



ADAM A. HOUSE  
Fire Chief

# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 · Mather, California 95655 · Phone (916) 859-4300 · Fax (916) 859-3700

## BOARD OF DIRECTORS - REGULAR MEETING AGENDA

Thursday, May 23, 2024 – 6:00 PM  
Sacramento Metropolitan Fire District  
10545 Armstrong Avenue  
Board Room – Second Floor  
Mather, California

&

Remotely Via Zoom  
Webinar ID: 827 3461 0232 #

Passcode: metro2101

Phone: 1 (669) 444-9171 or 1 (669) 900 6833

 Passcode: 838771796 #

<https://us06web.zoom.us/j/82734610232?pwd=SFILQ1Znd25RSmlhdXZVQVh4d1VWZz09>

*The mission of the Sacramento Metropolitan Fire District is to provide professional and compassionate protection, education and service to our community.*

The Public's health and well-being are the top priority for the Board of Directors of the Sacramento Metropolitan Fire District and you are urged to take all appropriate health safety precautions. **To view the meeting via the Zoom Application, please click on the link above.**

Members of the public seeking to attend and to address the Board who require reasonable accommodations to access the meeting, based on disability or other reasons, should contact the following person at least forty-eight (48) hours in advance of a Regular meeting to make arrangements for such reasonable accommodations:

Marni Rittburg  
Board Clerk  
(916) 859-4305

[rittburg.marni@metrofire.ca.gov](mailto:rittburg.marni@metrofire.ca.gov)

The Board will convene in open session at 6:00 p.m.

Serving Sacramento and Placer Counties

Grant Goid  
Board President  
Division 2

Ted Wood  
Board Vice President  
Division 4

Jennifer Sheetz  
Board Secretary  
Division 5

Cynthia Saylor  
Board Member  
Division 1

Robert Webber  
Board Member  
Division 3

D'Elman Clark  
Board Member  
Division 6

Brian Rice  
Board Member  
Division 7

Gay Jones  
Board Member  
Division 8

John Costa  
Board Member  
Division 9



# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 · Mather, California 95655 · Phone (916) 859-4300 · Fax (916) 859-3700

REGULAR BOARD MEETING

THURSDAY, MAY 23, 2024

- CALL TO ORDER
- ROLL CALL
- PLEDGE TO FLAG

## METRO CABLE ANNOUNCEMENT:

This meeting of the Sacramento Metropolitan Fire District will be cablecast on Metro Cable 14, the local government affairs channel on Comcast and AT&T U-Verse cable systems. This meeting is also webcast at [metro14live.saccounty.gov](http://metro14live.saccounty.gov). **Today's meeting replays at 2:00 p.m. on Sunday, May 26, 2024 and again at 6:00 p.m. on Monday, May 27, 2024, on Channel 14.** This meeting can also be viewed at [youtube.com/metrocable14](http://youtube.com/metrocable14).

## PUBLIC OPPORTUNITY TO DISCUSS MATTERS OF PUBLIC INTEREST WITHIN DISTRICT JURISDICTION INCLUDING ITEMS ON OR NOT ON AGENDA:

*The Board of Directors of the Sacramento Metropolitan Fire District appreciates and encourages public interest and welcomes questions and opinions at its meetings. Public members wishing to address the Board are requested to first be recognized by the presiding officer and identify themselves for the record. The presiding officer may, in the interest of time and good order, limit the number of public member presentations. Speakers' comments will be limited to **three (3) minutes** (Per Section 31 of the Board of Directors Policies and Procedures).*

*In accordance with Section 31 of the Board of Directors Policies and Procedures, members of the Public requesting their written comments be read into the meeting record must be present or have a representative present to read their comments during the time allotted.*

## CONSENT ITEMS:

*Matters of routine approval including but not limited to action summary minutes, referral of issues to committee, committee referrals to the full Board, items that require yearly approval, declaration of surplus equipment, and other consent matters. The Consent Agenda is acted upon as one unit unless a Board member requests separate discussion and/or action.*

## CONSENT ITEMS

Page No.

1. **Adopt Resolution – Annual Adjustment for Medical Aid and Ambulance Transport User Fee** 6  
**Recommendation:** In accordance with the Ordinance, staff recommends adoption of the attached Resolution amending the Ambulance Fee Schedule.
2. **Adopt Resolution – Annual Adjustment for Operational Permits, Plan Review, New Construction Inspections, General Fire and Life Safety Inspections, and other Miscellaneous Services** 11  
**Recommendation:** In accordance with the Ordinance, staff recommends adoption of the attached Resolution amending the Fee Schedule.





# Sacramento Metropolitan Fire District

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REGULAR BOARD MEETING

THURSDAY, MAY 23, 2024

3. **Adopt Resolution – Contract for Community Risk Reduction Division Cost Recovery Services** **24**  
**Recommendation:** Adopt the Resolution authorizing the Fire Chief or his designee to execute a professional services agreement with Wittman Enterprises, LLC for the provision of CRRD cost recovery effective June 8, 2024.
  
4. **Adopt Resolution – FY 2023/24 Midyear Budget Resolution Correction for General Operating Fund 212A** **189**  
**Recommendation:** Adopt the Resolution for the Midyear Budget for General Operating Fund 212A to replace Resolution 2024-068, containing a minor clerical error.
  
5. **Adopt Resolution – FY 2021 Fire Prevention and Safety Grant Amendment** **193**  
**Recommendation:** Adopt the Resolution approving a Budget Amendment to the Midyear Budget for Grants Fund 212G for Fiscal Year 2023/24.

## PRESENTATION ITEMS:

1. **Other Post-Employment Benefit (OPEB) Actuarial Valuation Report as of June 30, 2023, with Actuarially-Determined Contributions for Fiscal Years Ending June 30, 2025 and 2026.** **196**  
*(CFO Dave O'Toole and Catherine MacLeod)*  
**Recommendation:** Receive presentation and accept and file the report.
  
2. **Ad Hoc Committee Update** **\*\* No written report**  
*(Director Webber)*  
**Recommendation:** Receive update.

## ACTION ITEMS:

1. **Adopt Resolution – Equipment Lease Financing Contract for Fiscal Year 2023/24** **259**  
*(CFO Dave O'Toole)*  
**Recommendation:** Adopt Resolution authorizing the Fire Chief and/or Chief Financial Officer to enter into an equipment lease with Banc of America Public Capital Corp.

## REPORTS:

1. **PRESIDENT'S REPORT** — *(President Goold)*
  
2. **FIRE CHIEF'S REPORT** — *(Chief House)*  
**OPERATIONS REPORT** – *(Deputy Chief Mitchell)*  
**ADMINISTRATIVE REPORT** – *(Deputy Chief Bailey)*  
**SUPPORT SERVICES REPORT** – *(Deputy Chief Wagaman) – No Report*



# Sacramento Metropolitan Fire District

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REGULAR BOARD MEETING

THURSDAY, MAY 23, 2024

3. **SMFD – FIREFIGHTERS LOCAL 522 REPORT** – *Captain Sean Scollard, Local 522 Vice President*
4. **COMMITTEE AND DELEGATE REPORTS**  
*All Committee Meetings will be held at the Sacramento Metropolitan Fire District Board Room, 10545 Armstrong Avenue, Mather, California unless otherwise specified.*
  - A. **Executive Committee** – *(President Goad)*  
Next Meeting: TBD
  - B. **Communications Center JPA** – *(AC Greene)*  
Next Meeting: May 28, 2024 at 9:00 AM
  - C. **Finance and Audit Committee** – *(Director Jones)*  
Met Today  
Next Meeting: June 27, 2024 at 5:30 PM
  - D. **Policy Committee** – *(Director Costa)*  
Next Meeting: June 13, 2024 at 5:30 PM

## BOARD MEMBER QUESTIONS AND COMMENTS

### CLOSED SESSION:

The Board will convene in closed session to meet on the following matters:

1. **CONFERENCE WITH LEGAL COUNSEL – PENDING LITIGATION – Pursuant to California Government Code Section § 54956.9(d): One Case**
  1. Anthony Benelisha and the Sacramento Metropolitan Fire District  
Claim No. 23-173286  
Colin Connor of Lenahan, Slater, Pearse & Majernik, LLP

### CLOSED SESSION REPORT OUT

### ADJOURNMENT

### NEXT BOARD MEETING(S):

*Unless specified differently, all meetings of the Board are held at Sacramento Metropolitan Fire District at 10545 Armstrong Avenue, Mather, CA*

- Regular Board Meeting – June 13, 2024 at 6:00 PM





## Sacramento Metropolitan Fire District

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REGULAR BOARD MEETING


THURSDAY, MAY 23, 2024

Posted on May 20, 2024, by 4:30 p.m.

*Marni Rittburg*

\_\_\_\_\_  
Marni Rittburg, CMC, CPMC  
Clerk of the Board

\*\* No written report

\*\*  Separate Attachment

### DISABILITY INFORMATION:

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Clerk of the Board at (916) 859-4305. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.



# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200, Mather, CA Phone (916) 859-4300 Fax (916) 859-

ADAM A. HOUSE  
Fire Chief

**DATE:** May 23, 2024  
**TO:** Board of Directors  
**SUBJECT:** Annual Adjustment for Medical Aid and Ambulance Transport User Fee

## TOPIC

Ordinance #2023-01 (the Ordinance), which was adopted by the Board of Directors on June 22, 2023, provides for an annual increase in the District's Medical Aid and Ambulance Transport User Fees. The effective date of the increase would be July 1, 2024.

## BACKGROUND

In order to keep pace with annual cost inflation, the Ordinance specifies that the fees identified in Exhibit "A" of the Ordinance shall be adjusted annually, beginning July 1, 2024, and each July 1 thereafter. The amount of change shall be based on the percentage change in the Consumer Price Index (CPI) Series Title Medical Care in the U.S. City Average, All Urban Consumers, Not Seasonally Adjusted, as published by the U.S. Department of Labor, Bureau of Labor Statistics (the Medical CPI) for the twelve (12) month period ending December 31 of the preceding calendar year. The Ordinance also states that approval by the Board of Directors shall be by resolution, adopted at a regularly scheduled meeting of the Board prior to the enactment of the increase.

## DISCUSSION

Based on the percentage change in the annual Medical CPI for calendar year 2023 compared to calendar year 2022, the percentage fee adjustment change effective July 1, 2024 will be 0.45%. The current and recommended fees are shown in the table on the next page.



	<u>Current</u>	<u>Effective July 1, 2024</u>
First Responder Fee	\$500	\$502
Assessment at Scene	500	502
Emergency Ambulance Transport Base Rate	\$2,780	\$2,793
Mileage	50	50
Oxygen	178	179
Night Charge	158	159
Cardiac Monitor	138	139

**FISCAL IMPACT**

It is estimated that the recommended fee adjustments will result in additional District cost recovery of approximately \$200,000 during FY 2024/25.

**RECOMMENDATION**

In accordance with the Ordinance, staff recommends adoption of the attached resolution amending the Ambulance Fee Schedule.

Submitted by:

Approved by:

  
\_\_\_\_\_  
Dave O'Toole  
Chief Financial Officer

  
\_\_\_\_\_  
D.C. Wagaman For  
Adam A. House  
Fire Chief

  
\_\_\_\_\_  
Jon Rudnicki  
Assistant Chief, EMS



ADAM A. HOUSE  
Fire Chief

# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200, Mather, CA Phone (916) 859-4300 Fax (916) 859-3700

## RESOLUTION NO. 2024-xxx

### A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT APPROVING AN ADJUSTMENT TO THE FEE SCHEDULE FOR MEDICAL AID AND AMBULANCE TRANSPORT SERVICES PROVIDED BY THE DISTRICT

**WHEREAS**, the Sacramento Metropolitan Fire District ("District") is a political subdivision of the State of California ("State") and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, on June 22, 2023, the District adopted Ordinance 2023-01, an ordinance amending the fee schedule for medical aid and ambulance transport user fees; and

**WHEREAS**, Ordinance 2023-01 provides for annual adjustment of fees, beginning July 1, 2024 and each July 1 thereafter, based on the change in the Consumer Price Index Series Title Medical Care in the U.S. City Average, All Urban Consumers, Not Seasonally Adjusted (i.e., Medical CPI), subject to Board of Directors approval by resolution; and

**WHEREAS**, the change in the Medical CPI, as published by the U.S. Department of Labor, Bureau of Labor Statistics, for the 12-month period ending December 31, 2023 was 0.45%; and

**WHEREAS**, it remains the intent of the District to provide medical aid and ambulance transport services within the District.

**NOW, THEREFORE, BE IT RESOLVED**, the Board of Directors hereby approves the 0.45% increase effective July 1, 2024 in all medical aid and ambulance transport services, as set forth in the attached Exhibit "A" and directs that the fees shall be uniformly applied and collected.



**PASSED, APPROVED AND ADOPTED this 23<sup>rd</sup> day of May 2024. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY** the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

Attested By:

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board

Attachment: Exhibit A, Fee Schedule

**Sacramento Metropolitan Fire District  
Ambulance, Medical Aid, and Rescue Response and Related Fees**

**EXHIBIT "A"**

	<u>Current</u>	<u>Effective July 1, 2024</u>
First Responder Fee	\$500	\$502
Assessment at Scene	500	502
Emergency Ambulance Transport Base Rate	\$2,780	\$2,793
Mileage	50	50
Oxygen	178	179
Night Charge	158	159
Cardiac Monitor	138	139





ADAM A. HOUSE  
Fire Chief

# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200, Mather, CA Phone (916) 859-4300 Fax (916) 859-

**DATE:** May 23, 2024  
**TO:** Board of Directors  
**SUBJECT:** Annual Fee Adjustment for Operational Permits, Plan Review, New Construction Inspections, General Fire and Life Safety Inspections, and Other Miscellaneous Services

## TOPIC

Ordinance #2023-02 (the Ordinance), which was adopted by the Board of Directors on July 27, 2023, provides for an annual increase in the fee collected for operational permits, plan review, new construction inspections, general fire and life safety inspections, and other miscellaneous services. The effective date of the increase would be July 1, 2024.

## BACKGROUND

In order to keep pace with annual cost inflation, the Ordinance specifies that the fees identified in Exhibit A of the Ordinance shall be adjusted annually, beginning July 1, 2024, and each July 1 thereafter. The amount of change shall be based on the percentage change in the Consumer Price Index (CPI) Consumer Price Index for all urban consumers, not seasonally adjusted, for the area of San Francisco-Oakland-Hayward, CA, as published by the U.S. Department of Labor, Bureau of Labor Statistics for the twelve (12) month period ending April 30 of the current calendar year. The Ordinance also states that approval by the Board of Directors shall be by resolution, adopted at a regularly scheduled meeting of the Board prior to the enactment of the increase.

## DISCUSSION

Based on the percentage change in the annual CPI for twelve-month period ended April 30, 2024, the fee adjustment effective July 1, 2024 will be 3.77%. The current and recommended fees are shown in Exhibit A attached to the proposed resolution.

**FISCAL IMPACT**

It is estimated that the recommended fee adjustments will result in additional District cost recovery of approximately \$150,000 during FY 2024/25.


**RECOMMENDATION**

In accordance with the Ordinance, staff recommends adoption of the attached resolution amending the fee schedule.

Submitted by:

Approved by:

*Dave O'Toole*  
Dave O'Toole  
Chief Financial Officer

  
Adam A. House  
Fire Chief

*P.C. Wagaman For*

*Barbie Law*  
Barbie Law  
Fire Marshal



# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200, Mather, CA Phone (916) 859-4300 Fax (916) 859-3700

ADAM A. HOUSE  
Fire Chief

## RESOLUTION NO. 2024-xxx

### A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT APPROVING AN ADJUSTMENT TO THE FEE SCHEDULE FOR OPERATIONAL PERMITS, PLAN REVIEW, NEW CONSTRUCTION INSPECTIONS, GENERAL FIRE AND LIFE SAFETY INSPECTIONS, AND OTHER MISCELLANEOUS SERVICES PROVIDED BY THE DISTRICT

**WHEREAS**, the Sacramento Metropolitan Fire District ("District") is a political subdivision of the State of California ("State") and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, on July 27, 2023, the District adopted Ordinance 2023-02, an ordinance amending the fee schedule for medical aid and ambulance transport user fees; and

**WHEREAS**, Ordinance 2023-02 provides for annual adjustment of fees, beginning July 1, 2024 and each July 1 thereafter, based on the change in the Consumer Price Index for all urban consumers, not seasonally adjusted, for the area of San Francisco-Oakland-Hayward, CA for the 12-month period ending April 30, subject to Board of Directors approval by resolution; and

**WHEREAS**, the change in the aforementioned CPI, as published by the U.S. Department of Labor, Bureau of Labor Statistics, for the 12-month period ending April 30, 2024 was 3.77%; and

**WHEREAS**, it remains the intent of the District to provide operational permits, plan review, new construction inspections, general fire and life safety inspections, and other miscellaneous services within the District; and

**NOW, THEREFORE, BE IT RESOLVED**, the Board of Directors hereby approves the 3.77% increase effective July 1, 2024 in all operational permits, plan review, new construction inspections, general fire and life safety inspections, and other miscellaneous services, as set forth in the attached Exhibit "A" and directs that the fees shall be uniformly applied and collected.



**PASSED, APPROVED AND ADOPTED this 23<sup>rd</sup> day of May 2024. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY** the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

Attested By:

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board

Attachment: Exhibit A, Ordinance 2023-02 Updated Fee Schedule

**EXHIBIT A**  
**Ordinance 2023-02 Updated Fee Schedule**

**FEE SCHEDULE**  
**SECTION "A"**  
**Fire and Life Safety Inspections for Facilities with Increased Hazards**  
**(Permits to Operate)**

PERMITS TO OPERATE <sup>1 2</sup>	CURRENT FEE	NEW FEE JULY 1, 2024
1 Additive Manufacturing	\$608	\$630
2 Aerosol Products (per 500 lbs.)	\$608	\$630
3 Amusement Buildings	\$913	\$947
4 Aviation Facilities	\$1,217	\$1,262
5 Carnivals, Fairs, and Special Events	\$913	\$947
a. Each additional booth, exhibits, etc.	\$30	\$31
b. Outdoor assembly events (greater than 1,000 people)	\$1,825	\$1,893
6 Cellulose Nitrate Film	\$608	\$630
7 Combustible Dust Producing Operations	\$608	\$630
8 Combustible Fibers	\$608	\$630
9 Compressed Gases	\$608	\$630
a. Carbon Dioxide Systems	\$608	\$630
10 Covered and Open Mall Buildings	\$2,433	\$2,524
11 Cryogenic Fluids	\$608	\$630
12 Cutting and Welding	\$608	\$630
13 Dry Cleaning Plants	\$608	\$630
14 Energy Storage Systems	\$608	\$630
15 Exhibits and Trade Shows	\$608	\$630
16 Explosives	\$760	\$788
17 Fire Hydrants and Valves	\$608	\$630
18 Flammable and Combustible Liquids	\$608	\$630
a. Use/Operate/Repair Pipeline	\$760	\$788
19 Floor Finishing	\$608	\$630
20 Fruit and Crop Ripening	\$608	\$630
21 Fumigation & Insecticidal Fogging	\$608	\$630
22 Hazardous Materials	\$1,217	\$1,262
23 HPM Facilities	\$1,217	\$1,262
24 High Pile Storage	\$760	\$788
25 Hot Work Operations	\$608	\$630
26 Industrial Ovens	\$760	\$788
27 Lithium Batteries	\$608	\$630
28 Lumber Yards and Woodworking Plants	\$760	\$788
29 Liquid or Gas-Fueled Vehicles in Assembly	\$760	\$788
30 Magnesium	\$608	\$630
32 Miscellaneous Combustible Storage	\$608	\$630
33 Mobile Fueling of Hydrogen-Fueled Vehicles	\$608	\$630
34 Motor Fuel Dispensing Facility	\$608	\$630
35 Open Burning (Burn Permit)	\$76	\$78
36 Open Flames and Candles	\$456	\$473
38 Organic Coatings	\$760	\$788
39 Plant Extraction Systems	\$913	\$947



**EXHIBIT A**  
**Ordinance 2023-02 Updated Fee Schedule**

PERMITS TO OPERATE <sup>1 2</sup>	CURRENT FEE	NEW FEE JULY 1, 2024
40 Places of Assembly		
a. 50-99	\$456	\$473
b. 100-299	\$760	\$788
c. 300 or more	\$913	\$947
41 Private Hydrants	\$608	\$630
42 Pyrotechnic Special Effects Material		
a. Fireworks Aerial Display		
1. 60 or less shells	\$1,825	\$1,893
2. 61 to 120 shells	\$3,042	\$3,156
3. 121 to 180 shells	\$3,042	\$3,156
4. 181 to 240 shells	\$3,042	\$3,156
5. 241 or more shells	\$3,042	\$3,156
b. Fireworks Retail Stand	\$456 (minimum)	\$473 (minimum)
c. Fireworks Set Pieces		
1. With Aerial Display	\$304	\$315
2. Without Aerial Display	\$913	\$947
d. Fireworks – special effects Pyrotechnic effects used in motion picture, theatrical and group entertainment (charged for actual hours spent)	\$608 (minimum)	\$630 (minimum)
1. Each additional hour	\$304	\$315
43 Pyroxylin Plastics	\$608	\$630
44 Refrigeration Equipment	\$608	\$630
45 Repair Garages and Motor Fuel Dispensing	\$608	\$630
46 Rooftop Heliports	\$608	\$630
47 Spraying or Dipping	\$608	\$630
48 Storage of Scrap Tires and Tire Byproducts	\$760	\$788
49 Temporary Membrane Structures and Tents <sup>3</sup>		
a. 400-1,499 sq. ft.	\$760	\$788
b. 1,500 – 2,999 sq. ft.	\$913	\$947
c. 3,000 – 5,999 sq. ft.	\$1,065	\$1,105
d. 6,000 sq. ft. and above	\$1,217	\$1,262
50 Tire-Rebuilding Plants	\$760	\$788
51 Waste Handling	\$760	\$788
52 Wood Products	\$760	\$788
53 Occupancies with 2 or more permits, Each Additional Permit <sup>2</sup>	\$76	\$78

**Notes**

- (1) Permit Fees include an initial inspection and one re-inspection. Failure to comply with inspection program or second re-inspection will result in additional inspection fee per Section D, item 2 of this fee schedule.
- (2) Occupancies with more than two or more permits shown on this list above will result in a charge using the highest amount shown, followed by additional permits at ¼ of hourly rate.
- (3) Fee is assessed based on cumulative permittable tent square footage at a single site.
- (4) Fee is assessed based on cumulative square footage of all buildings under a single owner.



**EXHIBIT A**  
**Ordinance 2023-02 Updated Fee Schedule**

**FEE SCHEDULE**  
**SECTION "B"**  
**Occupancy Inspections**

INSPECTIONS <sup>1</sup>	CURRENT FEE	NEW FEE JULY 1, 2024
<b>1 Commercial Day Care</b>		
a. 7-49 persons	\$608	\$630
b. 50-149 persons	\$913	\$947
c. 150 or more	\$1,369	\$1,420
<b>2 Educational (Public &amp; Private)</b>		
a. E - 1-99 students	\$913	\$947
b. E - 100-199 students	\$1,217	\$1,262
c. E - 200-499 students	\$1,521	\$1,578
d. E – 500+ students	\$1,825	\$1,893
e. Public School <sup>2 5</sup>	See footnote	See footnote
<b>3 Institutional</b>		
a. Hospitals	\$3,954	\$4,102
<b>4 Pre-Inspection (R-2.1, R-3.1 and R-4 Facilities – H&amp;S 132535)</b>		
a. Facilities with 25 or less persons	\$608	\$630
b. Facilities with 26 or more persons	\$913	\$947
<b>5 High Rise Inspections</b>		
a. B – 7 to 10 stories	\$1,977	\$2,051
b. B – 11 or more stories	\$2,433	\$2,524
<b>6 Residential Apartments</b>		
a. Up to 4 Units <sup>1</sup>	\$456	\$473
b. 5-25 Units	\$608	\$630
c. 26-100 Units	\$913	\$947
d. 101-300 Units	\$1,217	\$1,262
e. 301 + Units	\$1,521	\$1,578
<b>7 Residential Care Facilities/Skilled Nursing Facilities Initial Fire Clearance/Annual Inspection</b>		
a. 7-25 Units	\$913	\$947
b. 26-100 Units	\$1,217	\$1,262
c. 101-300 Units	\$1,521	\$1,578
d. 301 or More Units	\$1,825	\$1,893
<b>8 Annual Inspection Hotel/Motel</b>		
a. 7-25 Units	\$760	\$788
b. 26-100 Units	\$913	\$947
c. 101-300 Units	\$1,217	\$1,262
d. 301 or More Units	\$1,521	\$1,578
<b>9 Commercial Business Inspections <sup>4</sup></b>		
a. 0-2000 sq. ft.	\$456	\$473
b. 2,001-5,000 sq. ft.	\$684	\$709
c. 5,001- 10,000 sq. ft.	\$913	\$947
d. 10,001 - 20,000 sq. ft.	\$1,141	\$1,183
e. 20,001 - 40,000 sq. ft.	\$1,369	\$1,420
f. 40,001- 80,000 sq. ft.	\$1,597	\$1,657
g. 80,001 - 120,000 sq. ft.	\$1,825	\$1,893

**EXHIBIT A**  
**Ordinance 2023-02 Updated Fee Schedule**

INSPECTIONS <sup>1</sup>	CURRENT FEE	NEW FEE JULY 1, 2024
h. 120,001 – 150,001 sq. ft.	\$2,053	\$2,130
i. 150,001 – 200,000 sq. ft.	\$2,281	\$2,366
j. 200,001 – 500,000 sq. ft.	\$3,042	\$3,156
k. 500,001 sq. ft. or greater	\$3,954	\$4,102
<b>10 Storage Facilities</b>		
a. Without Interior Corridors	\$913	\$947
b. With Interior Corridors	\$1,217	\$1,262
11 2+ Permits, each additional permit after first permit <sup>2</sup>	\$76	\$78

**Notes**

- (1) Permit Fees include an initial inspection and one re-inspection. Failure to comply with inspection program or second re-inspection will result in additional inspection fee per Section D, item 2 of this fee schedule.
- (2) Occupancies with more than two or more permits shown on this list above will result in a charge using the highest amount shown, followed by additional permits at ¼ of hourly rate.
- (3) Fee is assessed based on cumulative permittable tent square footage at a single site.
- (4) Fee is assessed based on cumulative square footage of all buildings under a single owner.
- (5) Beginning July 01, 2024 inspection fees outlined in a-d will apply to public schools.



**EXHIBIT A**  
**Ordinance 2023-02 Updated Fee Schedule**

**FEE SCHEDULE**  
**SECTION "C"**  
**Plan Review / Construction Inspections**

PLAN REVIEW	CURRENT FEE	NEW FEE JULY 1, 2024
1 Above Ground Tank Installation, Flammable/Combustible Liquids, Compressed Gases (1st Tank)	\$913	\$947
a. Additional Tank (Each)	\$532	\$552
2 Administration Charge for Resubmittals, Upon 2nd or Subsequent Revision (1st Hour) <sup>1</sup>	\$456	\$473
a. Additional Hours (Per Hour)	\$304	\$315
3 After Hours		
a. Plan Review		
1. First 2 hours	\$667	\$692
2. Each additional hour	\$333	\$345
b. Inspection		
1. First 2 hours	\$667	\$692
2. Each additional hour (per hour)	\$333	\$345
4 Basic Building Review		
a. Minor Plan Review, Over the Counter <sup>2</sup>	\$152	\$157
b. Basic Construction Fee <sup>2</sup>	\$913	\$947
c. Commercial Uses (New Construction)		
1. 0,001 – 10,000 sq. ft. (per project)	\$1,217	\$1,262
2. 10,001 – 20,000 sq. ft. (per project)	\$1,521	\$1,578
3. 20,001 – 50,000 sq. ft. (per project)	\$2,129	\$2,209
4. > 50,001 sq. ft. (scaled per sq. ft.) <sup>3</sup>	\$0.04	\$0.04
d. Commercial Residential and Multifamily Residential Uses (New Building)		
1. 0 – 10,000 sq. ft. (per project)	\$1,369	\$1,421
2. 10,001 – 20,000 sq. ft. (per project)	\$1,673	\$1,736
3. 20,001 – 50,000 sq. ft. (per project)	\$2,129	\$2,209
4. > 50,001 sq. ft. (scaled per sq. ft.) <sup>3</sup>	\$0.04	\$0.04
e. Commercial Storage/Warehouse (New Building)		
1. 0 – 50,000 sq. ft. (per project)	\$1,369	\$1,421
2. 50,001 – 200,000 sq. ft. (per project)	\$2,129	\$2,209
3. >200,001 sq. ft. (scaled per sq. ft.) <sup>3</sup>	\$0.01	\$0.01
f. Commercial Uses (Tenant Improvement)		
1. 0,001 – 10,000 sq. ft. (per project)	\$1,217	\$1,263
2. 10,001 – 20,000 sq. ft. (per project)	\$1,521	\$1,578
3. 20,001 – 50,000 sq. ft. (per project)	\$1,977	\$2,051
4. >50,001 sq. ft. (scaled per sq. ft.) <sup>3</sup>	\$0.04	\$0.04
g. High Piled Storage Rack (Tenant Improvement)		
1. 0,001 – 10,000 sq. ft. (per project)	\$1,065	\$1,105
2. 10,001 – 20,000 sq. ft. (per project)	\$1,369	\$1,421
3. 20,001 – 50,000 sq. ft. (per project)	\$1,673	\$1,736
4. >50,001 sq. ft. (scaled per sq. ft.) <sup>3</sup>	\$0.03	\$0.03
5 Cell Tower (Outside Roof, Pole, etc.)(Per Project)	\$760	\$789
6 Certificate of Release (Each)	\$913	\$947



**EXHIBIT A**  
**Ordinance 2023-02 Updated Fee Schedule**

PLAN REVIEW	CURRENT FEE	NEW FEE JULY 1, 2024
7 Clean Agent Suppression System or Equal (Per Project)	\$1,369	\$1,420
8 Compressed Gas System		
a. CO2 beverage dispensing	\$913	\$947
b. Medical Gas	\$1,369	\$1,420
9 Cryogenic Fluids (per project)	\$916	\$950
10 Design Review/Consultation		
a. In Office (per project first hour)	\$304	\$315
1. Additional hours (per hour)	\$304	\$315
b. Out of Office (first 2 hours)	\$608	\$630
1. Additional hours (per hour)	\$304	\$315
c. Plan design review (first hour)	\$304	\$315
1. Additional hours (per hour)	\$304	\$315
11 Emergency Responder Radio Coverage (ERCC)	\$608	\$630
12 Energy Storage System (ESS) (Per Project)		
a. Residential	\$913	\$947
1. ESS Master Plan Subdivision Homes	\$456	\$473
2. ESS – Production Homes	\$304	\$315
b. Commercial	\$2,281	\$2,366
13 Enhanced Vapor Recovery System (per project)	\$608	\$630
14 Evacuation Plan Review (Per Project)	\$1,217	\$1,262
15 Fire Alarm System (Per Project)		
a. 1 – 25 devices	\$1,217	\$1,262
b. 26 – 50 devices	\$1,673	\$1,736
c. 51 – 100 devices	\$2,433	\$2,524
d. > 100 devices	\$3,954	\$4,102
e. Sprinkler system supervision & Alarm	\$1,065	\$1,105
f. Communication Upgrade	\$1,065	\$1,105
16 Fire Flow/Hydrant Test	\$608	\$630
17 Fire Sprinkler System Commercial (New Installation) (Per Project)		
a. 1-99 Sprinklers	\$2,738	\$2,841
b. 100-199 Sprinklers	\$3,346	\$3,472
c. 200 or More Sprinklers	\$4,259	\$4,419
18 Fire Sprinkler System Commercial (T.I.) (Per Project)		
a. 1-99 Sprinklers	\$1,065	\$1,105
b. 100-199 Sprinklers	\$1,445	\$1,499
c. 200 or More Sprinklers	\$1,825	\$1,893
19 Flammable & Combustible Liquids (per project)	\$1,217	\$1,262
20 Fuel Cell Power Systems (per project)	\$2,281	\$2,366
21 Gas Detection Systems (per project)	\$913	\$947
22 Hazardous Materials		
a. Hazardous Materials Dispense/Use		
1. 1-5 chemicals (per project)	\$1,521	\$1,578
2. Each additional 5 chemicals	\$1,521	\$1,578



**EXHIBIT A**  
**Ordinance 2023-02 Updated Fee Schedule**

PLAN REVIEW	CURRENT FEE	NEW FEE JULY 1, 2024
b. Hazardous Materials Storage		
1. 1-5 chemicals	\$1,521	\$1,578
2. Each additional 5 chemicals	\$1,521	\$1,578
23 Haunted House	\$913	\$947
24 Hood & Duct Fire Suppression System (Per System)	\$1,217	\$1,262
25 Industrial Oven	\$913	\$947
26 Kiosk/Booth/Special Concessions in Mall (temporary)	\$456	\$473
27 LPG Tank Installation – Commercial	\$760	\$788
28 LPG Tank Installation – Residential	\$760	\$788
29 Mapping Fee (i.e. New Subdivision/Site Plans)		
a. Electronic Format		
1. 1-25 Lots (Per Project)	\$304	\$315
2. 26-100 (Lots)	\$608	\$630
3. 101 or More Lots (Per Project)	\$913	\$947
30 Master Plan Sprinkler Production Homes	\$760	\$788
31 Motor Vehicle Repair Rooms and Booths (Per Project)	\$913	\$947
32 Plant Extraction (Per Project)	\$1,369	\$1,420
33 Residential Sprinkler System (Non-Production)	\$1,521	\$1,578
34 Residential Sprinkler System (T.I.)	\$1,065	\$1,105
35 Satellite Television Letter	\$304	\$315
36 Site Plan Review (Per Project)		
a. Perimeter Fencing/Gates	\$1,065	\$1,105
b. Civil Improvement	\$1,217	\$1,262
37 Smoke Control or Exhaust Systems (Per Project)	\$2,738	\$2,841
38 Solar Panel (Per Project)		
a. New Panels on Residential	\$760	\$788
b. Commercial	\$913	\$947
39 Special Event Structures	\$913	\$947
40 Spray Booths (Per Project)	\$913	\$947
41 Spraying & Dipping	\$1,217	\$1,262
42 Sprinkler System Subdivision Production	\$913	\$947
43 Standpipe Systems	\$1,521	\$1,578
44 Stationary Fire Pump	\$1,521	\$1,578
45 Temporary Building Use (Per Project)	\$913	\$947
46 Temporary Sales Trailer (Per Project)	\$913	\$947
47 Underground Fire Supply Line (1 <sup>st</sup> 3 Hydrants/Risers) (Per Project)	\$1,673	\$1,736
a. Each additional 3 hydrants	\$760	\$788
48 Will Serve Letter Processing	\$304	\$315

**Notes:**

- (1) Fee applies for additional or incomplete submittals beyond first submittal and one re-check included in initial plan review fee.
- (2) A minor plan is deemed appropriate on a case-by-case basis, for minor scopes of work as determined by the Fire Marshal.
- (3) Fee structure is set so that “scaled per sq. ft.” project fees should be implemented as follows: per project fee from previous threshold + (remaining sq. ft. x per sq. ft. cost multiplier).



**EXHIBIT A**  
**Ordinance 2023-02 Updated Fee Schedule**

**FEE SCHEDULE**  
**Miscellaneous**

MISCELLANEOUS <sup>1</sup>		CURRENT FEE	NEW FEE JULY 1, 2024
1	Administration Charges (i.e. Weed Abatement)(Per ½ Hour)	\$113	\$117
2	Additional Inspection/Re-inspection (Per ½ Hour)	\$152	\$157
3	Appeals <sup>2</sup>	\$1,217	\$1,262
4	Copies of Reports, Photographs, etc. (See Public Records Request Policy)		
5	District Apparatus Emergency Response/Standby <sup>4</sup>	Actual Cost	Actual Cost
6	Commercial False Alarm Cost Recovery <sup>3</sup>		
	a. Processing and Inspection Required (Per Response)	\$456	\$473
	b. Suppression Unit Response Cost (Per Hour) <sup>4</sup>	Actual Cost	Actual Cost
	c. Inspection Follow Up (after initial correction notice) (per ½ hour)	\$152	\$157
7	Investigation Fee – Fire Investigation Cost Recovery (First Hour)	\$349	\$362
	a. Each Additional Hour	\$233	\$241
8	Investigation Fee - Complaints (First Hour)	\$491	\$509
	a. Each Additional Hour	\$327	\$339
9	Monitoring Required Evacuation Drill <sup>4</sup>	Actual Cost	Actual Cost
10	Negligently Caused Fire Emergency <sup>4</sup>	Actual Cost	Actual Cost
11	Research of District Records (Per ½ Hour) (plus copy charge of \$1.00 for first page, plus \$0.10/page thereafter)	\$152	\$157
12	Responses Patient Assistance Request from "For Profit" Care Facilities <sup>4</sup>	Actual Cost	Actual Cost
12	Standby Personnel or Safety Officer <sup>4</sup>	Actual Cost	Actual Cost
13	Technical Report/Alternative Material or Method Processing (2 Hour Minimum)	\$608	\$630
15	Lost Fire Permit Card	\$304	\$315
16	Special Inspection Requests (Not Otherwise Specified in Fee Schedule)	\$608	\$630
17	Credit Card Processing Fee <sup>4</sup>	Actual Cost	Actual Cost
18	Cost Recovery Based on Actual Time (per hour)		
	a. Fire Investigation	\$233	\$241
	b. Weed Abatement	\$226	\$234
	c. Code Complaint	\$327	\$339
	d. Inspection & Permit Services	\$304	\$315
	e. Suppression <sup>4</sup>	Actual Cost	Actual Cost

**Notes:**

- (1) All fees shown in the Miscellaneous Section of the fee schedule are "minimum" amounts. Service required in excess of the minimum will be charged at adopted hourly rate.
- (2) Whenever the Fire Chief disapproves an application, or refused to grant a permit applied for, or when it is claimed that the provisions of the Code do not apply, or that the true intent and meaning of the Code have been misconstrued or wrongly interpreted with regard to any part of Title 17.04 of the Sacramento County Code (California Fire Code), the applicant may appeal the decision to the District's Board of Directors within 20 calendar days. The decision of the District's Board of Directors is final. The fee is nonrefundable unless appeal is granted and shall accompany the appeal documentation.



**EXHIBIT A**  
**Ordinance 2023-02 Updated Fee Schedule**

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**Notes (continued):**

- (3) Costs established through this study is a per response cost. Please refer to District's false alarm policy for interpretation of these amounts into penalties for false alarms.**
- (4) Actual cost means the actual time and cost for service will be charged as deemed appropriate by the Fire Marshal or Finance Division.**



# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 • Mather, CA 95655 • Phone (916) 859-4300 • Fax (916) 859-3702

ADAM A. HOUSE  
Fire Chief

**DATE:** May 23, 2024  
**TO:** Board of Directors  
**SUBJECT:** Contract For Community Risk Reduction Division Cost Recovery Services

## TOPIC

Staff proposes that the Sacramento Metropolitan Fire District (District) adopt the Resolution and enter into a new contract for Community Risk Reduction Division (CRRD) cost recovery with Wittman Enterprises, LLC (Wittman), effective June 08, 2024. The contract term is for three (3) years ending on June 30, 2027 which is the original contract's expiration date, as explained in discussion below.

## BACKGROUND

The District provides services to individuals and businesses including operational permits, plan review, new construction inspections, general fire and life safety inspections, and other miscellaneous services. Pursuant to Health & Safety Code Sections 13146.2(b), 13217(b), 13862, 13869, 13871, 13874, 17951 and California Government Code Section 6103.7, the District is authorized to adopt user and regulatory fees to defray and/or recover the cost of providing specified services directly to an individual or business. Collection of user fees reduces the burden on general District revenues (primarily property taxes) to fund such regulatory services, thus providing the ability to stretch other resources further for the benefit of the public at-large.

Ordinance 2023-02 revised the fee schedule for CRRD and was approved and adopted by the Board of Directors on July 27, 2024 with an effective date of September 01, 2024.

## DISCUSSION

The District has conducted two solicitations for CRRD cost recovery services since 2013, RFQ 13-06 CRRD Cost Recovery Services and RFP 20-11 CRRD Inspection Billing Services. Wittman was awarded both contracts, with extensions approved for both agreements based on performance. The District's current contract with Wittman will expire on June 08, 2024. Wittman has met their service level agreements over the past decade and the District recommends a new contract with Wittman for CRRD cost recovery services.

Per the District's Purchasing and Contracting Policy, purchases may be allowed without competitive bidding when a service is obtainable from suppliers which have in force a current contract with another governmental agency for the same item or service. In March of 2022, the City of Santa Monica (City) issued RFP 315: Third Party Billing Services/Fire Department, which was awarded to Wittman. The City's original contract with Wittman is in effect from April 10, 2023 through June 30, 2027. The City's competitive solicitation process is in-line with the District's process, and therefore this



procurement is eligible for an exception to bidding. Additionally, staff has negotiated a lower fee with Wittman.

**FISCAL IMPACT**

The new contract would lower the fee on net collected charges from 7% to 6%, representing a 15% revenue concession. There are no other additional costs up front or otherwise to be borne by the District. CRRD budgeted \$72,000 for the contract in FY24/25, and the estimated contract cost over three years is \$216,000 which will be accounted for in future budget cycles based on estimated volume of services.

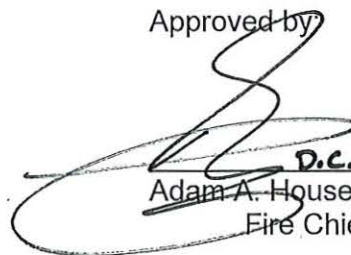
**RECOMMENDATION**

Staff recommends that the Board of Directors approve the resolution authorizing the Fire Chief or designee to execute a professional services agreement with Wittman Enterprises, LLC for the provision of CRRD cost recovery effective June 08, 2024.

