(44,982)</u>
Change in net position of governmental activities	<u><u>\$ 853,511</u></u>

The notes to financial statements are an integral part of this statement.

BIG BEAR LAKE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

I. SIGNIFICANT ACCOUNT POLICIES

Note 1: Reporting Entity and Significant Accounting Policies

a. Reporting Entity

The Big Bear Lake Fire Protection District (the District) was formed in 1927 under the laws of the State of California to provide fire protection and prevention services in the Big Bear Lake area of San Bernardino County.

The basic criteria for including an organization in a primary governmental unit's financial statements is the exercise of oversight responsibility over the organization by the primary governmental unit's elected officials. The City of Big Bear Lake (City) is the primary governmental unit. The District is a component unit of the City. Component units are those entities which are financially accountable to the primary government, either because the primary unit appoints a voting majority of the component unit Board or because the component unit will provide financial benefit or impose a financial burden on the primary government. The specific criteria used in determining that the District was a component unit of the City was that the members of the City Council were the same as the members of the District Board of Directors.

The attached basic financial statements contain information relative only to the District as a component unit of the total reporting entity.

b. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Big Bear Lake Fire Protection District.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported as separate columns in the fund financial statements.

c. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

BIG BEAR LAKE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2017

Note 1: Reporting Entity and Significant Accounting Policies (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first and then unrestricted resources as they are needed.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

BIG BEAR LAKE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 1: Reporting Entity and Significant Accounting Policies (Continued)

d. Assets, Liabilities and Net Position or Equity

Cash and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits. As of June 30, 2017, the District does not hold any investments.

Receivables and Payables

No allowance for doubtful accounts has been established as all amounts are considered collectible.

Property tax revenue is recognized on the modified accrual basis, that is, in the fiscal year for which the taxes have been levied providing they become available. Available means then due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The County of San Bernardino collects property taxes for the District. Tax liens attach annually as of 12:01 A.M. on the first day in January preceding the fiscal year for which the taxes are levied. Taxes are levied on both real and personal property, as it exists on that date. The tax levy covers the fiscal period July 1 to June 30. All secured personal property taxes and one-half of the taxes on real property are due November 1; the second installment is due February 1. All taxes are delinquent, if unpaid, on December 10 and April 10, respectively. Unsecured personal property taxes become due on the first of March each year and are delinquent, if unpaid, on August 31.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the governmental activities column in the government-wide financial statements. The District defined capital assets as assets with an initial, individual cost of more than \$7,500 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

In accordance with GASB Statement No. 34, the District has reported its general infrastructure.

Addition of a major component (over \$7,500) to an existing fixed asset that increases its usability or value is considered to be a fixed asset addition to the original asset. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
General plant and equipment	5 - 50

BIG BEAR LAKE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 1: Reporting Entity and Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government reports deferred outflows of resources for pension contributions made after the actuarial measurement date, for actuarial adjustments due to the proportionate share of the contributions made to the pension liability, for changes in pension assumptions and other inputs, for the difference between expected and actual experience in the total pension liability, and for the net difference between projected and actual earnings on pension plan investments.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. In the government-wide statement of net position, the government reports deferred inflows of resources for pension related items due to net difference between the projected and actual earnings on pension plan investments, for changes in proportion and differences between contributions and proportionate share of contributions, and for difference between expected and actual experience in total pension liability.

The governmental fund balance sheet also reports one item under deferred inflows of resources, which arises only under the modified accrual basis of accounting. The item, unavailable revenue from grant reimbursements is reported only in the governmental funds balance sheet and will be recognized as an inflow of resources in the period that the amounts become available.

Compensated Absences

It is the District's policy to permit employees to accumulate general leave benefits. Under the current memorandum of understanding, District employees receive 17 to 22, 24-hour shifts of general leave each year depending upon length of service. Each employee's maximum accrual of general leave shall be equal to three times the employee's annual entitlement in hours. Employees may cash out up to 192 hours of general leave per fiscal year. However, employees must keep a minimum leave amount of 72 hours. The current memorandum is in effect through June 30, 2017.

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental fund only if they have matured, for example, as a result of employee resignations and retirements.

Post-Employment Health Care Benefits

Retiree Benefits: The District has no obligation to provide post-employment health care benefits for retirees.

BIG BEAR LAKE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2017

Note 1: Reporting Entity and Significant Accounting Policies (Continued)

COBRA Benefits: Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium plus a 2% administration fee is paid in full by the insured on or before the tenth day of the month for the actual month covered. This program is offered for a duration of 18 months after termination date. There is no cost to the District under this program.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense related to pensions, information about the fiduciary net position of the San Bernardino County Employees' Retirement Association (SBCERA) and additions to/deductions from SBCERA's fiduciary net position have been determined on the same basis as they are reported by SBCERA. For this purpose, employer and employee contributions are recognized in the period the related salaries are earned and become measurable pursuant to formal commitments, statutory or contractual requirements, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, and investments are reported at fair value.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity

In the fund financial statements, government funds report the following fund balance classifications:

Nonspendable include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted include amounts that are constrained on the use of resources by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

Committed include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority, the Board of Directors or City Council. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a minute action or a resolution.

BIG BEAR LAKE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 1: Reporting Entity and Significant Accounting Policies (Continued)

Assigned include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Director of Administrative Services is authorized to assign amounts to a specific purpose, which was established by the governing body in a resolution.

Unassigned include the residual amounts that have not been restricted, committed, or assigned to specific purposes.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted amounts to be used first, then unrestricted. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, they are considered to be spent in the order as follows: committed, assigned and then unassigned.

Functional Classifications

Expenditures of the governmental funds are classified by function. Functional classifications are defined as follows:

Public Safety - Fire Protection includes activities of the Fire Protection District involved in the protection of people and property from fire.

BIG BEAR LAKE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

II. DETAILED NOTES ON ALL FUNDS AND ACTIVITIES

Note 2: Cash and Investments

Cash and investments at June 30, 2017 consisted of the following:

	<u>Carrying Amount</u>	<u>Fair Value</u>
Cash and investments	<u>\$ 5,488,393</u>	<u>\$ 5,488,393</u>
Total Cash and Investments	<u><u>\$ 5,488,393</u></u>	<u><u>\$ 5,488,393</u></u>

The District's cash and investments consist of cash on hand and demand deposits. At June 30, 2017, the District does not hold any investments.

Deposits

At June 30, 2017, the carrying amount of the District's deposits was \$5,488,393 and the bank balance was \$5,136,712. The \$351,681 difference represents outstanding checks and other reconciling items.

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of a City's deposits. California law also allows financial institutions to secure a City's deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits that are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held for, and in the name of, the local governmental agency.

BIG BEAR LAKE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 3: Capital Assets

A summary of changes in capital assets for fiscal year ended June 30, 2017 is as follows:

	Beginning Balance July 1, 2016	Increases	Decreases	Ending Balance June 30, 2017
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 555,237	\$ -	\$ -	\$ 555,237
Total Capital Assets, Not Being Depreciated	555,237	-	-	555,237
Capital assets, being depreciated:				
Structures	3,232,152	-	-	3,232,152
Equipment	2,620,879	-	-	2,620,879
Total Capital Assets, Being Depreciated	5,853,031	-	-	5,853,031
Less accumulated depreciation:				
Structures	1,028,729	64,644	-	1,093,373
Equipment	1,686,841	127,612	-	1,814,453
Total Accumulated Depreciation	2,715,570	192,256	-	2,907,826
Total Capital Assets, Being Depreciated, Net	3,137,461	(192,256)	-	2,945,205
Governmental Activities Capital Assets, Net	\$ 3,692,698	\$ (192,256)	\$ -	\$ 3,500,442

Depreciation expense was charged to functions as follows:

Governmental Activities:	
Public safety	<u>\$ 192,256</u>

BIG BEAR LAKE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 4: Long Term Debt

A summary of the changes in long-term debt for the fiscal year ended June 30, 2017 is as follows:

	Balance June 30, 2016	Additions	Deletions	Balance June 30, 2017	Due within One Year
Compensated Absences	\$ 265,388	\$ 139,106	\$ 144,510	\$ 259,984	\$ 141,567
CJPIA general liability and workers compensation cumulative deposits	88,832	59,946	91,975	56,803	-
Total	<u>\$ 354,220</u>	<u>\$ 199,052</u>	<u>\$ 236,485</u>	<u>\$ 316,787</u>	<u>\$ 141,567</u>

Compensated Absences Payable

Compensated absences represent the amount of accumulated vacation which is expected to be liquidated with future resources. There is no fixed payment schedule for unpaid compensated absences. See Note 1 for additional information.

CJPIA Cumulative Deposit Liability

Cumulative deposits are cost allocation adjustments to prior coverage periods. Some claims take many years to resolve and over time their estimated value changes. The cumulative adjustments are calculated annually and take into consideration all the changes in claim values that occurred during the most recent year. The formula is designed to adequately cover the cost of claims brought against members and to ensure the overall financial strength and security of the District. The formula was developed to be as equitable as possible by taking into consideration both risk exposure and claims experience of individual members. At June 30, 2017, the District had a cumulative deposit payable of \$56,803 consisting solely of Workers' Compensation.

Net Pension Obligation

The Fire Protection District participates in a cost-sharing multiple-employer defined benefit pension plan that is administered through San Bernardino County Employees' Retirement Association and in the City of Big Bear Lake's PARS Retirement Enhancement Plan. See Note 6 for additional information.

Note 5: Liability, Workers' Compensation, and Purchased Insurance

The District is covered under the City of Big Bear Lake's insurance policies with the California Joint Powers Insurance Authority. Therefore, the limitation and self-insured retentions applicable to the City of Big Bear Lake also apply to the District. Additional information as to coverage and self-insured retentions can be obtained by contacting the City.

BIG BEAR LAKE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2017

Note 6: Retirement Plan

The Fire Protection District participates in a cost-sharing multiple-employer defined benefit pension plan that is administered through San Bernardino County Employees' Retirement Association and in the City of Big Bear Lake's PARS Retirement Enhancement Plan; the cost of which is paid by the District. Pension expense allocated to the District by the City of Big Bear Lake for District employees totaled \$247,742. The District's accounts with SBCERA are merged with those of the City of Big Bear Lake and its employees, and it is not practical to attempt splitting the two for disclosure purposes within this report. For further details regarding actuarial assumptions, etc., refer to the City of Big Bear Lake's financial statements.

The City implemented GASB Statement Nos. 68 and 71 as of July 1, 2014, which affects the way pension liabilities are reported. Due to these Statements, the City is required to report its proportionate share of the net pension liability for pension benefits. The District, based on an allocation formula, has reported a pension liability of \$7,148,217, deferred outflows of resources related to pensions in the amount of \$3,390,745, and deferred inflows of resources related to pensions of \$1,871,172.

Note 7: Joint Venture Organization

Big Bear Fire Authority

The District is a member of the Big Bear Fire Authority (Authority). The Authority was formed in 2012 under the California Joint Exercise of Powers Act to merge the Big Bear Fire Protection District and the Big Bear City Community Services District's fire agencies under one umbrella, and provide fire protection and prevention services in the Big Bear Valley area of San Bernardino County.

The Board consists of ten directors, including the elected or appointed members of the boards of directors of the participating agencies. The term of office of each director shall be concurrent with that director's term of office on the participating agency's board of directors.

The District does not have an equity interest in the Authority. However, the District does have an ongoing financial interest because the District is able to influence the operations of the Authority so that the Authority uses its resources on behalf of the District. Also, an ongoing financial responsibility exists because the Authority is dependent on continued funding from the District.

Below are the most currently available condensed audited financial statements of the Authority as of June 30, 2017. Separate financial statements of the Authority are available from its offices at the Big Bear Fire Department located at 41090 Big Bear Blvd., Big Bear Lake, CA 92315.

	Total
Assets	\$ 3,111,607
Liabilities	310,627
Net Position	\$ 2,800,980
Revenues	\$ 3,121,200
Expenses	3,143,907
Change in Net Position	(22,707)
Net Position - Beginning of Year	2,823,687
Net Position - End of Year	\$ 2,800,980

BIG BEAR LAKE FIRE PROTECTION DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2017

Note 8: Commitments and Contingencies

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

Note 9: Subsequent Events

As part of the merger between the Big Bear Lake Fire Protection District and the Big Bear Fire Authority, the employees of the District are to be included in the San Bernardino County Employees' Retirement Association (SBCERA)'s County Safety cost group and moved out of the City's Other Safety cost group. SBCERA and the District, on behalf of the City, have agreed that the amount to effectuate the inclusion of the District into the present County Safety cost group, and to avoid negatively impacting the County as a result, is \$6,508,000 calculated as of June 30, 2016, the last date for which actuarially determined UAL figures are available ("Transfer Amount"). SBCERA and the District have further agreed that this amount may be amortized over twenty years at SBCERA's assumed rate of return for investments which is 7.5%, resulting in twenty annual payments of \$593,846 beginning on July 1, 2017 and continuing on each successive July 1 thereafter, and ending on July 1, 2036.

REQUIRED SUPPLEMENTARY INFORMATION

BIG BEAR LAKE FIRE PROTECTION DISTRICT

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balance, July 1	\$ 5,365,770	\$ 5,365,770	\$ 5,365,770	\$ -
Resources (inflows):				
Taxes	4,519,808	4,519,808	5,137,809	618,001
Intergovernmental	1,294,637	1,294,637	207,802	(1,086,835)
Charges for services	959,578	959,578	-	(959,578)
Use of money and property	-	-	1,472	1,472
Contributions	5,897	5,897	1,192,206	1,186,309
Developer participation	-	-	31,590	31,590
Miscellaneous	-	-	4,274	4,274
Amounts available for appropriations	<u>12,145,690</u>	<u>12,145,690</u>	<u>11,940,923</u>	<u>(204,767)</u>
Charges to appropriations (outflows):				
Public safety	<u>7,264,081</u>	<u>7,264,081</u>	<u>5,767,851</u>	<u>1,496,230</u>
Total Charges to appropriations	<u>7,264,081</u>	<u>7,264,081</u>	<u>5,767,851</u>	<u>1,496,230</u>
Budgetary fund balance, June 30	<u>\$ 4,881,609</u>	<u>\$ 4,881,609</u>	<u>\$ 6,173,072</u>	<u>\$ 1,291,463</u>

BIG BEAR LAKE FIRE PROTECTION DISTRICT

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2017**

Note 1: General Budget Policies

1. The annual budget adopted by the District Board of Directors provides for the general operation of the District. It includes proposed expenditures and the means of financing them.
2. The District Board of Directors approves total budgeted appropriations and any amendments to appropriations throughout the year. This appropriated budget covers District expenditures in the General Fund. Actual expenditures may not exceed budgeted appropriations at the function level. Budget figures used in the financial statements are the final adjusted amounts, including any amendments to the budget during the year.
3. Formal budgetary integration is employed as a management control device. Commitments for materials and services such as purchase orders and contracts are recorded during the year as encumbrances to assist in controlling expenditures. Appropriations which are encumbered at year-end lapse, and then are added to the following years budgeted appropriations.
4. The budget for the General Fund is adopted on a basis substantially consistent with Generally Accepted Accounting Principles (GAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items.
5. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the District is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fee schedules, or an excess in one year may be offset against a deficit in the following year. Based on calculations by District Management, proceeds of taxes did not exceed related appropriations for the fiscal year ended June 30, 2017. Furthermore, Section 5 of Article XIII B allows the District to commit a portion of fund balance for general contingencies to be used in future years without limitation.

**BIG BEAR LAKE FIRE PROTECTION DISTRICT
MINUTES FOR THE MEETING OF
October 24, 2017**

A Regular Meeting of the Big Bear Lake Fire Protection District was called to order by Chairman Putz at 5:50 p.m., Tuesday, October 24, 2017, at 39707 Big Bear Boulevard, Big Bear Lake, California.

Moment of Silence: Observed

Pledge of Allegiance: Led by Board Member Caretto

Board Members Present: Chairman Randall Putz
Vice Chairman Rick Herrick
Board Member David Caretto
Board Member Bob Jackowski

Board Members Excused: Board Member Bill Jahn

Board Members Absent: None

Others Present: Jeff Willis, Fire Chief
Mike Maltby, Assistant Fire Chief/Fire Marshal
Shirley Holt, Senior Finance Officer
Dawn Marschinke, Fire Board Secretary

ANNOUNCEMENTS

The Fire Protection District's Administrative Office will be closed as follows:

- Friday, November 10, 2017 in observance of Veteran's Day and will re-open on Monday, November 13, 2017 at 8:00 a.m.
- Thursday and Friday, November 23 and 24, 2017 in observance of Thanksgiving and will re-open on Monday, November 27, 2017 at 8:00 a.m.

PUBLIC COMMUNICATIONS

None.

CONSENT CALENDAR

Motion by Board Member Caretto, seconded by Board Member Jackowski to approve the Consent Calendar as follows:

FP1. Approval of Minutes for the Special Meeting of June 5, 2017

Approved by the following vote:

AYES: Caretto, Herrick, Jackowski and Putz
NOES: None
ABSENT: Jahn
ABSTAIN: None

FP2. Approval of Minutes for the Regular Meeting of June 6, 2017

Approved by the following vote:

AYES: Caretto, Jackowski and Putz
NOES: None
ABSENT: Jahn
ABSTAIN: Herrick

FP3. Resolution Amending Fire District Designated Authorized Agents to Execute Disaster Assistance Requests to California Office of Emergency Services (Cal OES)

Board consideration of rescinding Resolution FP2015-01, and approve Resolution FP2017-04, amending its authorized agents to execute disaster assistance requests for future disasters to Cal OES.

RESOLUTION NO. FP2017-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BIG BEAR LAKE FIRE PROTECTION DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AMENDING DESIGNATED AUTHORIZED AGENTS TO EXECUTE DISASTER ASSISTANCE REQUESTS TO CAL OES FOR FUTURE DISASTERS, AND RESCINDING RESOLUTION NO. FP2015-01

Approved by the following vote:

AYES: Caretto, Herrick, Jackowski and Putz
NOES: None
ABSENT: Jahn
ABSTAIN: None

FP4. Resolution Amending Fire District Designated Authorized Agents to Execute Disaster Assistance Requests to CAL FIRE for Disaster Assistance Fire Prevention Grant Funds

Board consideration of rescinding Resolution FP2015-02, and approve Resolution FP2017-05, amending its authorized agents to execute disaster assistant grant requests for future disasters to CAL FIRE for fire prevention funds.

RESOLUTION NO. FP2017-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BIG BEAR LAKE FIRE PROTECTION DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AMENDING DESIGNATED AUTHORIZED AGENTS TO EXECUTE REQUESTS FOR CAL FIRE STATE FIRE PREVENTION ASSISTANCE FUNDS, AND RESCINDING RESOLUTION FP2015-02

Approved by the following vote:

AYES: Caretto, Herrick, Jackowski and Putz
NOES: None
ABSENT: Jahn
ABSTAIN: None

ITEMS REMOVED FROM THE CONSENT CALENDAR

None

DISCUSSION/ACTION ITEMS

Board Member Herrick recused himself from the meeting at 5:53 p.m.