Submitted by:

Approved by

  
Amy Nygren  
Deputy Fire Marshal

  
D.C. Whigaman For  
Adam A. House  
Fire Chief

**ATTACHMENTS:**

- Attachment 1: Resolution
- Attachment 2: Professional Services Agreement



ADAM A. HOUSE  
Fire Chief

# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200, Mather, CA Phone (916) 859-4300 Fax (916) 859-3700

## RESOLUTION NO. 2024-XXX

### A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ENTERING INTO AN AGREEMENT WITH WITTMAN ENTERPRISES, LLC (CONTRACTOR) FOR THE PROVISION OF COMMUNITY RISK REDUCTION DIVISION (CRRD) COST RECOVERY SERVICES

**WHEREAS**, the Sacramento Metropolitan Fire District ("District") is a political subdivision of the State of California ("State") and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, the District is a full-service municipal fire district, providing a wide range of services, to include fire and life safety code enforcement and inspection services; and

**WHEREAS**, the District provides cost recoverable services as a result of the provision of fire and life safety code enforcement and inspection services; and

**WHEREAS**, the District desires an independent contractor to perform cost recovery services for the collection of said fire and life safety code enforcement and inspection services ("Services"); and

**WHEREAS**, the District desires the Services as more fully described in Exhibits A here to, "Scope of Services," from Contractor; and

**WHEREAS**, Contractor is professionally qualified to provide such services and is willing to provide them to the District on the terms and conditions set forth herein; and

**WHEREAS**, on April 10, 2023, the City of Santa Monica, a California municipal corporation, awarded a contract to Contractor entitled Contractual Services Agreement ("Original Contract" Exhibit B) for billing services on behalf of the Santa Monica Fire Department pursuant to a competitive solicitation process performed in accordance with the competitive procurement rules applicable to the City of Santa Monica; and

**WHEREAS**, pursuant to the District's purchasing and contracting policy, the District is authorized to utilize cooperative bidding/piggyback contracting to utilize contracts awarded by other public agencies when it is in the District's best interest to do so; and

**WHEREAS**, the District desires to piggyback on the Original Contract entered into between the City of Santa Monica and Contractor and procure the Services on the same terms and conditions set forth therein pursuant to this Agreement.



**NOW THEREFORE BE IT RESOLVED** that the Board of Directors of the Sacramento Metropolitan Fire District does hereby:

1. Authorize the Fire Chief or his designee to execute a professional services agreement with Wittman Enterprises, LLC for the provision of CRRD cost recovery services, effective June 08, 2024.

**PASSED, APPROVED AND ADOPTED this 23 day of May 2024. I, MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT HEREBY CERTIFY** the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board

Attachments:

Exhibit A: Scope of Services

Exhibit B: Original Contract

**SACRAMENTO METROPOLITAN FIRE DISTRICT  
PIGGYBACK AGREEMENT FOR COMMUNITY RISK REDUCTION DIVISION (CRRD) COST RECOVERY  
SERVICES**

This Piggyback Agreement (“Agreement”), dated as of June 8, 2024, is by and between the Sacramento Metropolitan Fire District (“District”), and Wittman Enterprises, LLC (“Contractor”) who are hereinafter collectively referred to as the “Parties”. The Agreement will be effective upon final execution by all parties and approval by the District’s Board of Directors.

**RECITALS**

**WHEREAS**, the District is a political subdivision of the State of California (“State”) and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, the District is a full-service municipal fire district, providing a wide range of services, to include fire and life safety code enforcement and inspection services; and

**WHEREAS**, the District provides cost recoverable services as a result of the provision of fire and life safety code enforcement and inspection services; and

**WHEREAS**, the District desires an independent contractor to perform cost recovery services for the collection of said fire and life safety code enforcement and inspection services (“Services”); and

**WHEREAS**, the District desires the Services as more fully described in Exhibits A here to, “Scope of Services,” from Contractor; and

**WHEREAS**, Contractor is professionally qualified to provide such Services and is willing to provide them to the District on the terms and conditions set forth herein; AND

**WHEREAS**, on April 10, 2023, the City of Santa Monica, a California municipal corporation, awarded a contract to Contractor entitled Contractual Services Agreement (“Original Contract”) for billing services on behalf of the Santa Monica Fire Department pursuant to a competitive solicitation process performed in accordance with the competitive procurement rules applicable to the City of Santa Monica; and

**WHEREAS**, pursuant to the District’s purchasing and contracting policy, the District is authorized to utilize cooperative bidding/piggyback contracting to utilize contracts awarded by other public agencies when it is in the District’s best interest to do so; and

**WHEREAS**, the City of Santa Monica has authorized the piggybacking of the Original Contract by the District; and

**WHEREAS**, the District desires to piggyback on the Original Contract entered into between the



City of Santa Monica and Contactor and procure the Services on the same terms and conditions set forth therein pursuant to this Agreement.

NOW, THEREFORE, the Parties agree as follow;

1. **HEADINGS**

Headings herein are for convenience of reference only and shall in no way affect interpretation of the Agreement.

2. **EXHIBITS**

The "Scope of Services" is attached hereto as Exhibit A and incorporated herein by reference. The Original Contract, including all documents incorporated by reference therein, is attached hereto as Exhibit B and incorporated herein by this reference – all references in the Original Contract to the City of Santa Monica shall be understood to mean the Sacramento Metropolitan Fire District. The Contractor's Proposal is attached hereto as Exhibit C and is incorporated herein by reference. The incorporation of the Original Contract and the Contractor's Proposal as part of this Agreement is subject to the order of precedence set forth below. Exhibit D "Payment Terms" are attached hereto and incorporated by reference.

3. **PRECEDENCE OF AGREEMENT DOCUMENTS**

If there is a conflict between Agreement documents, the document highest in precedence shall control. The precedence shall be:

- One: This Agreement
- Two: The Original Contract
- Three: The Contractor's Proposal

Amendments, supplemental agreements, and approved revisions to the Agreement or any part thereof become a part of item One above.

4. **SCOPE OF SERVICES**

Contractor agrees to perform all services described in Exhibit A, for payment pursuant to Exhibit D, and in accordance with the terms and conditions of this Agreement.

5. **TERM**

This Agreement shall commence on June 8, 2024 once executed by the Parties and approved by the District's Board of Directors, and it shall continue in full force until June 30, 2027, the Original Contract's expiration date. Agreement terms and conditions will continue throughout any additional extensions. Terms and conditions, which relate to indemnification and other related matters, shall continue after the expiration of this Agreement.

6. **PAYMENT**

For service performed in accordance with the Agreement, payments shall be made to Contractor as provided in Exhibit B hereto.

7. **INDEPENDENT CONTRACTOR**

No relationship of employer and employee is created by this Agreement; it being understood and agreed that Contractor is at all times an independent contractor, and can perform work for others. Contractor is not the agent or employee of the District in any capacity whatsoever and District shall not be liable in any manner for any acts or omissions by Contractor or for any obligations or liabilities incurred by Contractor, Contractor's employees, or agents.

Contractor shall have no claim under this Agreement or otherwise, for seniority, vacation time, vacation pay, sick leave, personal time off, health insurance, medical care, hospital care, retirement benefits, social security, disability, workers' compensation, or unemployment insurance benefits, civil service protection, or employee benefits of any kind.

Contractor shall be solely liable for and obligated to pay directly all applicable payroll taxes (including federal and state income taxes) or contributions for unemployment insurance or old age pensions or annuities which are imposed by any governmental entity in connection with the labor used or which are measured by wages, salaries or other remuneration paid to its officers, agents or employees, and Contractor agrees to indemnify and hold District harmless from any and all liability which the District may incur because of Contractor's failure to pay such amounts.

In carrying out the work contemplated herein, Contractor shall comply with all applicable federal and state workers' compensation and liability laws and regulations with respect to the officers, agents and/or employees conducting and participating in the work; and agrees that such officers, agents, and/or employees will be considered as independent contractors and shall not be treated or considered in any way as officers, agents and/or employees of the District.

Contractor shall perform all services required pursuant to this Agreement in the manner according to currently approved standards observed by a competent practitioner for the profession in which the Contractor is engaged.

Notwithstanding the foregoing, if the District in its discretion determines that pursuant to state and federal law Contractor is an employee for purposes of income tax withholding, the District may upon two (2) weeks' notice to Contractor, withhold from payments otherwise due to Contractor hereunder federal and state income taxes and to pay said sums to the federal and state governments.



8. **INDEMNIFICATION**

The Contractor shall indemnify, defend and hold harmless the District its officers, directors, officials, employees, consultants, and volunteers from and against losses arising out of, resulting from, or relating to the performance of Contractor's obligation under this Agreement:

The District shall not be liable or responsible for any accidents, loss, injury (including death) or damages happening or accruing during the term of the performance of the work herein referred to or in connection therewith, to persons and/or property, and the Contractor shall fully indemnify, defend and hold harmless the DISTRICT and protect the District from and against the same as provided above. In addition to the liability imposed by law upon the Contractor for damage or injury (including death) to persons or property by reason of the actions, conduct, or omissions of the Contractor, its officers, agents, employees/ or subcontractors, which liability is not impaired or otherwise affected hereby, the Contractor shall defend, indemnify, hold harmless, release and forever discharge the District, its officers, directors, officials, employees, consultants, and volunteers from and against and waive any and all responsibility and liability of same for every expense, liability, or payment by reason of any damage or injury (including death) to persons or property suffered or claimed to have been suffered through any negligent act, omission, or willful misconduct of the Contractor, in carrying out its responsibilities under this Agreement.

In claims against any person or entity indemnified under this section that are made by an employee of the Contractor or any subcontractor, a person indirectly employed by the Contractor or any subcontractor, or anyone for whose acts the Contractor or any subcontractor may be liable, the indemnification obligation under this section shall not be limited by any limitation on amount or type of damages, compensation, or benefits payable by or for the Contractor or any subcontractor under workers' compensation acts, disability benefit acts, or other employee benefit acts.

The indemnification obligations under this section shall not be limited by any assertion or finding that the person or entity indemnified is liable by reason of a non-delegable duty.

The Contractor shall indemnify the District from and against losses resulting from any claim of damage made by any separate contractor against the District arising out of any alleged acts or omissions of the Contractor, any subcontractor, anyone directly or indirectly employed by either of them, or anyone for whose acts either of them may be liable.

The Contractor shall indemnify separate contractors from and against losses arising out of the negligent acts, omissions, or willful misconduct of the Contractor, any subcontractor, anyone directly or indirectly employed by either of them, or anyone for whose acts either of them may be liable.

8. **INDEMNIFICATION**

The Contractor shall indemnify, defend and hold harmless the District its officers, directors, officials, employees, consultants, and volunteers from and against losses arising out of, resulting from, or relating to the performance of Contractor's obligation under this Agreement:

The District shall not be liable or responsible for any accidents, loss, injury (including death) or damages happening or accruing during the term of the performance of the work herein referred to or in connection therewith, to persons and/or property, and the Contractor shall fully indemnify, defend and hold harmless the DISTRICT and protect the District from and against the same as provided above. In addition to the liability imposed by law upon the Contractor for damage or injury (including death) to persons or property by reason of the actions, conduct, or omissions of the Contractor, its officers, agents, employees/ or subcontractors, which liability is not impaired or otherwise affected hereby, the Contractor shall defend, indemnify, hold harmless, release and forever discharge the District, its officers, directors, officials, employees, consultants, and volunteers from and against and waive any and all responsibility and liability of same for every expense, liability, or payment by reason of any damage or injury (including death) to persons or property suffered or claimed to have been suffered through any negligent act, omission, or willful misconduct of the Contractor, in carrying out its responsibilities under this Agreement.

In claims against any person or entity indemnified under this section that are made by an employee of the Contractor or any subcontractor, a person indirectly employed by the Contractor or any subcontractor, or anyone for whose acts the Contractor or any subcontractor may be liable, the indemnification obligation under this section shall not be limited by any limitation on amount or type of damages, compensation, or benefits payable by or for the Contractor or any subcontractor under workers' compensation acts, disability benefit acts, or other employee benefit acts.

The indemnification obligations under this section shall not be limited by any assertion or finding that the person or entity indemnified is liable by reason of a non-delegable duty.

The Contractor shall indemnify the District from and against losses resulting from any claim of damage made by any separate contractor against the District arising out of any alleged acts or omissions of the Contractor, any subcontractor, anyone directly or indirectly employed by either of them, or anyone for whose acts either of them may be liable.

The Contractor shall indemnify separate contractors from and against losses arising out of the negligent acts, omissions, or willful misconduct of the Contractor, any subcontractor, anyone directly or indirectly employed by either of them, or anyone for whose acts either of them may be liable.



The District shall provide to the Contractor immediate notification of the receipt of any third party claim relating to this Agreement.

These indemnity provisions shall survive any termination of the Agreement and/or the final performance of the Agreement by the Contractor.

**9. LIMITATION OF LIABILITY**

In the event of any action brought by Contractor against the District arising out of this Agreement, under no circumstances will Contractor be entitled to consequential damages for any loss of profit or damage to reputation. Under no circumstances will Contractor be entitled to limit special damages claimed by the District. In the event of breach of this Agreement, the District shall be entitled to any and all damages, or legal or equitable remedy, available under law.

**10. INSURANCE**

Contractor shall furnish to the District a certificate evidencing insurance coverages outlined below. Copies of required endorsements must be attached to the provided certificates. It is the responsibility of the Contractor to notify its insurance advisor or insurance carrier(s) regarding coverage, limits, forms, and other insurance requirements specified below. All documents must be received and approved by the District prior to the commencement of any Services. The required insurance coverages shall be consistently maintained for the duration of the Agreement without a lapse in coverage. Please note, the required coverages outlined below shall not limit the amount of coverage provided, but shall be the minimum requirements acceptable to the District.

**GENERAL LIABILITY** - shall be on an Occurrence basis (as opposed to Claims Made basis).  
Minimum limits and structure shall be:

- General Liability: \$2,000,000
- Products Comp/Op Aggregate: \$2,000,000
- Personal & Adv. Injury: \$1,000,000
- Each Occurrence: \$1,000,000
- Fire Damage: \$100,000

**AUTOMOBILE LIABILITY**

- Commercial Automobile Liability (for Corporate/business owned vehicles including non-owned and hired) - \$1,000,000 Combined Single Limit.
- Personal Lines Automobile Liability (for individually owned vehicles, \$250,000 per person, \$500,000 each accident) - \$100,000 property damage.

#### **WORKERS COMPENSATION and EMPLOYER'S LIABILITY**

- The policy shall be endorsed to waive the insurer's subrogation rights against the District.
- Per statute
- \$1,000,000 per accident for each accident
- \$1,000,000 for disease

#### **PROFESSIONAL LIABILITY**

- Professional Liability or Errors and Omissions Liability: \$1,000,000 per claim and aggregate.

#### **CYBER LIABILITY**

#### **ADDITIONAL INSURED**

The Sacramento Metropolitan Fire District, its officers, directors, officials, employees, and volunteers are to be endorsed as additional insureds on the Contractor's General Liability and Auto policies as respects: liability arising out of activities performed by or on behalf of Contractor; products and completed operations of Contractor; premises owned, occupied or used by Contractor; or automobiles owned, leased, hired or borrowed by Contractor. The coverage shall contain no endorsed limitations on the scope of protection afforded to the District, its officers, directors, officials, employees, or volunteers.

Insurance policies shall include a provision for the District to be given 30 days prior written notice of cancellation and 30 days written notice of any material change(s) requested by the policy holder of said insurance policies. Contractor shall furnish documentary evidence of such policies and the renewal or continuance of such insurances within 10 business days of any expiration date(s) thereof during the life of this Agreement.

The District will not be responsible for any deductible that may apply in any of the said insurance policies.

Contractor covenants and agrees that the District's insurance requirements shall not be construed to and in no manner limit or restrict the liability of the Contractor.

Certificates of Insurance shall be sent to:

[purchasing@metrofire.ca.gov](mailto:purchasing@metrofire.ca.gov)

#### **11. CONFORMITY WITH LAW AND SAFETY**

In performing services under this Agreement, Contractor shall observe and comply with all applicable laws, ordinances, codes and regulations of governmental agencies, including federal, state, municipal, and local governing bodies, having jurisdiction over the scope of services provided by Contractor.



Contractor shall observe debtors' rights and comply with any and all applicable Federal and State laws, including by way of example and not as a limitation, applicable provisions of the Federal Fair Debt Collections Practices Act, Collection Agency Act, and the California Robbins-Rosenthal Fair Debt Collection Agency Act. Any harassment or alleged harassment of debtors or other individuals or entities on the part of Contractor in carrying out the scope of work described herein may result in termination for default in accordance with the Agreement.

**12. TAXES**

Payment of all applicable federal, state, and local taxes shall be the sole responsibility of the Contractor.

**13. ACCESS AND RETENTION OF RECORDS**

Contractor agrees to provide the District and its designee's access to all of the Contractor's records related to this contract and that the Contractor shall maintain its records related to this contract for a period of not less than five (5) years after the final payment to the Contractor is made by the District.

**14. CONFLICT OF INTEREST**

Contractor covenants that they presently have no interest, and shall not obtain any interest, direct or indirect, which would conflict in any manner with the performance of services required under this Agreement, including but not limited to any provision of services to any federal, state or local regulatory or other public agency which has any interest adverse or potentially adverse to the District, as determined in the reasonable judgment of the Board of Directors of the District. Entering into this agreement does not preclude Contractor from working for others as long as Contractor ensures that such work does not constitute a conflict of interest.

**15. CONFIDENTIALITY AND PROPRIETARY RIGHTS**

Contractor agrees that any information, whether proprietary or not, made known to or discovered by him during the performance of or in connection with this Agreement for the District will be kept confidential and not be disclosed to any other person or entity except as required by law. Contractor agrees to immediately notify the District if Contractor is requested to disclose to others any information made known to or discovered by him during the performance of or in connection with this Agreement. These conflict of interest and future service provisions and limitations shall remain fully effective for five (5) years after Contractor's termination of services to the District hereunder.

All methods, techniques, patents, processes, and inventions developed by the Contractor for purposes of District business are deemed property of the District.

**16. USE OF DISTRICT PROPERTY**

Contractor shall not use District property (including equipment, instruments and supplies) or personnel for any purpose other than in the performance of the Contractor's obligations under this Agreement.

**17. RIGHT TO REFUSE PERSONNEL**

The District reserves the right to refuse, at its sole discretion, any subcontractors or any personnel provided by the Contractor or its subcontractors. The District reserves the right to interview and approve all proposed staff members.

**18. TERMINATION**

Either party may terminate this Agreement for default upon five (5) days written notice to the other if the other party has substantially failed to fulfill any of its obligations under this Agreement in a timely manner as provided herein.

Any of the following occurrences or acts will constitute a material breach by the Contractor under the terms and conditions of the Agreement:

- a. non-performance or non-observance of any of its other covenants, agreements, or obligations hereunder, express or implied, continuing for fifteen (15) days after the District has given the Contractor notice in writing. If the failure cannot be remedied within fifteen (15) days, the District, at its discretion, may extend, in writing, the time period, or terminate the Agreement;
- b. an assignment for the benefit of creditors or becoming bankrupt or insolvent, taking the benefit of any legislation for the protection of bankrupt or insolvent parties;
- c. the appointment of a receiver for the Contractor; or
- d. for reasons including, but not limited to, unethical or criminal activities.

In the event either subparagraphs a), b), c), or d) occur, as set forth in this Agreement, the District will have the right to terminate the Agreement immediately, which shall be done in writing and sent to the Contractor via certified, U.S. Mail.

The District has and reserves the right to terminate this Agreement at its convenience and without cause upon thirty (30) days written notice to Contractor. In the event that the District should terminate this Agreement for its convenience, Contractor shall be entitled to payment for services provided hereunder, but only for such services performed prior to the effective date of said termination accrued as of the date of the termination, which payment shall be per the terms set forth in Exhibit B. In the event of Agreement termination, all documentation relating to the District's account shall be returned to the District.

**19. ASSURANCE OF PERFORMANCE**

If at any time District believes Contractor may not be adequately performing its obligations under this Agreement or that Contractor may fail to complete the services as required by this Agreement, District may, at its option, request from Contractor prompt written assurances of



performance and a written plan acceptable to District, to correct the observed deficiencies in Contractor's performance. Contractor shall provide such written assurances and written plan within ten (10) calendar days of the Contractor's receipt of the District's request and shall thereafter diligently commence and fully perform such written plan. Contractor acknowledges and agrees that any failure to provide such written assurances and written plan within the required time shall constitute grounds for termination pursuant to Section 18 of this Agreement.

**20. CHOICE OF LAW**

This Agreement shall be governed by the laws of the State of California. Any legal action concerning or arising out of this Agreement shall be filed in a court of the State of California having jurisdiction of the subject matter, and venue shall be in the County of Sacramento, State of California.

**21. ENTIRE AGREEMENT**

This Agreement, including all attachments, exhibits, and any other documents specifically incorporated into this Agreement, shall constitute the entire agreement between District and Contractor relating to the subject matter of this Agreement. As used herein, Agreement refers to and includes any documents incorporated herein by reference and any exhibits or attachments.

This Agreement supersedes and merges all previous understandings, and all other agreements, written or oral, between the Parties and sets forth the entire understanding of the Parties regarding the subject matter thereof. The Agreement may not be modified except by a written document signed by both Parties.

**22. MODIFICATION OF AGREEMENT**

This Agreement may be supplemented, amended or modified only by the mutual agreement of the Parties. No supplement, amendment or modification of this Agreement shall be binding unless it is in writing and signed by authorized representatives of both Parties.

**23. MODIFICATIONS OF SCOPE**

The District reserves the right to make changes in the scope of work or the manner of its performance. No change shall be made to the scope of work by the Contractor or the time or the manner of its performance without prior written approval from the District. Should the Contractor wish to modify the scope of work, the Contractor shall submit a written change order specifying the change in plans, specifications, procedures, time, sequence, or other requirements of this Agreement, detailing whether such change will result in an adjustment to compensation or time for performance.

**24. SEVERABILITY**

If any part of this Agreement or the application thereof is declared to be invalid by law for any reason, such invalidity shall not affect the other provisions of this Agreement which can be given effect without the invalid provision or application, and to this end the provisions of

this Agreement are deemed severable.

**25. SUBCONTRACTING, SUCCESSORS, AND ASSIGNS**

This agreement is binding upon and inures to the benefit of the successor, executors, administrators, and assigns of each party to this agreement, provided, however, that Contractor shall not assign or transfer by operation of law or otherwise any or all rights, burdens, duties, or obligations without prior written consent of the District. Any attempted assignment without such consent shall be invalid.

The Contractor shall not subcontract, transfer, or assign this Agreement or any part thereof, or interest therein, directly or indirectly, voluntarily or involuntarily, to any person without obtaining the prior written consent of the District. Each subcontractor must be approved in writing by the District. The substitution of one subcontractor for another may be made only at the discretion of the District and with prior, written approval from the District.

Notwithstanding the use of approved subcontractors, the Contractor will be the prime contractor and will be responsible for all work performed and will be responsible for all costs to subcontractors for services provided by the Contractor.

The Contractor remains legally responsible for the performance of all contract terms including work performed by third parties under subcontracts. Any subcontracting will be subject to all applicable provisions to this Agreement. Contractor shall be held responsible by the District for the performance of any subcontractor whether approved by the District or not.

**26. PATENTS AND INTELLECTUAL PROPERTY**

The Contractor will pay all royalties and patent license fees or other fees in respect of any intellectual property right required to perform the work stipulated in the Agreement. The Contractor shall, at its own expense, defend all suits and proceedings instituted against the District and indemnify the District against any award of damages, demands, losses, charges or costs made against District if such suits or proceedings are based on any claim that any of the products, documentation, parts or equipment, as supplied by the Contractor, constitutes an infringement, or an alleged infringement, of any patent or other intellectual property right by the Contractor or anyone for whose acts it is liable.

If any of the products, documentation, parts or equipment supplied by the Contractor constitute an infringement of patent or other intellectual property rights and its use is enjoined, the Contractor will, at its own expense, procure for the District, the right to continue its prior use, replace or modify the supplied item so it becomes non infringing and meets the District's requirements, or pay District for its loss of use of the item and for consequential damages or losses which occur as a result of the actual or alleged infringement of any patent or other intellectual property right, by the Contractor or anyone for whose acts it is liable.

The Contractor represents and warrants that it has the sole and unrestricted right title and interest or good and sufficient power, authority, and right, to use any intellectual property



required for the performance of the Agreement.

The Contractor shall hold the District, its Board of Directors, the Chief, employees, officers, and agents harmless from and against all claims, demands, losses, costs, damages, actions, suits or proceedings arising out of the Contractor's performance of the Agreement which are attributable to an infringement or an alleged infringement by the Contractor, or anyone for whose acts they may be liable, of any intellectual property right. If the District is enjoined or there is a reasonable likelihood that it may be enjoined as a result of an injunction or claim from using any intellectual property that is incorporated into, or associated with, any product or equipment installed by the Contractor, the Contractor at its sole expense, shall: procure the right for the District to continue using the infringing intellectual property; or replace or modify the intellectual property to make it non-infringing, so long as such replacement or modification does not adversely affect the performance or use of the product or equipment or the work generally, all subject to the prior written approval by the District.

**27. NOTICES**

All notices, requests, demands, or other communications under this Agreement shall be in writing. Notices shall be given for all purposes as follows:

**Personal delivery:** When personally delivered to the recipient, notices are effective on delivery.

**First Class Mail:** When mailed first class to the last address of the recipient known to the party giving notice, notice is effective three (3) mail delivery days after deposit in a United States Postal Service office or mailbox.

**Certified Mail:** When mailed certified mail, return receipt requested, notice is effective on receipt, if delivery is confirmed by a return receipt.

**Overnight Delivery:** When delivered by overnight delivery (Federal Express/United Parcel Service/DHL Worldwide Express) with charges prepaid or charged to the sender's account, notice is effective on delivery, if delivery is confirmed by the delivery service.

Addresses for purpose of giving notice are as follows:

To: DISTRICT: Sacramento Metropolitan Fire District  
Attn: CRRD  
10545 Armstrong Ave, Suite 310  
Mather, CA 95655

To: CONTRACTOR: Wittman Enterprises, LLC  
Attn: Corinne Wittman-Wong  
11093 Sun Center Drive  
Rancho Cordova, CA 95670

Any correctly addressed notice that is refused, unclaimed, or undeliverable because of an act or omission of the party to be notified shall be deemed effective as of the first date that said notice was refused, unclaimed, or deemed undeliverable by the postal authorities, messenger, or overnight delivery service.

Any party may change its address by giving the other party notice of the change in any manner permitted by this Agreement.

**28. SIGNATORIES**

By signing this agreement, signatories warrant and represent that they have executed this Agreement in their authorized capacity.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the day and year above written.

**SACRAMENTO METROPOLITAN  
FIRE DISTRICT**

**CONTRACTOR**

By: \_\_\_\_\_  
Signature

By: \_\_\_\_\_  
Signature

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



**EXHIBIT A**  
**Scope of Services**

Contractor shall provide billing and collection services for fees charged by the District for the performance of fire and life safety inspections, response to false alarms, and weed abatement costs. The fees for these services have been approved by the District's governing Board. The fee ordinance enacted by the District's Board, and any revisions thereto, shall be provided to the Contractor by the District.

**1. CONTRACTOR SERVICES AND RESPONSIBILITIES**

Contractor shall perform the following services as more fully described below in item 4. Additional Scope:

- A. Screen, prepare, and submit claims to any and all debtors.
- B. Effect collections through written communications with debtors.
- C. Research addresses, guarantors, payment sources, and charges.
- D. Trace, follow-up, and resubmit returned or unpaid invoices.
- E. Create debtor accounts and submit bills to debtors and all other appropriate parties.
- F. Retain all source documents for eighty-four (84) months.
- G. Conduct all contact and correspondence with responsible parties.
- H. Be compliant with the Payment Card Industry Data Security Standard (PCI-DSS) with all credit card transactions and submit continued compliance annually in writing to the District.
- I. Maintain administrative support, technical support, and fiscal capability to provide and manage the required services of the bills, collections, and data analysis. Support technical hardware and software advancements each year.

**2. DISTRICT RESPONSIBILITIES**

The District shall have the following responsibilities to Contractor:

- A. Provide Contractor with the proper documentation necessary to prepare claims and reach final adjudication.
- B. Provide a merchant account for the processing of all credit and debit card transactions. Access will be provided to the CONTRACTOR.
- C. Respond to Contractor in a timely manner with additional information when requested by Contractor.

**3. DELIVERABLES**

Any requested documents to be provided by Contractor shall be written in English and shall be provided in hard copy and electronic copy, unless otherwise agreed upon by the Parties.

Additional deliverables may be requested by the District in accordance with the above outlined services and shall be determined as they arise and mutually agreed upon by the Parties.

#### 4. ADDITIONAL SCOPE

- A. Provide all tested and working software, tested and working hardware, and technical support associated with the billing, receivables process and debt collections to support collections for CRRD. The software and hardware shall ensure complete and uninterrupted back-up with a data recovery system, should a disaster occur. All software and hardware costs shall be borne by the Contractor.
- B. Preload the information contained in the District's fee ordinance into the CONTRACTOR'S software prior to the implementation of the Services requested. File Transfer Protocols will be sent automatically from the District's inspection software, Fire Prevention Mobile (FPM), and will include: inspection date, inspection address, inspection code, inspection fee, and billable party's information. This information will be used by the Contractor to generate customer invoices.
- C. False alarm information will be sent to the Contractor via an Excel spreadsheet with specific codes that correspond with District approved letter templates. The Contractor will be responsible for sending the appropriate letter to the customer in addition to an invoice when required.
- D. Provide a liaison to the District. This individual will be a full-time employee of the Contractor, have extensive knowledge in cost recovery standard practices, and have decision making authority for problem resolution. This liaison shall be available during regular business hours and have an alternate contact available in their absence.
- E. Provide the District with a list of personnel assigned to the District's account, including supervisory staff. Should the Contractor choose to assign different personnel to the District's account during the course of the Agreement, the Contractor shall provide the District with the individual's name.
- F. Receive inspection documentation on paper and electronically from the District. Verify the receipt of these documents, and return receipt confirmation to the District. All required data from FPM shall be entered into the Contractor's computerized billing system within three working days from the date of receipt.
- G. Provide a monthly reconciliation of the data received from FPM and the amount billed to customers. Explain differences, if any.
- H. Maintain the software and hardware necessary to fulfill all of the District's requirements. Support service and maintenance of the software and hardware is the responsibility of the Contractor for the duration of the Agreement.
- I. Maintain updated and current technology that will continuously provide the highest level of reimbursement and customer service possible.
- J. Meet or exceed mutually agreed upon collection targets.
- K. Contact the Fire Marshal and CRRD Administrative Specialist about accounts where no response is received from the debtor within 90 days of the first invoice date to determine if additional follow-up can be completed by the District and/or the Contractor prior to



sending such accounts to collections.

- L. Continue collection activities on each account until it is determined by the Fire Marshal or the CRRD Administrative Specialist that an account is uncollectible and the Contractor has been notified of this. An account is determined uncollectible after payment has not been procured for ninety (90) days and the process of extensive research for the appropriate responsible party has been completed by the Contractor and then by the Fire Marshal or the CRRD Administrative Specialist. The Contractor will send a list of accounts ready for review to Fire Marshal or the CRRD Administrative Specialist that will include each address that notices have been sent to for each account. After all efforts have been exhausted for procuring payment as determined by the District, the Contractor shall forward all delinquent account information to a collections agency designated by the District. Delinquent account information shall be sent to the designated collections agency no less than every thirty (30) days. Delinquent accounts are all accounts over 120 days past due. A minimum of two collection notices shall be sent to the debtor prior to forwarding their account information to collections. Lack of reasonable collection effort on any account may result in termination of the contract. No payment will be forthcoming on any uncollected accounts.
- M. Provide quarterly analysis identifying at a minimum percent of collection, timelines from billing to receiving payment, number and types of complaints received, small claims, bankruptcy filings, and other data deemed necessary for business planning and future analysis.
- N. Forward refund requests and associated back-up documentation in a timely manner, to the District for processing.
- O. Generate itemized invoices using the billing files and fees provided by the DISTRICT and/or clarify missing inspection charges with the CRRD Administrative Specialist prior to billing. Send the CRRD Administrative Specialist a request for clarification including the following information: Property Address, Invoice Date and Occupancy Number.
- P. Transmit billing data electronically to all parties accepting electronic claim submission. The Contractor shall have the ability to provide itemized billing statements based on the District's fee schedule and provide itemized billing receipts in both paper and electronic formats depending on the needs of the debtor.
- Q. Maintain accurate data and report quarterly on records for all accounts including but not limited to all customer contact, notices, mailing, itemization, small claims, bankruptcy filings, miscellaneous requests, inquiries, correspondence documents, accounting records, and transactions. The District requires data fields to support ongoing planning, and statistical analysis. All records shall be made available to the District upon request. Contractor shall guarantee the confidentiality, security and safety of all files, documents and information provided by the District.
- R. Provide access to its system wherein the District can run weekly detail and summary financial reports in Excel or similar format for each billing type. The reports shall contain, at the minimum, the following information:

- I. Address of inspection
- II. Inspection date
- III. Party billed
- IV. Amount billed
- V. Amount collected
- VI. Amount refunded
- VII. Amount sent to collection
- VIII. Amount written off

If system access is not possible, then the Contractor shall deliver such reports to the District on a weekly basis.

- S. Exercise its best ethical, prudent, lawful and professional efforts to secure payments on all accounts referred by the District. Collection activities shall comply with all federal, state, and local laws. Additional fees or charges shall not be collected from debtors.
- T. Accept all credit and debit cards and other transaction types as approved by the District as forms of billing payment.
- U. Post all payment to accounts and process refunds and adjustments in a correct and timely manner in accordance with the procedures approved by the District. All bills to customers shall state the District as the payee and their payments deposited directly in full (i.e. without deducting the Contractor's fees) to a designated District bank account. For those days in which deposits were made, a report shall be provided detailing the customer accounts, appropriate reference numbers, and amounts that comprised the total deposit for that day. A copy of the bank deposit confirmation shall also be provided. All credit card transactions shall be processed in the same manner, and the appropriate reports provided separately from the check deposit report. All credit card transactions shall also be processed in the same manner. The Contractor shall provide a detailed bill to the District on a monthly basis.
- V. Handle all telephone calls and correspondence in a timely, high-quality, professional, and courteous manner.
- W. Handle and be responsible for all customer billing inquiries and retrieval of records Monday-Friday, excluding major holidays.
- X. Assign customer service representative(s) to provide customer service and to answer billing questions.
- Y. Provide nationwide toll-free telephone(s) for billing inquiries.
- AA. Meet routinely with the District to discuss problems, special needs, future changes, updates in software, technology, and statistical data requests.
- BB. Monitor all billing and regulatory changes impacting reimbursements and adjust system to ensure regulatory compliance; update the District of such changes with an explanation of how it will affect the District and its customers.
- CC. Provide continuous training for Contractor staff, updating them immediately on all changes in the industry or government regulations that may have an impact on services



being provided to the District.

- DD. Provide assistance and on-site training for District administration staff on developing procedures to ensure the District is following and meeting all federal, state, and local law for cost recovery.
- EE. Coordinate all disputed claims with the designated District representative.
- FF. Produce specialized "on request" reports containing any or all of the previously listed information in a timely manner or based on a standardized schedule.
- GG. Customize billing forms and follow-up letters per District requirements
- HH. Generate a report that can identify billing receipts for the first 90 days of a specific fiscal year that relates to billing invoices for the prior fiscal year (e.g. receipts from July 1 to September 30, 2020 for services provided from July 1, 2019 through June 30, 2020).
- II. Negotiate in good faith with District at the termination of the contract, the best manner to transition active accounts. Contractor agrees to deliver to District or District Representative a computerized file of active accounts, in a format agreeable to the District.
- JJ. Maintain the capability to ensure an adequate audit trail.
- KK. Maintain records in such a manner as to be auditable by the District's auditors at any time during normal business hours for the full term of the resulting contract. The District's internal and external auditors shall have the right to inspect all documents related to billing and collection services performed pursuant thereto, including without limitation, all notices, correspondence, and payments, sent or received. All books and records shall be made available to the District upon request.

**EXHIBIT B**

**Original Contract**

**(continue to next page)**



Agreement No. 11305 (CCS)

## CONTRACTUAL SERVICES AGREEMENT

This Contractual Services Agreement (“Agreement”), entered into as of 4/10/2023 (“Execution Date”), by and between the CITY OF SANTA MONICA (“City”), a California municipal corporation, and WITTMAN ENTERPRISES, LLC (“Wittman”), a California limited liability company, is made with reference to the following:

### RECITALS:

- A. The City is a municipal corporation duly organized and existing under the laws of the State of California with the power to carry on its business as it is now being conducted under the Constitution of the State and the Charter of the City.
- B. Wittman is a limited liability company that is based in Rancho Cordova, California. Wittman represents to City that it is qualified to do business, and is currently doing business, in California. Wittman further represents it has the background, knowledge, experience, and expertise necessary to perform and to provide the contractual services sought by the City as set forth in the City’s Request For Proposals (“RFP”) No. 315, to provide billing services on behalf of the Santa Monica Fire Department (“SMFD”).
- C. The City and Wittman desire to enter into an agreement for the Wittman to perform and provide to City contractual services on behalf of SMFD upon the terms and conditions set forth below.

NOW, THEREFORE, it is mutually agreed by and between the undersigned parties as follows:

### TERMS AND CONDITIONS

1. **Term.** This Agreement shall commence on the Execution Date and shall expire on June 30, 2027, unless terminated earlier in accordance with Section 14.
2. **Wittman Services.** Wittman shall perform and provide to City all of the services (“Services”) described in Exhibit A (Scope of Services). Wittman’s performance of the Services shall be in accordance with Exhibit B (Budget).
3. **City Responsibilities.** The City agrees to:
  - 3.1 Make available to Wittman any documents, data or information reasonably required for the performance of the Services.
  - 3.2 Designate a representative authorized to act on behalf of the City.
  - 3.3 Promptly review all correspondence, invoices, and documents submitted by Wittman for the City’s review.

4. **Compensation.** In consideration for the Services provided to City under this Agreement, Wittman shall retain 7.0% of collected annual net revenues as provided for in Exhibit B. The total compensation paid to Wittman under this Agreement shall at no time exceed \$700,00.00.
5. **Notices.** All notices, demands, requests or approvals to be given under this Agreement, must be in writing and will be deemed served when delivered personally, by email, or on the third business day after deposit in the United States mail, postage prepaid, registered or certified, addressed as follows:

5.1 All notices, demands, requests or approvals to the City:

Santa Monica Fire Department  
City of Santa Monica  
333 Olympic Drive, Second Floor  
Santa Monica, California 90401  
Attention: Terese Toomey  
Re: Agreement No. 11305

with a copy to:

Santa Monica City Attorney's Office  
1685 Main Street, Third Floor  
Santa Monica, California 90401  
Attention: Ivan Campbell, Deputy City Attorney  
Re: Agreement No. 11305

5.2 All notices, demands, requests or approvals to Wittman:

Wittman Enterprises, LLC  
11093 Sun Center Drive  
Rancho Cordova, CA 95670  
Attention:  
Corinne Wittman-Wong, CEO  
Re: Agreement No. 11305

6. **Independent Parties.** Both parties to this Agreement will be acting in an independent capacity and not as agents, employees, partners, or joint venturers of one another. Neither the City nor its officers or employees will have any control over the conduct of Wittman or any of Wittman's agents, employees, or subcontractors, except as otherwise provided in this Agreement.
7. **Integrated Agreement.** This Agreement represents the full and complete understanding of every kind or nature whatsoever between the parties. Any preliminary negotiations and agreements of any kind or nature are merged into this Agreement. No oral agreement or implied covenant may be held to vary the provisions



of this Agreement. This Agreement may be modified only by written agreement signed by City and Wittman, and approved as to form by the City Attorney.

8. **Insurance.** Prior to commencing work, Wittman must procure, maintain and pay for insurance against claims for injuries to persons or damage to property that may arise from or in connection with the performance of the Services by Wittman or Wittman's agents, representatives, subcontractors, or employees for the duration of this Agreement. Wittman must obtain insurance that, at a minimum, meets the requirements for insurance set forth in Exhibit C, Insurance Requirements and Verifications.

9. **Defense and Indemnification.**

- 9.1 Wittman agrees to defend, indemnify, protect, and hold harmless the City, its agents, officers, boards and commissions, and employees (collectively, "City") from and against any and all liability, claims, demands, damages, or costs, including but not limited to attorney's fees, or payments for injury to any person or property (collectively, "Losses") caused by the act, errors, and/or omissions of Wittman, or Wittman's employees, agents, officers, and subcontractors. Wittman's responsibilities under this Section 9.1 includes liability arising from, connected with, caused by, or claimed to be caused by the active or passive negligent acts or omissions of the City, which may be in combination with the acts or omissions of Wittman, its employees, agents or officers, or subcontractors; provided, however, that Wittman's duty to defend, indemnify, protect and hold harmless shall not include any Losses arising from the negligence or willful misconduct of the City. Notwithstanding Wittman's obligation to defend City hereunder, City has the right to conduct its own defense and seek reimbursement for reasonable costs of defense from Wittman, if City chooses to do so. In the event of any dispute between Wittman and the City, as to whether liability arises from the negligence of the City or its officers, employees, agents, subcontractors, or vendors, Wittman may be obligated to pay for the City's defense until such time as a final judgement has been entered adjudicating the City as solely or partially negligent. Wittman would be entitled in the event of such a determination to any reimbursement of defense costs including but not limited to attorney's fees, expert fees, and cost of litigation.

10. **Prohibition Against Transfers.**

- 10.1 Wittman may not assign or transfer this Agreement or any interest therein, directly or indirectly, by operation of law or otherwise, without the prior written consent of City. Any attempt to do so without the City's consent will be null and void, and any assignee or transferee shall acquire no right or interest by reason of such attempted assignment or transfer.

- 10.2 The sale, assignment, transfer or other disposition of any of the issued and outstanding capital stock of Wittman or of any general partner or joint venturer

or syndicate member of Wittman, if a partnership or joint venture or syndicate exists, which results in changing the control of Wittman, will be construed as an assignment of this Agreement. Control means 50% or more of the voting power of the corporation.

11. **Permits and Licenses.** Wittman, at its sole expense, must obtain and maintain during the term of this Agreement all required business and professional permits, licenses and certificates.

12. **Waiver.** A waiver of any breach of this Agreement may not be deemed a waiver of any subsequent breach of the same or any other term, covenant, or condition of this Agreement.

13. **Default and Termination.**

13.1 If Wittman fails or refuses to perform any of the provisions of this Agreement, and if the default is not cured within a period of five days after the City's written notice of default specifying the nature of the default, City may immediately terminate this Agreement by written notice to Wittman.