FP5. Approval of Revised Lease Agreement with Snow Summit, LLC, for Use of Fire Protection District Parking Lot

Board consideration of approving the revised lease agreement and authorize the Fire Chief to sign the lease with Snow Summit, LLC, for the parking lot located at 42610 Rathbun Dr., Big Bear Lake, effective November 1, 2017 through October 31, 2018. The term of this Lease shall have the option to automatically renew for four (4) additional one-year periods.

Motion by Board Member Caretto; seconded by Board Member Jackowski to approve staff's recommendation to authorize the Fire Chief to sign the land lease agreement with Snow Summit, LLC.

Said Motion was approved by the following vote:

AYES: Jackowski, Caretto and Putz
NOES: None
ABSENT: Jahn
ABSTAIN: Herrick

Board Member Herrick returned to the meeting at 5:56 p.m.

FP6. Approval of Letter of Understanding Between Big Bear Lake Fire Protection District and Big Bear Lake Professional Firefighters' Assoc., IAFF Local 935 Regarding Change in Health/Life Benefits

Board consideration of approving the amendment to the Memorandum of Understanding (MOU) provided in the Letter of Understanding between Big Bear Lake Fire Protection District and Big Bear Lake Professional Firefighters' Assoc., IAFF Local 935 regarding changes in the Health/Life benefits.

Motion by Board Member Herrick; seconded by Board Member Caretto to approve staff's recommendation to approve the amendment to the MOU provided in the letter of understanding.

Said Motion was approved by the following vote:

AYES: Herrick, Jackowski, Caretto and Putz
NOES: None
ABSENT: Jahn
ABSTAIN: None

ADJOURNMENT

There being no further business to come before the Fire Protection District at this session, Chairman Putz adjourned the meeting at 6:00 p.m.

Dawn Marschinke
Board Secretary



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FP9

MEETING DATE: December 12, 2017

TO: Honorable Chairman and Board Members of Big Bear Lake Fire Protection District

FROM: Jeff Willis, Fire Chief *JW*

PREPARED BY: Dawn Marschinke, Administrative Assistant - Chief *DM*

SUBJECT: **FIRE PROTECTION DISTRICT MEETING CALENDAR FOR 2018**

BACKGROUND

Staff has reviewed the upcoming 2018 Meeting Calendar for regular Fire Protection District meetings. In an attempt to foresee potential scheduling conflicts with other agency Board meetings, staff has reviewed the Big Bear Fire Authority meeting schedule, the City of Big Bear Lake City Council (City Council) 2018 meeting schedule, and the Big Bear City Community Services District schedule.

DISCUSSION

Consistent with the 2017 calendar, the 2018 calendar follows the proposed 2018 Fire Authority meeting calendar. The Fire Protection District has adopted a standard of meeting the first Tuesday of the month in February, April, June and October. Staff made their best attempt to maintain this schedule; however, Hofert Hall is unavailable April 2-13, 2018, therefore; the regular April Board meeting date required adjustment.

COMMITTEE RECOMMENDATION

Staff recommends the Board approve the proposed 2018 Meeting Calendar for the Fire Protection District, which meets the first Tuesday of February, April, June and October and includes adjournment of the regular meeting of: April 3 to April 24, 2018.

Attachment: Proposed 2018 Meeting Calendar

2018

Big Bear Lake Fire Protection District : 5:30 p.m.
 Big Bear Fire Authority Meeting: 6:00 p.m.
 Big Bear Fire Authority Admin Committee Meeting: 4:30 p.m.

Big Bear Lake City Council: 6:30 p.m.
 Big Bear City Community Services District: 5:00 p.m.
 BBFA Board Workshop: 4:30 p.m.

ATTACHMENT 1

JANUARY						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY						
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	25	27	28			

MARCH						
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18	19	20	21	22	23	24
25	26	27	28	29	30	31

APRIL						
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22	23	24	25	26	27	28
29	30					

MAY						
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27	28	29	30	31		

JUNE						
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JULY						
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29	30	31				

AUGUST						
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SEPTEMBER						
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30						

OCTOBER						
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28	29	30	31			

NOVEMBER						
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DECEMBER						
S	M	T	W	T	F	S
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30	31					



BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. FA10

MEETING DATE: December 12, 2017

TO: Honorable Chairman and Members of the Fire Authority Board

FROM: Jeff Willis, Fire Chief *JW*

SUBJECT: **APPROVAL TO ACCEPT THE MEMORANDUM OF UNDERSTANDING AND SUPPORTING EXHIBITS BETWEEN THE BIG BEAR FIRE AUTHORITY AND THE BIG BEAR PROFESSIONAL FIREFIGHTERS' ASSOCIATION, I.A.F.F. – LOCAL 935**

BACKGROUND

On September 21, 2013, contract negotiations with the bargaining units from the Big Bear Lake Fire Protection District (FPD) and Big Bear City Community Services District Safety Unit (CSD), concluded with the signing of two separate Memorandums of Understanding (MOU). Both were signed for a term of three years, expiring on June 30, 2016. From June 30, 2016 to present, both represented labor groups have been working under a one-year MOU extension that allows for both labor groups and the Fire Authority Board to develop a single MOU with an effective date of July 1, 2018, at which time all employees of the member Districts will become employees of the Big Bear Fire Joint Powers Authority. On August 3, 2017, the meet and confer process was facilitated using an ad hoc committee of the Fire Authority Board consisting of two board members from each member District.

DISCUSSION

Meet and confer discussions occurred on multiple occasions beginning August 3, 2017, and concluding December 4, 2017. Groups participating in the meet and confer process included an ad hoc committee of the Board, Department administrative staff, and the represented labor units. The Fire Authority Board met on November 7, 2017, in closed session, to discuss with the Ad Hoc Committee members, deal points under consideration for the development and creation of a single MOU regarding salary and benefits for employment with Big Bear Fire Authority.

The Memorandum of understanding between Big Bear Fire Authority and Big Bear Professional Firefighters' Association, I.A.F.F. - Local 935 runs from July 1, 2018 through December 31, 2019 (Exhibit A). The new Fire Authority Pay Table for the combined agencies is based on a market increase to the FPD 2017-18 Pay Table. The new Fire Authority Pay Table brings all suppression classifications to pay ranges below the 50th percentile of 11 comparable agencies within the peer study. The market adjustment represents an "in pocket" increase of 6% to FPD 2017-18 pay classifications. One agency has had no market increase since the contract ending June 30, 2013. None of the other agencies have had a market increase since the contract that became effective as of July 1, 2016. The new Fire Authority Pay Table, effective July 1, 2018, provides a one-time market adjustment and will not be reviewed for 18 months.

Agenda Report – MOU Between BBFA and BBPFA Local 935
December 12, 2017

The basis for the proposed MOU was derived using the existing provisions within the current MOU of the Big Bear Lake Fire Protection District. This will become the first memorandum of understanding for Big Bear Fire Authority. The current employees of the Big Bear Lake Fire Protection District and the Big Bear City Community Services District-Fire Department will be transferred to Big Bear Fire Authority on July 1, 2018 as a single consolidated employee group.

There are other provision assumed within the MOU that will need to be taken up by separate Board action in order to implement on July 1, 2018. These items include transfer of employees, existing pensions assets and obligations, transfer and assumption of personnel leave accruals, consolidation and assumption of health care retirement saving accounts, consolidation and assumption of health care insurance plans and other miscellaneous items. The required remaining items to achieve full consolidation will be brought before the appropriate governing board for separate discussion and Board action.

RECOMMENDATION

Staff recommends the Board approve the proposed Memorandum of Understanding between The Big Bear Professional Firefighters Association and the Big Bear Fire Authority with an effective date of July 1, 2018 and an ending date of December 31, 2019.

MEMORANDUM OF UNDERSTANDING

BETWEEN

THE BIG BEAR FIRE AUTHORITY

AND

**THE BIG BEAR PROFESSIONAL FIREFIGHTERS'
INTERNATIONAL ASSOCIATION OF FIREFIGHTERS
LOCAL 935**

JULY 1, 2018 TO DECEMBER 31, 2019

TABLE OF CONTENTS

	Page No.	
ARTICLE NO. 1	AGREEMENT	2
ARTICLE NO. 2	RECOGNITION	2
ARTICLE NO. 3	PREVAILING BENEFITS	2
ARTICLE NO. 4	EMPLOYEE ORGANIZATIONAL RIGHTS	3
ARTICLE NO. 5	ASSOCIATION NEGOTIATING TEAM	3
ARTICLE NO. 6	ASSOCIATION OFFICERS AND COMMITTEE MEMBERS	3
ARTICLE NO. 7	ASSOCIATION MEETINGS	4
ARTICLE NO. 8	FIRE MANAGEMENT/LABOR COMMITTEE	4
ARTICLE NO. 9	BULLETIN BOARDS	4
ARTICLE NO. 10	PAYROLL DEDUCTION OF DUES AND ASSESSMENTS	5
ARTICLE NO. 11	COMPENSATION	5
ARTICLE NO. 12	BENEFITS	7
ARTICLE NO. 13	WORKING CONDITIONS	13
ARTICLE NO. 14	PERSONNEL FILES	16
ARTICLE NO. 15	INVESTIGATION RIGHTS/ASSOCIATION REPRESENTATION	16
ARTICLE NO. 16	GRIEVANCE PROCEDURE	19
ARTICLE NO. 17	MANUAL OF OPERATIONS	23
ARTICLE NO. 18	MANAGEMENT RIGHTS	23
ARTICLE NO. 19	SEVERABILITY	24
ARTICLE NO. 20	WAIVER CLAUSE	24
ARTICLE NO. 21	DURATION AND SIGNATURE	24
	DEFINITION OF TERMS	25
	SIGNATURE PAGE	27
APPENDIX A	CLASSIFICATION AND WAGE TABLE	28

**MEMORANDUM OF UNDERSTANDING
BETWEEN
BIG BEAR FIRE AUTHORITY
AND
THE BIG BEAR PROFESSIONAL FIREFIGHTERS’
INTERNATIONAL ASSOCIATION OF FIREFIGHTERS - LOCAL 935
EFFECTIVE JULY 1, 2018 THROUGH DECEMBER 31, 2019**

1 ARTICLE NO. 1 AGREEMENT

1.1 This Memorandum of Understanding on wages, hours and working conditions is between the designated representatives of the Board of Directors (hereinafter known as the Board) of the Big Bear Fire Authority (hereinafter known as the Authority) and representatives of the International Association of Firefighters, Local 935 (hereinafter known as the Association).

1.2 This Memorandum of Understanding is entered into pursuant to Government Code 3500 et seq, of the State of California. This Memorandum of Understanding shall supersede the Manual of Operations, Big Bear City Community Services District-Fire and Big Bear Lake Fire Protection District/City ordinances, to the extent of any conflict.

1.3 The Association and the Authority will strive to promote a harmonious relationship between the parties to this Memorandum that will result in benefits to the Authority and will provide continuous uninterrupted ems, fire, and rescue services.

2 ARTICLE NO. 2 RECOGNITION

The Authority recognizes the Big Bear Professional Firefighters’ Association, I.A.F.F Local 935 as the bargaining representative for all regular, full-time employees of the Authority engaged in fire suppression responsibilities in the classifications of Captain, Engineer, Firefighter, Firefighter/Paramedic, Firefighter/EMT and excludes all other job classifications unless specifically identified by the Association and acknowledged by Fire Department management. Any such arrangement shall be in writing and signed by both parties.

3 ARTICLE NO. 3 PREVAILING BENEFITS

All written benefits and working conditions enjoyed by the employees at the present time which are not included in the Memorandum of Understanding shall remain in full force and effect, provided that if the Authority proposes to change a policy or ordinance regarding benefits or working conditions, the Association shall have an opportunity to meet and confer with the Authority concerning the proposed changes in policy or ordinance prior to the Authority adopting any change, provided, however, that in the event of an emergency, the Authority may adopt any ordinance, rule, resolution, or regulation without prior notification to the Association. The Authority shall then provide the

Association with such notice and provide an opportunity to meet and confer at the earliest possible time following the adoption of said ordinance, rule, resolution, or regulation.

4 ARTICLE NO. 4 EMPLOYEE ORGANIZATIONAL RIGHTS

All employees in the representation unit shall have the right to join and participate or the right to refrain from joining or participating in the activities of the Association and to exercise all rights expressed or implied as set forth in Section 3500 to 3511 of the Government Code of the State of California. No employee shall be interfered with, intimidated, restrained, coerced or discriminated against because of the exercise of the rights enumerated in this paragraph of the Memorandum of Understanding. The provisions of this agreement shall be applied equally by the Authority and the Association to all employees covered hereby without favor or discrimination in accordance with all applicable City, County, State, and Federal laws and regulations.

5 ARTICLE NO. 5 ASSOCIATION NEGOTIATING TEAM

5.1 Two (2) members of the negotiating team shall be allowed reasonable time off with pay per Article 6 all meetings for meeting and conferring which shall be mutually set by the Authority and the Association.

5.2 Additional employees of the negotiating team, with the approval of the Fire Chief, or his/her designee, may be allowed time off with pay to meet and confer.

6 ARTICLE NO. 6 ASSOCIATION OFFICERS AND COMMITTEE MEMBERS

The Association may appoint an employee in the bargaining unit to serve as a representative. The Association shall notify the Fire Chief, in writing of the employees appointed as representative. The representative may receive, investigate, and process complaints or grievances of employees. When the nature of the grievance requires immediate action, i.e., irreparable harm to an employee, the representative may be permitted to leave his/her regular work area upon request to the Fire Chief. Such request shall not be unreasonably denied.

Association representatives shall have a total of 47 hours of leave per fiscal year without loss of pay or benefits when formally meeting and conferring with the Authority representatives and grievance representation. Hours not used at the end of any year shall not be carried over to the following year. The Association shall provide reasonable advance written notice to the Fire Chief specifying the dates and hours of leave requested and the personnel involved. Such leave requests shall not be unreasonably denied by the Fire Chief. Once the hour bank set forth above is exhausted, and upon written request from the Association, the Fire Chief in the exercise of his/her discretion may grant Association representatives additional time off without loss of pay for purposes of this section. Subject to the determination of the Fire Chief, meetings called by the Authority to discuss matters within the scope of representation with duly designated Association

representatives when functioning as such representatives shall not be counted against the hour bank set forth above. The representative shall perform the following functions:

- 6.1 Post Association notices.
- 6.2 Distribute Association literature.
- 6.3 Communicate with members regarding Association business.
- 6.4 Work on Association matters mutually beneficial to the Association and the Authority.
- 6.5 Consult with on-duty employees concerning the enforcement of any provisions of the Memorandum of Understanding and/or the processing of any grievance(s).

7 ARTICLE NO. 7 ASSOCIATION MEETINGS

Association meetings may be held at any fire department facility between the hours of 1700 and 2400. On Saturday and Sunday, meetings may be held at shift change (0800 hours) and are not to exceed two (2) hours in length. Saturday and Sunday meetings which begin at shift change will be held only with the approval of the on-duty shift captain. The Fire Chief or his/her designated representative shall be notified in advance of said meetings.

8 ARTICLE NO. 8 FIRE MANAGEMENT/LABOR COMMITTEE

One (1) labor representative will meet with fire management on a mutually agreeable basis to discuss matters pertinent to the welfare, health, safety, etc., of the Authority and the members. Meetings shall be held during regular working hours whenever possible. They will review and provide input on proposed policies and procedures, develop and review projects and specific programs, and recommend solutions to specific areas of concern. The committee will establish reasonable time frames for accomplishment of the items to be addressed and develop a set of value statements which will guide their activities. They may make recommendations to the Fire Chief concerning items discussed. The Fire Chief will have final authority for recommendations submitted by the committee. Members representing the Association will not normally be compensated over and above their normally scheduled working hours for their time attending meetings or working on assignments or projects. However, the Fire Chief may approve overtime for circumstances which warrant compensation.

9 ARTICLE NO. 9 BULLETIN BOARDS

The Department will furnish adequate bulletin board space and a bulletin board at all Stations. This bulletin board is to be used for Association notices and other information of interest to the members.

10 ARTICLE NO. 10 PAYROLL DEDUCTION OF DUES AND ASSESSMENTS

10.1 The first two pay periods of each month, the Authority agrees to deduct dues and assessments in an amount certified to be correct by the Secretary/Treasurer of Local 935 and/or the elected Association representative, from the pay of those employees who sign written authorization in the form set forth below.

The dues deduction authorization form shall read: "I hereby authorize Big Bear Fire Authority to deduct from my paycheck and transmit to the Big Bear Professional Firefighters' Association an amount designated by the Association for dues. This authorization shall remain in effect until revoked by me in writing, anytime, by sending written notice to the Association and the Authority."

10.2 The total amount of dues deducted shall be forwarded by the Authority to the Treasurer of Local 935.

10.3 The procedures required for the payroll deductions of dues and assessments shall be subject to the policies of the Finance Department and other affected departments of the Authority. The Association shall indemnify and hold the Authority harmless from any and all claims, demands or suits, or any other action arising from the deduction of dues and assessments.

10.4 Meals Requirement - Meals are required to be purchased by employees on duty. The rate will be determined by bargaining unit members and deducted from bi-weekly payroll.

11 ARTICLE NO. 11 COMPENSATION

11.1 Salary

11.1.1 Cost of Living - No cost-of-living increases will be considered for the term of this contract.

11.1.2 The 1 step Firefighter is a probationary position for starting firefighters for a period of twelve (12) months. Annual step increases for all classifications shall be a merit step increase requiring a "Meets Job Standards" employee evaluation.

11.1.3 On July 1, 2018, safety unit members will receive a Market increase according to the attached Big Bear Fire Authority Classification and Wage Table (Appendix A). This increase is equivalent to a 13.37% increase to the Fire Protection District 2017-18 Wage Table. All Safety members will become employees of the Big Bear Fire Authority and be compensated according to the Big Bear Fire Authority attached Wage Table.

11.2 Overtime

The Department will recognize paid leave, backfill, and emergency incident recall as “hours worked” for purposes of calculating overtime.

11.3 Compensatory Time

11.3.1 Bargaining unit employees may earn compensatory time for time worked in lieu of overtime pay, calculated at the overtime rate. Compensatory time shall be accrued at the FLSA Overtime rate up to a maximum of 144 hours.

11.3.2 Overtime that is generated from strike team, or special detail will not be eligible for compensatory accrual.

11.4 Minimum Call Back Time

An employee who is recalled for emergency service shall receive overtime wages for a minimum of two hours.

11.5 Paramedic Stipend

Each licensed paramedic within the bargaining unit shall receive, in addition to base pay, a stipend of \$346.15 per pay period. Paramedic stipend shall be reported to the employee’s retirement system as compensation earnable or pensionable compensation.