13.2 The City has the option, at its sole discretion and without cause, of terminating this Agreement by giving thirty days' written notice to Wittman. Upon termination of this Agreement, City will pay Wittman any compensation earned and unpaid up to the effective date of termination.

13.3 Upon expiration or termination of this Agreement, Wittman shall continue to make City payments until the City has been reimbursed for all reimbursable services that were provided up to expiration or termination of this Agreement.

14. **Compliance with Law.** Wittman must comply with all laws of the State of California and the United States, and all laws, rules, and regulations enacted or issued by City.

15. **Discrimination.** Wittman may not discriminate in the provision of services hereunder because of race, color, religion, national origin, ancestry, sex, age, sexual orientation, marital status, AIDS or disability.

16. **Nuisance.** Wittman may not maintain, commit, or permit the maintenance or commission of any nuisance in connection with the performance of services under this Agreement.

17. **Records.**

17.1 Wittman must maintain complete and accurate records with respect to costs, expenses, receipts and other such information required by the City for any services provided where compensation is on the basis of hourly rates, subcontractor costs, or other direct costs. Wittman must keep the records, together with supporting documents, separate from other documents and



records and maintain them for a period of three years after receipt of final payment.

- 17.2 Wittman must maintain records in sufficient detail to permit an evaluation of the Services and in accordance with generally accepted accounting principles. Wittman must clearly identify all records and make them readily accessible to the City. At the City's request, Wittman must provide records in an electronic format and, if necessary, access to any proprietary software to view such electronic records.
- 17.3 Wittman must allow the City to have free access to Wittman's books and records and to inspect all work, data, documents, proceedings and activities related to this Agreement. The City has the right to examine or audit Wittman's records, and Wittman agrees to cooperate with any examination or audit of its records. For any City audit subsequent to the first City audit under this Agreement, and should that subsequent audit disclose an error of 5% or more in the information reported by Wittman, Wittman agrees to pay the cost of the City's audit computed on the basis of twice the City's direct payroll costs of the audit staff completing the audit and audit report.

#### 18. Work Product; Reports.

- 18.1 Any work product prepared or caused to be prepared by Wittman or any subcontractor for this Agreement will be the exclusive property of City. No work product given to or prepared by Wittman or any subcontractor pursuant to this Agreement may be made available to any individual or organization by Wittman without prior written approval by City.
- 18.2 At the City's request, Wittman must furnish reports concerning the status of the Services.

19. Standard of Care. Wittman agrees to provide all Services, including services performed by any subcontractor, in a manner consistent with the level of care and skill ordinarily exercised by members of Wittman's profession currently practicing in the same locality under similar conditions.

#### 20. Subcontractors.

- 20.1 If Wittman proposes to have any subcontractor perform any part of the Services, Wittman must submit a request to City for approval in writing. The request must describe the scope of work to be subcontracted, the name of the proposed subcontractor, and the total price or hourly rates used in preparing an estimated cost for the subcontractor's services. The City, in its sole discretion, may grant or deny the request.
- 20.2 Wittman will be responsible for the quality of any subcontractor's work. Every

subcontract or agreement of any kind entered into between Wittman and any subcontractor (or between any subcontractor and others) must contain the following provision:

This agreement is consistent with all terms and conditions of the Agreement No. 11305 (CCS) entered into between the City of Santa Monica and Wittman Enterprises on 4/10/2023.

21. **Governing Law.** The laws of the State of California, without regard to any choice of law provisions, will govern this Agreement.
22. **Venue and Jurisdiction.** The City and Wittman agree that the Services will take place in Los Angeles County. Any litigation arising out of this Agreement may only be brought in either the United States District Court, Central District of California, or the Superior Court of California, County of Los Angeles, West District, as appropriate. The parties agree that venue exists in either court, and each party expressly waives any right to transfer to another venue. The parties further agree that either court will have personal jurisdiction over the parties to this Agreement.
23. **Survival of Provisions and Obligations.** Any provision of this Agreement, which by its nature must be exercised after termination of this Agreement, will survive termination and remain effective for a reasonable time. Any obligation that accrued prior to termination of this Agreement will survive termination of this Agreement.
24. **Execution in Counterparts.** This Agreement may be executed in counterparts with the same effect as if both parties hereto had executed the same document. All counterparts shall be construed together and shall constitute a single agreement. Any signature to this Agreement transmitted electronically through DocuSign or PDF shall be deemed an original signature and be binding upon the parties hereto (it being agreed that such electronic signature shall have the same force and effect as an original signature).



25. Exhibits. The following exhibits are incorporated by reference into this Agreement as though fully set forth herein.

- Exhibit A      Scope of Services
- Exhibit B      Budget
- Exhibit C      Insurance Requirements


In witness whereof, the parties have caused this Agreement to be executed the day and year first above written.

ATTEST:

DocuSigned by:  
  
 E2F85B056A714C3...  
 Denise Anderson-Warren


city clerk

APPROVED AS TO FORM:

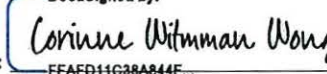
DocuSigned by:  
  
 81C02D0CAE84432...  
 DOUGLAS SLOAN

City Attorney

CITY OF SANTA MONICA,  
a municipal corporation

DocuSigned by:  
  
 By: FFACEA03E66A409...  
 David White

city manager  
Wittman Enterprises, LLC

DocuSigned by:  
  
 By: FFAFD11C38A844F...  
 Corinne Wittman-Wong, CEO  
 Wittman Enterprises, LLC

**Exhibit A**  
**Scope of Services**

City of Santa Monica Billing Transition for Fire Prevention Division including but not limited to: Fire and Life Safety Inspections, Annual Fire Permits and Vehicle Accident cost recovery billing.

**Start-Up Billing Program Deliverables**

City responsibilities:

- Provide banking information
- Provide SMFD Fee Schedule
- Provide confirmation of hardware choice and set up meeting with inspection software vendor
- Provide credit card - merchant account information
- Provide endorsement stamp and deposit slips
- Provide City returned check and collection policy
- Return completed client set-up questionnaire
- Return executed contract (agreement)
- Change all remit to / payment processing for Fire Prevention Division including but not limited to: Fire and Life Safety Inspections, Annual Fire Permits and Vehicle Accident cost recovery billing

Wittman responsibilities:

- Send City of Santa Monica set-up questionnaire to client
- Send City of Santa Monica to credit card portal if applicable
- Add City of Santa Monica to content folder in Docuware
- Add City of Santa Monica to schedule batch processor
- Add City of Santa Monica to all automated processes that apply
- Add schedules
- Complete company books (date entry and accounts receivable)
- Provide client portal training and logins
- Review contract with hardware vendor
- Review requirements for bank reconciliation process
- Schedule conference call with client to go over set-up form
- Set up active import for Docuware
- Set up banking and deposit protocols
- Set up City of Santa Monica in Zoll
- Set-up Total On Boarding
- Submit changes to invoice to Infosend

**Fire Prevention Billing**

Wittman will be billing on behalf of the City of Santa Monica Fire Prevention Division including but not limited to: Fire and Life Safety Inspections, Annual Fire Permits and Vehicle Accident cost recovery billing.



### Fire Prevention Billing Approach/Methodology

SMFD and Wittman will work together to identify a Fire Inspection Billing Work Cycle

- Fire Inspection Reports and Log are received via email from the Santa Monica Fire Department/Fire Prevention Division.
- Wittman's Support Services Team verifies that the Inspection Reports and Log match, then place Fire Inspections into our automated DocuWare system workflow for our Billing Team to process.
- Billing Team manually enters each City-provided fire prevention notice into our ZOLL billing system.
- Biller reviews each Inspection Report for accurate/complete billing information.
- If required information is missing or needs clarification, the Inspection is placed on a Supervisor Hold for them to review and/or follow-up with Fire staff.
- Once Inspection bill is complete, the biller reviews the charges and accuracy of the bill and then sends out the first bill to each business.
- Initial invoices are processed and sent directly from our office to each inspected business.
- Subsequent invoice(s) are uploaded daily to the secure FTP site of InfoSend, our mail house partner.
- Files are reviewed and approved by Wittman staff prior to authorizing InfoSend to send additional invoice(s) out.
- Errors or exceptions that require additional research are removed from the outgoing batch and put on a supervisor review for further processing.
- Any anomalies are corrected in-house and then re-placed in the next InfoSend mailing batch.

### Invoicing and Payment.

Wittman shall provide City with written verification of the actual compensation earned, which written verification shall be in a form reasonably satisfactory to the City's identified representative. Invoices shall be made no more frequently than on a monthly basis and no less frequently than every 60 days, and shall describe in reasonable detail the work performed and revenue collected together with any receipts, invoices or other documentable expenses that have been agreed to as a reimbursable expense. All payments shall be made within thirty (30) days after City's approval of such invoice.

Exhibit B  
Budget

Wittman Enterprises to provide Third Party Billing Services for Santa Monica Fire Department Fire Prevention Division.

Fire Prevention Billing and Collection Services Fire Prevention Inspections: 7.00% of net revenues*	\$140,000

Wittman will bill monthly for their services. Based on current Fire Prevention activity, it is projected the annual amount Wittman will retain for their services is \$140,000. These are initial projections only; actual contract amount will be based on actual billings.



**Exhibit C**  
**Insurance Requirements**

Wittman shall procure and maintain for the duration of the Agreement insurance against claims that may arise from or in connection with the performance of the work hereunder by the Wittman, its agents, representatives, employees or subcontractors.

**Minimum Scope and Limits of Insurance**

Coverage shall be at least as broad as:

1. **Commercial General Liability (CGL):** Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal and advertising injury, with limits of no less than \$1,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (Insurance Services Office Form CG 25 04) or the general aggregate limit shall be twice the required occurrence limit.
2. **Automobile Liability:** Insurance Services Office Form CA 00 01 covering Code 1 (any auto), or if Wittman has no owned autos, Code 8 (hired) and Code 9 (non-owned), with limits of no less than \$1,000,000 per accident for bodily injury and property damage.
3. **Workers' Compensation:** Workers' Compensation insurance as required by the State of California, with Statutory Limits and Employers' Liability Insurance with limits of no less than \$1,000,000 per accident for bodily injury or disease (see footnote #1).
4. **Technology Professional Errors and Omissions/Cyber Liability:** Insurance with a limit of not less than \$1,000,000 per occurrence or claim/\$2,000,000 in the annual aggregate. Coverage shall be sufficiently broad to respond to the duties and obligations undertaken by Wittman in this Agreement and shall include, but not be limited to, claims involving infringement of intellectual property, including but not limited to infringement of copyright, trademark, invasion of privacy violations, information theft, release of private information, alteration of electronic information, extortion, and network security. The policy shall also provide coverage for breach response costs, regulatory fines and penalties, and credit monitoring expenses with limits sufficient to respond to these obligations. Further, the policy shall include, or be endorsed to include property damage liability coverage for damage to, alteration of, loss of, or destruction of electronic data or information "property" of the City of Santa Monica in the care, custody, and control of the Wittman.

If the Wittman maintains broader coverage or higher limits than the minimums shown above, the City of Santa Monica requires and shall be entitled to any broader coverage and higher limits maintained by the Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City of Santa Monica.

### Other Insurance Provisions

1. The insurance policies are to contain, or be endorsed to contain, the following provisions:
  - a. **Additional Insured Status:** The City of Santa Monica, its officers, officials, employees and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of Wittman including materials, parts, or equipment furnished in connection with such work or operations. CGL coverage can be provided in the form of an endorsement to the Wittman's insurance (at least as broad as Insurance Services Office Form CG 20 10 11 85, or if not available, through the addition of a combination of (1) CG 20 10, CG 20 26, CG 20 33, or CG 20 38 and (2) CG 20 37).
  - b. **Primary Coverage:** For any claims related to this Agreement, the Wittman's insurance shall be primary coverage at least as broad as Insurance Services Offices Form CG 20 01 04 13 as respects the City of Santa Monica, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by the City of Santa Monica, its officers, officials, employees or volunteers shall be in excess of the Wittman's insurance and shall not contribute with it.
  - c. **Notice of Cancellation:** Each insurance policy required herein shall state that coverage shall not be cancelled except after notice has been given to the City of Santa Monica.
  - d. **Waiver of Subrogation:** Wittman hereby grants to the City of Santa Monica a waiver of any right of subrogation which any insurer of said Wittman may acquire against the City of Santa Monica by virtue of payment of any loss. Wittman agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City of Santa Monica has received a waiver of subrogation endorsement from the insurer.

### Self-Insured Retentions

Self-insured retentions must be declared to and approved by the City of Santa Monica. The City of Santa Monica may require the Wittman to purchase coverage with a lower deductible or retention or provide satisfactory proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or City of Santa Monica.

### Acceptability of Insurers



Insurance is to be placed with insurers authorized to conduct business in California with a current A.M. Best rating of no less than A:VII, unless otherwise acceptable to the City of Santa Monica.

#### Claims Made Policies

1. If the Professional Liability policy provides "claims made" coverage:
  - a. The Retroactive Date must be shown and must be before the date of this Agreement or the start of work.
  - b. The insurance must be maintained, and evidence of insurance must be provided for at least 5 years after completion of work.
  - c. If the policy is cancelled or not renewed, and not replaced with another "claims made" policy form with a Retroactive Date prior to the effective Agreement date, the Wittman must purchase "extended reporting" coverage for a minimum of 5 years after completion of work.

#### Verification of Coverage

Wittman shall furnish the City of Santa Monica with original certificates and amendatory endorsements (or copies of the applicable policy language effecting coverage provided by this clause). All certificates and endorsements are to be received and approved by the City of Santa Monica before work commences. However, failure to obtain required documents prior to the work beginning shall not waive the Wittman's obligation to provide them. The City of Santa Monica reserves the right to require complete, certified copies of all required insurance policies, including the endorsements required herein, at any time.

#### Failure to Maintain Insurance Coverage

If Wittman, for any reason, fails to maintain insurance coverage which is required pursuant to this Agreement, the same shall be deemed a material breach of contract. The City of Santa Monica, at its sole option, may terminate this Agreement and obtain damages from the Wittman resulting from said breach. Alternatively, the City of Santa Monica may purchase such coverage (but has no special obligation to do so), and without further notice to the Wittman, the City may deduct from sums due to the Wittman any premium costs advanced by the City for such insurance.

#### Subcontractors

Wittman shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein. All exceptions must be approved in writing by the Risk Manager.

#### Footnotes

# 1: Workers' Compensation insurance coverage is not required if the Wittman does not have employees. The Wittman must, however, execute the City's Workers' Compensation Coverage Exemption Declaration Form.



**EXHIBIT C**

**Proposer's Response**

**(continue to next page)**

April 14, 2022

# CITY OF SANTA MONICA

RFP: Third Party Billing Services/Fire Department



Setting the Standard for EMS Billing

Wittman Enterprises, LLC  
11093 Sun Center Drive  
Rancho Cordova, California 95670  
[www.webillems.com](http://www.webillems.com)

RFP Contact: Russ Harms  
Executive Director Of Business  
Development  
(916) 669-4628 Direct Line  
[rharms@webillems.com](mailto:rharms@webillems.com)



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**Section 1.0:**  
**RFP Cover Page**

## Section 1.0 – RFP Cover Page

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### Cover Page

1. Legal entity name, EIN, form of business

**Wittman Enterprises, LLC**  
**EIN: 68-0456021**

2. Identify if the proposer is a subsidiary of a larger company

**Wittman Enterprises is a limited liability company (California) and not the subsidiary of a larger company.**

3. Provide the proposal contact name, address, phone number, email address

**Russ Harms, Executive Director of Business Development**  
**11093 Sun Center Drive | Rancho Cordova, CA 95670**  
**(916) 669-4628 direct | rharms@webillems.com**

4. Identify the location of company headquarters and office which will support the service

**Wittman Enterprises, LLC conducts all of our work and coordinates all services from our single office location in the Sacramento, CA area (11093 Sun Center Drive, Rancho Cordova, CA 95670).**

5. Identify any pending litigation against the proposer

**None - n/a**

6. Identify if the proposer has filed any bankruptcy or insolvency processing

**None - n/a**

7. Identify any mergers, acquisitions, or sales of the proposer company

**None - n/a**

Authorized Signature accepting the City's terms and conditions as stated in the RFP (except as noted in the "Exceptions" section of our RFP Response).



Corinne Wittman-Wong, CEO  
April 14, 2022



## Letter from our CEO

April 14, 2022

Thank you for this opportunity to introduce our qualifications and our team to you and to provide the City of Santa Monica our RFP response for Third Party Billing Services. Since 1991 Wittman Enterprises, LLC has provided our clients complete ambulance and fire billing services in compliance with current local, state, and federal laws and statutes. We follow and exceed currently accepted standards for accurate, consistent, and best EMS/Fire billing practices while maximizing revenue recovery, honoring your collection philosophy, and treating each of your patients, citizens, customers, and visitors as our own. ***We serve 130 EMS/Fire clients (110 in California, 23 in Los Angeles County) and are the largest California-based billing company with the client base, patient database, and experience with California departments (and multiple California payers) for the most effective EMS billing and cost recovery possible.***

As the most qualified and experienced EMS biller in California, we want to assure the City of Santa Monica that our ultimate focus is on, and has always been based on, ***the best patient and client service***, billing results (accurate and legal billing and most legal, reimbursable revenue), and transparency (Client Portal, Reporting, Month-end-Reporting, KPIs, etc.). We use all the resources necessary to provide the best in customer service and collect for our clients: (on average) ***10-20% more in net revenue than our competitors.***

Wittman has substantial experience with California City/Fire Department ambulance billing program ***startups like yours at Santa Monica.*** We coordinate all new program requirements to successfully bill and collect from Medicare, Medi-Cal, VA, Private Insurance, patients, and all other eligible payers. Startup partnerships over the years include *Anaheim, West Covina, CSA 17 (Del Mar, Del Mar Heights, Solana Beach, Encinitas, Rancho Santa Fe, etc.), Costa Mesa, Fullerton, Palm Desert, Rancho Mirage, El Dorado County, Sacramento Metro, and Fountain Valley.*

I could not be prouder of the tremendous working relationship we have enjoyed with our EMS/Fire Partners over the last 30 years. We have worked together on multiple changes in our industry: on the *GEMT and GEMT/QAF* rollout and implementations; on *ICD-10* conversions; on the new *PPIGT (AB 1705)* program; and on the most recent *CARES Act* programs and submissions. Thank you for allowing me to introduce our qualifications and commitment to the City and to your EMS/Fire team. We look forward to beginning our Partnership with you during this exciting program rollout.

My best,



Corinne Wittman-Wong, CEO  
Wittman Enterprises, LLC (established 1991)  
11093 Sun Center Drive | Rancho Cordova, CA 95670  
(916) 669-4608 direct line | (855) 611-0056 toll-free | [cwittmanwong@webillems.com](mailto:cwittmanwong@webillems.com)

**Section 2.0:**  
**Proposer**  
**Responses to RFP**



## Section 2.0 – Proposer Responses to RFP

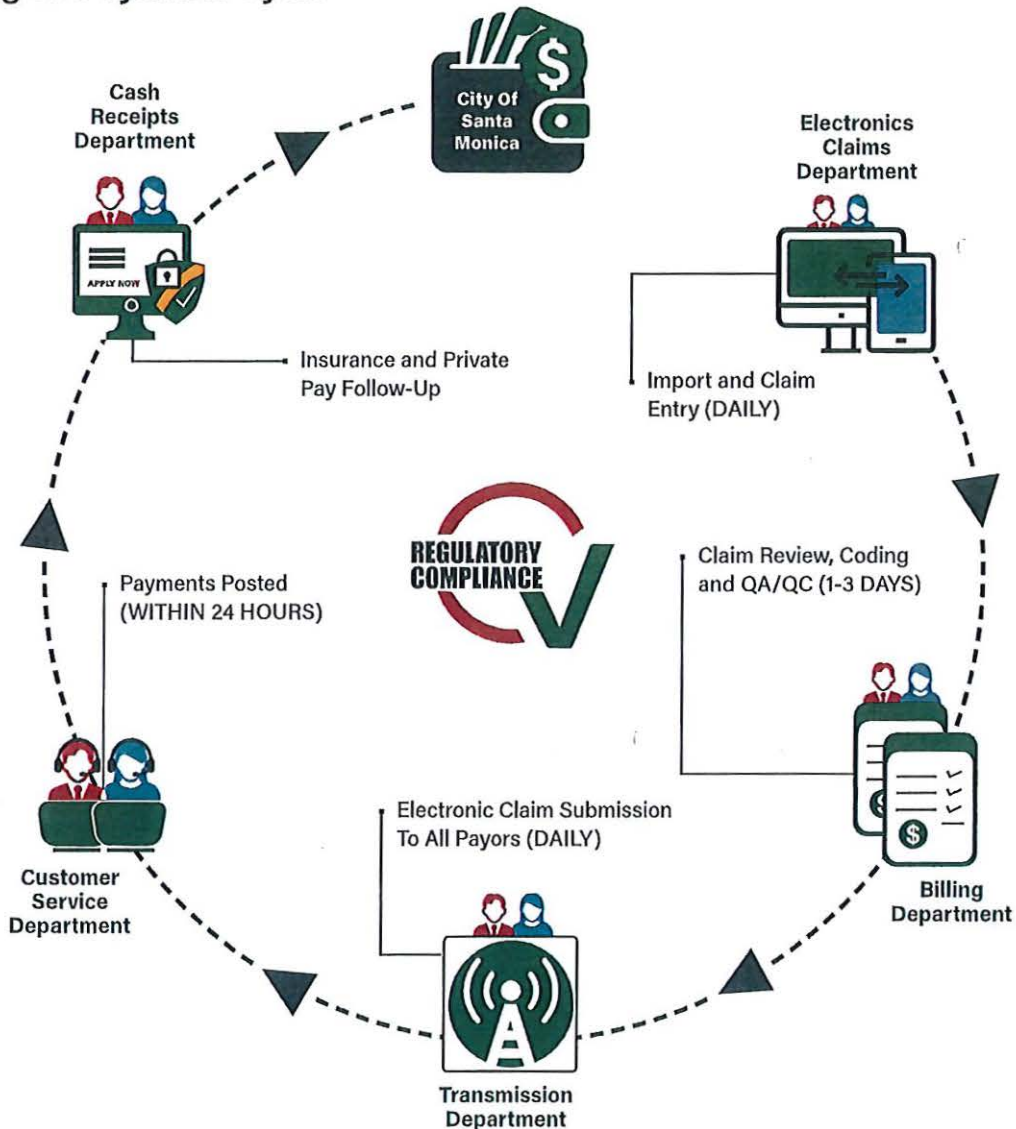
Submittal of our Proposal is prima facie evidence that we have full knowledge of the requested scope, nature, quality, and quantity of the work to be performed and detailed requirements and conditions under which the work is to be performed. Since 1991 Wittman Enterprises has demonstrated the expertise needed to precisely invoice the City of Santa Monica's services (EMS and Fire) based on the City's fee schedule. The following sections follow the "Information Requested" (Section 2.3) and "Requirements" (Section 2.4) listed in the City's RFP.

### RFP Information Requested (RFP Section 2.3)

#### A. Billing Procedure

### EMS Billing Approach/Methodology

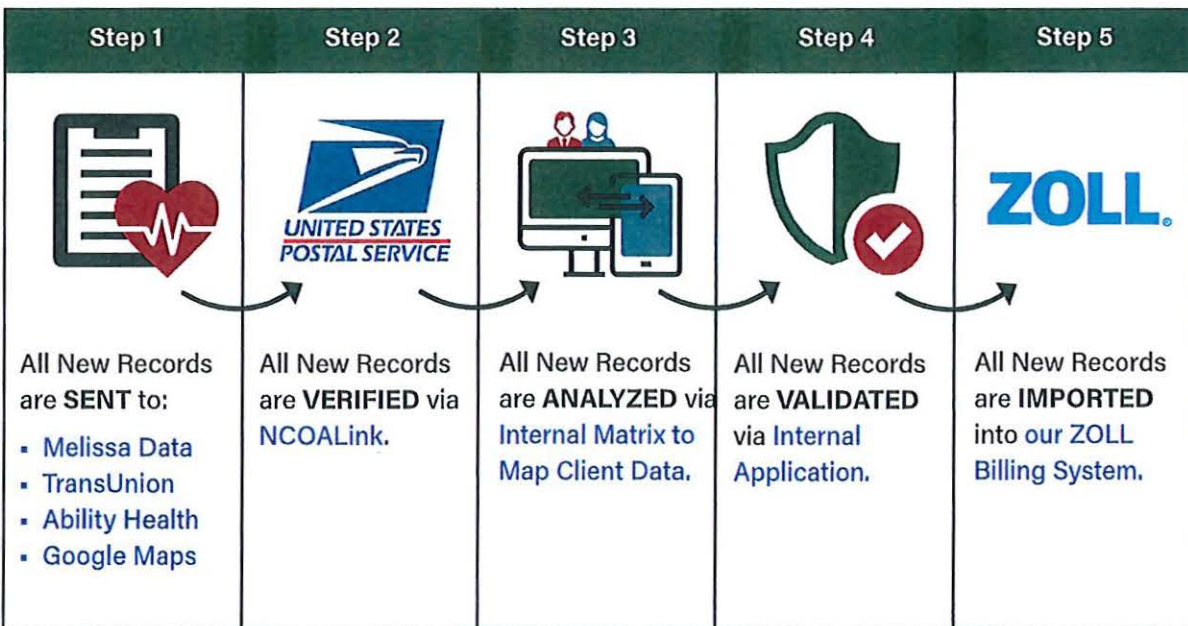
#### Billing to Payment Cycle



## ePCR Import Data Scrubber

Using our proprietary pre-billing program, we automatically scrub every ePCR ticket that is sent to us. Through that process we are often able to fill in missing demographics information such as address, insurance coverage and social security information, missing phone numbers, name spelling, changes of address, and mileage checker. Some of the tools we incorporate into our scrubbing program include:

- Melissa Data (address verification to ensure accuracy of patient addresses)
- TransUnion (checks all incidents that do not come with insurance/SSN information. Searches for SSN, address, phone, DOB, double checks spelling of name, etc.)
- Ability Health (for incidents that have a SSN, system searches for insurance coverage information)
- Google Maps (Mileage checker)
- NCOALink (checks for patients who may have moved and changed their address with USPS. Any discovered changes are automatically updated to the file before it enters our system)
- Internal Matrix App (proprietary program written to analyze imported data and standardizing data sets to make sure it imports properly into our billing system)
- Internal Validation App (proprietary program written to validate data via logic hooks prior to importing into our billing system)





## Records Confirmed and Screened for Completeness

All PCRs received by our Billing Team are thoroughly reviewed for treatments and treatment codes, medical condition (ICD-10) codes, medical necessity, appropriateness of charges for services based on services rendered, and overall completeness. Coding with the appropriate payer, patient condition, and charges normally occur within 48 to 72 hours of receipt. PCRs with incomplete information may be referred back to the transporting agency for the missing information, if and when hospital face sheets are not available. Patient accounts with private insurance, Medicare, and Medical information are billed immediately. If insurance information is not available on the initial call report, additional research is conducted to locate any available insurance. When no insurance can be identified, the patient's account is then set up for private billing.

## Locating and Verifying Insurance

All insurance and third party payer information provided is verified online or by phone. By identifying the correct payer for a patient's claim before it is ever billed, we consistently keep our percentage of incorrect billings very low. In the event that the incorrect insurance is billed, our customer service representatives contact the patient or receiving hospitals for the correct insurance information. Denials are simply not acceptable.

## Follow-Up Protocols

As mentioned above, our comprehensive collection services include working with your receiving hospitals to obtain patient demographics to ensure the highest level of collection possible. We also gather additional information via secured email, VPN, fax, and phone calls to the financial offices of the hospitals or skilled nursing facilities. Wittman Enterprises engages a variety of other processes and resources in the course of following up on accounts with inadequate billing information including:

- Use of Zip Code/Street Directories for obtaining missing/incomplete addresses in addition to our own proprietary address checker program and MelissaData.com
- Use of Accurint.com for tracing mail returns
- Contacting the EMS Division to locate missing information from Run Reports
- Contacting the patient or family members for billing or insurance information
- Personal contact with the patient or patient's family via phone or email
- Mailing inquiry forms to the patient

## Assignment Authorization

Based on our extensive EMS billing experience, we have found that the most efficient billing and collection programs are a direct result of a strong partnership between Wittman Enterprises and our client. That concept is particularly important when discussing patient signature authorizations. Agencies are not permitted to file claims to Medicare without the signature of the patient, designated guardian, or witnessed declaration that the patient is not able to sign. Recognizing that there are times when obtaining these signatures is simply not feasible; Wittman has developed a solid process in partnership with you, to address missing and invalid signatures. This process includes both education and direct patient contact to obtain required forms. Patient signature authorizations can significantly impact revenue if not diligently pursued in a timely manner.

## Patient Database

For 30 years we have compiled an extensive Patient Database containing thousands of patient records and demographic information and historical data. Our California database has been growing since 1991 when we began our partnership with our original 8 Southern California clients (we now have 110 public EMS clients in California). Our Los Angeles County and Southern California database has been growing ever since. This comprehensive Patient Database allows us to cross-reference accounts and streamline the billing process in a more efficient and through manner. We do this under the strictest HIPAA compliance regulations to ensure proper patient confidentiality.

## Identification of Payment Sources

When insurance information is incorrect or incomplete, our Customer Service Representatives work with hospitals and the patient to obtain current and accurate information. After initial patient contact is made, insurance eligibility is verified with the patient still on the phone. This prevents billing delays and allows customer service representatives to inform patients if there are any problems with the insurance information provided.

Wittman electronically bills all Medicare, Medi-Cal, qualified primary and secondary insurance sources, workers compensation, health maintenance organizations, third party liability, benefit programs, and self-insurance programs. Those who do not accept electronic claims are billed via generated paper statements mailed directly to them.

For auto accident-related accounts, we determine from the patient whether they have med-pay through their automobile insurance, we are billing a third party insurer, or if they have retained the services of an attorney. Depending on the patient's response, we will either bill the patient's med-pay or private health insurance, bill the responsible party or we will work with the patient's attorney to set up a lien against their personal injury case. All appropriate follow-up on accounts occurs regularly by specialized personnel in our Patient Service Department.

Wittman Enterprises, LLC has also worked on several large insurance bankruptcies. These bankruptcies have affected the revenue of our clients. Through our efforts, we have been able to obtain for our clients up to 80% of unsecured debt owed by several of these insurance companies. Most of our competitors opt to forego this process as it can take years to settle these cases. It takes many hours of correspondence and re-billing to the bankruptcy courts to net our clients payments that otherwise would have been written off.



## Medicare Billing

For incidents where no Medicare insurance information was noted by the paramedic, Wittman Enterprises requests insurance information and an authorization signature from the patient. Once a patient responds to our request(s) for Medicare insurance information, and/or if our electronic scrubber identifies patient Medicare insurance information, we complete the following steps:

### Step 1:

Our billing team determines the level of service on every PCR we receive, then adds any applicable charges, and evaluates the incident for medical necessity per Medicare guidelines.

The screenshot shows a dialog box titled "Add New CMS Signature". It contains several dropdown menus and a text input field. The "Company" dropdown is set to "City of Hurst Ambulance". The "Release date" field contains "04/01/2016". There are "OK" and "Cancel" buttons on the right side.

### Step 2:

Our billing team electronically confirms Medicare eligibility and updates all newly-provided information to our billing system. We always check eligibility when the patient is over the age of 65 and we have been provided a Social Security Number or Medicare ID. We will also check for eligibility information on the PCR or hospital face sheet when the patient has been identified as a Medicare recipient.

### Step 3:

Patient signature is added to their account once we have received it from them or if it is provided with the initial incident report.

### Step 4:

All available transport information is either uploaded automatically to the billing system or the biller manually enters/verifies transport information from the PCR.

The screenshot shows a dialog box titled "Answers to Ambulance Certification Questions for this Trip". It has two radio buttons: "Use Default Values" (selected) and "Use Override Values". Below are several dropdown menus for "Medicare Required" questions: "Bed Confined Before?", "Bed Confined After?", "Bed Confined During?", "Chair Confined During?", "Medically Necessary?", and "Patient moved by Stretcher?". At the bottom, there is a dropdown for "Transported To or For?" set to "To nearest facility for care of symptoms/complaints". "OK" and "Cancel" buttons are on the right.

### Step 5:

The primary payor is updated in our billing system and Medicare is billed electronically.

The screenshot shows a dialog box titled "Add New Payor". It contains three dropdown menus: "Payor" set to "Medicare Southern CA", "Schedule" set to "Micare Southern CA Electronic", and "Event" set to "No Bill Sent". There are "OK" and "Cancel" buttons on the right side.

## Medi-Cal Billing

The detailed steps for billing Medi-Cal are mostly the same as those for billing Medicare as previously detailed. There is an additional step that is taken in addition to the Medicare Standard Operating Procedure:

- As with Medi-Cal, we check eligibility whenever we are provided the patient's Social Security Number or Medi-Cal ID. Our billers determine the level of service and add any applicable charges. Once we have received eligibility we clarify whether it is a straight Medi-Cal Plan, or a Medi-Cal HMO plan, and update the payor in our billing system to submit the claim to the proper Medi-Cal payor.

## Private Insurance Billing

After a patient responds to our request(s) for insurance information, and/or if our electronic scrubber identifies patient private insurance information, we complete the following steps:

### Step 1:

The patient writes their insurance information on the correspondence they are returning or; the patient sends a copy of their insurance card.

- Billing team updates all newly-provided information in our billing system
- Billing team electronically confirms eligibility of insurance
- Billing team calls insurances when necessary to verify patient eligibility

### Step 2:

If the patient is confirmed eligible we add the payor to the patient's account along with their coverage and insurance identification information.

The screenshot shows a software interface for adding a new payor. The main window is titled 'Add New Payor' and contains several sections for data entry:

- Payor Information:** Fields for Payor, Address, City, Contact, Position, and Phone.
- Subscriber Information:** Fields for Subscriber, Patient Relationship to Guarantor/Subscriber, Name, Address, City, and Phone.
- Coverage Information:** Fields for Coverage, Source, Identification, Group, and Accept Assignment.
- Schedule Information:** Fields for Default Schedule, Secondary Schedule, and an option to Override Default Schedule.
- Verification:** Checkboxes for Coverage Verified and Verification Expires.
- Prior Authorization Approval Numbers:** A table with columns for Description, Date Range, Approval Range, and Next Approval #.

An inset window titled 'Payors' is also visible, displaying a list of payors with columns for Description, Address, and City. The list includes:

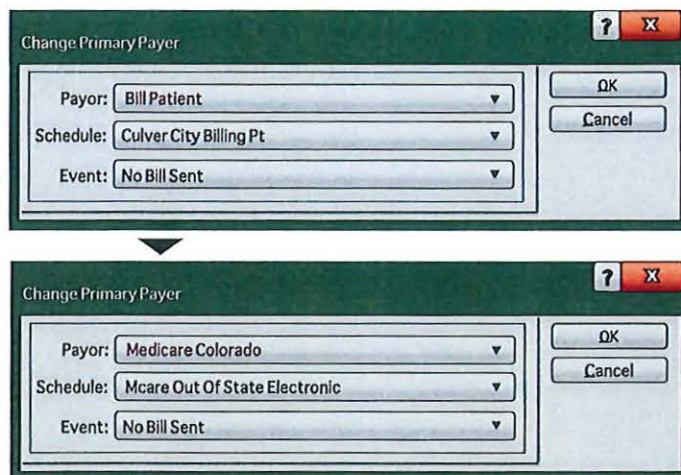
Description	Address	City
Kaiser Claims EMI/853915	P.O Box 853915	Richardson
Kaiser Engineers Retiree Group	60 Blvd. Of The Allies	Pittsburg
Kaiser Fresno Outside Referral	7300 N. Fresno Street	Fresno
Kaiser Hawaii Air Transport	80 Mahalani St.	Waikuku
Kaiser Hospice Pt Business	12200 Bell Flower Blvd.	Downey
Kaiser Hospice Pt Business	1425 S. Main St.	Walnut Creek

At the bottom of the 'Payors' window, there are checkboxes for 'Show all' and 'Show Inactive', and an 'Add' button.



**Step 3:**

The billing department notates the account and changes the primary payor from self-pay to insurance.



**Step 4:**

After double-checking the primary payor, billing team submits bill via keystroke to the correct paying insurance (electronically for those companies providing that method of claim submission, or through the mail for all others).

## Denied or Disallowed Claims

Wittman Enterprises pursues every claim and follows through with every denial so that all legitimate revenue is collected on behalf of our clients. Denials are not accepted; in fact, as a policy we appeal all claims where the denial has appeal rights and we determine that an appeal is warranted. Additionally, Wittman demands payment with the appropriate interest from non-compliant insurance companies.

### Medicare Denials

Medicare may deny claims for any number of reasons such as a patient without Part B coverage on the date of service, incorrect patient information on the claim, Medicare is a secondary payer, the patient has a Medicare Advantage plan, and many others. Wittman Enterprises actively appeals and processes all denials, making sure our clients get their maximum legal reimbursements. Our thorough process starts with reviewing the denial code and includes:

- Identifying the course of action based on the denial code
- Further researching Medicare Eligibility
- Verifying payer primacy between patient insurance and Medicare coverage
- Locating Medicare Advantage plan coverage
- Reviewing modifiers and codes for accuracy
- Checking EOBs for reported non-covered services or for no Part B coverage
- Billing secondary payers such as insurance and Medi-Cal as necessary
- Correcting information requested on denial and resubmission to Medicare, supplemental insurance, Medi-Cal, and the patient to reflect all necessary changes
- Scheduling a call-back date to follow up on resubmission
- Notating the account so that it reflects up-to-the-minute status of every claim

## Medi-Cal Denials

Not all Medi-Cal denials are provided to us in the same way. Most are received in traditional Explanation of Benefit (EOB) format where codes are given and definitions for the codes are provided on the EOB. Others are returned in letter format only without codes or any clear reason for the denial. Our procedures for processing Medi-Cal denials include:

- Reviewing EOB/letter to verify if a payment was issued, and to identify the explanation for the listed code. This primary step is key for determining the type of denial received and what course of action to take for ultimate payment.
- Further investigating patient's Medi-Cal eligibility and modify claim data if necessary.
- Identifying hierarchy of payers. Assuming Medi-Cal is the primary; add appropriate denial code along with any other necessary changes.
- Resubmitting claim to Medi-Cal.
- Scheduling a call-back date to follow up on resubmission.
- Notating the account so that it reflects up-to-the-minute status of every claim.

## Insurance Denials

Health Plans and Medical Groups issue denials when all or parts of a claim are not paid. There are several types of denials. Some are issued correctly according to the patient's insurance policy and/or billing guidelines while others are incorrect due to an error by the health plan when processing the claim. Our standard operating procedures include:

- Verifying whether the denial is based on "Not a Covered Benefit", "Not Eligible", "Unable to identify as a Member" or, "Primary Insurance Paid more than Allowed", for example.
- If there is another billable insurance on file, sending a claim to that insurance, attaching the denial received.
- If there is no other billable insurance on file, contacting the patient to inform them of the denial and request any other insurance information.
- When corrected information is received from the patient, updating the payer information and send a claim and a copy of the PCR to that insurance with the denial received attached.
- When there is no viable insurance policy to bill, no Member or Resident program, converting the claim to private pay and billing directly to the patient.

We have a significant number of Standard Operating Procedures (SOPs) covering numerous scenarios for processing denials for Medicare, Medi-Cal, and Private Insurance. Our SOPs are also available to you for review if you would like a more exhaustive explanation of our various methods.



## Hospital Patient Records Systems

Creating a mutually beneficial partnership with your destination hospitals is a key part of our transition schedule when we begin our work with you. Initial contact is usually started even before the contract has been finalized. Initially, most hospitals elect to exchange data through a fax solution where Wittman submits an information request on a regular basis. Once the information is retrieved, the face sheets are faxed back to Wittman for further processing. This is an effective short-term solution; however, we then work with HIPAA compliance and IT teams at each hospital to attempt to establish a more efficient mode of information transfer. Typically, faxed requests take a minimum of two working days before we might expect to receive the requested information from the hospital.

As part of our work with the City of Santa Monica and as part of this proposal, we will work with your top receiving hospitals to implement a more effective, streamlined process. Expediting the initial set-up is important and we will work with hospital Health Information Management (HIM) personnel to set up the most efficient option: direct VPN access or scheduled FTP "data dumps". Both methods ensure regular exchange of information and the retrieval of hospital face sheets in the most expedient way allowed.

## Self-Pay Accounts

Surveys from the American Collectors Association indicate that patients are more motivated to make payment from a telephone call than repeated collection notices. However, by combining telephone calls and collection notices, an agency can further increase this effectiveness. We have found this to be true through the personal attention given to our clients and their patients.



Our first call to a private account occurs immediately after data entry of the incident into the system and automated and/or manual searches for previous accounts for the same patient have been completed.

This verification call allow us to determine if the patient has insurance or any special circumstances that will make it difficult to pay the bill in a reasonable amount of time.

The early establishment of contact with the patient is beneficial in establishing a working relationship with the patient on an individual level.