11.6 Promotions

11.6.1 Employees receiving promotions above the classification of firefighter will receive a minimum increase of 5% above their current hourly wage. The 5% increase will be obtained by advancing the employee the appropriate number of steps within the approved Wage Table.

11.6.2 The Fire Chief is authorized to make necessary adjustments to ensure equitable distribution, compensation, and separation among represented members pertaining to this section of the contract.

11.7 Longevity Pay

11.7.1 Beginning in the tenth year from the date of hire as a full-time Employee, bargaining unit members shall receive a 2.5% longevity pay increase to base pay, which will carry over to the approved salary schedule on future promotions.

11.7.2 Beginning in the fifteenth year from the date of hire as a full-time Employee, bargaining unit members shall receive a 2.5% longevity pay increase

to base pay, which will carry over to the approved salary schedule on future promotions.

11.7.3 Beginning in the twentieth year from the date of hire as a full-time Employee, bargaining unit members shall receive a 2.5% longevity pay increase to base pay, which will carry over to the approved salary schedule on future promotions.

11.7.4 Employees who have received longevity increases from previous MOUs will remain at their current longevity rate which will continue to be added to their base pay until such time as the longevity increase provisions in this MOU are greater. At such time, the employee shall be granted the appropriate longevity increase in accordance with this agreement.

11.8 Working Out of Class

Bargaining unit members working out of class will be compensated for hours worked starting with the 1st hour of continuous work in the acting capacity. Once the 1st hour of continuous service in the acting capacity has been met, the employee will be paid for all hours worked in the acting capacity, including all hours prior to the 1st hour and all hours thereafter. The employee working in the acting capacity will receive a minimum increase of 10% above their normal hourly wage. The 10% increase will be obtained by advancing the employee the appropriate number of steps within the approved salary schedule ending at the closest step at or above the 10% increase.

12 ARTICLE NO. 12 BENEFITS

12.1 Health Insurance

12.1.1 During the term of this contract, the Authority will maintain health insurance benefits and co-payments substantially consistent and comparable to the health plans in place as of the date of this MOU.

12.1.2 The Authority shall provide 100% of the highest cost Exclusive Provider Organization (EPO) plan coverage for the employee and their dependents. The Authority will pay the cost of the monthly premium of the highest cost EPO plan that is offered towards higher cost health insurance options (e.g. PPO, POS) offered by the Authority.

12.1.3 Eligible employees who are able to secure health insurance coverage through their spouse or other source with benefits comparable to those provided through Authority sponsored plans may waive coverage under the Authority sponsored plans. The employee shall sign a waiver form provided by the Human Resources Department. The Authority will pay such employee(s) one-half of the employee only contribution of the Authority's highest EPO premium, for each

month thereafter the employee continues to receive health insurance through their spouse or other source.

12.2 Dental Insurance

The Authority will provide dental coverage for the employee and their dependents.

12.3 Life Insurance

The Authority will provide \$100,000 life insurance coverage for the employee only.

12.4 Vision Insurance

The Authority will provide vision coverage for the employee and their dependents

12.5 Employee Assistance Program

The Authority has an Employee Assistance Program that is available to bargaining unit members.

12.6 Education and Certification

12.6.1 Education - Each bargaining unit employee may purchase on an agency provided credit card (CalCard) or will be reimbursed per policy up to \$700 per fiscal year for department approved education costs related to the Fire Service. Approved costs include but are not limited to: books, tuition, special equipment, vehicle mileage, and per diem. Shift employees will be allowed to attend approved courses while on duty and receive their regular wage during travel and classroom time. Shift employees that are off duty will not receive wages or overtime for training. Costs incurred for training or classes mandated by management will not be subject to the education allowance.

12.6.2 Certifications

12.6.2.1 All Fire Department employees are required to be certified in AHA BLS for Healthcare Provider CPR prior to employment, and are required to maintain such certification.

12.6.2.2 Shift personnel with the rank of Captain and below are required to be certified EMTs and are required to maintain such certification. The Authority will compensate employees for training and certification for CPR and/or EMT, including re-certifications.

12.6.2.3 Unless specifically exempted by the Fire Chief, the Authority will compensate employees for training, licensing and certification of CPR, Advanced Cardiac Life Support and/or Paramedic license including re-certification.

12.7 Family Leave

Pursuant to the Federal Family and Medical Leave Act of 1993 and the Family Rights Act of 1993, the Big Bear Fire Authority sets forth the policy for family leaves for employees of the Big Bear Fire Authority. Bargaining unit members may use up to 96 hours of accrued PTO leave for family leave. Refer to the personnel policies for further information.

12.8 Paid Time Off (PTO)

12.8.1 (PTO) is in lieu of Sick Leave, Earned Time Off (ETO)-Vacation, and Earned Time Off (ETO)-Holiday.

12.8.2 PTO may be used for any purpose, but its use shall be governed by the Personnel Policy in respect to leave usage.

12.8.3 There shall be two categories of PTO:

12.8.3.1 Scheduled PTO: Any leave that can be reasonably forecast or anticipated, i.e., vacation leave, scheduled medical/dental appointments, personal leave, etc.

12.8.3.2 Unscheduled PTO: Any leave that is genuinely of an unanticipated nature, i.e., sick leave, bereavement leave, etc.

12.8.3.3 Either type of leave must be approved per the Personnel Policy.

12.8.3.4 PTO Accrual:

PTO shall be accrued as follows:

<u>Years of Service</u>	<u>Annually</u>	<u>Bi-Weekly</u>
1 through 4 years	17 shifts	15.69 hours
5 through 9 years	19 shifts	17.53 hours
10 or more years	22 shifts	20.31 hours

12.8.4 Each employee's maximum accrual of PTO shall be equal to three (3.0) times the employee's annual entitlement. The following chart shows three (3) times an employee's annual entitlement in hours:

<u>Years of Service</u>	<u>3 Times Annual Entitlement</u>
1 through 4 years	1,224 hours
5 through 9 years	1,368 hours
10 or more years	1,584 hours

If the employee's PTO bank reaches its maximum accrual, the employee will be compensated for their bi-weekly leave accrual in lieu of forfeiting the accrued hours. The accrued leave bank in excess of the maximum amount allowed will be paid at the employee's current base rate of pay.

12.8.5 PTO Cash Out - Employees may cash out up to two-hundred and forty (240) hours of PTO per fiscal year. However, they must maintain a minimum leave amount of seventy-two (72) hours.

12.9 Deferred Compensation Plans

The Employer shall maintain the deferred compensation plans in existence on the date of this MOU, namely Lincoln Financial Group, and Nationwide Retirement Solutions.

12.10 Equipment Issue and Allowance

Upon initial hiring of new employees, the Authority shall provide a minimum of (2) two work uniforms NFPA 1975 compliant (uniform pants, shirts, boots, etc.) and all safety equipment required by State law (turnouts, helmets, brush over-shirt and over-pant, etc.). Said employees shall receive no work uniform allowance for the remainder of the fiscal year.

12.11 Uniform Allowance

12.11.1 Employees will receive a \$600 uniform allowance benefit during the second pay period in July of each year to compensate the employee for purchasing uniform and other approved apparel.

12.11.2 All Department members are required to keep their uniform and other wearing apparel in good condition. Good condition shall be determined by a Chief, Supervisor, or Captain. Uniforms and other wearing apparel not meeting department standards shall be promptly removed from service.

12.11.3 The Department will purchase for the employee all other wearing apparel that is not part of the employee's regular duty uniform. Footwear, winter jackets, and other Personal Protective Equipment (PPE) will be purchased by the department.

The Authority shall determine, consistent with law, the equipment necessary for an employee to safely perform the employee's job duties.

The employer shall determine the style and/or types of Authority-issued apparel.

12.12 Retirement

12.12.1 All full-time regular employees participate in the San Bernardino County Employee's Retirement Association (SBCERA). Big Bear Fire Authority will not honor the 7.37% employer contribution toward retirement from the date of this contract forward. Employees will be responsible for their full contribution as stated in the current SBCERA guidelines.

12.12.2 For employees hired prior to January 1, 2013, who are current members of a reciprocal agency and have not been separated from service from such agency for six months or more, the Authority participates in the 3% at 50 retirement formula effective for employees covered by safety retirement.

12.12.3 Safety employees hired on or after January 1, 2013 who thereupon become "new members" in SBCERA shall be subject to the 2.7 @ 57 retirement formula mandated by the California Public Employees' Pension Reform Act of 2013 (PEPRA) pursuant to Government Code 7522.25(d). Said new safety members shall contribute from their reportable compensation 50% of "normal cost" as dictated by SBCERA for their defined benefit pension plan. In all other respects, safety employees who are considered "new members" shall be subject to the terms and requirements of PEPRA.

12.12.4 Health Retirement Account (HRA) - Actively employed bargaining unit employees will receive an annual \$5,000 contribution into an HRA.

12.12.4.1 Vesting

- A. Grandfather Clause for previous BBLFPD employees: All members with five or more years of service as of July 1, 2016 will immediately vest in the HRA program. Vested members qualify for this benefit if they have physically worked a full schedule, on average, for the current fiscal year. Leave hours, paid or otherwise, do not count toward the calculation for eligibility. Employees hired after July 1, 2016 will need five years of active employment as the vesting requirement, the same as the SBCERA defined benefit pension plan.
- B. Grandfather Clause for previous BBCCSD-Fire OPEB employees: All vested members will receive their defined funded amount per represented employee as is listed in the

HRA policy. Non vested employees will need five years of active employment as the vesting requirement, the same as the SBCERA defined benefit pension plan.

- C. New Members: Employees hired on or after July 1, 2018 will need five years of active employment as the vesting requirement, the same as the SBCERA defined benefit pension plan.