## Self-Pay Bill Schedule

Wittman Enterprises customizes your private bill schedule to reflect the City's needs. These schedules work in conjunction with our billing program, tracking accounts receivable and assigning them to customer service representatives for making follow-up calls. Following are two examples of customized bill schedules:

### No Insurance Information Provided - Example Schedule

Action	Time Line
Information Request Letter	Immediately
Phone call to patient	Within 3-5 Business Days
Hospital Request for Information	Within 5-10 Business Days
Send Second Notice	At 30 Days
Phone call to patient	At 30 Days
Hospital Request for Information	Sent At 40 Days
Send Past Due Notice	At 45 Days
Phone call to the Patient	At 55 Days
Send Final Demand	At 70 Days

### Patient Signature Required - Example Schedule

Action	Time Line
Medicare Signature Required: Letter	Immediately
Phone call to patient	Within 3-5 Business Days
Patient signature required	Invoice At 35 Days
Patient signature required	Past Due Notice At 55 Days
Phone call to patient	At 60 Days
Patient Signature required Final Notice	At 70 Days



## Mail Returns

Correspondence from us to your patients may be returned for various indicated reasons including: no such street; no such number; undeliverable as addressed; attempted not known (address is valid, but the patient apparently doesn't live there); insufficient address (possibly missing apartment number, suite number, etc.). We complete the following steps to insure every account is being worked appropriately:

- **Step 1: Compare address**
  - Double-check the address on the correspondence with the current address listed in the modify customer screen of the billing system.
- **Step 2: Review the account**
  - Review the account for other possible dates of service
  - Review notes to verify where in the billing process the account sits
  - Re-check Medi-Cal/Medicare for additional demographic information
- **Step 3: Call patient to verify contact information**
- **Step 4: White Pages reversal of phone number**
- **Step 5: Review possible alternative addresses**
- **Step 6: Accurint Check**
- **Step 7: Review PCR for Pick-Up Address/ Patient Address**
- **Step 8: Cross-Check hospital face sheet/ hospital trans**
- **Step 9: Final patient contact**

## Complete Portal Solutions

Wittman offers secured Internet access to our billing system via our Complete Portal System, 24 hours a day. Our system includes:



### Client Portal/Electronic Dashboard

- No additional software is required for the City and Fire Department to access Portal/Dashboard information through our secured server.
- A password protected, secure login is required to access.
- Information is in real time, allowing authorized City and Fire personnel to view each claim wherever it is in the billing and collection process.
- For more information about the Portal/Electronic Dashboard and sample Portal screen grabs, please see "*Client Portal and Electronic Dashboard (p. 21)*"



### Patient Portal

- Provides patients with Patient Portal Access.
- Each invoice, statement, and letter to patients provide a website link for them to access, login, provide insurance information, leave an email and/or simply inquire about their bill.



### Credit Card Payment Portal

- We provide credit card payment options for your patients who wish to process their bills this way.
- Patients are informed through our correspondences and our customer service staff how to make credit card payments to their accounts. Limited Wittman staff is authorized to accept credit card information over the phone and our automated Credit Card Portal allows patients to securely pay their bills using our online reporting module.
- Additionally, we can provide seamless links so that the patients may also connect to the Credit Card Portal through the City of Santa Monica website. Alternatively, several clients provide virtual merchant terminals to us so that we can deposit credit card payments directly into their existing system.
- Like all of our services, this is customizable to fit the needs of your City and your program.



### Collections Portal

- This Portal provides the most commonly requested items from third-party collection agencies, based on client approval.
- It provides: reviewing accounts electronically, printing invoices, printing patient care reports, and printing 1500 billing forms.

## Patient Portal

For many years Wittman has provided your patients with Portal access. Each invoice, statement, and letter mailed to patients provide a website link for them to access, login, provide insurance information, make a payment, or simply inquire about their bill. This site is available 24 hours a day, 7 days a week. We respond to patient inquiries within one business day.



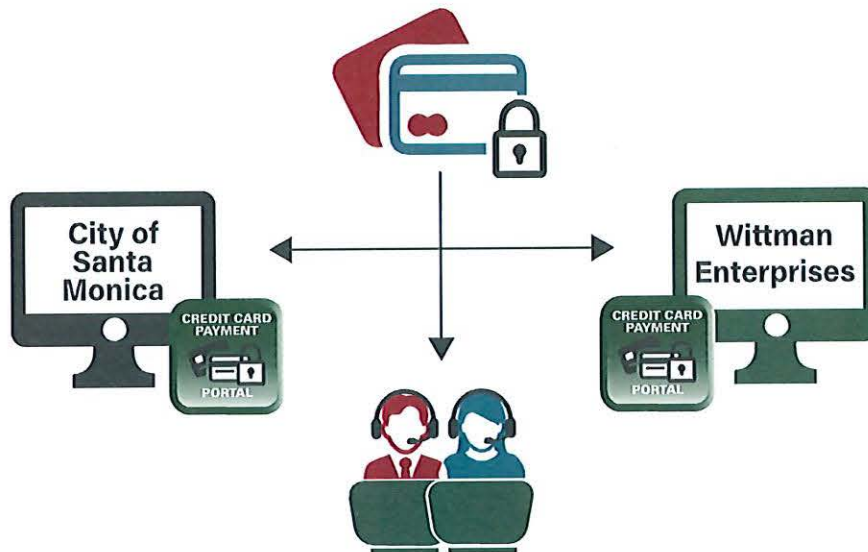
## Patient Payment Options

Wittman Enterprises effects positive collections for the City's financial requirements while providing compassionate service to your patients—doing everything possible to attain reimbursement for your claims. With that goal, we try to provide as many payment options as possible so that patients have choices of how best to make payments to their accounts. Whether they mail their check payment or credit card billing information, provide their credit card information over the phone, set up a limited installment payment plan, or prefer to access our Credit Card Payment Portal, we make it as simple as possible for patients to submit their payments.

## Credit Card Portal

Based on your preferences, we provide credit card payment options for your patients who wish to have bill payments processed this way. Patients are informed through our correspondence and our customer service staff how they can make credit card payments to their accounts. Limited Wittman staff is authorized to accept credit card information over the phone and our automated Credit Card Portal allows patients to securely pay their bills using our online reporting module. Additionally, our IT team can provide seamless links so that patients may also connect to the Credit Card Portal through the City of Santa Monica website. Alternatively, several clients provide virtual merchant terminals to us so that we can deposit credit card payments directly into their existing system. Like all of our services, this can be customized to fit the needs of your City and your program.

### Credit Card Payment Options



## Installment Payments

For patients unable to pay their full balance owed, Wittman follows your policies in regards to self-pay accounts. This could include minimum payments accepted and the duration of the private pay contract. Based on our experience, we have found that limiting payback duration to one year usually provides the best results for our clients. Patients have the option of making their monthly payments by check or credit card. They may also set up an AutoPay agreement with a signed authorization where payment is automatically withdrawn from their credit card each month.

## Collection Practices

On average, we send less than 12% of all accounts billed for additional collection efforts. Wittman will provide current reports identifying any non-collectable accounts to be released to your collection agency. As part of our process, we work with your agency and provide necessary documentation regarding each account. However, before an account is even considered for referral to collections, the following exhaustive procedures will have been performed:

- Patients will have been cross-referenced by name, social security number, incident pickup or residence address, and date(s) of service through a variety of resources including our extensive patient database.
- The entire regular invoicing cycle will have been completed.
- We will have conducted all appropriate follow-up calls and letters.
- We have identified all available alternate patient contacts.
- We will have completed our skip-tracing processes to locate correct address and telephone information with tools such as Accurant.com, The Haines Directory, MelissaData.com, etc.
- Receiving hospitals will have been contacted for most accurate and current patient demographic information.
- A second verification of Medicare, Medi-Cal, and Private Insurance eligibility is performed.

## Hardships, Discounts, and Reductions

In the course of providing our services, Wittman follows the City's policies. For example, you may waive the ambulance fee if it is found that a patient does not have the financial resources to pay. We notify your department in the case of any situation requiring modification of account balances, pay schedule, referral to collections, or account write off. No adjustment is ever made without prior authorization from you. All adjustments are clearly documented and identified in our regular reporting and documentation. We customize policies at your direction regarding discounts and reductions to meet the City's requirements. Some of these may include hardships, attorney requests, City employees, or small balance write-offs. In all cases, no discounting decisions or write offs are made without your advanced approval.



## Final Review: *Delinquent Accounts*

Once an account has gone through the billing cycle, an account representative will review the account one final time before placing on collection review. At that point a customer service lead will perform one last review of the entire account to ensure all SOPs were followed throughout the billing cycle. If all efforts have been made and process followed correctly, a write-off report will be submitted to the client contact and, if approved, electronically submitted to the City's contracted collection agency.

## Processing Funds

Many of our EMS billing partners prefer and we recommend the Live Cash method of processing payments. Payments are sent directly to us, processed and posted to the account, and deposited into the City's bank account. Due to our meticulous auditing, balancing, and reconciliation processes your monthly reports will balance with your bank statements to the penny. Great care is taken from the opening of correspondence and payment envelopes by a specific group of staff (minimum double custody treatment and handling protocols). Patient accounts are updated and verified for accuracy before any checks are prepared for deposit. In all cases, double-custody procedures are followed so that payments are always within at least two cash receipt staff hands. Finally, we limit processing of payments and remote deposit logins to a maximum of two people to control deposits completely.

Payments made by check are scanned and deposited remotely to your bank account (or directly at the bank by designated personnel if remote banking is not a service your bank provides). Cash payments are handled directly by the president of the company. For Electronic Funds Transfers ("EFT") required by federal insurance providers such as Medicare, we post Electronic Remittance Advices ("ERA") to patient accounts immediately upon receipt. Since requirements vary greatly from agency to agency regarding payments and funds received, Wittman Enterprises works closely with the City of Santa Monica to optimize this function during the life of our work together.

Deposits are made Mondays, Wednesdays, and Fridays of each week, with deposit slip reconciliations emailed to clients usually the same day, but no later than the day after each deposit to the City's bank account. Monthly closes (and subsequent monthly reporting) occur at a predetermined time agreed up by our clients (whether from a hard close or a soft close, to reflect as many payments as possible prior to closing). All month-end procedures are customized to meet the City's accounting needs. We invoice our clients for our fees (percentage of the month's net collected dollar amount) monthly after the month-end close has been completed.

## Fire Prevention Billing Approach/Methodology

### Fire Inspection Billing Work Cycle

All processes for our billing partners are customizable and can be modified at any time. We work through the following steps for most of our clients' Fire Inspection programs:

- Fire Inspection Reports and Log are received via email from the Santa Monica Fire Department/Fire Prevention Division.
- Wittman's Support Services Team verifies that the Inspection Reports and Log match, then place Fire Inspections into our automated DocuWare system workflow for our Billing Team to process.
- Billing Team manually enters each FIN into our ZOLL billing system.
- Biller reviews each Inspection Report for accurate/complete billing information.
- If required information is missing or needs clarification, the Inspection is placed on a Supervisor Hold for them to review and/or follow-up with Fire staff.
- Once Inspection bill is complete, the biller reviews the charges and accuracy of the bill and then sends out the first bill to each business.
- Initial invoices are processed and sent directly from our office to each inspected business.
- Subsequent invoice(s) are uploaded daily to the secure FTP site of InfoSend, our mail house partner.
- Files are reviewed and approved by Wittman staff prior to authorizing InfoSend to send additional invoice(s) out.
- Errors or exceptions that require additional research are removed from the outgoing batch and put on a supervisor review for further processing.
- Any anomalies are corrected in-house and then re-placed in the next InfoSend mailing batch.

### False Alarm Billing Work Cycle

Our Fire Department clients generally email False Alarm files (usually an Excel spreadsheet), and PDFs of trip report(s), directly to Wittman's Electronic Billing Team.

- Files are processed the same day or the next day by our Electronic Billing Team.
- False Alarm files are reviewed by the Electronic Billing Team to verify:
  - a. Number of False Alarms received for billing
  - b. That we have received all appropriate documentation in each column and row
  - c. If any information is missing
  - d. That any incidents listed as DO NOT BILL are accurately listed or that they should be deleted from that False Alarm batch's spreadsheet.
- Once all required information is confirmed with Santa Monica, we import the file into our Billing System.
- A Trip Import Count is run to verify that the total number of imported incidents match the total number of False Alarms on the batch spreadsheet.
- Confirmation email is sent to Santa Monica Fire staff to verify that the batch has been reviewed and the total number of False Alarms confirmed.



## Electronic Access to Records

### Client Portal and Electronic Dashboard

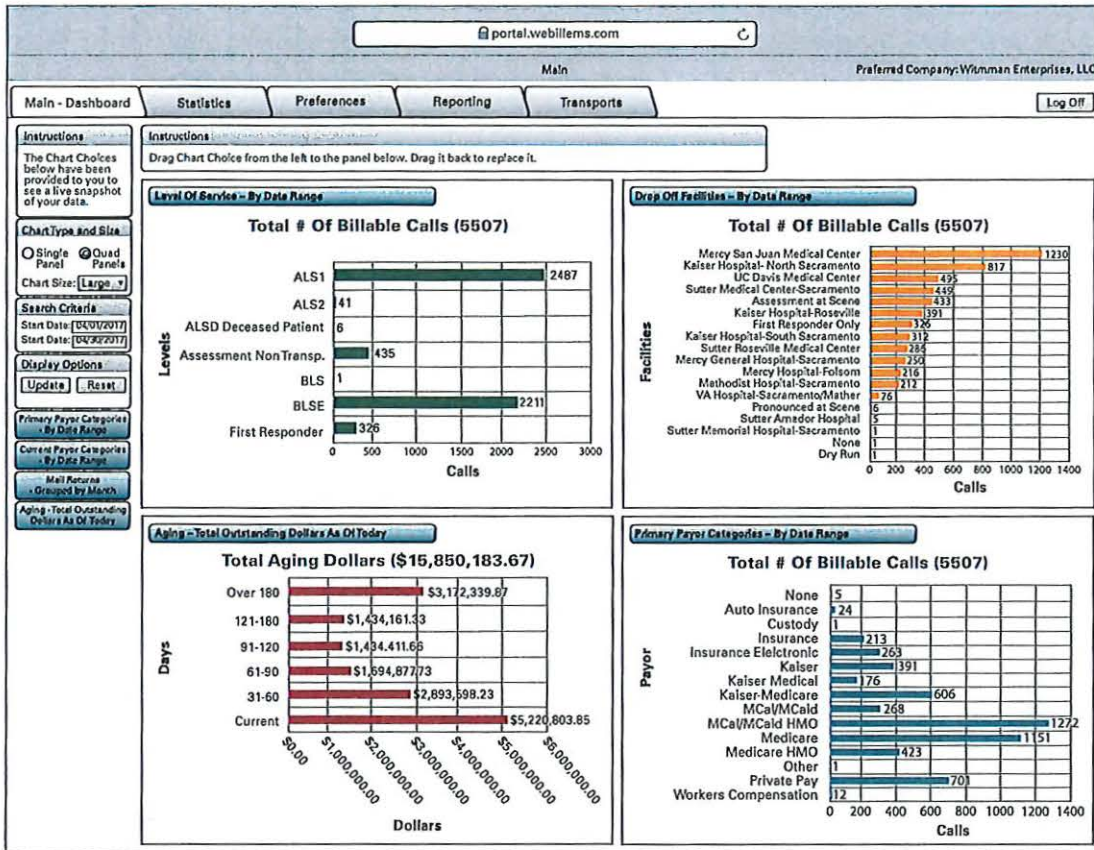
Wittman Enterprises offers secured Internet access to our billing system via our Client Portal, 24 hours a day. No additional software is required for the City of Santa Monica to access the information through our secured server. It is accessed with a secured login that is password protected. Information accessed from the Portal is in real time, allowing authorized City and Fire personnel to view each claim wherever it is in the billing and collection process.

Access to the Client Portal is granted only to pre-authorized City and Fire personnel with permission to view such information and is strictly limited to the City of Santa Monica's information. All patients may be referenced by name, date of service, incident, and run number. Your staff can print invoices for patients and run reports for their own use. Additionally, the City's specialized reports can be made available through this site. Our billing software system is Microsoft Windows-based which enables data export by authorized staff for easy manipulation (Excel, PDF, Crystal, etc.). It also allows for a clear and traceable audit trail for initial client verification, billing notification, and phone contact. Moreover, our software automatically updates each individual account detailing date, change, or billing function. All history and noted entries become a permanent record and all charges are maintained for a complete payment history. Finally, the Portal provides an "electronic dashboard," accessible 24 hours a day that provides a one-screen synopsis of the current state of the EMS billing operation, based on the preferences selected by each Client Portal authorized user.



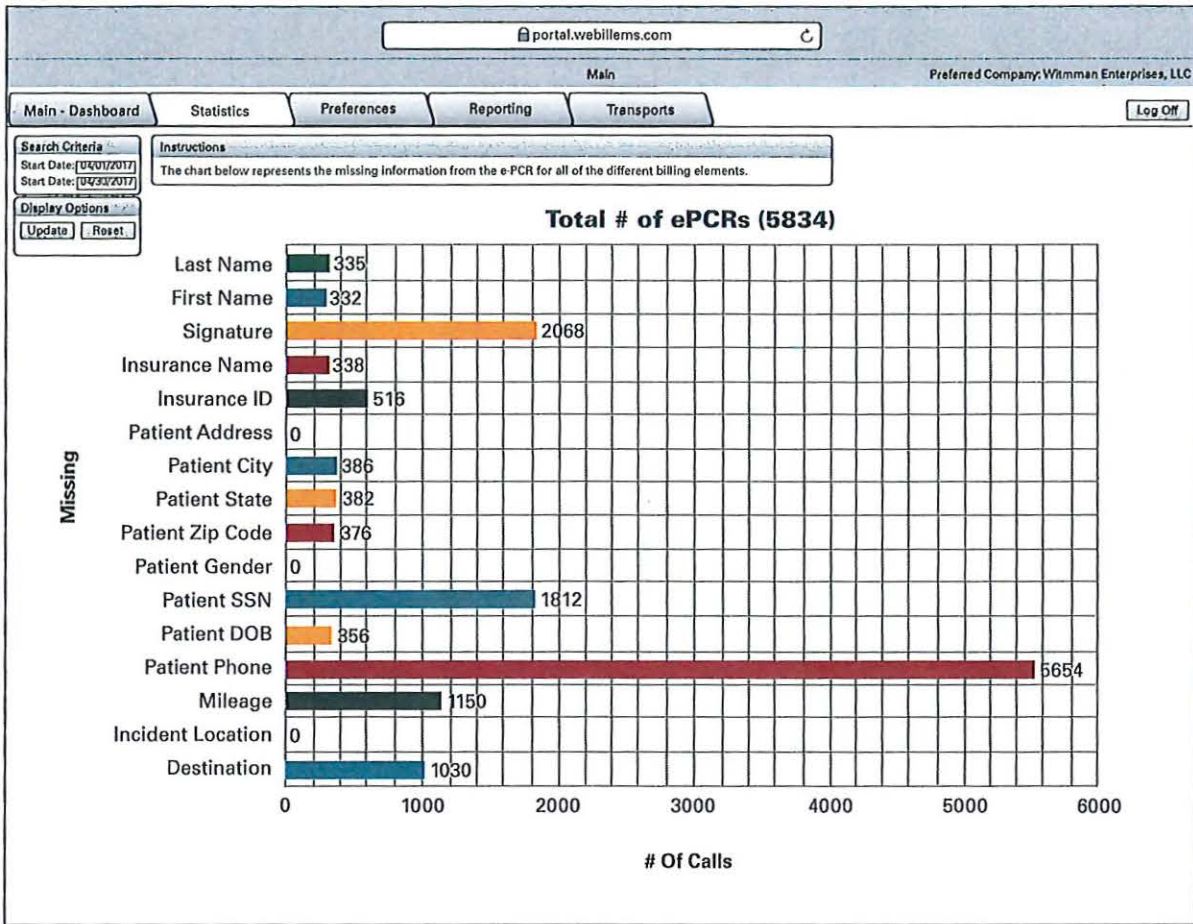
The form is titled "Portal Login" and is enclosed in a rectangular box. To the left of the box is a green rounded square icon with a white padlock and the words "CLIENT" and "PORTAL" above and below it respectively. The text inside the box reads: "Please enter your User ID and Password and click Secure Login". Below this text are two input fields: "User ID:" followed by a white rectangular box, and "Password:" followed by a white rectangular box. Below the password field is a red rounded rectangular button with the text "Secure Login" in white. At the bottom of the box, there is a horizontal line followed by the text: "If you are experiencing any problems logging in, please call (855) 611-0056".

Client Portal – Main Dashboard





# Client Portal – Statistics



# Client Portal - Preferences

portal.webillems.com ↻

Preferences Preferred Company: Wittman Enterprises, LLC

Main - Dashboard
Statistics
Preferences
Reporting
Transports
Log Off

<b>Instructions</b> Click the Change Button, then enter your changes and then click on the "SAVE" button. To cancel your changes, click the "CANCEL" button.	<b>Instructions</b> If you have more than one company, click on the name that you want as your preferred company.	<b>Instructions</b> Please select up to 10 charts to display on the Main - Dashboard and click the update button.
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<b>Customer Information</b> Note Name: <input type="text"/> Email-Login ID: <input type="text"/> <span style="float: right;">Change</span> Password: <input type="text"/> <span style="float: right;">Change Show</span> Default Tab: <span>Main - Dashboard</span> <span style="float: right;">Update</span> Default Ticket Search: <span>Date Of Service</span> <span style="float: right;">Update</span>	<b>Assigned Companies</b> Wittman Enterprises, LLC	<b>Chart Choices</b> <input checked="" type="checkbox"/> Primary Payor Categories - By Date Range <input checked="" type="checkbox"/> Ticket Status - By Date Range <input checked="" type="checkbox"/> Current Payor Categories - By Date Range <input checked="" type="checkbox"/> Level Of Service - By Date Range <input checked="" type="checkbox"/> Drop Off Facilities - By Date Range <input checked="" type="checkbox"/> Mail Returns - Grouped By Type <input checked="" type="checkbox"/> Aging - Total Outstanding Dollars As Of Today <input checked="" type="checkbox"/> Payment Average - From First Bill To First Payment By Date Range For All Payors
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<b>System Information</b> Wittman Go Live: <span>5/12/2017</span> Account Created: <span>5/12/2017</span> Last Login: <span>6/27/2017</span> Last Password Reset: <span>6/27/2017</span> Users Guide: <a href="#">Click Here...</a>	<b>Contact Names/Email Links</b> Account Representative: <a href="#">Heather Montano</a> Cash Representative: <a href="#">Pakou Yang</a> Billing Representative: <a href="#">Sharon Haney</a>
--	--

**Access Levels**

Customer Information: <span style="color: green;">Yes</span>	View/Print Statement: <span style="color: green;">Yes</span>	Main Tab: <span style="color: green;">Yes</span>
Billing Information: <span style="color: green;">Yes</span>	View/Print Invoice: <span style="color: green;">Yes</span>	Statistics Tab: <span style="color: green;">Yes</span>
Trip Notes Information: <span style="color: green;">Yes</span>	View/Print Receipt: <span style="color: green;">Yes</span>	Reporting Tab: <span style="color: green;">Yes</span>
Customer History Information: <span style="color: green;">Yes</span>	View PCR: <span style="color: green;">Yes</span>	Transport Tab: <span style="color: green;">Yes</span>
Services Information: <span style="color: green;">Yes</span>	View PCR Only: <span style="color: red;">No</span>	Month End Tab: <span style="color: red;">No</span>
Diagnosis & Alerts Information: <span style="color: green;">Yes</span>	Collection Agency: <span style="color: red;">No</span>	Download Tab: <span style="color: red;">No</span>
Trip History Information: <span style="color: green;">Yes</span>	Profit Centers Only: <span style="color: red;">No</span>	

Wittman Enterprises | Setting the Standard for EMS Billing



Client Portal – Reporting

portal.webillems.com

Main Preferred Company: Witman Enterprises, LLC

Main - Dashboard    Statistics    Preferences    Reporting    Transports    Log Off

**Instructions**

Select a report to view below and then choose your options and then click Display Report.

**Report Selector**

**Activity Summary by Payor Category**

Activity Summary by Vehicle

Activity Summary Grouped by Vehicle

Aging Detail by Current Payor

Call Type Count by Patient Age

Cash Receipts Journal by Date Posted

Cash Receipts Journal SubReport

Charge List

Charge Type Detail

Chief Complaint Count by Client Age

Closing Balance Summary

Credit Type Detail

Dry Run Report

Month End Sales Journal Detail

Patients under 18

Ticket Survey by Payor Category

Ticket Survey Detail by Trip Date

Ticket Survey Summary by Trip Date

**Report Description**

This trip date-based accounting report, which is grouped by primary payor, displays all charges and credits, as well as balance and average totals.

**Search Criteria**

Start Date: 04/01/2017 \*Required

Start Date: 04/30/2017 \*Required

**Display Options**

**Report Viewer**

Report Run On: 6/29/17 at 3:17:05 PM

**Sample Company Name**

Activity Summary Payor Category: (Date From: 04/01/2017–04/30/2017)

**Profit Center: [none]**

Payor Category	# of Trips	Gross Charge	Contr. Allow	Net Charges	Rev. Adj.	Payments	Write-Offs	Refunds	Balance	Average
Insurance	903	1,621,707.06	30,122.52	1,591,584.54	0.00	996,686.20	275.58	5,008.92	599,631.68	1,762.55
Medicare	2,180	4,430,100.50	3,481,092.99	949,007.51	1,002.97	846,496.07	1,102.32	415.43	100,821.58	435.32
Medi-Cal/Medicaid	1,716	3,064,905.84	2,805,268.64	259,637.20	-0.89	178,183.58	23,009.93	145.67	58,590.25	151.30
Private	707	845,906.94	0.00	845,906.94	2,161.53	27,640.02	46,531.35	0.00	769,574.04	1,196.47
Custody	1	1,735.91	1,337.77	398.14	0.00	398.14	0.00	0.00	0.00	398.14
<b>Sub-Totals for: [none]</b>	<b>5,507</b>	<b>\$9,964,356.25</b>	<b>\$6,317,821.92</b>	<b>\$3,646,534.33</b>	<b>\$3,163.61</b>	<b>\$2,049,404.01</b>	<b>\$70,919.18</b>	<b>\$5,570.02</b>	<b>\$0.00</b>	<b>\$398.14</b>

Report Courtesy of Witman Enterprises, LLC Page 1 of 3

Witman Enterprises | Setting the Standard for EMS Billing

## Client Portal - Transports

portal.webillems.com

Main Preferred Company: Wittman Enterprises, LLC

Main - Dashboard Statistics Preferences Reporting Transports Log Off

**Search Options**

 Date Of Service  
 Customer Name  
 Incident Number  
 Run Number  
 Social Security Number  
 Date Of Birth

**Search Results**

Page 1 of 2

Job	Profit Center	Date of Service	Run Number	Incident Number	Customer Name (Last, First)	Date of Birth	Balance Due
0001-A		2015-10-26	293236	12314567	POWERS, NICOLE	1982-01-22	\$0.00
0001-A		2015-10-16	293236	12314566	POWERS, NICOLE	1982-01-22	\$0.00
0001-A		2015-10-09	293236	12314565	POWERS, NICOLE	1982-01-22	\$0.00
0001-A		2015-10-13	293236	12314564	POWERS, NICOLE	1982-01-22	\$0.00
0001-A		2015-10-23	303236	12314563	POWERS, NICOLE	1982-01-22	\$0.00
0001-A		2015-10-16	303236	12314562	POWERS, NICOLE	1982-01-22	\$0.00
0001-A		2015-10-30	313236	12314561	POWERS, NICOLE	1982-01-22	\$0.00
0001-A		2015-10-12	313236	12314560	POWERS, NICOLE	1982-01-22	\$0.00
0001-A		2015-10-04	323236	12314569	POWERS, NICOLE	1982-01-22	\$0.00
0001-A		2015-10-11	323236	12314568	POWERS, NICOLE	1982-01-22	\$0.00
0001-A		2015-10-29	323236	12314576	POWERS, NICOLE	1982-01-22	\$0.00
0001-A		2015-10-19	333236	12314588	POWERS, NICOLE	1982-01-22	\$0.00

**Search Criteria**

 Partial (Slower Result Time)  
 Exact (Faster Result Time)  
 First Name  
 Last Name  
 Powers

**Display Options**

 Show Zero Balance Calls  
 Cancelled Calls Only  
 Show Tickets Continuously

## Client Portal - Transport Detail

portal.webillems.com

Main Preferred Company: Wittman Enterprises, LLC

Main - Dashboard Statistics Preferences Reporting Transports Transport Detail Log Off

**Customer Information**

Company Name: <input type="text" value="Wittman Enterprises, LLC"/>	Service Date: <input type="text" value="10/09/15"/>	<input type="button" value="Statement"/>
Customer Name: <input type="text" value="Powers, Nicole"/>	Incident Number: <input type="text" value="1134567"/>	<input type="button" value="Invoice"/>
Address: <input type="text" value="123 Jump St."/>	Run Number: <input type="text" value="293237"/>	<input type="button" value="Receipt"/>
City, State & Zip: <input type="text" value="Rocklin, CA 95765"/>	Last 4 of SSN: <input type="text" value="6789"/>	<input type="button" value="Patient Care Report"/>
Phone: <input type="text" value="(916) 232-1234"/>	Transporting Age: <input type="text" value="33"/>	<input type="button" value="Print Page"/>
Date of Birth: <input type="text" value="01/22/1982"/>		

Services Billing Diagnosis & Alerts Trip Notes Trip History Customer History

**Pick-Up Facility**

Facility:

Address:

City, State & Zip:

Phone:

**Drop-Off Facility**

Facility:

Address:

City, State & Zip:

Phone:

**Zones**

Response Zone:

Dispatch Zone:

**Profit Center**

Profit Center:

**Run Information**

Call Type:

Priority:

Transport:

Dispatch Comments:



## Secure Email

We provide the City access to our Secure Email Program from Axway. It provides multiple tiers of security that can be used individually or in combination to block threats at the DMZ and within the enterprise network, and secure inbound and outbound email traffic at the content and network levels. MailGate SC simplifies management of one comprehensive secure email solution for inbound, outbound and encryption, providing secure file delivery without impacting your current environment.

## File Transfer Protocol (FTP) Access

The City has access to our FTP site. We receive email notification anytime reports or other information are uploaded to the site. There is no file size limitation for client uploads.

### B. Cashing Procedure

Wittman Enterprises does not charge an additional processing fee for our regular deposit and posting services. Payments made by check are scanned and deposited remotely to the City's bank account (or directly at the bank by designated personnel, if remote banking is not a service your bank provides). For Electronic Funds Transfers ("EFT") required by federal and state insurance providers, and some private insurance providers, we post Electronic Remittance Advices ("ERA") to patient accounts immediately upon receipt. In all cases, City funds are deposited directly into the City's designated bank account. Wittman Enterprises has deposit rights only for City-authorized accounts and all revenues are deposited into City bank accounts.

## Processing Payments

- On behalf of City of Santa Monica we receive payments via check or credit card payment, which can be submitted via U.S. Mail address on the customer invoice, or online at [www.webillems.com/Billing](http://www.webillems.com/Billing).
- Our Cash Receipts Team verifies payments of either False Alarm or Fire Inspection and runs a separate tally of each.
- The account is pulled up in the Billing System and the business name is verified to ensure payment is applied to the correct account.
- Payments are posted to accounts in batches and balances are generally paid in full. Any remaining balance is billed to the business owner until the balance is paid in full.
- Following posting, payments are listed on separate deposit slips for deposit: False Alarm and Fire Inspection to verify that batch totals match the posted amounts.
- Separate deposits are made for Fire Inspections and False Alarm, and deposit confirmation is emailed to designated Fire/City Financial staff.
- Credit Card payments are processed through Authorize.net

## We Value Customer Service

As an extension of your EMS/Fire program, Wittman Enterprises provides you with direct phone numbers and real access to all management staff, starting with our CEO. Additionally, specialized Wittman staff are assigned to your team so that you will always have direct access to the person on our team who can most help with whatever situation may arise. Our Client Liaison team is also available to help identify key resources you may need to get the results you want in a timely manner.

## EMS/Fire Partner Satisfaction

The City of Santa Monica will count on Wittman to conduct diligent, regular, and uninterrupted billing and collection services in a professional businesslike manner. ***Our personal approach and higher levels of service greatly exceed industry standards.*** Your expectations and overall satisfaction are attained through ongoing and regular training, continuous improvement, and our comprehensive auditing program. Our comprehensive and ongoing training program allows us to continuously improve the business activities that we conduct on behalf of the City and ensure that you continue to receive the maximum legal reimbursement available. The secret to our clients' successful reimbursement is ultimately the personal attention we apply to each of their accounts. Simply put, it is the dedication to our process that combines the best in technology with the ***commitment of people*** to perform the hard work necessary to pursue elusive insurance Payers, successfully appeal Medicare and insurance denials, and work effectively through difficult reimbursement issues such as Medi-Cal cutbacks. The significant efforts we undertake as a commitment to our EMS/Fire partners allow us to meet and exceed client expectations (and requirements as set forth in your RFP) and achieve high client/customer satisfaction. We stand behind the work we conduct on behalf of our clients and work closely with each of them to make sure they are completely satisfied with our performance.

## Performance

With a proven commitment to customer and patient service Wittman Enterprises conducts your business as if your patients were our own. This starts with **valuing** customer service with everything we have done as a Company since 1991 (***living up to our Dedicated Response Time Commitment; providing ongoing and comprehensive Staff Training; availability of our Bilingual Staff; meeting regularly with our partners quarterly, etc.***).

We also strive to provide up-to-the minute looks directly into our billing system and multiple ways to view records, reports, and other valuable information through our **Client Portal**. For ePCR interfacing and ultimate billing accuracy we work closely with most ePCR/RMS vendors like **Digital EMS and First Due** to ensure the quality of data we receive on your behalf for the billing process.

Finally, from all of these important areas we constantly monitor the quality of our work on your program through a series of KPIs customized to ensure the success you should expect. We are transparent to the point that our EMS and Fire partners have as much access to data and trends as they need to evaluate the success of our team at meeting your goals.



## Dedicated Response Time Commitment

Wittman Enterprises' goal is that each client and patient reach a live person when they call into our business office located in Rancho Cordova. If our EMS and Fire partners or their patients/customers do not reach a live person during regular business hours, they will be provided the option to leave a voicemail and offered instructions on submitting an email inquiry. Wittman personnel will respond the same day during normal operating or within 24 business hours when that is not possible.

## Live Operator Assistance

Patient Service Representatives are responsible for the follow-up on private insurance, private pay, and balance-billed accounts. They are responsible for over 10,000 calls weekly to and from patients while processing patient insurance information and working through any patient concerns, needs, or disputes. Customer Service Representatives are available uninterrupted Monday through Friday from 8:00 AM to 4:30 PM PST (with no lunch shut-down) to serve your patient needs. Our toll-free number has multiple lines available for patients, clients, insurance companies, attorneys, and third parties to call for information or to discuss account status. Our system accepts voice mail messages and routes calls to appropriate person and/or voicemail box 24 hours per day. Our phone system was recently upgraded, and our Verizon router replaced and system updated ensuring the most effective solution and intuitive routing of calls for both the City and your patients.

## Alternative Language Capabilities

Wittman Enterprises employs several Spanish, Chinese, and Vietnamese-speaking Customer Service Representatives in management and non-management positions. Such valuable resources provide your patients with the highest quality of service possible. On rare occasions, if a patient speaks a language we are not staffed to service, we utilize Language Line Services to assist those customers effectively. Currently, Wittman employs 16 bilingual staff members that are available to assist with calls.

## Customer Complaint Resolution

As part of the billing and collection services we provide, we make contacts with patients under the name of the billing company for the City of Santa Monica. We are not a collection agency and do not contact patients once their accounts have been deemed as non-collectible and reported to the City as such.

## Clear and Concise Reporting

Our robust reporting is customized to meet your reporting needs and provide complete accountability and transparency for the work we do on your behalf. As indicated in the reporting sections of our proposal, we have hundreds of reports available for your metrics and reporting needs. There is no extra fee for reporting or for Ad Hoc reports designed for your exclusive use. Reports are available from your assigned Division Manager and Client Liaison at any time AND many of them come hard coded in your Client Portal for live and electronic access based on pre-populated fields. Other reports from your program can also be hard coded into your Portal access and be made available via our Client Portal. *Please see "Sample Reporting" (p. 60) and "GEMT/GEMT QAF Reporting" (p. 74-81) for examples of our vast reporting library.*

## Customized Reporting

There is no charge for ad hoc reports and we are able to draw on hundreds of standard and customized reports to update your EMS/Fire programs as needed.

## EMS Reporting

### Standard Reporting

The City of Santa Monica will have access to our Client Portal and client reporting system allowing authorized City and EMS/Fire personnel to obtain invoices, account balances, billing reports, and other hands-on account management tools. Daily, monthly, quarterly, annual, and special reporting can be provided in PDF and Excel format. Our reporting system allows interface with Crystal reporting software. For example, Santa Monica's customized reporting program might include specific details such as:

- ✓ Number of Reports Received
- ✓ Calls Not Billed
- ✓ Contributions Allowed or Write Down
- ✓ Adjustments
- ✓ Refunds
- ✓ Number of Bills and Amounts Sent to Collections
- ✓ Write Offs
- ✓ Number Billed and Bill Type
- ✓ Gross Charges
- ✓ Net Charges
- ✓ Payments
- ✓ Balance Owed
- ✓ Pending Claims at Collections
- ✓ Aging Reports



## Reporting Library

This is a small sample of our extensive reporting library. In fact, we have well over 200 system-generated reports as well as hundreds of customized reports to meet the reporting needs of all of our clients. Utilizing our in-house programmers, we are able to design reporting programs to fit all of our clients' needs.

- |  |                                  |
|--|----------------------------------|
| ✓ Management Summary                   | ✓ Ticket Survey Summary by Payer |
| ✓ Incident Survey Summary by Trip Date | ✓ Year-To-Date Revenue           |
| ✓ Aging: Current Payer (aging data)    | ✓ Cash Receipts Summary          |
| ✓ Credit Summary                       | ✓ Activity Summary by Vehicle    |
| ✓ Activity Summary by Payer            | ✓ Refund Report                  |

## Monthly Reporting Requirements

Our month-end correspondence with you includes Cash Receipt Reports that reconcile all deposits, receivables, billings, patient accounts, adjustments, dishonest checks, and refunds. All other processes and functions at Wittman Enterprises, LLC are ongoing. Financial and performance reports are detailed and easy to read. On-Demand (ad hoc) reports are our specialty and are provided at a moment's notice at no additional charge. These reports provide detailed accounting for account adjustments of any type and track revenue by period. Our reports are **Accurate and Easy to Read. Robust and Individualized. Accessible.**

- **A/R Aging Report:** This report can be either a detail or summary report based on trip date (date of service), patient, or payer. It can be customized to track a specific payer or payers and date ranges and lists how many ambulance claims are still outstanding for any given time period.
- **Ticket Survey Report:** Detail or Summary can be run by date of service, payer or patient or combination thereof. Ticket Surveys are used to provide the number of accounts input into the system in a given month and under the payer mix category. This information provides revenue projection information and can be used to verify that all tickets sent have been received.
- **Year-to-Date Revenue Report:** This report provides a snapshot of the last twelve months at any time. It offers totals in all categories including Medicare and Medi-Cal write-downs, monthly amount of delinquent accounts and refund amounts. It is a very effective performance analysis tool in monitoring our performance as it reflects our ongoing collection rate, both gross and net, for a twelve-month period.
- **Management Summary Report:** The report is run by fiscal year. It provides an accounting by financial class of total trips and dollars billed each month, with a cumulative year-to-date tracking. It also provides an accounting of the dollars received each month by financial class with a cumulative year-to-date tracking.
- **Ad Hoc Reports:** On-demand reports are our specialty and are provided at no additional charge. Our billing software collects and tracks numerous data elements whether input manually or electronically downloaded. From the large data field our ad hoc reports are available and on-line for Santa Monica review and can contain month-end and real-time information as required.

Your monthly reports can be emailed, dropped to your FTP mailbox, or sent to you via U.S. Mail – depending on the City's preferences.

## Fire Prevention Recovery Reporting

### Monthly Reporting

As appropriate, most of these reports are run for Fire Inspection, False Alarm, Weed Abatement:

- **Closing Balance Summary** (*Summary of previous balance; charges for the month; credits for the month; credit adjustments for the month; new A/R balance*)
- **Charge Summary**
- **Ticket Summary** (*Date of inspection or incident; number of inspections or incidents; total charges*)
- **Ticket Detail** (*Date of inspection or incident; incident number; inspection or incident name; charges*)
- **Charge Adjustments Summary** (*Lists any inspections/incidents prior to the month being closed*)
- **Charge Adjustments Detail** (*Account numbers; date of inspection/incident; facility name, charges*)
- **Credit Summary** (*Payments; refunds; bad debt write-offs; collection adjustments*)
- **Cash Receipts Summary** (*Deposit date; payments; write-offs; refunds*)
- **Monthly Cash Receipts Journal Detail** (*Deposit date; facility name; payer; date of incident/inspection; payments, write-offs, refunds*)
- **Payer Aging for Each Type** (*Aging bucket*)

### Annual Cash Receipts Reporting

- **Annual Cash Receipts Summary by Deposit Date** (*Payments; write-offs; refunds; other adjustments*)



## E. Billing Structure

Our billing structure for clients varies considerably, depending on the scope(s) of work, volume of work, demographics of department areas, and several other items based on the type of program each client operates. We customize our work around the needs of each individual client and our billing structures reflect many of those variations. *Please see Section 8.0 ("Pricing") (p. 101)* for our detailed proposal based on the information from your RFP and any subsequent Q&A, your City Fee Schedule, and our vast experience in the Los Angeles County area. Following are some of the billing structure options that we consider as we evaluate your programs.

### EMS Billing and Collections Only

- **Option 1:** percent of net collected dollars – we are not paid until our clients are paid
- **Option 2:** flat fee per processed incident, often including annual CPI adjustments to reflect changes in inflation, employment costs, postage costs, etc.

### Fire Prevention Billing and Collections Only

- **Option 1:** flat fee per processed incident, often including annual CPI adjustments to reflect changes in inflation, employment costs, postage costs, etc.
- **Option 2:** percent of net collected dollars – we are not paid until our clients are paid. This option is usually offered only in circumstances where the client has a Fire Prevention billing program and an EMS billing program; however, this is negotiable depending on each department's individual programs.

### Patient Surveys

- **Option 1:** a small percentage is added to our EMS Billing and Collections proposal to cover associated postage and automation costs.
- **Option 2:** a per-processed survey cost is listed as a charge on client monthly statements. This charge is not marked up and is simply a pass-through charge for printing, postage, etc.

## Workload Accomplishment

Our EMS billing and collection success is tied directly to the ratio of PCRs to the number of quality people assigned to your project. We believe that people are the key to our success. Wittman innovates by fully embracing automated and technological advances while wholly recognizing that our quality service is reliant upon our talented people providing you the best level of service. Our approach provides the lowest claims-per-employee-ratio, generally resulting in 10-20% higher collection rates than our competitors.

Wittman Enterprises works from our single location in the Sacramento, California area at 11093 Sun Center Drive, Rancho Cordova, California. All departments are dedicated to the personal attention of our clients and their patients' needs. Our staff is divided into teams to efficiently address workflow processes and are further divided based upon your location. Wittman maintains our industry-leading lowest claims-per-staff-ratio (generally 30% lower than our competitors) based on upholding the standard of practice our clients expect. Through training, forecasting, hiring, and expansion of our EMS partner base, we constantly maintain that staffing ratio of approximately 4,000 claims per staff (compared to approximately 8,000-12,000 or more claims per staff for most of our competitors).