12.12.4.2 HRA Separation Terms

A. Grandfathered BBLFPD Employees

1) All previously grandfathered BBLFPD active and fully vested members as defined above, hired before July 1, 2016, who separate from employment before June 30, 2021, will receive \$25,000, total cumulative contribution to an HRA. If this member separates from employment after June 30, 2021, they will also receive the current HRA agreement annual amount starting from the June 30, 2021 date.

2) All active and vested members as defined above, hired after July 1, 2016, and who separate employment, will receive their HRA account balance according to the HRA Agreement.

B. Grandfathered BBCCSD-Fire OPEB Employees

1) Retirement Separation of Employment: All previously grandfathered BBCCSD-Fire members as defined above, and who meet retirement eligibility, per SBCERA rules, will receive their defined funded amount per represented employee as is listed in the HRA policy.

2) Separation of Employment: All active and vested members as defined above, who separate employment will receive their HRA account balance according to the HRA Agreement.

- C. All active and vested members as defined above, hired on or after July 1, 2018, and who separate employment, will receive their HRA account balance according to the HRA Agreement.

12.13 Physical Fitness Program

12.13.1 The Authority shall provide physical fitness exams annually for all safety members. Those members who meet or exceed the standard shall receive a onetime payment of \$500.00 annually.

12.13.2 Unit members may meet or exceed the physical ability standards by:

- a) Scoring 1,500 or more on the overall physical performance score.

b) Obtaining 15 years or lower on physical fitness age as compared to chronological age.

c) Scoring “ideal” (green) in every fitness parameter in the performance score.

12.13.3 Payment will be made yearly upon meeting one of the required fitness scores. Members who do not meet or exceed standard but increase their overall score by 150 points from previous score exam will receive a onetime payment annually of \$150.

13 ARTICLE NO. 13 WORKING CONDITIONS

13.1 Bargaining Unit Work and Work Hours

13.1.1 Subject to, and without in any way limiting the discretion of the Authority to staff and operate the Fire Department, the Fire Chief shall consider the use of bargaining unit employees prior to subcontracting bargaining unit work, or prior to using paid-call or reserve firefighters to perform bargaining unit work. Discussions regarding this provision may be conducted with the Fire Chief or his designated representative(s) and the bargaining unit employee representative(s).

13.1.2 The Authority and the Association acknowledge that the Authority has elected the 7(k) exemption under the FLSA for bargaining unit employees and has designated a work period of fourteen (14) days.

13.1.3 A normal shift shall consist of 24 hours averaging 10 shifts per month in a 12-month period. A normal work shift will commence at 0800 hours and conclude at 0800 hours the following day. A normal workday shall consist of 8 hours, starting at 0800 hours and ending at 1700 hours. Employees shall be given two 10-minute breaks in an 8-hour period. Employees shall be given a 60-minute lunch break, which is not included within said 8-hour workday.

13.1.4 In the event that the 48/96 schedule requires a particular shift (affected shift) to work on both December 24 and December 25, the affected shift will switch scheduled work days with the preceding shift (relief shift) as follows: the entire affected shift will work on December 22 and December 25. The entire relief shift will work December 23 and December 24. These changes will be considered regular work days for the shifts and are subject to normal fire department practices regarding leave requests, shift trades, etc.

13.2 Early Relief and Standby Trades

Whenever a member desires an early relief from shift, the member will request approval from the Shift Station Captain and advise him/her of the name of the member who will relieve him/her or standby for him/her. These trades do not

require the filling out of a time trade form, but shall be noted in the log or journal by the Shift Station Captain.

13.3 Time Trades

13.3.1. Approval and authorization of time trades may be granted by the Fire Chief or his/her designated representative after each member has properly input the request into Telestaff and notified the staffing Captain. Trading time shall only be allowed between employees capable of performing the requirements of the positions to be filled. Since time trades are done for the convenience of the employee, in no case shall a trade arrangement be considered in computation of overtime or certification to a higher rank,

13.3.2 When two (2) employees of the same classification have an approved time trade, the employee who traded for the shift off shall be relieved of any further responsibility for working or covering that tour of duty. The employee that accepts the trade shall be held responsible for all normal shift duties. Time trades shall not affect payroll calculation or method.

13.4 Workers' Compensation Injury

13.4.1 Provided there is compliance with California Labor Code requirements, employees will have a choice of doctor (to be on file with the Authority prior to the injury) and hospital for treatment of a work-related injury. The Authority will provide Association members with information on their rights under the California Labor Code. The Authority continues to also reserve the right to require the employee to be seen by an Authority-appointed physician. The Authority would incur the cost for the Authority-required physician visit.

13.4.2 Any job related injuries will be reported to the employee's supervisor and/or Human Resources within twenty-four (24) hours.

13.5 Seniority/Layoff Procedure

13.5.1 Seniority shall be based on the length of continuous full-time service using the latest employment date. Secondly, if needed to distinguish further, seniority dates will be used from the agencies that merged into the BFA. Seniority shall be recognized by the Authority in the event of layoff. The Authority shall designate the classifications of employees to be laid off. The junior member or members in that classification shall be laid off in reverse order based on seniority. An employee scheduled to be laid off may request a voluntary demotion to a lower classification providing the employee was employed by the Authority in the lower classification. However, an employee who is subject to demotion may at his/her option, be assigned to the position of Firefighter without prior experience with the Authority in that position. Employees who have been

voluntarily demoted shall be reinstated into the higher classification whenever there is a vacancy in the higher classification.

13.5.2 While this Memorandum of Understanding is in effect, no new employees shall be hired until employees who have been laid off in the past three (3) years have been given the opportunity to return to work.

13.5.3 Employees on the re-employment list shall forfeit their right to return to work by refusing an assignment to return to work. Employees must be physically and emotionally qualified to return to work. Employees laid off will be offered a separation physical examination. Upon re-employment employee will be given a physical and/or psychological examination to ascertain that employee is able to perform the essential functions of the job, with or without reasonable accommodation. The physical examination is to be at Authority expense.

13.6 Absentee Positions

Absentee positions, except in emergency, shall be filled forty-eight (48) hours or more before the position's duty day.

13.7 Promotional Process

13.7.1 The Authority shall post job announcements on bulletin boards in all fire stations and email to each member as the methods of informing employees of promotional opportunities. The announcements shall be posted no later than seven (7) days prior to the closing date for filing for the position. Employees shall be allowed to take time off with pay to take Authority examinations and to attend scheduled interviews conducted for promotional opportunity within the Big Bear Fire Department.

13.7.2 A minimum of two (2) eligible candidates must be available and actually participate in the promotional process in order to keep the promotion "closed". In the event there are less than two (2) eligible employees applying, the Authority may, at its discretion, open the position to outside, qualified candidates who meet the eligibility criteria.

13.8 Court Fines

The Authority shall pay for court fines imposed upon any member as a result of his/her being cited for mechanical or legal defects in Authority equipment which he/she has been directed to operate. Members shall report in writing to the shift Captain or Chief any defects in Authority equipment detected during the inspection or operation of the equipment. Failure to report receipt of a citation for mechanical defects by the end of a tour of duty in which the member received a

citation for such defect shall relieve the Authority of its obligation to pay a subsequent fine for that member for the same condition.

13.9 Jury Duty

All full-time Authority employees who receive a summons for jury duty will receive their regular salary and benefits for up to two (2) weeks. The employee must return to their shift assignment once released from jury duty if they may reasonably do so given the time of day and the location of the jury duty. Any additional time spent on jury duty must be covered using approved leave.

14 **ARTICLE NO. 14 PERSONNEL FILES**

14.1 No member shall have any comment adverse to his/her interest entered in his/her personnel file without the member first having read and signed the instrument containing the adverse comment indicating he/she is aware of such comment. Should a member refuse to sign, that fact shall be noted on the document, witnessed by another person other than the supervisor, and may be placed in the member's personnel file.

14.2 A member shall have fifteen (15) days within which to file a written response to any adverse comment entered in his/her personnel file. Such written response shall be attached to, and shall accompany, the adverse comment. This Article shall be retroactive and apply to any comments presently in a member's personnel file. No documents are to be removed from a member's personnel file without the member's knowledge. (Exception: Administrative documents, W-2 forms, payroll sheets, etc.).

14.3 An employee who receives a negative notation (written reprimand, letter of instruction, or a notation on a less than standard rating in an employee evaluation) in his/her personnel file may request a review, after one (1) year from the date of the negative notation, to expunge that notation. The Fire Chief shall have the sole authority to approve the request, and this decision shall not be subject to the grievance process.

15 **ARTICLE NO. 15 INVESTIGATION RIGHTS/ASSOCIATION REPRESENTATION**

15.1 Any member of the Association required to meet with any supervisor or chief officer, or attend a meeting of the Authority regarding possible disciplinary action shall have an Association representative in attendance if desired by the member. However, the member shall have the right to meet alone with any of the above if the member so chooses and requests in writing. Any such meeting shall be preceded by at least one (1) hour notification of the time and purpose of the meeting to the Member and Association representative; however, the member may waive any advance notification. A waiver of

advance notice by the member shall mean a waiver of advance notice by the Association representative.

15.2 Discipline Appeal Process

The procedures outlined herein constitute the informal and formal steps.

15.2.1 Right of Appeal

Any employee holding a regular appointment in the Civil Service who has been suspended, demoted, dismissed, or reduced in step within his/her range shall be entitled to request a hearing as set forth below. Written reprimands shall not be subject to the Discipline Appeal Process. Rather, an employee that receives a written reprimand may request a hearing before the Fire Chief to appeal the appropriateness of the reprimand. This hearing before the Fire Chief is not an evidentiary hearing, and the Fire Chief's decision is final and binding. An employee receiving a reprimand may also choose to submit a written response to the reprimand for the record. Nothing in this Discipline Appeal Process impacts the Authority's right to release a probationary employee without cause or for failure to pass the probationary period.