For complete project coordination, Wittman's Client Liaison team is the conduit from you to our operations. We look forward to meeting with City/Fire personnel to discuss the goals of our business partnership, the services we provide, and any other topics required for the quality performance of EMS/Fire cost recovery on behalf of the City of Santa Monica. Judy Vang (Client Liaison) will be your main point of contact. Please remember too that Russ Harms (Director of Business Development), Corinne Wittman-Wong (CEO), and Walter Imboden (President/CFO) are always available to you and your team.





## Emergency Medical Services

### Average Collection Rates: Overview (Proprietary and Confidential)

Wittman Enterprises has multiple EMS billing clients with multiple different payer mixes varying significantly by city/region/state. Combining them into an overall collection percentage is at best inaccurate and in reality, an unreliable way to gauge collection performance. Consider that gross collection rates may be higher in Eastern States when compared to Southern States, Florida higher to California. Many out-of-state competitors may have some higher gross collection rates because their clients' rates are significantly lower than departments in California (in fact closer to Medicare and Medi-Cal rates). Industry averages for collection rates will be inconsistent considerably because of the variance in contributing factors such as call volume, patient demographics, payer mix, etc. In fact, neighboring departments often have widely different collection rates simply due to differences in payer mix. However, for illustration purposes only, as a group, our Los Angeles County clients average approximately 37% for gross collection percentage and 79% for net collection percentage (net percentage being the more accurate/useful way of evaluating collection percentage). In most ways, the section: "Santa Monica-Area Clients: Average Collected per Transport " (p. 100), shows a more reliable method of evaluating EMS program performance.

### Average Collection Rates: Detail (Proprietary and Confidential)

It is important to note that collection rates vary widely between departments due to many factors including patient demographics, payer mix, department fee schedules, other municipality and department policies, and payer allowables. Even so, Wittman Enterprises usually outperforms our competitors by 10-20% in net collections for or EMS Partners.

- Out-of-State clients may often show higher gross collection rates because their lower fee schedules more closely align with Medicare, Medi-Cal, and other contracted payers. Consider the following out-of-state client examples from actual Wittman clients.

	Avg. Gross Collection %	Avg. Net Collection %
<b>Client #1 (redacted)</b> .....	66%	93%
<b>Client #2 (redacted)</b> .....	57%	85%

- As such, comparing out-of-state collection percentages with California department collection percentages is not really a comprehensive (or accurate) comparison.
- Consider the following survey of varying collection percentages for some of our San Diego County-area departments. Due to the confidential nature of the information, client names have been redacted. We are happy to share an expanded list, if required, under separate cover.

	Avg. Gross Collection %	Avg. Net Collection %
<b>Client #1</b> .....	30%	78%
<b>Client #2</b> .....	36%	71%
<b>Client #3</b> .....	39%	89%
<b>Client #4</b> .....	46%	89%
<b>Client #5</b> .....	36%	79%
<b>Client #6</b> .....	33%	74%
<b>Client #7</b> .....	35%	82%
<b>Client #8</b> .....	45%	82%
<b>Client #9</b> .....	26%	64%
<b>Carlsbad</b> .....	44%	84%



## Fire Recovery Services

Historically, we perform in the range of 92% to 99% in collection rates for Fire Inspection billing, False Alarm billing, and other services such as Weed Abatement billing. This varies of course by fire department, payer demographics, scope, and the thoroughness of documentation provided to our team for billing purposes. Our benchmark results are evaluated against our largest Fire Prevention Recovery client, Sac Metro CRRD, who averages between 95% and 99% billing collection performance.

### G. Information and City Involvement

## Wittman Enterprises: *Your Complete Billing Department*

Wittman Enterprises provides complete ambulance and fire billing services and conducts effectively a comprehensive range of services associated with your individual billing program(s).

## Santa Monica Staff and Provider Scope of Work

Wittman Enterprises enjoys our regular contact with City and Fire staff for direction on specific accounts, balance adjustments, QA/QI, and other procedures requiring your authorization. Occasionally, when we have exhausted our resources and need help completing missing information, clarifying unclear or incomplete narratives, we may request assistance from our regular City/Fire contacts that are often able to acquire the information from their own resources. However, ***as your billing partner, Wittman generally does not require additional tasks from City/ Fire staff as it is our job to support your billing and reimbursement program.***

We are a full-service billing agency that conducts effectively the full range of tasks associated with your ambulance billing. As part of creating and maintaining the most efficient and effective billing system partnership between the provider (City of Santa Monica) and Wittman Enterprises, the following are the basic provider responsibilities generally accepted as current standards of best practice. All programs are customized to meet and exceed the needs of our clients – following as many standards of best practice as practically possible.

- Submit necessary transport information, including pay source information and patient condition, to Wittman Enterprises for billing purposes.
- Forward to Wittman all necessary information relating to patient transport services, payments and patient eligibility.
- Provide clarifications when questions arise regarding documentation.

## Request for Changes to Santa Monica-Provided Data

We do not normally anticipate requesting any changes in data collection by the City/EMS Departments, provided we receive the City's PCRs with appropriate and complete documentation, meeting industry, Medicare, Medi-Cal, HIPAA, and other billing standards and requirements. Over the course of our partnership together we will work with your team closely, developing and maintaining a collaborative process to obtain any missing data needed for proper billing if needed.



## Billing System and ePCR/RMS System Interfaces

### ePCR Interface

Wittman provides extensive mapping of information with most ePCR systems to ensure they correctly correspond to our ZOLL billing system. There are no requirements or added cost for an electronic interface with Wittman Enterprises, LLC. We have successful mapping experience with multiple ePCR systems as recognized in the chart below. We encourage you to contact our other clients to discuss not only the seamless ePCR interface; but also to discuss our high levels of service as an EMS/Fire billing company.



### ePCR Uploading Overview

We work with each individual client to determine the most effective way to transfer the care reports from their ePCR programs to our ZOLL billing system. The process generally requires minimal input from individual EMS organizations. Currently our system interfaces with 17 clients using **Digital EMS**.

Our Electronic Billing Team reconciles the NEMSIS file with the batch listed on the ePCR system to detect any inconsistencies. Files are then uploaded to our billing system workflows and processed. We utilize ZOLL's RescueNet billing software and our IT team has worked extensively with ZOLL to ensure that all aspects of our processes operate efficiently with any ePCR system currently in operation. The time-tested process allows seamless integration with the Digital EMS platform or any ePCR program used by the City. Wittman has successfully interfaced with numerous ePCR products for our clients and they are mapped into our ZOLL RescueNet billing program for complete integration and data transfer/delivery.

# First Due and Digital Solutions Clients (*Proprietary and Confidential*)

## First Due RMS

Todd York

(720) 427-9779 | todd.york@firstdue.com

- Burney (*mapping and implementation currently under way as of 3/21/2020*)

## Digital Solutions

Van Mark Madrigal

(866) 620-5521 | VanMark@digitalessinc.com

- Burbank
- Alhambra
- Arcadia
- Beverly Hills
- Culver City
- Downey
- La Habra Heights
- La Verne
- Monterey Park
- Pasadena
- San Gabriel
- Sierra Madre
- South Pasadena
- West Covina
- El Segundo
- Glendale
- San Marino

Digital EMS Solutions Inc.  
31 Savona Walk  
Long Beach, CA 90803

**DigitalEMS**  
SOLUTIONS INC.

### Medic Clipboard

Date: March 22, 2022

City of Santa Monica  
Request for Proposal  
Emergency Medical Services (EMS) Billing and Collections

On August 1, 2016, Digital EMS Solutions' ePCR software, the Medic Clipboard, went into operation with the City of Santa Monica Fire Department, and now has over 60,000 medical records uploaded into the system. As part of our services, an integration with Wittman Enterprises was developed to process EMS services that would be reimbursable to the City.

Today, after working together for nearly six years, this is a nearly seamless process, and yet still provides the capability to be fully audited to ensure there is no lost revenue to the City.

We could not have done this without the effective partnership of Wittman as they were instrumental in helping us to develop our billing services software from the ground up. Their professionalism, responsiveness, and efficiency have been stellar. They readily share their knowledge of issues affecting billing services such as impending legislation, insurance reimbursement, and compliance management, enabling us continue to improve the patient care documentation process.

There has been and continues to be unprecedented changes in the healthcare system that will affect reimbursement of EMS services. In our relationship with Wittman, we feel we have a valued partner who has proven to be effective in handling these challenges.

Sincerely,

*Van Mark Madrigal*

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Implementation Guide



## Santa Monica Proposed Implementation Schedule

### Implementation Timeline

Wittman Enterprises is prepared and qualified to effectively meet all elements describe within the Ambulance Billing Services RFP detailed in the Scope of Services sections in accordance with all applicable local, state and federal laws and within the policies of the City of Santa Monica.

If we are fortunate enough to earn your EMS partnership, your transition plan will be customized to meet and exceeded your needs and expectations as our experience has shown that no two transitions are the same. Our transition process is built around five key steps that will be facilitated by your Client Liaison, Judy Vang, and the entire Wittman Project Management Team. It is designed to systematically address all required deliverables for a timely and orderly transition: from Medicare, Medi-Cal, and insurance transfer requirements, to the interfacing of all software systems—all leading to the successful go-live date estimated in the timeline and schedule created with you. As your past and future EMS billing and collections partner, Wittman works closely with you during the operational implementation process ensuring a smooth transition. Regular meetings throughout the transition period focus on the items and tasks necessary for our transition partnership. Ongoing communications include conference calls and regular correspondence ensuring we meet required deadlines from your customized schedule so that your EMS program deadlines are met.

As a result of our business model, you will find that many of our processes are customizable to the needs to the City and Fire Department. Through our 30 years of experience, we have learned that each EMS organization functions differently and has unique expectations and needs. We have elected to not advise you how you must change to meet our needs; instead we have chosen to embrace that uniqueness and develop your billing program to meet your requirements and expectations.

### Transition Timeline Estimate

Our billing system is easily customized and **we are able to complete set procedures within 48 hours of award of contract.** Wittman Enterprises has significant experience in working out old work from numerous billing systems. We are capable of taking on this task immediately upon award and execution of a contract. ***Billing private insurance and private pay claims starts immediately*** and we vigorously attempt to collect on all aging account receivables turned over to us. As part of our regular processes we maintain complete account receivables, payment collection, and balance records on each patient. The countdown to "flipping on the billing switch" is completed in the few milestone steps shown below.

**STEP 1**  
30 Days

**Award of Contract** ✨

**Welcome, Introductions, Gather Information**

- Fully-executed Contract and Business Associates Agreement (BAA)

**Gather Information**

- Gathering of company specifics, demographic information, pay-to address requirements, etc.

**Begin Transition Billing Immediately**

- Completion of transfer documents with Medicare, Medi-Cal, and other insurance
- Assembling of the City's policies: Add to Wittman department procedures
- Wittman department manager and customer service briefings on the City's policies and procedures
- Ramp-up meetings (*as needed*)

**STEP 2**  
15 Days

**ePCR/RMS Interface**

- Mapping and Interfacing between City's current ePCR (Digital EMS) and Wittman's billing system.
- Attaining necessary logins, passwords, credentials, permissions
- Testing ePCR/RMS interfaces for the System's EMS Billing Program
- City, vendor, and ePCR/RMS ramp-up meetings (*as needed*)

**Reporting Program**

- Customizing the City's Reporting Program

**STEP 3**  
15 Days

**Ramping Up**

- Complete overlapping and remaining tasks from Step 1 and Step 2
- Gather banking information and materials and make necessary transfers of information
- Set up the City's personnel on Client Portal, FTP site, etc.
- City and vendor ramp-up meetings (*as needed*)

**STEP 4**  
Go-Live

**Go-Live**

- Accept live data via ePCR/RMS interface
- Transmit electronic claims to Medicare, Medi-Cal, etc.
- City and vendor ramp-up meetings (*as needed*)

**STEP 5**  
6 Months

**Analysis**

- Conduct comprehensive process, compliance, and documentation analyses
- As needed, provide the City's EMS personnel comprehensive billing compliance and documentation training





Start-Up Billing Program Deliverables

Completed by Client

- Acknowledge Receipt of Insurance Information
- Provide Banking Information to Wittman
- Provide Billing Rates to Wittman
- Provide Change of Address letter on letterhead
- Provide confirmation of hardware choice to Wittman
- Provide Credit Card - merchant account information to Wittman
- Provide Endorsement stamp and deposit slips to Wittman
- Provide Hardship Policy to Wittman
- Provide Paramedic Signature Log to Wittman
- Provide process for old accounts to Wittman
- Provide Receiving Hospital List to Wittman
- Provide Returned Checks Policy to Wittman
- Provide Unit List to Wittman
- Return Business Associates Agreement to Wittman
- Return Completed Client Set-Up Questionnaire to Wittman
- Return Executed Contract (Agreement) to Wittman
- Return signed Link applications for Medicare and Medi-Cal to Wittman

Completed by Wittman Enterprises

- Add client to credit card portal if applicable
- Add Company Tax ID to Kaiser and internally
- Add Company to Capario Portal and automation (if needed)
- Add Company to Content Folder in DocuWare
- Add Company to Schedule Batch Processor
- Add Company to all automated processes that apply
- Add Schedules
- Complete Company Books (Date Entry and AR)
- Complete ePCR Interface with provider
- Complete Payor Adds (Membership/Resident)
- Conference Call between ePCR vendor and Wittman
- Include company in batches (Medicare, insurance, bill patient, Medi-Cal)
- Mail FTP Software to Client (if needed)
- Provide Client Portal Training and Logins
- Review contract with ePCR vendor (ePCR part of WE contract)
- Review contract with hardware vendor (hardware part of WE contract)
- Review requirements for bank reconciliation process
- Run "live" ePCR Interface test with provider
- Schedule Conference Call with Client to go over Set-up form
- Schedule Conference or meeting with ePCR Hardware vendor
- Send Agreement to Client
- Send Applications to Link Medicare and Medi-Cal
- Send Business Associate agreement to Client
- Send Change of Address letter to insurances
- Send Client Set-Up Questionnaire to Client
- Send Insurance Certificates (Workers' Comp and Liability Insurance)
- Set up active import for Docuware
- Set up Banking and Deposit Protocols
- Set up Company in Zoll
- Set-up Total OnBoarding
- Submit changes to invoice to Infosend
- Submit signed applications to Link Medicare and Medi-Cal
- Verifying ALL payers are set up properly i.e. for Medicare or Medi-Cal



## RFP Requirements (RFP Section 2.4)

*1. Provide all tested and working software, tested, and working hardware, and technical support associated with the billing, receivables process, and debt collections to support up to 9,000 collections for Emergency Medical Services and up to 8,000 Fire Prevention Inspections annually. The billing for medical services shall include, but not be limited to, billing for transport, supplies, fees, and responses to medical facilities. The billing for Prevention related services shall include but not limited to fire inspections, annual fire permits and plans review services. The software and hardware shall ensure complete and uninterrupted back-up with a date recovery system, should a disaster or other unforeseen interruption occur. All software and hardware costs shall be borne by the proposer.*

**Acknowledged and Agreed to.**

### Billing Software

Since 2003 we have utilized ZOLL's RescueNet billing software, and our IT team has worked extensively with ZOLL to ensure that all aspects of our processes operate efficiently with most RMS systems currently in operation (like *Digital EMS Solutions, First Due, MobileEyes, etc.*).

### Data Recovery Plan

Our Data Recovery Plan allows Wittman to continue conducting our clients' business until recovery from an unforeseen disaster or emergency is accomplished. It identifies how we would stay in touch with our clients and with each other, continuing to do our work. The plan 1) documents key personnel and backups, 2) identifies those who can telecommute, 3) documents critical equipment and appropriate off-site backups, 4) identifies critical documents, and 5) identifies contingency equipment options and locations.

Utilizing Veritas Backup Exec software, our electronic computing and storage capabilities are backed up redundantly by a Dell Power Vault 124T with 24 terabytes of storage capacity. Wittman's network consists of a redundant Raid Ten Array Network Attached Storage, running on two Dell R720 Dual Processor eight core servers on Windows 2012 Server in an active/passive cluster mode. Wittman uses Rescue Net Billing by ZOLL Data Systems. In the event of a catastrophic event, the software is readily available for us to replace. As an added precaution, all backup and system programs are kept offsite. To minimize any potential down time Wittman contracts with Dell Computers for a maximum 4-hour service response time on all of our billing servers. In case of an interruption in Santa Monica's (or Wittman's) ability to transmit or receive ePCRs electronically we maintain the ability to receive information through our secured FTP site. Our IpSwitch Secure FTP server is the industry-leader in FTP security. Highlights of this system include:

- Security: Encrypted transfer over SSH/SFTP, SSL/FTPS, and HTTP/HTTPS protocols
- Powerful management administrative control and enforcement
- Automation: Server events can generate alerts and launch workflows
- Compliance: Exceeds stringent security and privacy requirements for secure file transfer
- Ad hoc and schedule interaction: Supports impromptu as well as predefined transfers by people, systems, and processes
- An \$800,000 line of credit is available to us for the purchase of necessary equipment, software, and supplies. Regular reviews of the plan and other emergency plans are conducted to ensure current and workable solutions.

<p>2. <i>Have the capability to fully integrate and support current ePCR provided by current vendor Digital EMS ePCR software or SMFD's ePCR vendor of record.</i></p> <p><b>Acknowledged and Agreed to. "Billing System and ePCR/RMS System Interfaces" (p. 37).</b></p>
<p>3. <i>Provide a monthly reconciliation of the data received from Santa Monica Fire Department patient care records and inspection software with the amount it has billed to customers explaining differences, if any.</i></p> <p><b>Acknowledged and Agreed to.</b></p>
<p>4. <i>Maintain the software and hardware necessary to fulfill all the City of Santa Monica requirements. Support service and maintenance of the software and hardware is the responsibility of the proposer for the duration of the contract.</i></p> <p><b>Acknowledged and Agreed to.</b></p>
<p>5. <i>Maintain updated and current technology that will continuously provide the highest level of reimbursement and customer service possible.</i></p> <p><b>Acknowledged and Agreed to.</b></p>
<p>6. <i>Transmit billing data electronically to all customers accepting electronic claim submission. Proposer shall have the ability to provide itemized billing statements based on the City of Santa Monica's fee schedule and provide itemized billing receipts in both paper and electronic formats depending on the needs of the customer.</i></p> <p><b>Acknowledged and Agreed to. Electronic patient billing is contingent upon Santa Monica Fire Department obtaining necessary email and other contact information at time of transport.</b></p>
<p>7. <i>Have the ability to receive patient care documentation on paper and electronically. Verify the receipt of these documents and return confirmation to the City of Santa Monica.</i></p> <p><b>Acknowledged and Agreed to. We primarily access patient care documentation electronically and on paper only as a backup to electronic criteria.</b></p>

**ePCR/RMS Backup and Reconciliation**

As a backup to the regular download from Digital EMS Solutions to our billing system, Digital EMS can provide us either access to the Santa Monica EMS site or provide us specific data so that we can attempt to retrieve any missing accounts. We can reconcile ePCR files we receive from the City with CAD data provided to us by Santa Monica and email confirmation daily to our clients detailing the number of PCRs we uploaded into our system.



8. Research and follow up on all accounts with inadequate billing information to include:

a. Contact the EMS Division for missing and/or incomplete information which may be found at the City of Santa Monica

**Acknowledged and Agreed to. "Request for Changes to Santa Monica-Provided Data" (p. 36)**

b. Contact receiving hospital for missing and/or incomplete billing information needed from the admitting/registration records.

**Acknowledged and Agreed to. "Hospital Patient Records Systems" (p. 13)**

c. Contact patient family members or emergency contacts for information.

**Acknowledged and Agreed to.**

d. Refer to zip code/street directories for incomplete/missing address information.

**Acknowledged and Agreed to.**

e. Mail inquiries to the patient.

**Acknowledged and Agreed to.**

9. Generate appropriate itemized charges from approved fee schedules provided by the City of Santa Monica.

**Acknowledged and Agreed to.**

10. Meet or exceed mutually agreed upon collection targets.

**Acknowledged and Agreed to.**

11. At a minimum of every 30 days, provide to the City of Santa Monica a list of accounts turned over to collections that includes the reason why the account was unable to be collected.

**Acknowledged and Agreed to.**

12. Review all patient records and report to the City of Santa Monica all accounts deemed delinquent per a pre-defined timetable.

**Acknowledged and Agreed to. "Final Review: Delinquent Accounts" (p. 19)**

<p>13. Provide quarterly analysis identifying at a minimum percent of collection, timelines from billing to receiving payment, number and types of complaints and other data deemed necessary for business planning and future analysis.</p> <p><b>Acknowledged and Agreed to.</b></p>
<p>14. Forward refund requests and associated back-up documentation in a timely manner to the City of Santa Monica for processing.</p> <p><b>Acknowledged and Agreed to.</b></p>
<p>15. Screen each document for completeness of data and level of services, codes, and procedures for billing purposes.</p> <p><b>Acknowledged and Agreed to. "Records Confirmed and Screened for Completeness" (p. 7)</b></p>
<p>16. Be responsible for mailing a Customer Satisfaction Survey provided by the City of Santa Monica Fire Department. The survey content may be modified at any time during the contract period. Customer complaints and compliments with follow-up information shall be provided to the City of Santa Monica in hard copy or by electronic media.</p> <p><b>Acknowledged and Agreed to. Modifications requiring our clearing house/printer may incur pass-through costs.</b></p>
<p>17. Maintain accurate data and report quarterly on records for all accounts including but not limited to, all customer contact, notices, mailing, itemization, small claims, bankruptcy filings, miscellaneous requests, inquiries, correspondence documents, accounting records, and transactions. The City of Santa Monica requires data fields to support ongoing planning, and statistical analysis. All records shall be made available to the City of Santa Monica upon request. Contractor shall guarantee the confidentiality, security, and safety of all files, documents, and information provided by the City of Santa Monica.</p> <p><b>Acknowledged and Agreed to.</b></p>
<p>18. Provide access to its system wherein it can run weekly detail and summary financial reports in Excel or similar format for each billing type (e.g., patient transport, assessment at scene, first responder fee). The reports shall contain, at a minimum, the following information: 1) amount billed; 2) amount collected; 3) amount refunded; 4) amount sent to collection; 5) amount written off. If such access is not possible, then proposer shall deliver reports containing the specified information to the City of Santa Monica on a weekly basis.</p> <p><b>Acknowledged and Agreed to. "Client Portal and Electronic Dashboard" (p. 21); "D. Reporting" (p. 30)</b></p>
<p>19. Exercise its best ethical, prudent, lawful, and professional efforts to secure payments on all accounts referred by the City of Santa Monica. Collection activities shall comply with HIPAA and all other applicable federal, state, and local laws.</p> <p><b>Acknowledged and Agreed to. Appendix 3: "Privacy and Security Compliance" (p. 116)</b></p>



**General Policy on Delinquent Accounts**

Wittman Enterprises conducts due diligence and maintains a high level of professional standards to affect collections. We only use collections methods that are reviewed by and approved by the City of Santa Monica for conformity with your policies and procedures. We observe debtors' rights and comply with any and all applicable federal and state laws, including by way of example and not as a limitation, applicable provisions of the Federal Fair Debt Collections Practices Act, Collection Agency Act, and the California Robbins-Rosenthal Fair Debt Collection Agency Act. We are not a collection agency, however. Wittman Enterprises, LLC is not allowed to follow usual practices associated with third-party collection agencies. Ultimately, we feel that there is a distinct philosophical difference between the services Wittman Enterprises provides our clients and your patients compared to services and methods provided by traditional third-party collection agencies. As such we strongly suggest that the City is better served having different agencies working on billing and third-party collection agency assignments.

**Assigned Accounts**

For all accounts that are provided to Wittman via the Digital EMS or any other ePCR system, all customer contacts including notices, mailing, itemizations, and other clearly identified steps will be the sole responsibility of us as part of our services to you. However, as we are not a collection agency, we cannot be responsible for any scope or costs incurred in and associated with the collection of debts assigned to the City's third-party collection agency.

*20. Post all payment to accounts and process refunds and adjustments in a correct and timely manner in accordance with the procedures approved by the City. All bills to customers shall state the "City of Santa Monica Fire Department" as the payee and their payments deposited directly in full (i.e., without deducting Contractor's fees) to a designated bank account. All credit card transactions shall also be processed in the same manner. Contractor shall provide a detailed bill, based on negotiated fee, to the City of Santa Monica monthly.*

**Acknowledged and Agreed to.**

*21. Handle all telephone calls and correspondence in a timely, professional, courteous, respectful and compassionate manner.*

**Acknowledged and Agreed to. "Live Operator Assistance" (p. 29); "Response Time Commitment" (p. 29)**

*22. Be responsible for all customer billing inquiries and retrieval of records during normal business hours.*

**Acknowledged and Agreed to.**

<p>23. Any notification to proposer that an attorney is handling a personal injury case for a patient shall result in proposer sending a lien to the attorney that will request that the attorney and patient both execute the lien. Proposer shall have a process to follow up on the status of these lien accounts. Proposer shall also immediately notify the City of Sana Monica telephonically whenever it is made aware that there is possible legal action (civil, criminal, and/ or administrative) being taken against the City of Santa Monica and/or any of its employees acting in the scope of their employment.</p> <p><b>Acknowledged and Agreed to.</b></p>
<p>24. Assign a customer service representative(s) to provide customer service and answer any billing-related questions.</p> <p><b>Acknowledged and Agreed to. "Live Operator Assistance" (p. 29)</b></p>
<p>25. Provide nationwide toll-free number(s) for billing inquiries.</p> <p><b>Acknowledged and Agreed to.</b></p>
<p>26. Meet with the City of Santa Monica routinely and on request to discuss problems, special needs, future changes, and updates in software, technology, statistical data requests, or other relevant issues.</p> <p><b>Acknowledged and Agreed to.</b></p>
<p>27. Monitor all billing and regulatory changes impacting reimbursements and adjust its system to ensure regulatory compliance; update the City of Santa Monica of such changes with an explanation of how it will affect the City of Santa Monica and its customers.</p> <p><b>Acknowledged and Agreed to.</b></p>

**Quality Assurance**

We ensure compliance with local, state, and federal laws by continually educating ourselves on any changes or differences that may apply between jurisdictions. As a matter of policy, Wittman Enterprises, LLC stays current with any program updates to Medicare and Medi-Cal. Therefore, we pledge to remain responsible and knowledgeable regarding any program updates to Medicare and Medi-Cal for the duration of the contract period. Furthermore, we will inform the City and the public of any significant changes to policies and procedure through emails, newsletters, conference calls, etc.

<p>28. Provide regular and continuous education and training for Contractor's staff, updating them immediately on changes in the industry or government regulations that may have an impact on services being provided to the City of Santa Monica.</p> <p><b>Acknowledged and Agreed to.</b></p>
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29. *Provide assistance and on-site training for the City of Santa Monica administration staff on developing procedures to ensure that the City of Santa Monica is in compliance with all federal, state, and local laws that govern and/or impact ambulance billing specifically and EMS cost recovery generally.*

**Acknowledged and Agreed to. Wittman Enterprises, LLC provides complimentary annual revenue enhancement training for EMS and financial staff. This includes four (4) hours of teleconference, webinar, or ZOOM-facilitated for Santa Monica general staff, and six (6) hours for EMS/Fire. Additional and/or onsite training as requested by the City of Santa Monica will be at the contracted rate of \$100 per hour (personnel rate) plus associated travel expenses.**

30. *Coordinate all disputed claims with the designated City of Santa Monica representative.*

**Acknowledged and Agreed to.**

31. *Work with City to establish and implement an approved financial hardship payment plan.*

**Acknowledged and Agreed to.**

32. *Agree to negotiate in good faith with the City of Santa Monica at the termination of the contract, the best manner to transition active accounts, including the continued billing of outstanding invoices for a period of (1) one year after the termination of the contract. Contractor agrees to deliver to the City of Santa Monica a computerized file of active accounts, in a format agreeable to the City of Santa Monica.*

**Acknowledged and Agreed to.**

33. *Maintain current administrative support, technical support, and fiscal capability to provide and manage the proposed services of more than 22,000 bills, collections, data analysis, and support technical hardware and software advances each year.*

**Acknowledged and Agreed to. "Statement of Qualifications" (p. 88)**

34. *Maintain current capability to ensure an adequate audit trail.*

**Acknowledged and Agreed to. "Auditing" (p. 56)**

35. *Produce specialized "on request" reports containing any or all the previously listed information in a timely manner or based on a standardized schedule.*

**Acknowledged and Agreed to. "Customized Reporting" (p. 30)**

36. *Have the ability to customize billing forms and follow-up letter per the City of Santa Monica Requirements.*

**Acknowledged and Agreed to. Modifications requiring our clearing house/printer may incur pass-through costs.**

37. *Upon request, make all books and records available to both internal and external auditors.*

**Acknowledged and Agreed to.**

**Section 3.0:**  
**Optional**  
**Appendices or Exhibits**

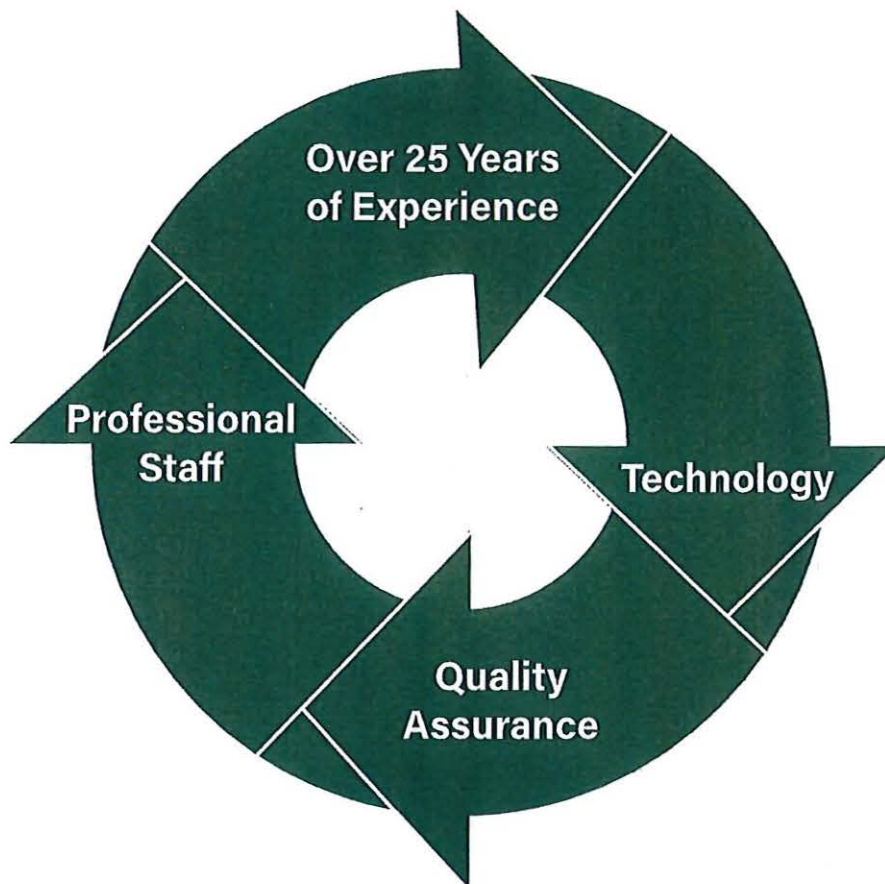


## Section 3.0 – Optional Appendices or Exhibits

### Key Personnel

#### Organization

Our staff is divided among four departments: Customer Service (60); Cash Receipts (20); Support Services/Electronic Billing (10); Data Entry (40). All departments are dedicated to the personal attention of our clients and their patients' needs. Our staff is divided into teams to efficiently address workflow processes and are further divided based on your location. The teams assigned to the City of Santa Monica project are the same teams that service the cities and departments of our Los Angeles, California-Area. The Southern California "pod" has a Pod leader and a team of three to five who scrutinize all individual submitted runs and initiate the billing process. The pod begins their work after our Electronic Claims Department imports ePCR files and our system automatically scrubs the data before it goes to our Billing Department. This personal attention makes the difference between collecting the "easy" money and pursuing difficult payment situation for maximum legal reimbursement.



## Maintaining our Dynamic Workforce

As we discuss in *“Workload Accomplishment”* (page 10), Wittman Enterprises maintains the lowest claims-per-employee ratio in the industry. Our competitors work with nearly 30% less staff than we do per claim (effectively assigning 30% more work to each of their employees) and collect less for their billing clients. **By maintaining our 4,000 to 5,000 claims-per-staff-ratio, we are able to take on significant new growth without necessarily hiring any staff.** Should that ratio approach and/or exceed our standard range, we hire and train staff proactively to ensure we are never operating outside of our expected customer satisfaction standards and collected revenue expectations.

## Staff Availability

All Wittman staff is available in our single Sacramento-Area office during our normal business hours.

Job Title (Staff)	Function
CEO (1)	Compliance and Company Leadership
President/CFO (1)	Policy, Operations, and Financial Leadership
Client Liaison (4)	Client bridge to Operations and Administration
Division Manager: Insurance (1)	Insurance Specialist and Staff Leadership
Division Lead: Insurance (2)	Insurance Team Day-to-Day Management
Insurance Team Staff (21)	Ensures that all Insurance/Medicare/Medi-Cal billing is properly billed and collected.
Division Manager: Patient Services (1)	Patient Services Staff and Procedure Leadership
Division Lead: Patient Services (1)	Performs administration duties involving client transactions, record-keeping and customer service. Provides direction to staff in the performance of their duties.
Patient Services Team Staff (12)	Identifies and resolves patient billing issues.
Cash Receipts Supervisor (1)	Organizes work processes, methods, and procedures, ensuring efficient accounting of cash receipts.
Cash Receipts Team Staff (9)	Ensures that cash is receipted properly and deposited in a timely manner, and that transactions are recorded accurately.
Division Manager: Support Services (1)	Supervises and coordinates activities of staff in Support Services department.
Support Services Staff (12)	Performs Electronic Billing to Medicare/Medi-Cal and other payors, mailing, scanning, and PCR processing functions.
Billing Supervisor (2)	Supervises EMS billing staff, month-end closes and reconciliation of patient receivables, aging of collections.
Billing Team Lead (2)	Oversees staff, workflows, and supports staff.
Billing Team Staff (21)	Enters PCR information into database with proper medical protocol terminology to produce a clean statement or claim.
Auditing Team Lead (1)	Organizes weekly focus and provides feedback to team leaders on areas of improvement or focus for ongoing training.
Auditing Team Staff (3)	Audits and monitors workflows, ensuring processes and quality of work are maintained within each department.



## Santa Monica's EMS/Fire Billing Client Liaison



**Judy Vang (CAC, CADS), Client Liaison**  
 11093 Sun Center Drive, Rancho Cordova, CA 95670  
 (916) 669-4613 (direct line) • [jvang@webillems.com](mailto:jvang@webillems.com)

### Staffing Chart

#### Contract Management Team

<b>Corinne Wittman-Wong, CEO</b>	(916) 669-4608	<a href="mailto:cwittmanwong@webillems.com">cwittmanwong@webillems.com</a>
<b>Walter Imboden, President/CFO</b>	(916) 669-4602	<a href="mailto:wimboden@webillems.com">wimboden@webillems.com</a>
<b>Kathryn Garcia, Vice President</b>	(916) 669-4606	<a href="mailto:kwolf@webillems.com">kwolf@webillems.com</a>
<b>David Wittman, COO</b>	(916) 669-4601	<a href="mailto:dewittman@webillems.com">dewittman@webillems.com</a>
<b>Russ Harms, Executive Director of Business Development</b>	(916) 669-4628	<a href="mailto:rharms@webillems.com">rharms@webillems.com</a>
<b>Joe Balkema, Executive IT Director</b>	(916) 669-4620	<a href="mailto:jbalkema@webillems.com">jbalkema@webillems.com</a>

#### Management Team

<b>Jennifer Bump, Division Manager: Insurance Services</b>	(916) 669-4612	<a href="mailto:jbump@webillems.com">jbump@webillems.com</a>
<b>Heather Montano, Division Manager: Patient Services</b>	(916) 669-4627	<a href="mailto:hmontano@webillems.com">hmontano@webillems.com</a>
<b>Nicole Powers, Division Manager: Administrative, Billing, and Cash Services</b>	(916) 669-4624	<a href="mailto:npowers@webillems.com">npowers@webillems.com</a>
<b>Stephanie Cooper-Noe (CMC, CACO, CAPO, CADS), Client Liaison: GEMT</b>	(916) 669-4607	<a href="mailto:scooper-noe@webillems.com">scooper-noe@webillems.com</a>
<b>Jennifer Gentry (CAC, CADS), Client Liaison: ePCR</b>	(916) 669-4621	<a href="mailto:jgentry@webillems.com">jgentry@webillems.com</a>
<b>Judy Vang (CAC, CADS), Client Liaison: Insurance</b>	(916) 669-4613	<a href="mailto:jvang@webillems.com">jvang@webillems.com</a>

#### Operations Team/Experience

<b>Jessica Ceccato, Insurance Team Lead</b>	13 years
<b>Maya Ruiz, Insurance Team Lead</b>	10 years
<b>Cicely Vera, New Client Insurance Transition Specialist</b>	6 years
<b>Rachel Troche, Patient Services Team Supervisor</b>	15 years
<b>Elayne Huff, Lead Patient Services Team Lead</b>	20 years
<b>Celena Posh, Patient Services Team Lead</b>	6 years
<b>Nicole Vega (CAC), Billing Team Lead</b>	3 years
<b>Chia Chang (CAC), Billing Team Lead</b>	5 years
<b>Angelas Thao (CAC), Billing Team Lead</b>	15 years
<b>Sheng Cha, Administrative Services Team Lead</b>	14 years
<b>Pakou Vang, Cash Receipts Team Lead</b>	12 years
<b>Renee Wittman, Cash Receipts Team Lead</b>	25 years

## Los Angeles County Insurance Team Specialists

Our team of insurance specialists are trained and experienced with their assigned client payers so that they manage all aspects of submission, payments, and appeals. For our Los Angeles County partners the following specialists provide the practical experience needed to get Santa Monica your highest legal reimbursement possible:

- **La Dona Finister:** California commercial and government accounts specialist (VA, Department of Corrections, Blue Shield/Blue Cross of California, Secure Horizons, Pacificare of California, Kaiser, etc.)
- **Rayna Hernandez:** Medi-Cal and Medi-Cal HMO accounts specialist
- **Priscilla Javar:** California Medicare and Medicare HMO accounts specialist

## Key Personnel Summaries

### **Corinne Wittman-Wong, Chief Executive Officer**

Corinne has been with Wittman Enterprises, LLC for more than 30 years. As CEO she is responsible for the strategic planning and vision of the company. Her strong knowledge of the industry integrates completely with her experience of working in all departments of the company and provides her with a unique perspective on our company's philosophy and goals. She administers the supervision of our clients' accounts, and the adherence of policies and procedures set forth by the company, while facilitating and encouraging leadership qualities, innovativeness, and direction of our employees.

### **Walter Imboden, President/CFO**

For 30 years Walter has worked in the EMS billing industry. He oversees all aspects of the day-to-day production and operations of the company, monitoring both production and personnel. He directs the billing and collection processes ensuring adherence to our clients' contract requirements. He develops office procedures that are designed to enhance and expedite workflow. Over the years while working in every department at Wittman Enterprises, LLC Walter has developed strategic, tactical, and short-term operations that enable him to provide invaluable guidance and training to our department managers.

### **Kathryn Garcia, Vice President**

In her 28 years with Wittman, Kathryn has worked and managed all departments. This provides her the perspective and experience to help the City with any special requests or circumstances. Kathryn oversees the billing team and the cash receipts team. She provides the City with special reports to aid the balancing process for trips, refunds, and deposits. She also creates, reviews and distributes all client month-end reports.

### **Joe Balkema, Executive Director, IT**

Joe brings 28 years of programming experience with C#, VB, ASP, JavaScript, and BBX, along with more than 16 years of SQL knowledge and reporting design. He has installed more than 30 billing systems nationwide. At Wittman he designs multiple client-focused programs and reporting mechanisms, and streamlined our working environment by designing a document management system to go paperless: scanning over 3,000 documents daily.



**Stephanie Cooper-Noe, Client Liaison**

For more than 22 years Stephanie has provided ambulance billing leadership and customer service to our clients. She develops our Compliance and Documentation Webinars, trains employees and monitors their compliance with the company's HIPAA program, designs client- specific reports, oversees Medicare Revalidations, and provides the conduit between client finance departments, fire departments, and Wittman Enterprises, LLC. Certifications: Certified Medi-Cal Billing Associate.

**Russ Harms, Director of Business Development**

Russ brings 27 years of management leadership, direction of progressive operations, and the building of strong client partnerships to Wittman Enterprises and our clients. He specializes in organizational development and management, strategic planning, performance management, continuous improvement, business development, leadership development, and change management. Education: Master of Arts, English; Bachelor of Arts, English.

**Jennifer Gentry, Client Liaison (ePCR Interface)**

Jennifer has been with Wittman Enterprises for over 22 years. She facilitates the integration of ePCR systems with our ZOLL billing system. Jennifer works with each client to ensure that we have the most effective information import possible through a customized mapping process. Jennifer is also the co-moderator of our Medicare Compliance Committee and works on our Medicare documentation training program for staff and clients. Certifications: Certified Ambulance Coder.

**Jennifer Bump, Division Manager (Customer Service/Training Coordination)**

For more than 17 years Jennifer has been with Wittman Enterprises. She began in Customer Service, working on private insurance accounts as a specialist, working incoming and outgoing calls, and ultimately as the lead over the revenue assurance team. Later she took over as manager of our Customer Service Division. Currently she is a division manager for Customer Service, directing the specialist team working on all governmental payers. She oversees the Quality Assurance Department over cash receipts and all of the Customer Service Department, and coordinates the company training programs.

**Heather Montano, Division Manager (Customer Service/Phone Services)**

Starting 18 years ago, Heather began as a Customer Service Representative for Wittman Enterprises, working private pay accounts, private insurance accounts, incoming correspondence and incoming calls. Next, she was promoted to Customer Service Department Lead and then Department Supervisor where she handled client concerns and patient billing anomalies and issues. She has extensive knowledge of our Billing Program and Reporting systems. Currently Heather is the Division Manager of the Patient Services Department, overseeing inbound and outbound calls, private correspondence, auditing, and quality assurance for all calls.

**Nicole Powers, Division Manager (Support Services/Electronic Billing)**

Nicole has been with Wittman for over 18 years. She oversees the receiving and importing of all Patient Care Reports (PCRs), document scanning, and claim submissions (electronic billing) via paper and electronic means to all payers. Nicole continuously streamlines electronic processes and updates automation to ensure appropriate timelines are met to ensure the most timely and efficient reimbursement for our clients.

## Subcontracting Partners

### **InfoSend (Anaheim, CA):**

Invoicing and mailings exchanged through a secured and HIPAA-compliant method and fully-executed Business Associate Agreement.

### **Apexon (Southfield, MI):**

Pre-billing and pre-cash receipt posting data processing exchanged through a secured and HIPAA-compliant method and full-executed Business Associate Agreement.

### **Ability Network (Minneapolis, MN):**

HIPAA-compliant electronic insurance eligibility checker.

## Quality Assurance

## Auditing

In addition to continuous training and quality control protocols, we perform audits continuously with seven independent auditors and a supervisor located in our office. They perform various audits including pre-billed claims, submitted claims, denied claims, etc. Wittman's internal auditing program scrutinizes all of our work to ensure records are not missing, minimum content criteria is preset, fee schedules are accurate and applied correctly, billing codes are appropriate and itemized charges are captured. Our auditing team reviews thoroughly a minimum 10% of the work that each employee completes during the week. Auditors randomly select accounts for audit based on production reports from the previous week. Our meticulous efforts are designed to ensure compliance (whether we are billing Medicare, Medi-Cal, private insurance, or patients) focusing on every step from initial billing, account follow up, and the posting of payments. Additionally, we audit charges, credits, level of service, schedules, payers, customer service quality and thoroughness, and provide key feedback to customer service representatives and management staff. Each Wittman Enterprises department is evaluated from their own specific auditing form in regards to job functions and their effectiveness at meeting quality, compliance and productivity standards. If any anomalies are identified through our auditing efforts, we devote the necessary resources to pinpoint areas for improvement and revise protocols, retrain staff, and test solutions to avoid future refrains. Finally, all new hire staff are continually audited until their audits regularly reach a consistent 95% success rate. Positive audit results are linked directly to our strong procedures and processes, training, and form our rigorous internal auditing program.

In our 30 years in business Wittman Enterprises, LLC has never received a negative external audit. We keep accurate and up-to-date records of all bills, payments, and correspondence related to billing functions to ensure a positive outcome to any audit and encourage the City, Fire Department, and its authorized agents to inspect and audit all data and records relating to our performance under the contract. Wittman Enterprises is always at your disposal during any audit procedure, ensuring immediate compliance with request for information.



## Training and Continuous Education

We participate in a training partnership with the State of California (ET17-0248) that mandates significant training hours and topics to improve skills, accuracy and customer service. Approved topics include Class/Lab/E-learning Hours as follows:

### Business Skills

- Business Communication
- Business Fundamentals
- Customer Service
- Data Entry
- Standard Operating Procedures

### Commercial Skills

- Anatomy
- Medical Terminology
- ICD-10
- New Client Transition
- First Responder Clients
- Errors and Exceptions Reporting
- HIPAA
- Medical Billing
- Medicare/Medi-Cal
- Ambulance Billing
- Industry Specific Terminology
- Certified Ambulance Coder

### Computer Skills

- Zoll
- Docuware
- Noridian
- Novitas

### Management Skills (Managers/Supervisors Only)

- Team Building
- Leadership
- Effective Meetings for Leaders
- Decision Making

## Wittman Enterprises Training Program: *New Hires*

Our comprehensive and ongoing training program allows us to continuously improve the way we conduct our clients' business and get you your maximum legal reimbursement available. Initial Training Employees begin with a minimum of four weeks training on general concepts required of their position including: our computerized billing system, office and position procedures, ambulance billing rules and regulations, identifying key payers, medical billing best practices, HIPAA, industry standards, customer service, billing Medicare, Medi-Cal, and private insurance. Trainees are not advanced in the training program until they have shown competence in all required areas. If they are unable to show the required competence our clients expect from us, employees are provided extra training opportunities and/or dismissed if necessary.

### Secondary Training

The next phase of training runs for at least four weeks, emphasizing the practical portion of the employee's job and preparing them to conduct their position under direct supervision. At this point in the training the employees "shadow" senior staff as they apply what they have learned in their first four weeks of training. More specialized concepts such as "ALS" and "BLS" are introduced and mastered along with workflow management (organizing and prioritizing), ambulance coding, data entry, translating common industry abbreviations, and working with first responder companies. There is significantly more hands-on training in this section than in the initial training period.

### 100% Auditing and Training

After successfully completing the first eight weeks of training, staff operates independently under direct supervision. During this time, new employees and their work product are 100% audited until the employee exceeds a minimum of 90% error-free performance consistently. Regular one-on-one meetings and training sessions are conducted as needed to assure the minimum amount of human error. After this, our auditing team routinely and randomly audits between 10% and 20% of our staff and their work on a weekly basis.

### Specialist Program

We develop our long-term and talented staff by expending considerable resources on training and continuous improvement of our employees. Experienced staff demonstrating aptitude toward specialty areas of our work are identified and placed in multiple-function-training to prepare them to work on several teams and continuously expand their knowledge and experience base

### Certified Ambulance Coders

In addition to our internal training program, Wittman Enterprises is proud to offer staff members which have been certified by the National Academy of Ambulance Coding, a nationally recognized leader in Certified Ambulance Coding Training. Wittman Enterprises employs and provides regular training for Certified Ambulance Coders ("CACs"). Wittman staff are continually trained under the same exacting standards emphasized in the Coding Certifications. We budget funds annually to certify additional coders to ensure that we constantly have ample certified individuals available to assist with all accounts.

## Wittman Enterprises Training Program: *Continuous Improvement*

### Team Training

Each of our teams meet weekly to go over and document training topics, industry and job-specific updates, staff questions, and SOP reviews. Teams are required to provide an agenda for each meeting and take attendance to verify staff team training and participation for each team meeting. Agenda items typically include but are not limited to the following:

- Case Studies/Best Practices Training
- New Client Transition
- First Responder Clients
- Industry/Job Training and Updates
- CMS Updates
- Noridian, Novitas Updates
- Coding/ICD-10 Training
- Errors and Exceptions Reporting

### Continuous Education

Wittman Enterprises requires employees to not only stay current on industry and individual job requirements, but to continue to push their learning curve through continuing education and bring our clients the best qualified staff in our industry. For in-house training, attendance is taken and individual HR files are updated to maintain a list of continuing education projects each employee has undertaken. Additionally, outside-house training is documented via program participation and/ or CEU certification.

#### **In-House Continuous Education Examples:**

- Telephone Doctor: Continuous Customer Service Training
- Business Communications
- The 7 Habits of Highly Effective Managers

#### **Outside Continuous Education Examples:**

- Certified Ambulance Coders (CAC)
- New Manager Training
- Project Manager Training
- HIPAA Officer Training
- Medicare and Medi-Cal Billing



## Continuous Improvement

We view quality assurance as our opportunity to verify that our services regularly meet and exceed our EMS partner expectations. Our internal program follows the Shewhart Cycle's five steps: Observe, Plan, Do, Check, and Act, to ensure that our professional excellence is inherent in every part of our billing process for our clients. Monitoring KPIs, conducting multiple audits, providing ongoing staff training, and holding regular training meetings (with case studies and more formal training opportunities) helps each of our teams continuously improve the way we conduct our clients' business.

## Key Performance Indicators

Tracking and examining accounts receivable, and Payment Average (revenue) are useful tools helping us judge how "quickly" and efficiently we are getting our clients their maximum and legal reimbursements. This doesn't work as well as a snapshot in time but rather as a comparison tool from period to period. Additionally, A/R Days are monitored regularly to ensure the most consistent and effective results possible, analyzing how long it takes from the billing date to when we receive payment on your behalf. In this example, the account's A/R Days are calculated by:

- Getting the Average Charge per Day: last 3 months charges divided by the number of days in those 3 months;

February	March	April	Total Charges for the 3 Months	# of Days in this 3 Month Period
\$486,938	\$529,350	\$490,601	\$1,506,889	92

- and Dividing the A/R Balance by the Average Daily Charge, giving us how many days of charges are outstanding.

Average Charge per Day	A/R Balance	A/R Days
\$16,379.23	\$1,022,531	62

When the work is being managed appropriately your outstanding A/R should not usually be more than three months of charges. Much of this key information will be provided in your Year-to-Date Revenue Report along with several other Key Performance Indicators (KPIs).

Additionally, our operations director uses department KPIs to analyze trends, performance, and to address any anomalies before they become issues.

### Billing Department

- Trending of Transports
- Month-End Report Comparisons and Reconciliations

### Cash Receipts Department

- Payments monitored for timeliness and unusual trends
- Refunds Trending

### Customer Service Department Workflow Timeliness

- Hospital Data Exchange
- Private Mail
- Missing or incorrect phone numbers
- Mail Returns
- Medicare Signatures

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Activity Summary (by customer with payor) Incident Number

Trip Date IS BETWEEN 01/01/2020 AND 01/31/2020; AND Company IS [REDACTED] AND Status IS Assigned OR Billed OR Closed OR Complete OR MCC New Call OR MCC New Will Call OR MCC Review OR MCC Will Call OR Not Billed OR ...

Patient Name	Date of Service	Inc Number	Payor	Gross Charges	Contr Allow	Net Charges	Payments	Write-Offs	Refunds	Balance
	01/10/2020	F20005636	Bill Patient	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/10/2020	F20005840	Bill Patient	532.00	0.00	532.00	0.00	532.00	0.00	0.00
	01/14/2020	F20007960	<None>	3,050.00	0.00	3,050.00	0.00	3,050.00	0.00	0.00
	01/22/2020	F20012292	Bill Patient	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/31/2020	F20017992	Mcal HMO Logisticare Solutions/2552 W Fria	393.00	286.62	106.38	340.11	0.00	0.00	-232.62
	01/15/2020	F20008420	Medicare Northern CA	2,600.00	2,152.13	447.87	447.87	0.00	0.00	0.00
	01/31/2020	F20017543	MediCal California	2,969.00	2,610.27	358.73	358.73	0.00	0.00	0.00
	01/16/2020	F20008676	Mcare HMO Kaiser EMI/853915	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/09/2020	8359117	MediCal California	2,093.00	1,755.94	337.06	337.06	0.00	0.00	0.00
	01/27/2020	F20015569	Mcal HMO Kaiser EMI/853915	3,197.00	2,799.46	397.54	397.54	0.00	0.00	0.00
	01/04/2020	F20001832	Mcal HMO Blue Cross/60007	2,655.00	2,298.25	356.75	356.75	0.00	0.00	0.00
	01/13/2020	F20007369	Mcal HMO Kaiser EMI/853915	3,126.00	2,738.77	387.23	387.23	0.00	0.00	0.00
	01/10/2020	F20005692	Bill Patient	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/16/2020	F20009127	Mcal HMO Kaiser EMI/853915	393.00	286.62	106.38	106.38	0.00	0.00	0.00
	01/26/2020	F20014719	Bill Patient	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/06/2020	F20003437	Mcare HMO Kaiser EMI/853915	2,965.20	2,451.85	513.35	313.35	200.00	0.00	0.00
	01/28/2020	F20015960	Mcare HMO Kaiser EMI/853915	2,894.60	2,367.54	527.06	327.06	200.00	0.00	0.00
	01/20/2020	F20011118	Aetna/14079	3,443.00	2,840.39	602.61	602.61	0.00	0.00	0.00
	01/01/2020	8312113	Mcal HMO Blue Cross/60007	2,754.00	2,387.95	366.05	366.05	0.00	0.00	0.00
	01/31/2020	F20017792	Tricare West Health Net/202112	2,906.00	2,376.65	529.35	529.35	0.00	0.00	0.00
	01/31/2020	F20017849	Mcal HMO Molina Healthcare/22702	3,025.00	2,843.51	381.49	0.00	0.00	0.00	381.49
	01/24/2020	F20013472	Bill Patient	3,096.00	0.00	3,096.00	3,096.00	0.00	0.00	0.00
	01/11/2020	F20006164	Bill Patient	786.00	0.00	786.00	0.00	786.00	0.00	0.00
	01/07/2020	F20003768	Bill Patient	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/16/2020	F20009013	Medicare Northern CA	2,869.80	2,392.13	477.67	380.58	97.09	0.00	0.00
	01/04/2020	8329737	Mcal HMO Blue Cross/60007	2,944.00	2,560.20	383.80	383.80	0.00	0.00	0.00
	01/23/2020	F20012755	Medicare Northern CA	3,221.00	2,696.37	524.63	418.00	106.63	0.00	0.00
	01/17/2020	F20009366	Mcare HMO Sutter Medical Group/211553	2,752.00	2,296.95	455.05	455.29	0.00	0.00	0.00
	01/17/2020	F20009274	MediCal California	2,893.00	2,540.66	352.34	352.34	0.00	0.00	0.00
	01/21/2020	F20012107	Mcare HMO Kaiser EMI/853915	2,957.60	2,445.78	511.82	511.82	0.00	0.00	0.00
	01/11/2020	F20005987	Medicare Northern CA	2,968.00	2,465.87	502.13	502.13	0.00	0.00	0.00
	01/06/2020	F20003030	Mcare HMO Kaiser EMI/853915	2,645.20	2,180.34	464.86	464.86	0.00	0.00	0.00

RescueNet™ Reporting

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Patient Name	Date of Service	Inc Number	Payor	Gross Charges	Contr Allow	Net Charges	Payments	Write-Offs	Refunds	Balance
[REDACTED]	01/26/2020	F20014672	Medicare Northern CA	2,478.00	2,124.94	353.06	353.06	0.00	0.00	0.00
	01/30/2020	8481663	Dignity Health/3400 Data Dr	2,655.00	0.00	2,655.00	2,655.00	0.00	0.00	0.00
	01/09/2020	F20004671	Dignity Health/3400 Data Dr	2,969.00	0.00	2,969.00	2,969.00	0.00	0.00	0.00
	01/10/2020	F20005818	Medicare Northern CA	2,507.20	2,095.77	411.43	411.43	0.00	0.00	0.00
	01/22/2020	F20012346	Medicare Northern CA	2,172.40	1,820.49	351.91	351.91	0.00	0.00	0.00
	01/21/2020	8423922	MediCal California	2,123.00	1,779.85	343.15	343.15	0.00	0.00	0.00
	01/31/2020	F20017563	Medicare Northern CA	3,095.60	2,595.72	499.88	398.28	101.60	0.00	0.00
	01/24/2020	F20013551	Medicare Northern CA	3,282.20	2,958.32	323.88	325.88	0.00	0.00	0.00
	01/29/2020	F20016408	MediCal California	393.00	288.80	104.20	104.20	0.00	0.00	0.00
	01/13/2020	F20007188	Veterans Admin N. California/201 Walrus of Area	3,063.00	0.00	3,063.00	0.00	0.00	0.00	3,063.00
	01/18/2020	F20010066	Mcal HMO Logisticare Solutions/2552 W Edin	2,716.00	2,362.47	353.53	355.27	0.00	0.00	0.00
	01/07/2020	F20003845	Mcal HMO Kaiser EMI/853915	2,906.00	2,530.14	375.86	375.86	0.00	0.00	0.00
	01/06/2020	F20003221	Mcal HMO Blue Cross/80007	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/04/2020	F20001771	Kaiser Claims EMI/853915	3,007.00	0.00	3,007.00	3,007.00	0.00	0.00	0.00
	01/11/2020	F20006323	Mcare HMO Secure Horizons/30968	2,720.00	2,158.90	561.10	561.10	0.00	0.00	0.00
	01/12/2020	F20006502	Medicare Northern CA	3,272.00	2,824.13	447.87	447.87	0.00	0.00	0.00
	01/23/2020	8438798	Medicare Northern CA	3,332.80	2,875.38	457.42	457.42	0.00	0.00	0.00
	01/24/2020	F20013865	MediCal California	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/24/2020	F20013711	Kaiser Claims EMI/853915	3,094.00	0.00	3,094.00	3,094.00	0.00	0.00	0.00
	01/02/2020	F20000573	Bill Patient	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/26/2020	F20014592	Medicare Northern CA	3,118.40	2,716.54	401.86	401.86	0.00	0.00	0.00
	01/31/2020	F20017815	Mcal HMO Kaiser EMI/853915	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/30/2020	F20017286	Medicare Northern CA	2,990.80	2,484.17	506.63	403.66	0.00	0.00	102.97
	01/19/2020	F20010780	MediCal California	2,513.00	2,156.77	356.23	356.23	0.00	0.00	0.00
	01/01/2020	F20000134	Bill Patient	2,830.00	0.00	2,830.00	0.00	0.00	0.00	2,830.00
	01/09/2020	F20005140	MediCal California	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/23/2020	F20013183	Medicare Northern CA	2,222.20	1,867.74	354.46	354.46	0.00	0.00	0.00
	01/16/2020	F20008983	Medicare Northern CA	2,020.40	1,692.39	328.01	328.01	0.00	0.00	0.00
	01/06/2020	F20003450	Kaiser Claims EMI/853915	3,197.00	0.00	3,197.00	3,197.00	0.00	0.00	0.00
	01/11/2020	F20006241	Mcal HMO Blue Cross/80007	3,197.00	2,802.55	394.45	394.45	0.00	0.00	0.00
	01/23/2020	F20012854	Bill Patient	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/02/2020	F20000807	Mcare HMO Secure Horizons/30968	2,949.00	2,447.64	501.36	501.36	0.00	0.00	0.00

RescueNet™ Reporting



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Patient Name	Date of Service	Inc Number	Payor	Gross Charges	Contr Allow	Net Charges	Payments	Write-Offs	Refunds	Balance
	01/21/2020	F20011788	MediCal California	2,830.00	2,480.16	349.84	349.84	0.00	0.00	0.00
	01/15/2020	F20008132	Mcare HMO Sutter Senior	2,161.00	1,734.17	426.83	0.00	0.00	0.00	426.83
	01/29/2020	F20016813	Kaiser Claims EMI/853915	393.00	0.00	393.00	393.00	0.00	0.00	0.00
	01/10/2020	F20005847	Mcal HMO Blue Cross/60007	3,007.00	2,630.30	376.70	376.70	0.00	0.00	0.00
	01/01/2020	F20000054	Mcal HMO Logisticare Solutions/2552	2,617.00	2,263.80	353.20	354.36	0.00	0.00	0.00
	01/08/2020	F20004475	Medicare Northern CA	2,792.00	2,403.90	388.10	388.10	0.00	0.00	0.00
	01/12/2020	8374929	Mcare HMO Kaiser EMI/853915	2,538.00	2,031.51	506.49	506.49	0.00	0.00	0.00
	01/21/2020	F20011861	Mcal HMO Blue Cross/60007	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/13/2020	F20007153	Mcare HMO Kaiser EMI/853915	393.00	0.00	393.00	393.00	0.00	0.00	0.00
	01/22/2020	F20012188	Kaiser Claims EMI/853915	393.00	0.00	393.00	393.00	0.00	0.00	0.00
	01/02/2020	F20000774	Mcare HMO Kaiser EMI/853915	3,044.00	2,518.46	525.54	525.54	0.00	0.00	0.00
	01/18/2020	F20010019	Medicare Northern CA	2,776.80	2,382.11	394.69	394.69	0.00	0.00	0.00
	01/19/2020	F20010847	Kaiser Claims EMI/853915	3,202.00	0.00	3,202.00	3,202.00	0.00	0.00	0.00
	01/28/2020	F20016231	Medicare Northern CA	2,484.00	2,085.81	398.19	398.19	0.00	0.00	0.00
	01/27/2020	F20015273	Medicare Northern CA	3,134.00	2,568.14	565.86	565.86	0.00	0.00	0.00
	01/22/2020	F20012657	Medicare Northern CA	2,885.40	2,495.48	389.92	389.92	0.00	0.00	0.00
	01/21/2020	F20012076	Medicare Northern CA	2,452.00	1,982.58	469.42	469.42	0.00	0.00	0.00
	01/10/2020	8363182	Mcal HMO Blue Cross/60007	3,020.00	2,629.10	390.90	390.90	0.00	0.00	0.00
	01/08/2020	F20004244	Kaiser Claims EMI/853915	2,792.00	50.00	2,742.00	2,742.00	0.00	0.00	0.00
	01/06/2020	F20003344	Mcal HMO Logisticare Solutions/2552	3,197.00	2,811.52	385.48	387.86	0.00	0.00	0.00
	01/29/2020	F20016859	Medicare Northern CA	2,912.00	2,517.90	394.10	394.10	0.00	0.00	0.00
<b>Grand Totals</b>	<b># of Trips:</b>	<b>5,877</b>		<b>13,271,884.60</b>	<b>8,568,555.09</b>	<b>4,703,329.51</b>	<b>3,395,505.95</b>	<b>700,186.58</b>	<b>16,492.33</b>	<b>615,231.42</b>



Monthly Cash Receipts Journal (detail) with Incident Number  
Monthly reports on the status of each account including: account number, patient number, call number, customer name, date of service, the amount received, the charges waived, the balance due and the date of last payment, and the actions taken on the account.

### Monthly Cash Receipts Journal (Detail) with Incident Number

Trip Date IS BETWEEN 07/01/2019 AND 06/30/2020; AND Deposit Date IS BETWEEN 08/01/2020 AND 08/03/2020; AND Company IS [REDACTED] AND Status IS Assigned OR Billed OR Closed OR Complete OR MCC New Call OR MCC New Wil...

Deposit Date	Customer Name	Incident Number	Payer	Date of Service	Payments	Contractual Allowance	Write-Offs	Refunds	Revenue Adjustments
08/01/20		F19197182	Mcal HMO Molina Healthcar	12/03/19	0.00	0.00	0.00	0.00	0.00
08/01/20		F19181703	Bill Patient	11/07/19	0.00	0.00	0.00	0.00	0.00
08/01/20		F19183093	Bill Patient	11/09/19	0.00	0.00	0.00	0.00	0.00
08/01/20		F20090658	Bill Patient	06/11/20	-393.00	0.00	0.00	0.00	0.00
08/01/20		F20084341	Bill Patient	05/31/20	0.00	0.00	-3,101.00	0.00	0.00
08/01/20		F20087154	Mcal HMO Health Net/9020	06/05/20	0.00	0.00	0.00	0.00	0.00
08/01/20		F20059288	MediCal California	04/14/20	0.00	0.00	0.00	0.00	0.00
08/01/20		F20071249	Mcal HMO Logisticare Soluti	05/07/20	0.00	0.00	0.00	0.00	0.00
08/01/20		F19210034	Kaiser Claims EMI/853915	12/25/19	0.00	0.00	0.00	0.00	0.00
08/01/20		F20006318	Kaiser Claims EMI/853915	01/11/20	0.00	0.00	0.00	0.00	0.00
08/01/20		F19159062	Bill Patient	10/01/19	0.00	0.00	0.00	0.00	0.00
08/01/20		8254475	Bill Patient	12/21/19	0.00	0.00	0.00	0.00	0.00
08/01/20		F20057474	Mcal HMO Health Net/9020	04/11/20	0.00	0.00	0.00	0.00	0.00
08/01/20		F20054990	MediCal California	04/06/20	0.00	0.00	0.00	0.00	0.00
08/01/20		F19176405	Aetna/14079	10/29/19	0.00	0.00	0.00	547.11	0.00
08/01/20		8101732	Kaiser Claims EMI/853915	11/24/19	0.00	0.00	0.00	0.00	0.00
08/01/20		F19153720	Bill Patient	09/22/19	0.00	0.00	-952.58	0.00	0.00
08/01/20		F20037893	Mcare HMO Health Net Ins/9r	03/05/20	48.27	0.00	0.00	0.00	-0.14
08/01/20		F20045630	Bill Patient	03/18/20	-170.00	0.00	0.00	0.00	0.00
08/01/20		F20093390	Mcal HMO Health Net/9020	06/16/20	0.00	0.00	0.00	0.00	0.00
08/01/20		F19178424	Bill Patient	11/01/19	0.00	0.00	0.00	0.00	0.00
08/01/20		F20075876	Bill Patient	05/16/20	0.00	0.00	0.00	0.00	-275.10
08/01/20		F20046252	Bill Patient	03/19/20	0.00	0.00	0.00	0.00	0.00
08/01/20		F20080881	Mcal HMO UCD Medical Gr	05/25/20	0.00	0.00	0.00	0.00	0.00
08/01/20		F20013425	Bill Patient	01/24/20	0.00	0.00	0.00	0.00	0.00
08/01/20		7550427	Veterans Admin N. California	08/15/19	0.00	1,784.29	0.00	0.00	0.00
08/01/20		F20075644	Mcal HMO Health Net/9020	05/16/20	0.00	0.00	0.00	0.00	0.00
		<b>Total Dollars for:</b>	<b>08/01/20</b>		<b>-514.73</b>	<b>1,784.29</b>	<b>-4,053.58</b>	<b>547.11</b>	<b>-275.24</b>
08/03/20		F20063528	Bill Patient	04/23/20	0.00	0.00	393.00	0.00	0.00
08/03/20		F20051180	Aetna/14079	03/29/20	353.70	0.00	0.00	0.00	0.00
08/03/20		F20037799	Mcare HMO BC of CA/60007	03/05/20	437.64	-10.81	0.00	0.00	0.00
08/03/20		F20028556	Bill Patient	02/18/20	393.00	0.00	0.00	0.00	0.00
08/03/20		F20044739	Bill Patient	03/17/20	200.00	0.00	0.00	0.00	0.00
08/03/20		F20050155	Bill Patient	03/27/20	200.00	0.00	0.00	0.00	0.00
08/03/20		F20062217	Bill Patient	04/20/20	125.00	0.00	0.00	0.00	0.00
08/03/20		F19207722	MediCal California	12/21/19	0.00	123.09	0.00	0.00	0.00

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**Monthly Cash Receipts Journal (Detail) with Incident Number**

Trip Date IS BETWEEN 07/01/2019 AND 06/30/2020; AND Deposit Date IS BETWEEN 08/01/2020 AND 08/03/2020; AND Company IS [REDACTED] AND Status IS Assigned OR Billed OR Closed OR Complete OR MCC New Call OR MCC New Wil...

<u>Deposit Date</u>	<u>Customer Name</u>	<u>Incident Number</u>	<u>Pavor</u>	<u>Date of Service</u>	<u>Payments</u>	<u>Contractual Allowance</u>	<u>Write-Offs</u>	<u>Refunds</u>	<u>Revenue Adjustments</u>
08/03/20		8292646	MediCal California	12/28/19	0.00	113.73	0.00	0.00	0.00
08/03/20		F19201333	Bill Patient	12/10/19	10.00	0.00	0.00	0.00	0.00
08/03/20		F20070595	MediCal California	05/06/20	0.00	104.34	0.00	0.00	0.00
08/03/20		F20070595	Medicare Northern CA	05/06/20	417.39	-23.07	0.00	0.00	0.00
08/03/20		F20077792	Mcal HMO Health Net/9020	05/20/20	0.00	0.00	0.00	0.00	0.00
08/03/20		F20090064	Bill Patient	06/10/20	393.00	0.00	0.00	0.00	0.00
08/03/20		F20086644	Bill Patient	06/04/20	200.00	0.00	0.00	0.00	0.00
08/03/20		F20087011	Bill Patient	06/05/20	125.00	0.00	0.00	0.00	0.00
08/03/20		F20080828	Bill Patient	05/25/20	393.00	0.00	0.00	0.00	0.00
08/03/20		8943288	Bill Patient	04/28/20	0.00	0.00	3,007.00	0.00	0.00
08/03/20		F20098606	United Food Workers UFCW/	06/25/20	108.92	0.00	0.00	0.00	0.00
08/03/20		F20089951	Bill Patient	06/10/20	50.00	0.00	0.00	0.00	0.00
08/03/20		F20089692	Bill Patient	06/09/20	0.00	0.00	393.00	0.00	0.00
08/03/20		F20074963	Aetna/14079	05/14/20	386.55	0.00	0.00	0.00	0.00
08/03/20		F20056771	Bill Patient	04/09/20	2,792.00	0.00	0.00	0.00	0.00
08/03/20		8979992	MediCal California	05/06/20	0.00	97.49	0.00	0.00	0.00
08/03/20		8979992	Medicare Northern CA	05/06/20	389.95	-21.58	0.00	0.00	0.00
08/03/20		F19158532	Bill Patient	09/30/19	25.00	0.00	0.00	0.00	0.00
08/03/20		8069033	Bill Patient	11/18/19	25.00	0.00	0.00	0.00	0.00
08/03/20		F20091053	Bill Patient	06/12/20	200.00	0.00	0.00	0.00	0.00
08/03/20		F19165464	Mcal HMO Molina Healthcare	10/11/19	0.00	90.15	0.00	0.00	0.00
08/03/20		F19165464	Medicare Northern CA	10/11/19	353.36	-35.45	0.00	0.00	0.00
08/03/20		F20039945	Medicare Northern CA	03/08/20	0.00	0.00	0.00	0.00	0.00
08/03/20		F20090776	Bill Patient	06/11/20	200.00	0.00	0.00	0.00	0.00
08/03/20		7960557	BC of CA/60007	10/29/19	2,538.00	0.00	0.00	0.00	0.00
08/03/20		9137623	Mcal HMO Nivano Physician	06/08/20	171.92	0.00	0.00	0.00	0.00
08/03/20		F20083231	Aetna/14079	05/29/20	72.27	0.00	0.00	0.00	0.00
08/03/20		F20080539	Bill Patient	05/25/20	250.00	0.00	0.00	0.00	0.00
08/03/20		F19191572	Mcal HMO Health Net/9020	11/24/19	0.00	0.00	0.00	0.00	0.00
08/03/20		F20046241	Aetna/14079	03/19/20	2,351.41	0.00	0.00	0.00	0.00
08/03/20		F20100288	Mcare HMO BS of CA 65+2'	06/27/20	321.73	369.93	0.00	0.00	0.00
08/03/20		F20100288	MediCal California	06/27/20	0.00	200.00	0.00	0.00	0.00
08/03/20		F20091031	Bill Patient	06/12/20	50.00	0.00	0.00	0.00	0.00
08/03/20		F20063532	Mcal HMO Health Net/9020	04/23/20	0.00	0.00	0.00	0.00	0.00
08/03/20		F20096626	Health Net Ins/9040	06/21/20	0.00	0.00	0.00	0.00	0.00
08/03/20		F20062704	Bill Patient	04/21/20	200.00	0.00	0.00	0.00	0.00
08/03/20		F20021878	Medicare Northern CA	02/07/20	0.00	0.00	0.00	0.00	0.00
08/03/20		F19204744	Medicare Northern CA	12/16/19	0.00	0.00	0.00	0.00	0.00
08/03/20		F20076714	BS of CA/272540	05/18/20	3,121.00	0.00	0.00	0.00	0.00
08/03/20		F20094538	Medicare Northern CA	06/18/20	425.92	-23.53	0.00	0.00	0.00

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**Monthly Cash Receipts Journal (Detail) with Incident Number**

Trip Date IS BETWEEN 07/01/2019 AND 06/30/2020; AND Deposit Date IS BETWEEN 08/01/2020 AND 08/03/2020; AND Company IS [REDACTED]  
 AND Status IS Assigned OR Billed OR Closed OR Complete OR MCC New Call OR MCC New Wil...

<u>Deposit Date</u>	<u>Customer Name</u>	<u>Incident Number</u>	<u>Payer</u>	<u>Date of Service</u>	<u>Payments</u>	<u>Contractual Allowance</u>	<u>Write-Offs</u>	<u>Refunds</u>	<u>Revenue Adjustments</u>
08/03/20		F20066582	Medicare Northern CA	04/28/20	397.68	-14.32	0.00	0.00	0.00
08/03/20		F20088695	Bill Patient	06/08/20	200.00	0.00	0.00	0.00	0.00
08/03/20		F20099123	MediCal California	06/25/20	0.00	99.47	0.00	0.00	0.00
08/03/20		F20099123	Medicare Northern CA	06/25/20	397.88	-22.02	0.00	0.00	0.00
08/03/20		F20084175	Mcal HMO Nivano Physician:	05/31/20	154.35	0.00	0.00	0.00	0.00
08/03/20		F20053263	Bill Patient	04/02/20	110.04	0.00	0.00	0.00	0.00
08/03/20		F20087862	Medicare Northern CA	06/06/20	334.70	-18.52	0.00	0.00	0.00
08/03/20		F20098620	Aetna/14079	06/25/20	483.27	0.00	0.00	0.00	0.00
08/03/20		F19154690	Bill Patient	09/23/19	1,000.00	0.00	0.00	0.00	0.00
08/03/20		F20087925	Bill Patient	06/06/20	283.50	0.00	0.00	0.00	0.00
08/03/20		F20096705	Bill Patient	06/22/20	0.00	0.00	393.00	0.00	0.00
08/03/20		F19145872	Mcal HMO Health Plan of Sa	09/08/19	115.97	0.00	0.00	0.00	0.00
08/03/20		F20083642	BC of CA/60007	05/30/20	393.00	0.00	0.00	0.00	0.00
08/03/20		9165185	Aetna/14079	06/13/20	103.28	0.00	0.00	0.00	0.00
08/03/20		F20017690	Bill Patient	01/31/20	393.00	0.00	0.00	0.00	0.00
08/03/20		F20096266	Aetna/14079	06/21/20	416.09	0.00	0.00	0.00	0.00
08/03/20		F20065066	Bill Patient	04/26/20	250.00	0.00	0.00	0.00	0.00
08/03/20		F20100706	Mcal HMO Health Plan of Sa	06/28/20	119.46	0.00	0.00	0.00	0.00
08/03/20		9174898	Bill Patient	06/15/20	50.00	0.00	0.00	0.00	0.00
		<b>Total Dollars for:</b>	<b>08/03/20</b>		<b>22,482.98</b>	<b>1,028.90</b>	<b>4,186.00</b>	<b>0.00</b>	<b>0.00</b>

	<u>Payments</u>	<u>Contractual Allowance</u>	<u>Write-Offs</u>	<u>Refunds</u>	<u>Revenue Adjustments</u>
<b>Grand Totals:</b>	<b>\$21,968.25</b>	<b>\$2,813.19</b>	<b>\$132.42</b>	<b>\$547.11</b>	<b>\$-275.24</b>



**Year-to-Date Revenue Report**  
 Monthly financial detail/summary report – totals for receipts, accounts receivable, write-offs (mandatory and other), and refunds (including refunds pending).

City of [REDACTED] Year to Date Revenue Report													
	CHARGES BILLED	MCARE WRITE DOWNS	MCAL WRITE DOWNS	MEMBERSHIP WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	NET CHARGES BILLED	PAYMENTS	REFUNDS	NET RECEIPTS	BAD DEBT W/O'S	W/O'S	ADJ	NEW A/R BALANCE
JULY '18	\$ 1,557,589.01	\$ 384,373.56	\$ 254,798.73	\$ 36,253.22	\$ 7,322.00	\$ 874,841.50	\$ 470,997.74	\$ 7,517.37	\$ 463,480.37	\$ 125,324.84	\$ (1,843.86)	\$ 180.49	\$ 4,416,303.48
AUGUST '18	\$ 1,469,570.78	\$ 440,528.72	\$ 276,233.40	\$ 33,688.40	\$ 9,303.16	\$ 709,817.10	\$ 468,289.98	\$ 4,737.24	\$ 463,552.74	\$ 115,140.52	\$ 3,040.97	\$ 694.42	\$ 4,545,080.77
SEPTEMBER '18	\$ 1,310,986.04	\$ 414,344.50	\$ 248,572.65	\$ 28,328.49	\$ 6,183.87	\$ 613,556.53	\$ 457,517.83	\$ -	\$ 457,517.83	\$ 92,154.07	\$ 1,620.37	\$ 375.47	\$ 4,607,720.50
OCTOBER '18	\$ 1,388,788.46	\$ 460,142.29	\$ 297,493.96	\$ 46,115.01	\$ 7,123.97	\$ 577,913.23	\$ 679,209.22	\$ 9,478.29	\$ 669,730.93	\$ 107,290.11	\$ 390.37	\$ 1,560.87	\$ 4,409,783.19
NOVEMBER '18	\$ 1,333,491.33	\$ 421,349.56	\$ 220,733.12	\$ 28,038.28	\$ 7,362.10	\$ 537,577.87	\$ 515,820.37	\$ -	\$ 444,885.36	\$ 93,192.22	\$ 44.54	\$ 586.14	\$ 4,457,320.47
DECEMBER '18	\$ 1,451,159.57	\$ 516,512.61	\$ 401,676.62	\$ 21,115.24	\$ 9,361.07	\$ 718,959.92	\$ 424,191.74	\$ -	\$ 336,859.51	\$ 141,362.99	\$ 183.18	\$ 2,206.56	\$ 4,396,283.15
JANUARY '19	\$ 1,468,241.70	\$ 463,695.85	\$ 265,813.73	\$ 30,467.30	\$ 10,894.60	\$ 697,370.22	\$ 483,114.25	\$ 14,534.33	\$ 468,579.92	\$ 113,932.94	\$ 1,827.04	\$ 639.72	\$ 4,509,953.19
FEBRUARY '19	\$ 1,333,832.28	\$ 453,747.79	\$ 308,130.96	\$ 23,501.33	\$ 3,660.24	\$ 544,791.96	\$ 360,690.06	\$ 2,470.35	\$ 358,219.71	\$ 148,991.93	\$ 4,656.60	\$ 605.69	\$ 4,543,482.60
MARCH '19	\$ 1,526,585.38	\$ 369,953.68	\$ 199,149.83	\$ 36,333.03	\$ 10,376.80	\$ 910,772.04	\$ 471,513.57	\$ 2,330.56	\$ 469,183.01	\$ 73,337.07	\$ 1,782.71	\$ 1,558.74	\$ 4,911,510.59
APRIL '19	\$ 1,403,190.25	\$ 469,301.03	\$ 245,116.28	\$ 28,830.81	\$ 16,417.91	\$ 643,524.22	\$ 536,015.97	\$ -	\$ 536,015.97	\$ 153,498.80	\$ 7,004.68	\$ 6,950.15	\$ 4,865,465.51
MAY '19	\$ 1,547,610.68	\$ 529,028.81	\$ 329,120.78	\$ 23,001.26	\$ 10,233.27	\$ 656,226.56	\$ 458,712.26	\$ -	\$ 458,712.26	\$ 254,852.58	\$ 10,404.40	\$ 1,024.72	\$ 4,798,747.55
JUNE '19	\$ 1,390,369.55	\$ 391,218.46	\$ 234,637.98	\$ 43,529.90	\$ 9,870.90	\$ 711,112.31	\$ 568,236.15	\$ 8,567.66	\$ 559,668.49	\$ 132,260.67	\$ 8,382.80	\$ 2,655.99	\$ 4,812,203.89
<b>YEAR TO DATE TOTALS</b>	<b>\$ 17,181,415.03</b>	<b>\$ 5,314,196.86</b>	<b>\$ 3,281,478.04</b>	<b>\$ 379,202.27</b>	<b>\$ 108,109.89</b>	<b>\$ 8,196,463.46</b>	<b>\$ 5,894,309.14</b>	<b>\$ 49,635.80</b>	<b>\$ 5,686,406.10</b>	<b>\$ 1,551,338.74</b>	<b>\$ 37,493.80</b>	<b>\$ 19,038.96</b>	
<b>YTD PERCENTAGE OF REVENUE</b>		30.93%	19.10%	2.21%	0.63%	47.71%	34.31%	0.29%	33.10%	9.03%	0.71%	0.11%	
<b>YTD PERCENTAGE OF NET REVENUE</b>									69.38%				

## Trips by Customer

A quarterly report identifying repeat callers.

<b>Trips by Customer</b>						
Company IS [REDACTED] AND Trip date IS BETWEEN 01/01/2020 AND 09/24/2020; AND Status IS Assigned OR Billed OR Closed OR Complete OR MCC New Call OR MCC New Will Call OR MCC Review OR MCC Will Call OR Not Billed OR ...						
[REDACTED]						
<u>Patient Name</u>	<u>Age</u>	<u>Gender</u>	<u>Trip Date</u>	<u>Inc#</u>	<u>Call Type</u>	<u>Drop-off Facility</u>
Aloc-Alteration Of Awareness	52	female	01/21/2020	F20012012	ALS1 Code 3 <u>Primary Insurance:</u>	Kaiser Hospital-North Sacramento Medicare Northern CA
Seizure/Convulsion/Fit Unspecified	52	female	01/21/2020	F20011684	ALS1 Code 3 <u>Primary Insurance:</u>	Kaiser Hospital-South Sacramento Medicare Northern CA
Intoxication-Alcohol Acute	52	female	02/07/2020	8528515	BLSE Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center Medicare Northern CA
Pain-Generalized	52	female	02/08/2020	F20022538	First Responder/Dls patch <u>Primary Insurance:</u>	<First Responder Only> MediCal California
Seizure/Convulsion/Fit Unspecified	52	female	02/14/2020	8568605	ALS1 Code 2 <u>Primary Insurance:</u>	UC Davis Medical Center Medicare Northern CA
Intoxication-Alcohol Acute	52	female	02/21/2020	F20030150	BLSE Code 2 <u>Primary Insurance:</u>	Mercy San Juan Medical Center Medicare Northern CA
Aloc-Alteration Of Awareness	52	female	02/22/2020	F20030855	ALS1 Code 2 <u>Primary Insurance:</u>	Mercy San Juan Medical Center Medicare Northern CA
Intoxication-Alcohol Acute	52	female	02/23/2020	F20031275	BLSE Code 2 <u>Primary Insurance:</u>	Mercy San Juan Medical Center MediCal California
Intoxication-Alcohol Acute	52	female	02/23/2020	8620565	ALS1 Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center Medicare Northern CA
Aloc-Alteration Of Awareness	52	female	02/23/2020	F20031637	ALS1 Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center MediCal California
Seizure-Post Traumatic	52	female	02/24/2020	8627786	BLSE Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center MediCal California
Alcohol Abuse-Unspcfd	52	female	02/24/2020	F20031793	BLSE Code 2 <u>Primary Insurance:</u>	Mercy San Juan Medical Center Medicare Northern CA
Intoxication-Alcohol Acute	52	female	02/25/2020	F20032432	ALS1 Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center MediCal California
Seizure-Complex Febrile/ Complex/Complicat	52	female	02/25/2020	F20032635	ALS1 Code 2 <u>Primary Insurance:</u>	Mercy San Juan Medical Center Medicare Northern CA
Aloc-Alteration Of Awareness	52	female	02/25/2020	F20032545	ALS1 Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center Medicare Northern CA
Seizure-Complex Febrile/ Complex/Complicat	52	female	02/26/2020	F20033058	ALS1 Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center Medicare Northern CA

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## Trips by Customer

Company IS [REDACTED] AND Trip date IS BETWEEN 01/01/2020 AND 09/24/2020; AND Status IS Assigned OR Billed OR Closed OR Complete OR MCC New Call OR MCC New Will Call OR MCC Review OR MCC Will Call OR Not Billed OR ...