15.2.2 Employee Representation

At any step in the Discipline Appeal Procedure, the employee concerned may choose to represent himself/herself; or that Certified Employee Organization which has been recognized by the Authority for that Representation Unit to which the employee's classification is assigned; or by legal counsel. The employee concerned shall be personally present at all stages unless that employee specifically waives the right in writing.

15.3 Appeal Procedure

15.3.1 Protest

Within seven (7) calendar days of the receipt of written notice of proposed disciplinary action, the disciplined employee may protest the proposed disciplinary action by requesting an Administrative/Fire Chief Review. Such protest shall be made in writing to the Fire Chief with a Copy sent to the Human Resources Department and/or designee.

15.3.2 Administrative/Fire Chief Review

The Human Resources Department and/or designee, within seven (7) calendar days of the receipt of such an employee's protest, shall initiate arrangements to hold an informational meeting between the Fire Chief and the employee, unless the Fire Chief has recommended the action or such a meeting has already occurred. The Fire Chief shall conduct such investigation deemed advisable which shall include the holding of a meeting with the employee. At the conclusion of the review and within fourteen (14) calendar days of receipt of the employee's request, the Fire Chief may revoke, modify, or affirm the initial disciplinary action and shall, in writing, specify his/her intention, together with any further information relative to the case, which he/she believes is important. Such written specification by the Fire Chief shall be submitted to the employee and a copy sent to the Human Resources Department and/or designee. If there is a decision not to proceed with the action, all notices regarding the proposed action shall be destroyed in accordance with applicable law.

15.3.3 Evidentiary Hearing

An employee disciplined under Section 16 of the City of Big Bear Lake Personnel Rules and Regulations shall have the right to appeal the Fire Chief's decision. The appeal shall be heard by the governing Board in accordance with Chapter 5 (commencing with Section 11400) of Part 1 of Division 3 of Title 2 of the Government Code. As an alternative, and if the parties mutually agree, the appeal can be heard by an agreed-upon arbitrator. The hearing would be in closed or open session at the option of the employee. All such appeals shall be filed in writing with the Human Resources Coordinator and/or designee on or before 5:00 p.m. of the fifteenth (15th) calendar day following the giving of notice of the Fire Chief's decision. For the purpose on an evidentiary hearing, the date of "giving of notice" shall be either the date that the employee is personally served with the notice, or the date that such notice was placed in the United States Postal Service certified mail. Under exceptional circumstances the Human Resources Coordinator and/or designee may extend these time limits by a maximum of seven (7) days if done in written notice. Failure, for any reason, to file an appeal within the time permitted shall be conclusively deemed to be an acceptance of the Fire Chiefs decision.

15.3.4 Upon receipt of a timely appeal, the Human Resources Department and/or designee shall set the matter for hearing and provide written notice to all parties.

15.3.5 At the time set for the hearing, the Board/Arbitrator shall hear and consider the evidence presented by the Fire Chief, or designee, for the disciplinary action taken. The employee shall be given the right to cross-examination of any witness. The employee shall be given a reasonable opportunity to present any competent and relevant evidence and be heard, personally or through a representative, employed at the employee's expense. The employer shall then be given a reasonable opportunity of cross-examination of any witness so called.

15.3.6 Proceedings before the Board/Arbitrator need not be conducted in strict conformity with the rules of evidence as applied in a court of law, but all parties shall observe the substance of the rules of evidence, to the end that the matter may be fully' heard and determined upon evidentiary matter which reasonable people rely on in the conduct of serious business affairs. The hearings shall be held in closed session, unless the employee requests otherwise.

15.4 Decision — Final and Conclusive

Following the hearing, the Board/Arbitrator shall make findings of fact, affirm, reverse or modify the decision appealed from, provided, however, that the Board/Arbitrator shall not increase the severity of the penalty imposed by the Fire Chief. The Board/Arbitrator shall give written notice to the employee, the Fire Chief, the Human Resources Department and/or designee of its determination. Such determination shall be final and conclusive.

15.5 Reimbursement for Loss of Pay

Reimbursement, consistent with the terms of the final decision, shall be made to an employee for loss of pay due to a disciplinary action which is subsequently revoked or modified. Such reimbursement pertains to and is confirmed to the period of time between the date of initial action and ending with the date of final decision.

15.6 Waiver of Steps or Time Limits

Notwithstanding any provisions of this Article, any time limit or stage of procedure specified in this Article may be waived upon written consent of all parties involved.

15.7 No Interruption of Work

During the determination of a discipline appeal herein, there shall be no interruption of scheduled work relating to the discipline appeal, except as provided by the appeal process above. However, reasonable Authority work time shall be provided the employee to meet with his/her representative. The employee shall give his/her supervisor reasonable prior notice of the date and estimated time needed. The supervisor shall document such requests and the actual amount of time taken. If the discipline is sustained, the employee shall elect to have the Authority time used for the above meeting(s) deducted from their accrued leave or have an equivalent amount deducted from their next paycheck.

15.8 This section shall supersede Section 16 with regards to disciplinary action. An employee will have the right to arbitration for the purpose of appealing a disciplinary action.

16 ARTICLE NO. 16 GRIEVANCE PROCEDURE

16.1 The Authority and Association realize the importance of a viable Grievance Procedure to aid in the resolution of disputes among employees, supervisors, and management. It is recognized that, to maintain morale and harmonious relations, an orderly method of processing a grievance is necessary.

16.2 This procedure is intended to establish a systematic means to process a grievance and to obtain fair and proper answers and decisions regarding employee complaints. The representatives of employees and management at all levels will make continuing efforts to secure prompt disposition of grievances. Every effort should be made to resolve grievances in the informal process. The initiation of a grievance in good faith by a member shall not cast any adverse reflection on the member's standing with his/her supervisor or his/her loyalty as a Authority employee.

16.3 The procedures outlined herein constitute the informal and formal steps necessary to resolve a member's grievance. (An attempt to settle a grievance in the informal structure at the member-supervisor level is required.) The grievance must be submitted to the Informal Step within fifteen (15) days of when the member is aware of, or in exercising reasonable diligence should have been aware of conditions, acts, or omission precipitating the grievance or the member loses the right to grieve.

16.4 The aggrieved member shall have the right to be represented. This representation may commence at any step in the Grievance Procedure, No person hearing a grievance need recognize more than one (1) representative for any member at any one time, unless he/she so desires. However, if the member's legal counsel is not from the Association a representative of the Association may attend the grievance hearing(s) to ensure that the solution reached does not violate the terms of the Memorandum of Understanding.

16.5 Informal Step: Initially, the grieving member shall, on a personal face-to-face basis, discuss his/her complaint with his/her immediate supervisor. Within five (5) days of this meeting, the supervisor shall give his/her decision to the employee orally.

16.6 Formal Steps: If the grievant is not satisfied with the decision at the Informal Step, he/she shall proceed with the following steps:

16.6.1 Step 1. Written Grievance to Supervisor

The grievant shall submit his/her grievance in writing on a grievance form to his/her immediate supervisor within five (5) days of being informed of the supervisor's informal decision or lack of response. Within five (5) days of receiving the written notification of the member's grievance, the supervisor shall meet with the grievant and thoroughly discuss the grievance. The member may appear personally, and he/she may be represented by a representative of his/her choice. In any event, the supervisor shall give a written decision on the grievance form to the grievant within five (5) days after receipt of the written grievance. If the grievance has not been satisfactorily resolved at Step 1, it may be appealed

within five (5) days to the Fire Chief at Step 2. Such appeal shall include a factual basis as to why the resolution is unsatisfactory.

16.6.2 Step 2. Written Grievance to Fire Chief

The steps outlined in Step 1 shall be followed by the grievant and the Fire Chief. If the grievance has not been satisfactorily resolved at Step 2, it may be appealed within five (5) days to the Board, Step 3. Such appeal shall include a factual basis as to why the resolution is unsatisfactory.

16.6.3 Step 3. Written Grievance to the Board

The Chairman and Board will be advised of the general nature of the case and will set a time, date and place for hearing the grievance within thirty (30) days. The grievant and the Board will be notified of the date, time and place of the hearing. The decision of the Board will be in writing and transmitted to the parties within twenty (20) days after the close of the hearing. Failure by the Board to meet the aforesaid time limit will mean the grievant will initiate Step 4 of the grievance procedure. The decision of the Board is final and binding on all parties, except that grievances based on alleged violation of the Memorandum of Understanding may be appealed within five (5) days to arbitration at Step 5.

16.6.4 Step 4. Arbitration

- a. If the grievant is not satisfied with the decision of the Board and the grievance is based upon this Memorandum of Understanding, the Association may appeal the decision with the concurrence of the grievant within five (5) days of the receipt of the Board's decision by notifying the Fire Chief or designee of the desire to go to arbitration by filing the appropriate form.
- b. After the request for arbitration has been received by the Fire Chief or designee, the parties shall agree within seven (7) days on an acceptable arbitrator. In the event the parties cannot agree on an arbitrator, the parties shall request a list of five (5) arbitrators from the California State Mediation and Conciliation Service from which the parties shall alternately strike names and the remaining name shall become the arbitrator.
- c. If any question(s) arise as to the ability to arbitrate the grievance, such question(s) will be ruled upon by the arbitrator.
- d. The arbitrator shall limit decisions strictly to the application and interpretation of the provisions of the Memorandum of Understanding.
- e. The arbitrator shall be without power to make decisions contrary to or inconsistent with or modifying or varying in any way the terms of this Memorandum of Understanding.