<u>Patient Name</u>	<u>Age</u>	<u>Gender</u>	<u>Trip Date</u>	<u>Inc#</u>	<u>Call Type</u>	<u>Drop-off Facility</u>
Seizure/Convulsion/Fit Unspecified	52	female	02/26/2020	F20033295	ALS1 Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center MediCal California
Aloc-Alteration Of Awareness	52	female	02/27/2020	F20033883	ALS1 Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center MediCal California
Injury-Unspecified Injury	52	female	02/27/2020	F20033810	First Responder/Dispatch <u>Primary Insurance:</u>	<First Responder Only> Bill Patient
Alcohol Abuse-Unspcfd	52	female	02/27/2020	F20033664	ALS1 Code 2 <u>Primary Insurance:</u>	Mercy San Juan Medical Center Medicare Northern CA
Aloc-Alteration Of Awareness	52	female	02/28/2020	8653843	ALS1 Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center MediCal California
Aloc-Alteration Of Awareness	52	female	02/28/2020	F20034307	ALS1 Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center MediCal California
Alcohol Intoxication-Pathologic/Drunkenness	52	female	02/29/2020	8658079	BLSE Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center MediCal California
Intoxication-Alcohol Acute	52	female	03/01/2020	F20035732	ALS1 Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center Medicare Northern CA
Seizure/Convulsion/Fit Unspecified	52	female	03/20/2020	8772352	ALS1 Code 3 <u>Primary Insurance:</u>	UC Davis Medical Center Medicare Northern CA
Seizure/Convulsion/Fit Unspecified	52	female	03/29/2020	F20051217	ALS1 Code 3 <u>Primary Insurance:</u>	Kaiser Hospital-North Sacramento Medicare Northern CA
Intoxication-Alcohol Acute	52	female	04/06/2020	8848605	ALS1 Code 3 <u>Primary Insurance:</u>	Mercy General Hospital-Sacramento Medicare Northern CA
Seizure/Convulsion/Fit Unspecified	52	female	04/13/2020	8878079	ALS1 Code 3 <u>Primary Insurance:</u>	Mercy General Hospital-Sacramento Medicare Northern CA
Alcohol Withdrawal/Delirium	52	female	04/18/2020	F20060972	BLSE Code 2 <u>Primary Insurance:</u>	UC Davis Medical Center Medicare Northern CA
Aloc-Alteration Of Awareness	52	female	05/03/2020	F20069162	ALS1 Code 3 <u>Primary Insurance:</u>	Mercy San Juan Medical Center Medicare Northern CA
Intoxication-Alcohol Acute	52	female	05/04/2020	F20069503	BLSE Code 2 <u>Primary Insurance:</u>	Mercy San Juan Medical Center Medicare Northern CA
	52	female	05/04/2020	F20069346	ALS1 Code 2	Mercy San Juan Medical Center RescueNet™ Reporting

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### Trips by Customer

Company IS [REDACTED] AND Trip date IS BETWEEN 01/01/2020 AND 09/24/2020; AND Status IS Assigned OR Billed OR Closed  
OR Complete OR MCC New Call OR MCC New Will Call OR MCC Review OR MCC Will Call OR Not Billed OR ...

Customer	Company	Trip Date	Status	Call Type	Call Time	Call Duration	Call Location	Call Description	Call Status
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**Activity Summary (by customer with payer) With Incident Number and Pick-Up Address**  
 Monthly revenue report that separates monthly income based on Santa Monica Fire call origination/  
 location. Should include runs with and without write-offs, should include a description of any credits,  
 and should include percentage of total quantity and total amounts.

**Activity Summary (by customer with payer) Incident Number**

Trip Date IS BETWEEN 01/01/2020 AND 01/31/2020; AND Company IS ██████████ AND Status IS Assigned OR Billed OR Closed OR Complete OR MCC New Call OR MCC New Will  
 Call OR MCC Review OR MCC Will Call OR Not Billed OR ...

Patient Name	Date of Service	Inc Number	Payer	PU Addr	PU CSZ	Gross Charges	Contr Allow	Net Charges	Payments	Write-Offs	Refunds	Balance
	01/10/2020	F20005636	Bill Patient	GRADY DI	CITRUS	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/10/2020	F20005840	Bill Patient	2666 COT	SACRAM	532.00	0.00	532.00	0.00	532.00	0.00	0.00
	01/14/2020	F20007960	<None>	5252 AUBI	SACRAM	3,050.00	0.00	3,050.00	0.00	3,050.00	0.00	0.00
	01/22/2020	F20012292	Bill Patient	WB US50	SACRAM	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/31/2020	F20017992	Mcal HMO Leg	LARCHMC	NORTH I	393.00	286.62	106.38	340.11	0.00	0.00	-232.62
	01/15/2020	F20008420	Medicare North	3500 DAT	RANCHC	2,600.00	2,152.13	447.87	447.87	0.00	0.00	0.00
	01/31/2020	F20017543	MediCal Califor	8701 CRY	SACRAM	2,969.00	2,610.27	358.73	358.73	0.00	0.00	0.00
	01/16/2020	F20008676	Mcare HMO Ka	8559 NEW	SACRAM	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/09/2020	8359117	MediCal Califor	2708 34TH	SACRAM	2,093.00	1,755.94	337.06	337.06	0.00	0.00	0.00
	01/27/2020	F20015569	Mcal HMO Kalc	3175 DAT	RANCHC	3,197.00	2,799.46	397.54	397.54	0.00	0.00	0.00
	01/04/2020	F20001832	Mcal HMO Bluc	6601 SUNI	SACRAM	2,655.00	2,298.25	356.75	356.75	0.00	0.00	0.00
	01/13/2020	F20007369	Mcal HMO Kalc	5545 SKY	SACRAM	3,126.00	2,738.77	387.23	387.23	0.00	0.00	0.00
	01/10/2020	F20005692	Bill Patient	7314 ELSI	SACRAM	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/16/2020	F20009127	Mcal HMO Kalc	7575 POW	SACRAM	393.00	286.62	106.38	106.38	0.00	0.00	0.00
	01/26/2020	F20014719	Bill Patient	CENTRAL	ORANGE	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/06/2020	F20003437	Mcare HMO Ka	4249 GLA	NORTH I	2,965.20	2,451.85	513.35	313.35	200.00	0.00	0.00
	01/28/2020	F20015960	Mcare HMO Ka	4635 COLI	SACRAM	2,894.60	2,367.54	527.06	327.06	200.00	0.00	0.00
	01/20/2020	F20011118	Aetna/14079	4116 WOC	RANCHC	3,443.00	2,840.39	602.61	602.61	0.00	0.00	0.00
	01/01/2020	8312113	Mcal HMO Bluc	2847 EDIS	SACRAM	2,754.00	2,387.95	366.05	366.05	0.00	0.00	0.00
	01/31/2020	F20017792	Tricare West H	8642 ELD	SACRAM	2,906.00	2,376.65	529.35	529.35	0.00	0.00	0.00
	01/31/2020	F20017849	Mcal HMO Moll	5909 KIFI	FAIR OA	3,025.00	2,643.51	381.49	0.00	0.00	0.00	381.49
	01/24/2020	F20013472	Bill Patient	2377 GOLI	RANCHC	3,096.00	0.00	3,096.00	3,096.00	0.00	0.00	0.00
	01/11/2020	F20006164	Bill Patient	55TH ST	SACRAM	786.00	0.00	786.00	0.00	786.00	0.00	0.00
	01/07/2020	F20003768	Bill Patient	8766 FRUI	SACRAM	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/16/2020	F20009013	Medicare North	8845 FAIR	CARMIC	2,869.80	2,392.13	477.67	380.58	97.09	0.00	0.00
	01/04/2020	8329737	Mcal HMO Bluc	9132 SCHI	SACRAM	2,944.00	2,560.20	383.80	383.80	0.00	0.00	0.00
	01/23/2020	F20012755	Medicare North	5510 SKY	SACRAM	3,221.00	2,696.37	524.63	418.00	106.63	0.00	0.00
	01/17/2020	F20009366	Mcare HMO Su	7707 KILC	SACRAM	2,752.00	2,296.95	455.05	455.29	0.00	0.00	0.00
	01/17/2020	F20009274	MediCal Califor	4901 LITTI	SACRAM	2,893.00	2,540.66	352.34	352.34	0.00	0.00	0.00
	01/21/2020	F20012107	Mcare HMO Ka	7440 AUBI	CITRUS	2,957.60	2,445.78	511.82	511.82	0.00	0.00	0.00
	01/11/2020	F20005987	Medicare North	1316 GLEI	SACRAM	2,968.00	2,465.87	502.13	502.13	0.00	0.00	0.00
	01/05/2020	F20003030	Mcare HMO Ka	6944 RAD	CITRUS	2,645.20	2,180.34	464.86	464.86	0.00	0.00	0.00
	01/26/2020	F20014672	Medicare North	7348 VERI	SACRAM	2,478.00	2,124.94	353.06	353.06	0.00	0.00	0.00
	01/30/2020	8481663	Dignity Health	5918 MOS	FAIR OA	2,655.00	0.00	2,655.00	2,655.00	0.00	0.00	0.00
	01/09/2020	F20004671	Dignity Health	4094 MEL	SACRAM	2,969.00	0.00	2,969.00	2,969.00	0.00	0.00	0.00
	01/10/2020	F20005818	Medicare North	1010 ROA	SACRAM	2,507.20	2,095.77	411.43	411.43	0.00	0.00	0.00
	01/22/2020	F20012346	Medicare North	1010 ROA	SACRAM	2,172.40	1,820.49	351.91	351.91	0.00	0.00	0.00
	01/21/2020	8423922	MediCal Califor	1010 HUR	SACRAM	2,123.00	1,779.85	343.15	343.15	0.00	0.00	0.00

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**Activity Summary (by customer with payor) Incident Number**

Trip Date IS BETWEEN 01/01/2020 AND 01/31/2020; AND Company IS [REDACTED] AND Status IS Assigned OR Billed OR Closed OR Complete OR MCC New Call OR MCC New Will Call OR MCC Review OR MCC Will Call OR Not Billed OR ...

Patient Name	Date of Service	Inc Number	Payor	PU Addr	PU CSZ	Gross Charges	Contr Allow	Net Charges	Payments	Write-Offs	Refunds	Balance
	01/31/2020	F20017563	Medicare North	3529 WAL	CARMIC	3,095.60	2,595.72	499.88	398.28	101.60	0.00	0.00
	01/24/2020	F20013551	Medicare North	8421 FALC	SACRAM	3,282.20	2,956.32	325.88	325.88	0.00	0.00	0.00
	01/29/2020	F20016408	MediCal Califor	8421 FALC	SACRAM	393.00	288.80	104.20	104.20	0.00	0.00	0.00
	01/13/2020	F20007188	Veterans Admli	11092 COI	RANCHC	3,063.00	0.00	3,063.00	0.00	0.00	0.00	3,063.00
	01/18/2020	F20010066	Mcal HMO Log	2926 WAT	SACRAM	2,716.00	2,362.47	353.53	355.27	0.00	0.00	0.00
	01/07/2020	F20003845	Mcal HMO Kais	8789 PHO	FAIR OA	2,906.00	2,530.14	375.86	375.86	0.00	0.00	0.00
	01/06/2020	F20003221	Mcal HMO Blux	12409 FOL	RANCHC	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/04/2020	F20001771	Kaiser Claims E	8744 ELM	ORANGE	3,007.00	0.00	3,007.00	3,007.00	0.00	0.00	0.00
	01/11/2020	F20006323	Mcare HMO Se	2505 VERI	RANCHC	2,720.00	2,156.90	561.10	561.10	0.00	0.00	0.00
	01/12/2020	F20006502	Medicare North	10200 MAI	RANCHC	3,272.00	2,824.13	447.87	447.87	0.00	0.00	0.00
	01/23/2020	8438798	Medicare North	10200 MAI	RANCHC	3,332.80	2,875.38	457.42	457.42	0.00	0.00	0.00
	01/24/2020	F20013865	MediCal Califor	8975 ELSI	SACRAM	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/24/2020	F20013711	Kaiser Claims E	11978 MAI	RANCHC	3,094.00	0.00	3,094.00	3,094.00	0.00	0.00	0.00
	01/02/2020	F20000573	Bill Patient	8767 EXCI	ELK GRC	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/26/2020	F20014592	Medicare North	6420 CERI	ORANGE	3,116.40	2,716.54	401.86	401.86	0.00	0.00	0.00
	01/31/2020	F20017815	Mcal HMO Kais	2348 AME	SACRAM	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/30/2020	F20017286	Medicare North	9373 MAR	SACRAM	2,990.80	2,484.17	506.63	403.66	0.00	0.00	102.97
	01/19/2020	F20010780	MediCal Califor	2237 COT	SACRAM	2,513.00	2,156.77	356.23	356.23	0.00	0.00	0.00
	01/01/2020	F20000134	Bill Patient	6254 66TH	SACRAM	2,830.00	0.00	2,830.00	0.00	0.00	0.00	2,830.00
	01/09/2020	F20005140	MediCal Califor	5944 WED	CARMIC	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/23/2020	F20013183	Medicare North	3725 CHAI	CARMIC	2,222.20	1,867.74	354.46	354.46	0.00	0.00	0.00
	01/16/2020	F20008983	Medicare North	7466 CEN	SACRAM	2,020.40	1,692.39	328.01	328.01	0.00	0.00	0.00
	01/06/2020	F20003450	Kaiser Claims E	8140 PRE	SACRAM	3,197.00	0.00	3,197.00	3,197.00	0.00	0.00	0.00
	01/11/2020	F20006241	Mcal HMO Blux	2800 WAL	CARMIC	3,197.00	2,802.55	394.45	394.45	0.00	0.00	0.00
	01/23/2020	F20012854	Bill Patient	6015 WAT	NORTH I	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/02/2020	F20000807	Mcare HMO Se	7300 NOB	CARMIC	2,949.00	2,447.64	501.36	501.36	0.00	0.00	0.00
	01/09/2020	F20004898	Health Net Ins#	3324 GLEI	SACRAM	3,096.00	0.00	3,096.00	3,096.00	0.00	0.00	0.00
	01/13/2020	F20007367	MediCal Califor	4947 MAR	CARMIC	2,931.00	2,575.46	355.54	355.54	0.00	0.00	0.00
	01/07/2020	F20003486	Veterans Admli	3435 ROU	SACRAM	3,050.00	0.00	3,050.00	0.00	0.00	0.00	3,050.00
	01/18/2020	F20009914	Medicare North	3071 GOLI	RANCHC	400.00	203.59	196.41	196.41	0.00	0.00	0.00
	01/28/2020	F20016176	Medicare North	3653 ALTC	SACRAM	2,516.80	2,139.84	376.96	376.96	0.00	0.00	0.00
	01/07/2020	F20003571	Mcal HMO Kais	8115 WAR	SACRAM	2,313.00	1,942.00	371.00	371.00	0.00	0.00	0.00
	01/09/2020	F20004767	Mcal HMO Kais	5420 EL C	CARMIC	2,896.00	2,509.00	387.00	387.00	0.00	0.00	0.00
	01/21/2020	F20011827	BCBS Californi	11070 HIR	RANCHC	393.00	42.45	350.55	350.55	0.00	0.00	0.00
	01/21/2020	F20011975	BCBS Californi	11070 HIR	RANCHC	2,906.00	1,074.68	1,831.32	1,831.32	0.00	0.00	0.00
	01/02/2020	F20000942	Mcal HMO Blux	7441 AUBI	CITRUS	2,516.00	2,159.25	356.75	356.75	0.00	0.00	0.00
	01/09/2020	F20005183	Kaiser Claims E	2500 ROS	SACRAM	2,855.00	0.00	2,855.00	2,855.00	0.00	0.00	0.00
	01/04/2020	F20002077	Bill Patient	5425 GAR	SACRAM	2,754.00	0.00	2,754.00	0.00	2,754.00	0.00	0.00

RescueNet™ Reporting



**Activity Summary (by customer with payor) Incident Number**

Trip Date IS BETWEEN 01/01/2020 AND 01/31/2020; AND Company IS [REDACTED] AND Status IS Assigned OR Billed OR Closed OR Complete OR MCC New Call OR MCC New Will Call OR MCC Review OR MCC Will Call OR Not Billed OR ...

Patient Name	Date of Service	Inc Number	Payor	PU Addr	PU CSZ	Gross Charges	Contr Allow	Net Charges	Payments	Write-Offs	Refunds	Balance
	01/30/2020	F20017364	BS of CA/2725-	5581 HILL	SACRAM	2,949.00	0.00	2,949.00	2,949.00	0.00	0.00	0.00
	01/22/2020	F20012217	Mcare HMO Hc	7442 24TH	RIO LINE	2,782.00	2,295.16	486.84	486.84	0.00	0.00	0.00
	01/27/2020	F20015490	Mcare HMO Hc	5318 MAN	CARMIC	2,402.00	1,989.83	412.17	412.17	0.00	0.00	0.00
	01/19/2020	F20010751	Dignity Health	6110 VIA F	ORANGE	393.00	0.00	393.00	393.00	0.00	0.00	0.00
	01/21/2020	F20011788	MediCal Califor	5901 LEM	SACRAM	2,830.00	2,480.16	349.84	349.84	0.00	0.00	0.00
	01/15/2020	F20008132	Mcare HMO Su	7800 38TH	SACRAM	2,161.00	1,734.17	426.83	0.00	0.00	0.00	426.83
	01/29/2020	F20016813	Kaiser Claims E	EL CAMIN	SACRAM	393.00	0.00	393.00	393.00	0.00	0.00	0.00
	01/10/2020	F20005847	Mcal HMO Bluc	5701 LAY	NORTH I	3,007.00	2,630.30	376.70	376.70	0.00	0.00	0.00
	01/01/2020	F20000054	Mcal HMO Log	8508 ALE	SACRAM	2,617.00	2,263.80	353.20	354.36	0.00	0.00	0.00
	01/08/2020	F20004475	Medicare North	8700 CRY	SACRAM	2,792.00	2,403.90	388.10	388.10	0.00	0.00	0.00
	01/12/2020	8374929	Mcare HMO Ka	9134 SEA	SACRAM	2,538.00	2,031.51	506.49	506.49	0.00	0.00	0.00
	01/21/2020	F20011861	Mcal HMO Bluc	6435 ORA	SACRAM	393.00	0.00	393.00	0.00	393.00	0.00	0.00
	01/13/2020	F20007153	Mcare HMO Ka	2008 MOR	SACRAM	393.00	0.00	393.00	393.00	0.00	0.00	0.00
	01/22/2020	F20012188	Kaiser Claims E	2208 MAX	RANCHC	393.00	0.00	393.00	393.00	0.00	0.00	0.00
	01/02/2020	F20000774	Mcare HMO Ka	7794 ENV	CITRUS	3,044.00	2,518.46	525.54	525.54	0.00	0.00	0.00
	01/18/2020	F20010019	Medicare North	1200 FUL	SACRAM	2,776.80	2,382.11	394.69	394.69	0.00	0.00	0.00
	01/19/2020	F20010847	Kaiser Claims E	12023 FAI	FAIR OA	3,202.00	0.00	3,202.00	3,202.00	0.00	0.00	0.00
	01/28/2020	F20015231	Medicare North	6237 WIL	CARMIC	2,484.00	2,085.81	398.19	398.19	0.00	0.00	0.00
	01/27/2020	F20015273	Medicare North	5437 LEQ	CARMIC	3,134.00	2,568.14	565.86	565.86	0.00	0.00	0.00
	01/22/2020	F20012657	Medicare North	7866 ROE	SACRAM	2,885.40	2,495.48	389.92	389.92	0.00	0.00	0.00
	01/21/2020	F20012076	Medicare North	3501 BRAI	SACRAM	2,452.00	1,982.58	469.42	469.42	0.00	0.00	0.00
	01/10/2020	8363182	Mcal HMO Bluc	10721 WH	RANCHC	3,020.00	2,629.10	390.90	390.90	0.00	0.00	0.00
	01/08/2020	F20004244	Kaiser Claims E	5206 ROB	CARMIC	2,792.00	50.00	2,742.00	2,742.00	0.00	0.00	0.00
	01/06/2020	F20003344	Mcal HMO Log	4420 OAK	SACRAM	3,197.00	2,811.52	385.48	387.86	0.00	0.00	0.00
	01/29/2020	F20016859	Medicare North	3142 EDIS	SACRAM	2,912.00	2,517.90	394.10	394.10	0.00	0.00	0.00
<b>Grand Totals</b>	<b># of Trips:</b>	<b>5,877</b>				<b>13,271,884.60</b>	<b>8,568,555.09</b>	<b>4,703,329.51</b>	<b>3,395,505.95</b>	<b>700,186.58</b>	<b>16,492.33</b>	<b>615,231.42</b>

# Sample GEMT/QAF Reporting

## Total Number of MTS Transports

<b>GEMT Total Number of MTS Transports</b>		
Trip date IS BETWEEN 07/01/2017 AND 06/30/2018; AND Company IS ██████████ Paramedic Service		
<u># of Trips</u>		
<b>Paramedic Service</b>		
<b>Fiscal Year:</b>	<b>(2017-2018)</b>	<b>12,523</b>
<b>Quarter: 1</b>	<b>(07/01/2017-09/30/2017)</b>	<b>3,186</b>
Managed Care		615
Fee For Service		100
Medi-Medl		239
Other		2,232
<b>Quarter: 2</b>	<b>(10/01/2017-12/31/2017)</b>	<b>3,054</b>
Managed Care		452
Fee For Service		93
Medi-Medl		256
Other		2,253
<b>Quarter: 3</b>	<b>(01/01/2018-03/31/2018)</b>	<b>3,155</b>
Managed Care		486
Fee For Service		88
Medi-Medl		253
Other		2,328
<b>Quarter: 4</b>	<b>(04/01/2018-06/30/2018)</b>	<b>3,128</b>
Managed Care		481
Fee For Service		107
Medi-Medl		231
Other		2,309



Medi-Cal Managed Care GEMT Transports and Summary Detail

Medi-Cal Managed Care GEMT Transports		
Company IS [REDACTED]		Paramedic Service
Payor	DOS	Payments
<b>Paramedic Service</b>		
<b>Fiscal Year:</b>	<b>(2017-2018)</b>	<b>1,941</b>
<b>Quarter: 1</b>	<b>(07/01/2017-09/30/2017)</b>	<b>587</b>
		<b>259,239.04</b>
		<b>80,934.84</b>
Mcal HMO Accountable HP/2525 Cherry Ave Ste 225		121.75
Mcal HMO AchievaMed/2002		301.22
Mcal HMO Beverly Hospital/Medpoint/571537		135.95
Mcal HMO Blue Cross/60007		976.76
Mcal HMO Caloptima/11037		48,378.12
Mcal HMO Cap Management Systems/261040		7,287.52
Mcal HMO Care First Health Plan/601 Potrero Grande		145.10
Mcal HMO Cencal Original Health Authority/948		115.96
Mcal HMO Central CA Alliance For Health/660015		156.96
Mcal HMO Community Health Group/1237		261.25
Mcal HMO Global Care/571420		265.13
Mcal HMO Health Net/9020		530.05
Mcal HMO Health Source /100 N. Stoneman		268.35
Mcal HMO IEHP Inland Empire Health Plan/4349		3,579.88
Mcal HMO LA Care/811580		1,614.85
Mcal HMO Logisticare Solutions/2552 W Erie		272.32
Mcal HMO Med Point/571870		121.91
Mcal HMO Molina Healthcare/22702		730.81
Mcal HMO Monarch Healthcare/7 Technology Dr		9,743.47
Mcal HMO Partnership Health Plan/1368		135.95
Mcal HMO Prospect Medical Group/11466		2,560.59
Mcal HMO Rady Child Hosp of San Diego/3020		2,701.34
Mcal HMO Regal Medical Group/371330		390.10
Mcal HMO San Francisco Health Plan/194247		139.50
Mcal HMO Talbert Medical Group/6099		0.00
<b>Quarter: 2</b>	<b>(10/01/2017-12/31/2017)</b>	<b>432</b>
		<b>58,908.07</b>
Mcal HMO AchievaMed/2002		145.14
Mcal HMO Caloptima/11037		32,725.68
Mcal HMO Cap Management Systems/261040		5,067.80
Mcal HMO Care First Health Plan/601 Potrero Grande		292.40
Mcal HMO Cencal Original Health Authority/948		108.72
Mcal HMO Central CA Alliance For Health/660015		269.54
Mcal HMO Family Choice Medical Group/260350		230.81
Mcal HMO Health Net/9020		115.97
Mcal HMO Health Smart/6301		0.00

## Medi-Cal Managed Care GEMT Transports

Company IS XXXXXXXXXX Paramedic Service

Payer	DOS	Payments
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### Paramedic Service

Mcal HMO Rady Child Hosp of San Diego/3020		2,985.52
Mcal HMO Regal Medical Group/371330		261.25
Mcal HMO San Francisco Health Plan/194247		139.50

<b>Quarter: 3 (01/01/2018-03/31/2018)</b>	<b>458</b>	<b>62,494.78</b>
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Mcal HMO Alameda Alliance for Health/2460		160.78
Mcal HMO Blue Cross/60007		919.03
Mcal HMO Caloptima/11037		31,456.87
Mcal HMO Cap Management Systems/261040		9,290.72
Mcal HMO Care First Health Plan/601 Potrero Grande		127.55
Mcal HMO Eastland Medical Group/371390		135.95
Mcal HMO Health Net/9020		804.63
Mcal HMO IEHP Inland Empire Health Plan/4349		1,075.73
Mcal HMO LA Care/811580		1,261.19
Mcal HMO Logisticare Solutions/2552 W Erie		126.33
Mcal HMO Monarch Healthcare/7 Technology Dr		11,154.11
Mcal HMO Partnership Health Plan/1368		0.00
Mcal HMO Prospect Medical Group/11466		3,188.01
Mcal HMO Rady Child Hosp of San Diego/3020		2,128.67
Mcal HMO Regal Medical Group/371330		665.21

<b>Quarter: 4 (04/01/2018-06/30/2018)</b>	<b>464</b>	<b>56,901.35</b>
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Mcal HMO Adventist Health Behav/16237		0.00
Mcal HMO Alameda Alliance for Health/2460		263.89
Mcal HMO Blue Cross/60007		453.50
Mcal HMO Brand New Day/438		132.40
Mcal HMO Caloptima/11037		34,975.24
Mcal HMO Cap Management Systems/261040		4,899.42
Mcal HMO Care First Health Plan/601 Potrero Grande		0.00
Mcal HMO Cencal Original Health Authority/948		488.55
Mcal HMO Central CA Alliance For Health/660015		117.02
Mcal HMO Central Health/1540 Bridgegate DR		0.00
Mcal HMO Contra Costa Health Plan/2157		125.30
Mcal HMO Health Net/9020		819.15
Mcal HMO Health Smart/6301		0.00
Mcal HMO IEHP Inland Empire Health Plan/4349		1,174.48
Mcal HMO Kern Family Health Care/25003		0.00
Mcal HMO LA Care/811580		1,416.21
Mcal HMO Logisticare Solutions/2552 W Erie		0.00
Mcal HMO Molina Healthcare/22702		141.62
Mcal HMO Monarch Healthcare/7 Technology Dr		8,321.37
Mcal HMO Prospect Medical Group/11466		1,865.24
Mcal HMO Rady Child Hosp of San Diego/3020		1,450.26
Mcal HMO Regal Medical Group/371330		257.70



Paramedic Service	
Mcal HMO United Health Care Community Plan/30884	0.00

RescueNet™ Reporting

GEMT Cost Report: Schedule 8 Section "B" - Revenue by Quarter

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**Medi-Cal HMO GEMT Transports Detail**

<u>Payer</u>	<u>DOS</u>	<u>Gross Charges</u>	<u>Contr Allow</u>	<u>Net Charges</u>	<u>Rev Adj</u>	<u>Payments</u>
<b>Paramedic Service</b>						
<b>Fiscal Year:</b>	<b>(2017-2018)</b>	<b>2,736,945.88</b>	<b>2,452,840.17</b>	<b>284,105.71</b>	<b>81.94</b>	<b>259,239.04</b>
<b>Quarter: 1</b>	<b>(07/01/2017-09/30/2017)</b>	<b>587</b>	<b>844,607.11</b>	<b>763,380.53</b>	<b>81,226.58</b>	<b>97.53</b>
<b>80,934.84</b>						
<u>Customer Name</u>	<u>MediCal ID#</u>	<u>Date of Service</u>	<u>Gross Charges</u>	<u>Contr Allow</u>	<u>Payments</u>	
		8/23/2017	\$1,139.63	\$1,017.88	\$121.75	
		7/18/2017	\$1,748.87	\$1,599.82	\$149.05	
		9/7/2017	\$1,728.49	\$1,576.32	\$152.17	
		9/12/2017	\$1,645.79	\$1,509.84	\$135.95	
		7/1/2017	\$1,672.33	\$1,532.83	\$147.36	
		7/4/2017	\$1,612.71	\$1,483.86	\$128.85	
		7/18/2017	\$1,780.87	\$1,637.82	\$143.05	
		8/5/2017	\$1,205.79	\$1,069.84	\$135.95	
		9/24/2017	\$1,286.87	\$1,123.02	\$163.85	
		9/30/2017	\$1,162.71	\$1,033.86	\$128.85	
		9/27/2017	\$1,274.71	\$1,145.86	\$128.85	
		7/1/2017	\$1,189.25	\$1,056.85	\$132.40	
		7/1/2017	\$1,266.71	\$1,137.86	\$128.85	
		7/1/2017	\$1,777.29	\$1,642.01	\$135.28	
		7/1/2017	\$1,447.57	\$1,286.77	\$160.80	
		7/1/2017	\$1,162.17	\$1,036.87	\$125.30	
		7/1/2017	\$1,238.87	\$1,095.82	\$143.05	
		7/1/2017	\$1,232.87	\$1,089.82	\$143.05	
		7/1/2017	\$1,618.17	\$1,492.87	\$125.30	
		7/5/2017	\$1,382.33	\$1,235.40	\$146.93	
		7/5/2017	\$2,569.08	\$2,297.85	\$271.23	
		7/6/2017	\$1,579.63	\$1,457.88	\$121.75	
		7/8/2017	\$1,251.95	\$1,101.80	\$150.15	
		7/7/2017	\$1,362.75	\$1,231.02	\$131.73	
		7/2/2017	\$1,495.61	\$1,331.93	\$163.68	
		7/5/2017	\$1,307.25	\$1,174.85	\$132.40	
		7/8/2017	\$1,250.17	\$1,124.87	\$125.30	
		7/3/2017	\$1,441.57	\$1,280.77	\$160.80	
		7/6/2017	\$2,737.08	\$2,458.42	\$278.66	
		7/5/2017	\$1,255.41	\$1,108.81	\$146.60	
		7/5/2017	\$1,146.17	\$1,020.87	\$125.30	
		7/6/2017	\$1,207.79	\$1,071.84	\$135.95	
		7/8/2017	\$1,382.33	\$1,242.83	\$139.50	
		7/8/2017	\$1,311.57	\$1,150.77	\$160.80	
		7/7/2017	\$1,261.95	\$1,111.80	\$150.15	
		7/6/2017	\$1,695.41	\$1,548.81	\$146.60	
		7/6/2017	\$1,172.71	\$1,043.86	\$128.85	
		7/3/2017	\$1,778.33	\$1,638.83	\$139.50	
		7/6/2017	\$1,166.71	\$1,037.86	\$128.85	
		7/2/2017	\$1,612.17	\$1,486.87	\$125.30	
		7/3/2017	\$1,467.57	\$1,306.77	\$160.80	
		7/3/2017	\$1,474.11	\$1,309.76	\$164.35	

RescueNet™ Reporting

GEMT Cost Report: Schedule 8 Section "B" - Revenue by Quarter

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### Medi-Cal HMO GEMT Transports Detail

Payer	DOS	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	
<b>Paramedic Service</b>							
Quarter: 1	(07/01/2017-09/30/2017)	587	844,607.11	763,380.53	81,226.58	97.53	80,934.84
Customer Name	MediCal ID#	Date of Service	Gross Charges	Contr Allow	Payments		
		7/5/2017	\$1,312.17	\$1,179.44	\$132.73		
		7/6/2017	\$1,315.25	\$1,182.85	\$132.40		
		7/8/2017	\$1,328.87	\$1,185.82	\$143.05		
		7/3/2017	\$1,735.25	\$1,602.85	\$132.40		
		7/15/2017	\$1,205.79	\$1,069.84	\$135.95		
		7/12/2017	\$1,649.25	\$1,516.85	\$132.40		
		7/12/2017	\$1,753.25	\$1,620.85	\$132.40		
		7/12/2017	\$1,651.79	\$1,515.84	\$135.95		
		7/14/2017	\$1,207.79	\$1,071.84	\$135.95		
		7/15/2017	\$1,728.71	\$1,599.86	\$128.85		
		7/14/2017	\$1,373.41	\$1,226.81	\$146.60		
		7/9/2017	\$1,355.79	\$1,212.41	\$143.38		
		7/11/2017	\$1,346.33	\$1,206.83	\$139.50		
		7/15/2017	\$1,160.71	\$1,031.86	\$128.85		
		7/12/2017	\$1,554.71	\$1,425.86	\$128.85		
		7/13/2017	\$1,178.71	\$1,049.86	\$128.85		
		7/14/2017	\$1,616.71	\$1,487.86	\$128.85		
		7/9/2017	\$1,324.33	\$1,184.83	\$139.50		
		7/12/2017	\$1,207.79	\$1,071.84	\$135.95		
		7/9/2017	\$1,768.33	\$1,628.83	\$139.50		
		7/14/2017	\$1,212.33	\$1,072.83	\$139.50		
		7/14/2017	\$1,439.03	\$1,281.78	\$157.25		
		7/10/2017	\$1,428.11	\$1,263.76	\$164.35		
		7/14/2017	\$1,170.71	\$1,041.86	\$128.85		
		7/14/2017	\$1,328.33	\$1,188.83	\$139.50		
		7/13/2017	\$1,374.71	\$1,245.86	\$128.85		
		7/11/2017	\$1,583.63	\$1,461.88	\$121.75		
		7/16/2017	\$4,878.08	\$4,341.38	\$536.70		
		7/22/2017	\$1,214.33	\$1,074.83	\$139.50		
		7/17/2017	\$1,365.79	\$1,229.84	\$135.95		
		7/17/2017	\$1,596.17	\$1,470.87	\$125.30		
		7/17/2017	\$1,739.63	\$1,610.45	\$129.18		
		7/21/2017	\$1,195.79	\$1,059.84	\$135.95		
		7/17/2017	\$1,622.71	\$1,493.86	\$128.85		
		7/21/2017	\$1,221.79	\$1,085.84	\$135.95		
		7/22/2017	\$1,942.65	\$1,774.75	\$167.90		
		7/22/2017	\$1,354.87	\$1,211.82	\$143.05		
		7/18/2017	\$1,205.79	\$1,069.84	\$135.95		
		7/18/2017	\$1,274.71	\$1,145.86	\$128.85		
		7/22/2017	\$1,655.79	\$1,519.84	\$135.95		
		7/17/2017	\$1,222.33	\$1,082.83	\$139.50		
		7/21/2017	\$1,497.45	\$1,347.97	\$149.48		
		7/19/2017	\$1,179.25	\$1,046.85	\$132.40		
		7/19/2017	\$1,233.63	\$1,111.88	\$121.75		

RescueNet™ Reporting

GEMT Cost Report: Schedule 8 Section "B" - Revenue by Quarter

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**Medi-Cal HMO GEMT Transports Detail**

<u>Payer</u>	<u>DOS</u>	<u>Gross Charges</u>	<u>Contr Allow</u>	<u>Net Charges</u>	<u>Rev Adj</u>	<u>Payments</u>
<b>Paramedic Service</b>						
<b>Quarter: 1</b>	<b>(07/01/2017-09/30/2017)</b>	<b>587</b>	<b>844,607.11</b>	<b>763,380.53</b>	<b>81,226.58</b>	<b>97.53</b>
<b>80,934.84</b>						
<u>Customer Name</u>	<u>MediCal ID#</u>	<u>Date of Service</u>	<u>Gross Charges</u>	<u>Contr Allow</u>	<u>Payments</u>	
		7/16/2017	\$1,255.41	\$1,108.81	\$146.60	
		7/23/2017	\$1,838.33	\$1,691.40	\$146.93	
		7/27/2017	\$1,358.87	\$1,215.82	\$143.05	
		7/27/2017	\$2,048.15	\$1,880.92	\$167.23	
		7/24/2017	\$1,312.33	\$1,172.83	\$139.50	
		7/25/2017	\$1,614.71	\$1,485.86	\$128.85	
		7/25/2017	\$1,655.25	\$1,522.85	\$132.40	
		7/26/2017	\$1,148.17	\$1,022.87	\$125.30	
		7/28/2017	\$1,195.79	\$1,059.84	\$135.95	
		7/26/2017	\$1,872.87	\$1,722.39	\$150.48	
		7/26/2017	\$1,211.79	\$1,075.84	\$135.95	
		7/23/2017	\$1,629.25	\$1,496.85	\$132.40	
		8/5/2017	\$1,354.87	\$1,211.82	\$143.05	
		8/5/2017	\$4,590.67	\$4,193.14	\$397.53	
		8/1/2017	\$1,577.63	\$1,455.88	\$121.75	
		8/1/2017	\$1,346.65	\$1,178.75	\$167.90	
		8/3/2017	\$1,410.87	\$1,260.39	\$150.48	
		8/5/2017	\$1,189.25	\$1,056.85	\$132.40	
		8/4/2017	\$1,821.79	\$1,678.41	\$143.38	
		8/1/2017	\$1,536.71	\$1,407.86	\$128.85	
		8/1/2017	\$3,375.42	\$3,117.72	\$257.70	
		8/1/2017	\$1,325.79	\$1,189.84	\$135.95	
		7/30/2017	\$1,428.37	\$1,285.99	\$142.38	
		8/1/2017	\$1,205.79	\$1,069.84	\$135.95	
		8/1/2017	\$1,612.71	\$1,483.86	\$128.85	
		8/3/2017	\$1,156.17	\$1,030.87	\$125.30	
		7/30/2017	\$1,774.33	\$1,634.83	\$139.50	
		7/31/2017	\$1,655.79	\$1,519.84	\$135.95	
		7/30/2017	\$1,339.63	\$1,217.88	\$121.75	
		8/2/2017	\$1,606.17	\$1,480.87	\$125.30	
		7/30/2017	\$1,428.87	\$1,278.39	\$150.48	
		8/4/2017	\$2,447.96	\$2,186.71	\$261.25	
		8/3/2017	\$1,600.17	\$1,474.87	\$125.30	
		8/4/2017	\$1,700.17	\$1,574.87	\$125.30	
		8/4/2017	\$1,288.91	\$1,142.98	\$145.93	
		8/7/2017	\$1,307.03	\$1,149.78	\$157.25	
		8/7/2017	\$1,296.17	\$1,170.87	\$125.30	
		8/9/2017	\$1,144.17	\$1,018.87	\$125.30	
		8/6/2017	\$1,475.07	\$1,314.94	\$160.13	
		8/9/2017	\$1,609.63	\$1,487.88	\$121.75	
		8/10/2017	\$1,766.33	\$1,626.83	\$139.50	
		8/7/2017	\$1,457.57	\$1,296.77	\$160.80	
		8/7/2017	\$1,600.17	\$1,474.87	\$125.30	
		8/6/2017	\$1,371.25	\$1,231.42	\$139.83	

RescueNet™ Reporting

GEMT Cost Report: Schedule 8 Section "B" - Revenue by Quarter



**GEMT QAF: Fee Data Submission Form (FY18-19 Version)**

Ground Emergency Medical Transportation Quality Assurance Fee Data Submission Form									
Reporting Period: July 1, 2018 through June 30, 2019									
Quarter Date of Service	Provider Name	NPI	CPT Code	Medi-Cal FFS EM Transports	Medi-Cal MC EM Transports	Medicare EM Transports	Medi-Medi EM Transports	Other EM Transports	Optional Notes
Q1 2019		1568467264	A0225						
			A0427	\$3,586.35	\$26,076.59	\$265,780.28	\$36,435.83	\$353,880.41	
			A0429	\$6,153.74	\$41,750.65	\$217,267.00	\$29,315.33	\$309,094.80	
			A0433	\$131.63	\$628.98	\$7,768.24	\$569.91	\$5,088.24	
			A0434	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			X0030	\$0.00	\$0.00				
Q2 2019		1568467264	A0225						
			A0427	\$4,366.57	\$40,787.67	\$321,402.10	\$48,281.46	\$398,368.16	
			A0429	\$5,782.93	\$63,723.89	\$268,707.93	\$42,263.56	\$330,894.13	
			A0433	\$128.14	\$542.70	\$5,878.85	\$2,912.40	\$11,330.28	
			A0434	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			X0030	\$0.00	\$0.00				
Q3 2018		1568467264	A0225						
			A0427	\$6,153.30	\$26,353.16	\$263,983.41	\$44,573.37	\$405,123.66	
			A0429	\$4,940.69	\$37,302.67	\$226,478.40	\$33,061.80	\$312,176.61	
			A0433	\$0.00	\$717.79	\$8,381.41	\$1,135.77	\$10,253.05	
			A0434	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			X0030	\$0.00	\$0.00				
Q4 2018		1568467264	A0225						
			A0427	\$5,934.25	\$30,428.20	\$314,056.88	\$50,308.82	\$438,405.37	
			A0429	\$7,726.32	\$37,850.83	\$267,685.62	\$38,070.30	\$400,824.23	
			A0433	\$0.00	\$467.56	\$8,488.02	\$1,155.99	\$8,362.61	
			A0434	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			X0030	\$0.00	\$0.00				

# Sample Fire Recovery Reporting (Proprietary and Confidential)

## Sample Fire Recovery Reports

**Deposit Slip (4050) Cash Folder**  
 Deposit Date IS BETWEEN 08/17/2017 AND 08/17/2017; AND Company IS Anchorage Fire Department Area Wide EMS; AND Credits IS Payment-Credit Card; AND Profit Centers IS Anchorage Fire Department Area Wide EMS, Fire Inspection FINS

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**Anchorage Fire Department Area Wide EMS**

Deposit Date	Check #	Amount	Deposit Date	Check #	Amount
08/17/17	03912G	77.50	08/17/17	03912G	77.50
08/17/17	055924G	70.00	08/17/17	055924G	70.00
<b>Company Totals</b>	<b>2</b>	<b>\$ 147.50</b>	<b>Company Totals</b>	<b>2</b>	<b>\$ 147.50</b>

**Deposit Slip (4050) Cash Folder**  
 Deposit Date IS BETWEEN 08/17/2017 AND 08/17/2017; AND Company IS Anchorage Fire Department Area Wide EMS; AND Credits IS Payment-Credit Card; AND Profit Centers IS Anchorage Fire Department Area Wide EMS, CRTK

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**Anchorage Fire Department Area Wide EMS**

Deposit Date	Check #	Amount	Deposit Date	Check #	Amount
08/17/17	17465	75.00	08/17/17	17465	75.00
08/17/17	185192	165.00	08/17/17	185192	165.00
<b>Company Totals</b>	<b>2</b>	<b>\$ 240.00</b>	<b>Company Totals</b>	<b>2</b>	<b>\$ 240.00</b>

**CRTK Invoices**  
 Deposit Date IS BETWEEN 04/01/2017 AND 04/30/2017; AND Drop-Off Facility IS CRTK Hazardous Materials

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**Anchorage Fire Department (AFD)**

Payer/Credit Type	Count	Dollars
Payor Bill Patient		
Revenue Adjustments		
Late Payment Fee		
<b>LOWES SOUTH, MANAGER 10900 OLD SEWARD HWY</b>		
Trip Date Post Date Deposit Date Incident# Run Number Check Number		
2017-02-22 2017-04-13 2017-04-13 17-0172-DN 71282	Late Payment Fee	1 -25.00
<b>LOWES, MANAGER 333 E TUDOR RD</b>		
Trip Date Post Date Deposit Date Incident# Run Number Check Number		
2017-02-22 2017-04-13 2017-04-13 17-0171-DN 71283	Late Payment Fee	1 -25.00
<b>PPG DISTRIBUTION CNT, MANAGER 707 GAMBELL ST</b>		
Trip Date Post Date Deposit Date Incident# Run Number Check Number		
2017-02-22 2017-04-13 2017-04-13 17-0173-DN 71280	Late Payment Fee	1 -25.00
<b>VERIZON, MANAGER 635 E 40TH AVE</b>		
Trip Date Post Date Deposit Date Incident# Run Number Check Number		
2017-02-21 2017-04-13 2017-04-13 17-0165-DN 71355	Late Payment Fee	1 -25.00

RescueNet™ Printed On: 5/30/2017 at 8:25:15AM Page 1  
 IW2K12MEM21RESCUENETREPORTS32MONTH END REPORTSICREDIT TYPE DETAIL\_CUSTOM721.RPT



**Section 4.0:**  
**Company Background**  
**Company Profile**

## Section 4.0 – Company Background Company Profile

### Company Profile

Wittman Enterprises conducts all of our work and coordinates all services from our single location in the Sacramento area. We are a Limited Liability Company (California).