- f. The arbitrator shall be without power to make decisions limiting or interfering with the powers, duties, and responsibilities of the Board under its bylaws, and rules and regulations having the force and effect of law giving full legal effect to.
- g. The arbitrator shall consider only those issues, facts, opinions, and information which have been properly carried through all prior steps of the grievance procedure.
- h. All costs for the service of the arbitrator including, but not limited to, per diem expenses, travel expenses, and subsistence expenses shall be borne equally by the Board and the Association and/or employee.
- i. All other costs will be borne by the party incurring the expense.
- j. The arbitrator should render a decision no later than thirty (30) days after the conclusion of the hearing. Such decision shall be final and binding on the parties. The arbitrator's decision is subject to appeal by either party to the courts in a manner prescribed by law.
- k. Copies of the award shall be in writing and set forth the arbitrator's opinion and conclusions on the issue and copies shall be furnished both parties.
- l. The Association shall discourage any attempt of employees and shall not encourage or cooperate with any employee in any appeal to any court unless the Association is the moving party or appeal to other governmental agencies, the decision of the arbitrator. The Association or the employee shall not use any means to attempt to bring about a settlement of any grievance other than via the grievance procedure. The processing of a grievance beyond Step 2 shall constitute an expressed election on the part of the grievant that the grievance procedure is the chosen forum for resolving the issues contained in the grievance and that the grievant will not resort to any other forum for resolution or review of the issues.
- m. No public comment shall be made by any party involved in the grievance procedure until both parties have received a decision by the arbitrator.
- n. The arbitrator will be without power or authority to make any decision which requires the commission of an act prohibited by law or which is in violation of the terms of this Memorandum of Understanding.
- o. The arbitrator shall have no power to establish salary schedules or structure.
- p. In case of a grievance involving any contingency or other monetary claim against the Authority, no award shall be made by the arbitrator which shall allow any alleged accruals when such grievance has not been presented to the Authority in writing within fifteen (15) days of the occurrence of the event which gives rise to the grievance.

- q. The arbitrator shall not interpret State or Federal law, but confine the decision to the contents of the Memorandum of Understanding.
- r. The arbitrator shall not hear a grievance previously barred by the parties or an arbitrator or on an issue previously denied by an arbitrator.

16.7 Miscellaneous

- 16.7.1 Nothing contained herein will be construed as limiting the right of any employee alleging a grievance to discuss the matter informally with any appropriate member of the administration and to have the grievance adjusted without intervention of the Association provided the adjustment is consistent with the terms of the Memorandum of Understanding and that the Association has been given an opportunity to be present at such adjustment and to share its view.
- 16.7.2 Since it is important that grievances be processed as rapidly as possible, the time limits specified at each level should be considered maximum and every effort should be made to expedite the process. The time limits, however, may be extended by mutual written agreement.
- 16.7.3 No reprisals of any kind shall be taken by the Authority or its agents against anyone-because of participation in the grievance procedure.
- 16.7.4 Forms for filing grievances will be prepared jointly by the Authority and the Association.
- 16.7.5 Every effort shall be made to schedule hearings for the processing of grievances at times which will not interfere with the regular duties of the participants. If any grievance hearing must be scheduled during regular duty time, the grievant, the employee who is the employee's representative, or any employee required by either party to participate as a witness in such a hearing, shall be released from duties without loss of pay for participation in the hearing.

17 **ARTICLE NO. 17 MANUAL OF OPERATIONS**

Policies/procedures will be adopted according to the Personnel Policy. The Association, Fire Administration, and Human Resources will be able to view/print a copy of each policy/procedure as it is adopted.

18 **ARTICLE NO. 18 MANAGEMENT RIGHTS**

The Association agrees that the Board's authority is limited only by that which is inconsistent with law or in violation of specific provisions of this Memorandum of Understanding. The Parties agree that the Board's authority is invested in the Fire Chief. The Fire Chief shall have the authority and responsibility for overall management and supervision of the fire department, including but not limited to personnel, equipment,

budget, and operations. The Fire Chief has the responsibility and authority to manage, plan, and direct, on behalf of the public, all operations and activities of the Fire Department, both to the fullest extent authorized by law, or policy, and in any manner of decision which the Fire Chief deems appropriate.

19 ARTICLE NO. 19 SEVERABILITY

19.1 If any provision of this Memorandum of Understanding is held by the proper legislative or judicial authority to be unlawful, unenforceable, unconstitutional or not in accordance with applicable statutes or not applicable to charter cities, all other provisions of the Memorandum of Understanding shall remain in full force and effect for the duration of this Memorandum of Understanding. If there is any conflict between the provisions of this Memorandum of Understanding and the provisions of federal or state law, the provisions of the federal or state law shall be controlling.

19.2 Upon the issuance of a decision declaring any Article, Section or portion of this Memorandum to be unlawful, unenforceable, unconstitutional or not applicable to charter cities, the parties agree to meet and confer immediately concerning only those Articles, Sections, or portions.

20 ARTICLE NO. 20 WAIVER CLAUSE

Except as stated in other portions of this Memorandum of Understanding, the Board and the Association, for the life of this Memorandum of Understanding, each agree that the other shall not be obligated to meet and confer with respect to any subject or matter referred to or covered in this Memorandum of Understanding. However, they may meet by mutual agreement or as required by Government Code Section 3504.5.

21 ARTICLE NO. 21 DURATION AND SIGNATURE

21.1 This Memorandum of Understanding shall become effective July 1, 2018 and shall continue in full force and effect until December 31, 2019.

21.2 If a successor Memorandum of Understanding has not been reached by 12:00 midnight on December 31, 2019, the terms and conditions of the Memorandum of Understanding shall be extended one (1) year or until a successor Memorandum of Understanding is adopted.

21.3 All terms and conditions set forth in the Memorandum of Understanding are hereby acknowledged and agreed to by the representatives of the Authority and Association on the 12th day of December 2017.

21.4 In the event either party wishes to negotiate a successor Memorandum of Understanding, it is desirable such party notify the other party in writing by July 1, 2019 that they wish to commence negotiations.

DEFINITION OF TERMS

- AUTHORITY:** Shall mean the Big Bear Fire Authority.
- BOARD:** Shall mean the Board of Directors of the Big Bear Fire Authority.
- DAY:** A day is a day on which the Fire Authority offices are open for business. A day is the passage of twenty-four hours from a given point in time. Time limitations are established to settle a grievance quickly. Time limitations may be modified by agreement of the parties. If at any state of this Grievance Procedure the grievant is dissatisfied with the decision rendered, it shall be the grievant's responsibility to initiate the action which submits the grievance to the next level of review. The grievant may proceed to the next step if a reviewing official does not respond within the time limitations specified.
- EMPLOYEE:** The term "employee" shall include all safety personnel within the Fire Authority Representation unit exclusive of management or confidential employees.
- EMPLOYER:** Shall include the Big Bear Fire Authority or any management or administrative representative or elected official thereof.
- F.L.S.A.:** Fair Labor Standards Act.
- GRIEVANCE:** A grievance is an alleged violation of the terms of this Memorandum of Understanding or the Manual of Operation, Policies, IOMs, ordinances, laws, or rules of the Authority, and that by reason of such alleged violation, an employee's rights have been adversely affected.
- GRIEVANT:** A grievant is a member as defined in the Memorandum of Understanding. In order to avoid the necessity of processing numerous similar grievances at one time, a single grievance may be filed by the Association on behalf of a group.
- GRIEVANCE FORM:** A grievance form shall be a form developed and agreed upon by the Authority and the Association that will follow the steps in the

Grievance Procedure and contain a clear factual statement as to why the grievant feels specific rights have been violated. Originals shall be returned to the grievant.

SHALL AND MAY:

"Shall" is mandatory. "May" is permissive.

MEMBER:

Shall include Fire Safety Personnel in the classification of: Firefighter; Engineer; Captain; and any additional classification within, as may be established by the Board of Directors and is included in the representation unit.

SHIFT:

Means a twenty-four (24) hour tour of duty for the Fire Authority, except for such members as may work a forty (40) hour average work week.

BIG BEAR FIRE AUTHORITY PROFESSIONAL FIREFIGHTERS' ASSOCIATION:

By: _____ Date: _____
Andrew Crane
Labor Representative

By: _____ Date: _____
Brian Lambert
Labor Representative

By: _____ Date: _____
Chuck Robillard
Labor Representative

By: _____ Date: _____
Dan Rogers
Labor Representative

BIG BEAR FIRE AUTHORITY:

By: _____ Date: _____
Randall Putz, Board Chairman

By: _____ Date: _____
Jeff Willis, Fire Chief

By: _____ Date: _____
Jamie Gustason, Human Resources Manager

Appendix A



BIG BEAR FIRE AUTHORITY
 Suppression Classification and Wage Table
 July 1, 2018 to December 31, 2019

Job Classification	Hourly Rates										Annual Range			
	1	2	3	4	5	6	7	8	9	10				
Fire Captain	31.44	32.22	33.03	33.85	34.70	35.57	36.46	37.37	38.30	39.26		\$86,642	to	\$108,204
Fire Engineer	27.14	27.82	28.51	29.23	29.96	30.71	31.47	32.26	33.07	33.90		\$74,800	to	\$ 93,415
Fire Fighter	23.43	24.02	24.62	25.24	25.87	26.51	27.18	27.86	28.55	29.27		\$64,583	to	\$ 80,655

* Paramedic Stipend additional \$9,000 annually per Represented Employee