**Wittman Enterprises, LLC** (established 1991)  
11093 Sun Center Drive  
Rancho Cordova, CA 95670  
(855) 611-0056 (toll-free)  
www.webillems.com

**Officers**  
Corinne Wittman-Wong, CEO  
Walter Imboden, President and CFO  
Kathryn Garcia, Vice President  
David Wittman, COO

### EMS and Fire Billing Experience





## About Us

Wittman Enterprises has extensive EMS/Fire billing and collection experience and specializes in the invoicing, categorizing, recording, monitoring, supervising, and managing of ambulance billing and EMS cost recovery systems/services. We bring 30 years of EMS/Fire billing experience to our clients, including your neighboring communities as seen in *"California EMS/Fire Partners"* (p. 90) and *"Southern California Area Footprint"* (p. 91). We help each of our individual partners reach and exceed their individual customized program objectives.

We are pleased that our high standards of performance exceed Santa Monica demands for the following fundamental objectives and minimum services required as listed in your RFP.



(Since 1991) Wittman Enterprises provides our clients complete ambulance and fire billing services and solutions, accounts receivable management services, and collection services for BLS, ALS, and non-transport services in compliance with current local, state, and federal laws and statutes, in accordance with HIPAA regulations.



We are dedicated exclusively to the EMS/Fire industry and choose to be expert in the EMS billing and collection industry rather than diversify into any other medical billing fields.



We efficiently and effectively file claims with governmental programs such as Centers for Medicare and Medi-Cal ("CMS") and the VA, as well as commercial health insurance.



We follow and exceed currently accepted standards for accurate, consistent, and best EMS billing practices. We are licensed, insured, bondable, and HIPAA compliant for the State of California.



**Wittman Enterprises provides EMS billing and collection services to more than 110 public departments in California from our single Sacramento-area location.**



We will maximize revenue for the City while honoring your collections philosophy and treating each of your patients, citizens, and visitors as our own.

## Solutions

From our beginning Wittman Enterprises has provided products and services specifically designed to assure that EMS Transport, First Responder, and Fire Service providers like the City of Santa Monica are reimbursed in a timely manner for services they provide. Wittman coordinates your work from our single Sacramento, CA location.



### Solutions include:

- Ambulance Transport Billing and Fire Service Fee Recovery
- ePCR and RMS Integration
- First Responder Billing and Collection
- Treat-no-Transport Billing and Collection (Assessments)
- Membership Program Support
- Patient Survey Program Support



## Section 5.0: Company Qualifications

## Section 5.0 – Company Qualifications

### Statement of Qualifications

Wittman Enterprises has customized service innovations to our partners in the EMS transport industry since 1991. **Currently serving 22 Los Angeles County public agency clients** (110 in California – 138 total), we have extensive experience and specialize in the invoicing, categorizing, recording, monitoring, supervising, and managing of ambulance billing and EMS cost recovery systems and services. We bill approximately 600,000 claims annually and collect more than \$300,000,000 each year for our clients. Wittman brings our 30 years of EMS/Fire billing experience to you, and to your neighboring communities, helping each of our individual partners to reach and exceed their individual and customized program objectives: *Beverly Hills, UCLA, Culver City, West Covina, La Habra Heights, Loma Linda, San Gabriel, Burbank, Glendale, Pasadena, Sierra Madre, Arcadia, San Marino, South Pasadena, Alhambra, Monterey Park, Downey, El Segundo, Hermosa Beach, La Verne, Montclair, and most recently – Torrance.*

### California Strong

We do not believe that any California-based biller will provide as much in actual reimbursement or complete customer service as Wittman Enterprises has historically demonstrated. We have a proven record of collecting 10-20% more than our competitors. Out-of-state billing companies will not be able to arrive at these reimbursements either, due to their lack of billing and collection experience in the State of California and inexperience with the multitude of California payers.

#### California Support: GEMT/QAF/IGT/PPIGT (AB 1705)

During the complicated design and implementation of the California GEMT program, Wittman Enterprises provided leadership and support for our clients throughout the process, working closely with the architects of the program (Chief Clough with Sac Metro, etc.), providing multiple training opportunities for our clients and designing reports specifically related to the information needed when applying for GEMT funds. This industry support is part of the hands-on customer service and resources we provide all of our California clients for IGT; GEMT (2011); GEMT QAF (2017); and now PPIGT (AB 1705, 2019).

#### **IGT: The transfer of funds from another government entity (e.g., County, City, or other State agency) to Medi-Cal.**

- We support participating clients with their Letters of Intent for the DHCS.
- We provide reports to help clients calculate how much money can be reimbursed to the providers (the maximum allowable for IGT).
- We provide reports for client submissions to the program and distribution of available IGT funds in their area.

#### **GEMT: The supplemental Medi-Cal reimbursement program was enacted October 2, 2011.**

- We worked with our numerous California clients and the State, providing transport numbers and calculations to them as they worked on their cost data sheets.
- We directly supported four of the six initial program test cities/departments for GEMT (City of Rialto; County of San Bernardino; Sacramento Metro Fire; and, Cosumnes Community Service District – all Wittman clients).



- After the bill passed (AB 678) and became GEMT officially, we worked closely with our California clients through the set-up process: attending State-sponsored GEMT instruction meetings; helping provide rough projections of potential GEMT income based on Medi-Cal transport information; sponsored a webinar where Chief Scott Clough answered the most frequently asked questions from our clients about the GEMT
- We set up a section of our website for easy-to-find links and references associated with the GEMT program.
- We provided customized GEMT reports for participating clients as they filled out their required cost reports.
- We fielded calls with clients with questions regarding the cost reports and how to use the Wittman reports to help them complete the GEMT cost reports.
- We provided regular email, website, and phone call updates reminding clients when their reports were/are due and providing them their customized transport reports.

**GEMT QAF: The program that allowed DHCS to establish the GEMT Quality Assurance Fee (QAF) Program to provide supplemental Medi-Cal payments to GEMT providers.**

- We provided our clients with similar resources employed for GEMT setup and rollout.
- We customized their required reports to provide total GEMT transports, total GEMT revenue.
- We continue to provide regular emails, phone calls, and webinars reminding clients when their reports are due, providing them with our regular support and required transport and revenue reports.

**PPIGT: The newest program that could replace GEMT and GEMT QAF for public agencies.**

- Signed into law in 2019.
- As the program rolls out, we will provide our clients with regular updates regarding deadlines, helpful resources and weblinks, required deliverables, due dates, and reporting requirements.

Please refer to *"Sample GEMT/IGT/QAF Reporting"* (p. 74) for examples of specialized reporting for special government payment programs.

# California EMS/Fire Partners (*Proprietary and Confidential*)

Wittman Enterprises conducts all of our work and coordinates all services from our single location in the Sacramento, California area. All production and patient service activities are conducted at 11093 Sun Center Drive in Rancho Cordova, California.





## Southern California Area Footprint (*Proprietary and Confidential*)

In addition to striving to earn a long-term partnership with the City of Santa Monica, Wittman Enterprises maintains strong contractual and EMS/Fire partnerships with more than 22 other Los Angeles-area agencies.



## Section 6.0: References



## Section 6.0 – References *(Proprietary and Confidential)*

As a single California location leader in EMS/Fire billing, we encourage you to contact any of our references including any of our clients that may not be listed for this proposal. We know that hearing about their experiences with Wittman Enterprises will differentiate us from our competition. Wittman is eager to begin providing top-notch service to the City of Santa Monica and nurture a strong working partnership. Please contact them directly to hear about their transition/startup and performance satisfaction with Wittman Enterprises. Letters of Recommendation from some of them are found in the following pages. A recent email from the EMS Coordinator at Rialto spells out the differences in what we bring to our EMS/Fire partners: *"It is a pleasure working with everyone over at Wittman. We have used the revenue you fine folks have worked very hard to get for us to save lives in this city. We have one of the highest ROSC rates in the world and it takes money to make that happen. Everyone over there should be proud of what you do."*

### Los Angeles County Client References

#### **City of Alhambra**

*(EMS Billing Partners since 1996)*

Jeff Ragusa, Fire Chief

(626) 570-5191

jragusa@alhambrafire.org

#### **City of Beverly Hills**

*(EMS Billing Partners since 2001)*

Sean Stokes, EMS Administrator

(310) 281-2733

sstokes@beverlyhills.org

#### **City of Burbank**

*(EMS Billing Partners since 2001)*

Sana Arakelian Ford, Fire Administrator

(818) 238-3488

sarakelian@burbankca.gov

#### **City of Pasadena**

*(EMS Billing Partners since 2011)*

Chad Augustine, Fire Chief

(626) 744-4655

caugustin@cityofpasadena.net

#### **City of Torrance**

*(New EMS Billing Partner 2021 – in transition)*

Alec Miller, Assistant Chief

(310) 781-7033

amiller@torranceca.gov

### Other EMS/Fire Partner References

#### **City of Anaheim**

*(EMS Billing Partners since 2019)*

Dave Berry, EMS Captain and Director

(714) 765-4035

dberry@anaheim.net

#### **City of Berkeley\***

*(EMS Billing Partners since 2019)*

David Sprague, Assistant Chief

(510) 517-5934

dsprague@cityofberkeley.info

#### **City of Fullerton**

*(EMS Billing Partners since 2018)*

Adam Loeser, Fire Chief

(714) 738-6500

adaml@fullertonfire.org

#### **City of Sacramento\***

*(EMS Billing Partners since 2018)*

Tilden Billiter, Assistant Chief

(916) 767-2208

jbilliter@sfd.cityofsacramento.org

#### **Sacramento Metro Fire District**

*(EMS Billing Partners since 2001)*

Barbara Law, Assistant Chief

(916) 859-4135

law.barbara@metrofire.ca.gov

*\* Transitioned from Digitech*

*(R1/Intermedix/ADPI)*



City of Anaheim  
**ANAHEIM FIRE & RESCUE**



October 28, 2020

To Whom It May Concern:

It is my honor to provide a letter of recommendation for Wittman Enterprises, LLC. In October 2018 Anaheim Fire & Rescue released a Request for Proposals (RFP) of our Emergency Medical Services cost recovery billing. As a result of the RFP, AF&R selected Wittman Enterprises.

Wittman was selected for their depth of experience with the Orange County EMS system and their knowledge of local insurance payers and California regulations. The staff at Wittman were reliable, informative and helpful as our department transitioned to the use of their staff for our EMS cost recovery billing.

In addition to working closely during the transition, Wittman has continued with a high level of support, professionalism, EMS billing knowledge and exemplary customer service as our partnership continues.

It is without hesitation that I provide my support and recommendation for Wittman Enterprises, LLC. Please feel free to contact me with any questions at (714) 765-4001.

Regards,

Handwritten signature of Pat Russell in black ink.

Pat Russell, Fire Chief  
Anaheim Fire & Rescue

www.anaheim.net



City of  
**SACRAMENTO**  
Fire Department

Gary Loesch  
Fire Chief

5770 Freeport Blvd., Suite 200  
Sacramento, CA 95822-3516

Ph: (916) 808-1300  
Fax: (916) 808-1629  
www.sacfire.org

June 15, 2019

To whom it may concern:

Please accept this letter of recommendation on behalf of Witman Enterprises, LLC.

The Sacramento Fire Department transitioned to Witman last year after nearly 25 years with the same biller. Witman won the bid after a competitive process and almost instantly, the level of customer service drastically improved. It was apparent that they were a true partner and extension of our agency, rather than just a basic client.

One of the things I appreciate most in our partnership with Witman is their level of responsiveness and attention to detail. Over the last eighteen months, I have requested data and documentation for time sensitive requests. In every situation, the request met or exceeded the timeframe and the level of detail was impressive. It is this type of relationship that we were missing and now truly enjoy.

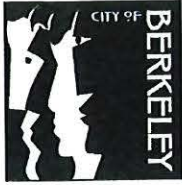
The staff at Witman have also assisted us in improving our billing flow and process. The results have been an improved level of reimbursement with massive improvements in efficiency. This has allowed us to free up employees formerly tasked with billing duties to do other essential duties. In a time where departments are constantly tasked to do more work without additional personnel, having the ability to utilize staff in other areas was fantastic.

Maximizing our cost recovery is essential to the continued existence of our ambulance program. I can confidently say that the staff at Witman is committed to assisting our agency with achieving this task. They met with us and dissected every step of our process and offered recommendations that have proven to be extremely wise and financially sound. The team works hard to maximize collections through excellent customer service, process review and consistency.

Please do not hesitate to contact me if you have any questions or require additional information.

Chad Augustin  
Deputy Fire Chief  
Sacramento Fire Department  
916-767-2203

*The mission of the Sacramento Fire Department is to protect our community through effective and innovative public safety services.*



Department of Fire and Emergency Services  
Division of Training and EMS  
Assistant Fire Chief

**Date:** June 18, 2019  
**To:** Whom it may concern  
**From:** David Sprague, Assistant Fire Chief  
**Subject:** RECCOMENDATION FOR WITTMAN ENTERPRISES LLC

It is my pleasure to provide a summary of our experience with Russ Harms and the whole team at Wittman Enterprises LLC (Wittman).

In 2018 our City engaged in an RFP process for EMS Ambulance Billing Services and related technology to support efficient collection of transport revenue. This was a complex RFP which included the following major components:

- Transition of billing services from the current vendor to Wittman in less than 30 calendar days.
- 3<sup>rd</sup> party project management vendor to implement the various suite of associated technology products.
- 3<sup>rd</sup> party information technology company that would be engaged to configure, deploy and service field hardware through the life of the Contract.
- Configuration, training and implementation of a new ePCR system within six months of contract signing.
- Trial testing, selection, purchase, imaging, and deployment of 45 Panasonic Toughbook CF-20s to the field.
- Managing the equipment selection, purchase and installation through a 3<sup>rd</sup> party vendor of onboard mobile gateways to support wireless field operations in 25 fire and ems apparatus.
- Working in partnership with the City of Berkeley IT department to select and configure a computer storage cart and network switch that would provide our external IT partner network access to monitor and service the CF-20s when they were returned to storage.

997 Cedar Street, Berkeley, CA 94710 Tel: 510.981.5595 Fax: 510.981.5592  
E-mail: [dprague@cityofberkeley.info](mailto:dprague@cityofberkeley.info)



- Working in partnership with the City of Berkeley IT department to select and image 25 iPhones for fire and ems apparatus.

Wittman was selected as the most responsible vendor and started billing operations for the City of Berkeley on January 1<sup>st</sup>, 2019. From January through June Wittman has been a steadfast and reliable partner for the design, configuration, training and deployment of the aforementioned projects.

Their professionalism, attention to detail, fiscal responsibility and selection of top notch 3<sup>rd</sup> party partners made it possible to meet all our very aggressive implementation deadlines, remain under budget and have some fun while we were moving a mile a minute!

I cannot recommend this organization more. If you should require any additional details, please call or email me anytime.

Sincerely,



David Sprague  
Assistant Fire Chief

Section 7.0:  
Project Work Plan



## Section 7.0 – Project Work Plan

### Project Understanding (*Proprietary and Confidential*)

With more than 30 years of EMS and Fire Prevention Recovery billing experience, Wittman Enterprises fully understands the City of Santa Monica/City of Santa Monica Fire Department's overall project and required approaches to their billing programs. We have substantial experience with California City/ Fire Department ambulance and fire recovery billing program startups like yours at Santa Monica. We coordinate all new program requirements to successfully bill and collect from Medicare, Medi-Cal, VA, Private Insurance, patients, business owners, and all other eligible payers. Startup partnerships over the years include *Anaheim, Chula Vista, Costa Mesa, CSA 17 (Del Mar, Del Mar Heights, Solana Beach, Encinitas, Rancho Santa Fe), El Dorado County, Fountain Valley, Fullerton, Palm Desert, Rancho Mirage, Sacramento Metro, Torrance, and West Covina.*

Based on your program's scope and our experience with new California program transitions, we do not see any potential risks that would delay your project: Fire Prevention billing (starting 7/1/2022) and EMS Billing (starting 2/1/2023). Please see our comprehensive implementation schedule proposal detailed in the "Santa Monica Proposed Implementation Schedule" (p. 39-42).

### Project Deliverables, Assumptions, and Milestones (*Proprietary and Confidential*)

Together We Achieve the Extraordinary: *Performance History Comparison*

Through streamlined efficiency, talented staff, selective automation, and continuous improvement, Wittman has as long record of strong collection returns for our clients on billed charges. Wittman Enterprises generally outperforms our competitors by 10-20% in collections for our EMS partners. Substantial successful and reliable performance in providing our services for public ambulance departments can be seen in all of our client histories; however, please consider the examples of Gross Collected Revenue in the following performance chart.

CLIENT	Average Annual		
	TRANSPORTS	GROSS CHARGES	GROSS COLLECTED REVENUE
<b>City of Alhambra</b> (EMS Partners since 1996)	3,054	\$6,881,182	\$1,887,868
<b>City of Arcadia</b> (EMS Partners since 2001)	2,778	\$6,185,050	\$1,795,301
<b>City of Burbank</b> (EMS Partners since 2004)	4,612	\$10,169,250	\$2,825,463
<b>City of Glendale</b> (EMS Partners since 2000)	11,681	\$25,373,095	\$6,521,476
<b>City of South Pasadena</b> (EMS Partners since 2011)	930	\$2,018,148	\$627,142
<b>City of West Covina</b> (EMS Partners since 2004)	3,892	\$9,068,254	\$2,536,309
<b>Sacramento Metropolitan Fire District</b> (EMS Partners since 2001)	64,006	\$142,766,620	\$36,632,720

**Santa Monica-Area Clients: Average Collected per Transport**

*(Proprietary and Confidential)*

Alhambra	(\$600)	Monterey Park	(\$593)
Arcadia	(\$633)	Pasadena	(\$714)
Avalon	(\$790)	San Gabriel	(\$580)
Beverly Hills	(\$594)	San Marino	(\$715)
Burbank	(\$601)	Sierra Madre	(\$711)
Culver City	(\$626)	South Pasadena	(\$649)
Downey	(\$596)	UCLA	(\$880)
El Segundo	(\$830)	Vernon	(\$553)
Glendale	(\$547)	West Covina	(\$640)
Hermosa Beach	(\$794)		

**Competitor Performance Data**

We believe that it is important not only to demonstrate our superior performance over our competitors on behalf of our clients; but, when necessary, to provide specific information to our clients and potential clients regarding other vendors with inconsistent performance results. The chart below highlights the most recent clients we have transitioned from Digitech (R1/Intermedix/Adpi) and their subsequent increased average collections per transport. In addition to the current El Dorado County transition our team is working on, we have converted several other clients from Digitech/R1/Intermedix/Adpi over the years with similar improvements. Please let us know if you would like more information on any of these other client conversions.

CLIENT	Average Collection Increase, by Wittman Enterprises, per Transport	Average Collection, by Wittman Enterprises, per Transport	Average Collection, by Digitech (R1/Adpi) per Transport
<b>City of Berkeley</b> <i>(Transitioned 2018)</i>	<b>+\$170 (28%)</b>	<b>\$783</b>	<b>\$613</b>
<b>City of Rialto</b> <i>(Transitioned 2016)</i>	<b>+\$179 (66%)</b>	<b>\$448</b>	<b>\$269</b>
<b>City of Sacramento</b> <i>(Transitioned 2017)</i>	<b>+\$185 (46%)</b>	<b>\$591</b>	<b>\$406</b>
<b>City of S. San Francisco</b> <i>(Transitioned 2015)</i>	<b>+\$187 (35%)</b>	<b>\$723</b>	<b>\$536</b>
<b>Westminster, CO</b> <i>(Transitioned 2021)</i>	<b>in transition</b>	<b>pending</b>	<b>pending</b>
<b>El Dorado County</b> <i>(Transitioned 2020)</i>	<b>transition complete</b>	<b>pending</b>	<b>pending</b>



## Section 8.0: Pricing

## Section 8.0 – Pricing

### Cost Statement

Please keep in mind that we are committed to competitive fees for our clients; however, we are not typically the cheapest. As part of our business model, we have chosen to charge our clients a fair market rate that allows us to maintain a superior level of service with a staffing level that provides both exceptional collection results and unmatched customer service. Reducing fees to “beat” the competition would mean that we cannot provide the level of customer service and performance on which our company is built. Wittman Enterprises generally outperforms our competitors by 10-20% in net collections to our clients’ bottom line. We will collect more for you than our competitors using our 30-year commitment to putting the right people to the task, doing the job thoroughly and doing it the right way, and at the same time providing the best in client and patient services.

### Preliminary Projections (EMS) *(Proprietary and Confidential)*

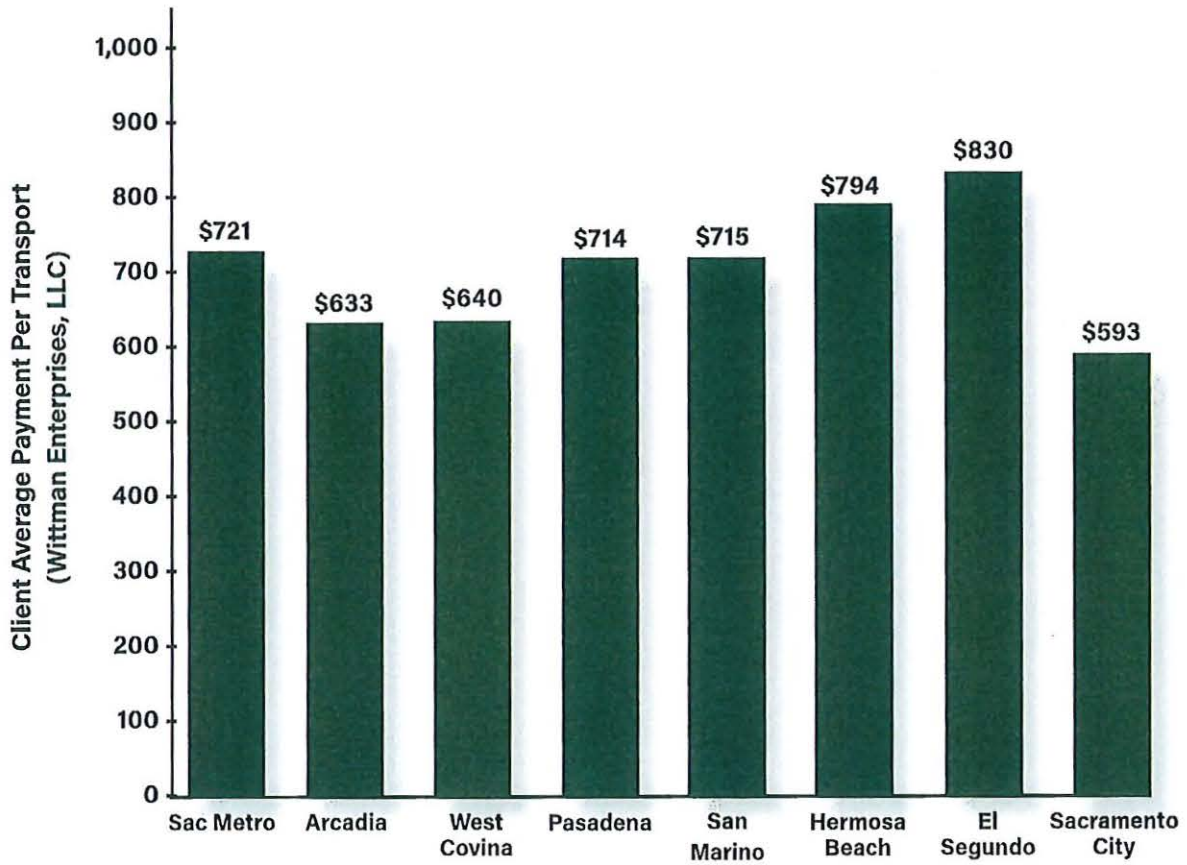
Total Runs	7,500								
ALS 60% of Total Runs	4,500			Santa Monica RFP Projection FY 22-23					
BLSE 40% of Total Runs	3,000								
Average ALS Run Charge	\$2,879.00								
Average BLSE Run Charge	\$1,913.00								
				Charges			Payments		
PaySource	Run Percentage	ALS	BLSE	ALS	BLSE	ALS	BLSE	% of Charges	
Insurance	14.00%	630	420	\$1,813,770.00	\$803,460.00	\$1,614,255.30	\$715,079.40	89%	
Private	13.00%	585	390	\$1,684,215.00	\$746,070.00	\$117,895.05	\$52,224.90	7%	
Medicare/Comp/VA	50.00%	2,250	1,500	\$6,477,750.00	\$2,869,500.00	\$1,068,828.75	\$631,290.00	19%	
MediCal/MediCaid	23.00%	1,035	690	\$2,979,765.00	\$1,319,970.00	\$387,369.45	\$263,994.00	17%	
	100.00%			Sub-Total	\$12,955,500.00	\$5,739,000.00	\$3,188,348.55	\$1,662,588.30	
				Grand Total	\$18,694,500.00		\$4,850,936.85		
				Gross Percentage		25.95%			
						Payment per transport	\$646.79		
*using average of 2 transport miles									
Los Angeles County rates 07/01/2022									
ALS1/ALS2	\$ 2,710.00					MediCare	MediCal		
BLSE1	\$ 1,809.00			ALS	\$ 531.43	\$ 339.00			
Mileage	\$ 23.00			BLSE	\$ 447.52	\$ 339.00			
Night	\$ 29.00			Mileage	\$ 8.02	\$ 3.19			
Oxygen	\$ 108.00			Oxygen	\$ -	\$ 8.89			
Disposable medical supplies	\$ 31.00			Average ALS	\$ 547.47	\$ 374.71			
				Average BLSE	\$ 463.56	\$ 371.71			

### Preliminary Projections (Fire Prevention) *(Proprietary and Confidential)*

Total Runs	8,500								
FI, AP, and VA	8,500			Santa Monica Fire Inspection, Annual Permits, and Vehicle Accidents					
Average First Responder Fee	\$325.00								
				Charges			Payments		
PaySource	Run Percentage	FI/AP/VA		FI/AP/VA		FI/AP/VA		% of Charges	
Insurance	0.00%	- 0		\$0.00		\$0.00		0%	
Private Pay	100.00%	8,350		\$2,713,750.00		\$2,632,337.50		97%	
Medicare/MediCare HMO's	0.00%	- 0		\$0.00		\$0.00		0%	
MediCal/MediCaid	0.00%	- 0		\$0.00		\$0.00		0%	
	100.00%			Total Payment	\$2,713,750.00	\$2,632,337.50			
				% of collections		97.00%			



Client Performance Comparison (Proprietary and Confidential)



## Cost Proposal

Wittman Enterprises, LLC is pleased to offer the City of Santa Monica all billing, collections, financial reporting, and accounts receivable management described in our proposal base on the following fee schedule options. Proposals are valid for 180 days following submission. Proposed fees are based on Santa Monica-provided payer mix, rates, and payer reimbursement rates. Based on the City's RFP and subsequent Q&A responses, we have assumed 7,500 EMS transports and 8,500 Fire Prevention Inspections in calculating our proposed fees. A minimal increase to our charged fees may be applied if any insurance reimbursement rate is reduced at any time during our contract term, or if the RFP-provided assumptions change in any way.

Services	Proposed Fee
Ambulance Billing and Collection Services Customer Satisfaction Surveys	<b>3.99%</b> <b>of net collections</b>
Fire Prevention Billing and Collection Services Fire Prevention Inspections	<b>7.00%</b> <b>of net collections</b>

*Note 1: Wittman Enterprises, LLC provides complementary annual revenue enhancement training for EMS and financial staff. This includes (4) hours of teleconference, webinar, or ZOOM-facilitated training for Santa Monica general staff, and (6) hours for EMS/EMS Management. Additional and/or onsite training as requested by the City of Santa Monica will be at the contracted rate of \$100 per hour (personnel rate) plus associated travel expenses.*

*Note 2: Proposed fees include standard Customer Satisfaction Surveys and correspondence to patients, businesses, and other customers. Any customization to these may require additional work from our printer and may result in one-time pass-through set-up costs that will be added to the City's monthly statement(s) from Wittman.*

### Service

We are a full-service billing agency from the point of data entry to the last cent collected. Our fees contain the full range of EMS billing services including:

- Accurate, efficient, and experienced billing staff
- ePCR integration
- Each document confirmed, and screened
- Electronic billing to Participating Payers
- Billing private insurance
- Employee background checks
- Bilingual staff
- Client Liaison team
- Lower claims-per-staff ratio
- Unlimited access to Client Portal
- Insurance finding and pre-verification
- Assignment authorization verification
- Destination hospital contact/patient demographics
- Toll-free number (calls answered by real people)
- Personalized reporting
- Relentless Claim Appeals team



## Maximizing Collections

Through streamlined efficiency, talented staff, automation, and continuous improvement, Wittman has a long track record of strong revenue returns for our clients. We consider the net percentage collected from the amount billed to be the ultimate standard by which your ambulance billing company should be evaluated. Net collections are those dollars eligible for collection after taking into account Medicare and Medi-Cal contractual write downs. The City of Santa Monica will count on Wittman Enterprises to conduct diligent, regular, and uninterrupted billing and collection services in a professional businesslike manner with superior performance. We believe our personal approach and higher levels of service greatly exceed industry standards. Your expectations and overall satisfaction are attained through ongoing and regular training, continuous improvement, and our comprehensive auditing program.

Service Levels	Wittman Enterprises	National Competitor
Immediate availability to patients	★	
No-cost reporting	★	★
Ad Hoc reporting for no additional fee	★	
Instantaneous response to reporting needs	★	
Technological automation	★	★
Hospital connectivity	★	★
Single location with tight HIPAA and compliance controls	★	
Lowest claim-per- staff ratio	★	
Full reconciliation and discrepancy research	★	
Medicare Revalidations	★	★
Membership program support	★	
Patient Satisfaction Survey Management	★	
Reliable Internet-based Portal System:	★	
▪ Client Portal	★	
▪ Patient Portal	★	
▪ Credit Card Portal	★	
▪ Collections Portal	★	
Dedicated Client Liaison and Division Manager to your account	★	

# Appendices



### Appendix 1 – RFP Required Documentation

#### Non-Discrimination Policy Acknowledgment



#### City of Santa Monica Non-Discrimination Policy Acknowledgment

##### A. Discrimination.

Discrimination in the provision of services may include, but not be limited to the following:

- (a) Denying any person any service, or benefit or the availability of a facility.
  - (b) Providing any service, or benefit to any person which is not equivalent, or in a non-equivalent manner or at a non-equivalent time, from that provided to others.
  - (c) Subjecting any persons to segregation or separate treatment in any manner related to the receipt of any service.
  - (d) Restricting any person in any way in the enjoyment of any advantage or privilege enjoyed by others receiving any service or benefit.
  - (e) Treating any person differently from others in determining admission, enrollment, quota, eligibility, membership, or any other requirement or condition which persons must meet in order to be provided any service or benefit.
- (1) Contractor shall take affirmative action to ensure that intended beneficiaries of this Agreement are provided services without regard to race, color, religion, national origin, ancestry, sex, age, gender, gender identification, gender expression, sexual orientation, marital status, AIDS or disability.
- (2) Contractor shall further establish and maintain written procedures under which any person applying for or receiving services hereunder, may seek resolution from Contractor of a complaint with respect to any alleged discrimination in the provision of services by Contractor's personnel.

At any time any person applies for services under this Agreement, he or she shall be advised by Contractor of these procedures. A copy of these procedures shall be posted by Contractor in a conspicuous place, available and open to the public, in each of Contractor's facilities where services are provided hereunder.

##### B. Non-discrimination in Employment

- (1) Contractor certifies and agrees that it will not discriminate against any employee or applicant for employment because of race, color, religion, national origin, ancestry, sex, age, sexual orientation, gender, gender identification, gender expression, marital status, AIDS or disability in accordance with the requirements of City, State or Federal law. Contractor shall take affirmative action to ensure that qualified applicants are employed, and that employees are treated during employment, without regard to race, color, religion, national origin, ancestry, sex, age, sexual orientation, gender, gender identification, gender expression, marital status, AIDS or disability, in accordance with the requirements of City, State and Federal law. Such shall include, but not be limited to, the following:
- (a) Employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation.
  - (b) Selection for training, including apprenticeship.

- (2) Contractor agrees to post in conspicuous places in each of Contractor's facilities providing services hereunder, available and open to employees and applicants for employment, notices setting forth the provisions of this non-discrimination policy.
- (3) Contractor shall, in all solicitations or advertisements for employees placed by or on behalf of Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, national origin, ancestry, sex, age, sexual orientation, gender, gender identification, gender expression, marital status, AIDS or disability, in accordance with the requirements of City, State or Federal law.
- (4) Contractor shall send to each labor union or representative coworkers with which it has a collective bargaining agreement or other contract or understanding a notice advising the labor union or workers' representative of Contractor's commitments under this non-discrimination policy.
- (5) Contractor certifies and agrees that it will deal with its sub-Contractors, bidders, or vendors without regard to race, color, religion, national origin, ancestry, sex, age, sexual orientation, gender, gender identification, gender expression, marital status, AIDS or disability, in accordance with the requirements of City, State and Federal law.
- (6) In accordance with applicable State and Federal law, Contractor shall allow duly authorized representatives of the County, State, and Federal government access to its employment records during regular business hours in order to verify compliance with this non-discrimination policy. Contractor shall provide other information and records as the representatives may require in order to verify compliance with this non-discrimination policy.
- (7) If City finds that any of the provisions of this non-discrimination policy have been violated, the same shall constitute a material breach of agreement upon which City may determine to cancel, terminate, or suspend this Agreement. While City reserves the right to determine independently that this nondiscrimination policy has been violated, in addition, a determination by the California Fair Employment and Housing Commission or the Federal Equal Employment Opportunity Commission that Contractor has violated State or Federal non-discrimination laws shall constitute a finding by City that Contractor has violated the provisions of this non-discrimination policy.
- (8) The parties agree that in the event Contractor violates any of the non-discrimination policies set forth herein, City shall be entitled, at its option, to the sum of five hundred dollars (\$500) pursuant to Civil Code Section 1671 as liquidated damages in lieu of canceling, terminating or suspending this Agreement.
- (9) Contractor hereby agrees that it will comply with Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), all requirements imposed by applicable Federal Regulations, and all guidelines and interpretations issued pursuant thereto, to the end that no qualified disabled person shall, on the basis of disability, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity of the Contractor receiving Federal Financial Assistance.



4/14/2022

Corinne Wittman-Wong, CEO  
Name of Proposer



Debarment, Suspension, and Responsibility Certification



**CITY OF SANTA MONICA  
CERTIFICATION REGARDING DEBARMENT, SUSPENSION, PROPOSED DEBARMENT,  
AND OTHER RESPONSIBILITY MATTERS**

**This certification must be completed for your proposal to be considered.**

The undersigned certifies, to the best of his or her knowledge and belief, that:

- 1) The Bidder and/or any of its Principals, contractors, subcontractors and sub recipients are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of or voluntarily excluded from participating in contracts by any Federal agency and are not presently on the System for Award Management (SAM) or being considered for the SAM OR ineligible to work on contracts for violations of California Labor Code Sections 1777.1 or 1777.7;
- 2.) "Principals," for the purpose of this certification, means officer; directors; owners; partners; and, persons having primary management or supervisory responsibilities within a business entity (e.g., general manager; plant manager; head of a subsidiary, division, or business segment, and similar position). ;
- 3.) The Bidder also certifies that if awarded a contract it shall provide immediate written notice to the City of Santa Monica if, at any time, the Bidder learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances;
- 4.) A certification that any of the items in this provision exists will not necessarily result in withholding of an award under this solicitation. However, the certification will be considered in connection with a determination of the Bidder's responsibility. Failure of the Bidder to furnish a certification or provide such additional information as requested by City of Santa Monica may render the Bidder non-responsive;
- 5.) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render, in good faith, the certification required by this provision. The knowledge and information of an Bidder is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings; and
- 6.) The certification of this provision is a material representation of fact upon which reliance was placed when making award. If it is later determined that the Bidder knowingly rendered an erroneous certification, in addition to other remedies available to the City, the City of Santa Monica may terminate the contract resulting from this solicitation for default and pursue any other available legal remedies.

By signing below, I declare under penalties of perjury that the forgoing certifications and assurances, any other statements made by me are true and correct.

Name (printed): Corinne Wittman-Wong Title: CEO

Signature: *Corinne Wittman-Wong* Date: April 14, 2022

Name of Company: Wittman Enterprises, LLC RFP No. : Third Party Billing Services

Non-Collusion Declaration



**NON-COLLUSION DECLARATION TO ACCOMPANY PROPOSALS OR BIDS**

STATE OF CALIFORNIA }  
COUNTY OF LOS ANGELES }

Corinne Wittman-Wong, being first duly sworn, deposes, and says: that He/She is:

CEO

(Insert "Sole Owner," "A Partner", "President," "Secretary," or other proper title)

of Wittman Enterprises, LLC

(Insert name of proposer)

Who submits herewith to the City of Santa Monica the attached proposal; that He, She, It, or They is (are) the person(s) whose name(s) is (are) (strike out words not appropriate) signed to the hereto attached proposal; that said proposal is genuine; that the same is not sham or collusive; that all statements of fact therein are true; that such proposal was not made in the interest or on behalf of any person, partnership, company, association, organization or corporation not therein named or disclosed.

Declarant further deposes and says: that the proposer has not directly or indirectly by agreement, communication or conference with anyone attempted to induce action prejudicial to the interests of the public body which is to award the contract or of any other proposer, or anyone else interested in the proposed contract; that the proposer has not in any manner sought by collusion to secure for himself, herself, itself, or themselves, an advantage over any other proposer. (strike out words not appropriate)

Declarant further deposes and says that prior to the public opening and recording of proposals the said proposer:

- (a) Did not, directly or indirectly, induce or solicit anyone else to submit a false or sham Proposal;
- (b) Did not, directly or indirectly, collude, conspire, connive or agree with anyone else that said proposer or anyone else would submit a false or sham proposal, or that anyone should refrain from proposing or withdraw his/her proposal;
- (c) Did not, in any manner, directly or indirectly, seek by agreement, communication or conference with anyone to raise or fix any overhead, profit or cost element of his, her, its, their price, or of that of anyone else; and
- (d) Did not, directly or indirectly, submit his, her, its, or their proposal price or any breakdown thereof, or the contents thereof, or divulge information or data relative thereto, to any corporation, partnership, company, association, organization, depository, or to any member or agent thereof, or to any individual or group of individuals, except to the awarding authority or to any person or persons who have a partnership or other financial interest with said proposal in his, her, its, or their business. (strike out words not appropriate)

I declare under penalty of perjury that the foregoing is true and correct.

4/14/2022  
Date

Corinne Wittman-Wong, CEO  
Name of Proposer



Certificate of Compliance



**CITY OF SANTA MONICA  
CERTIFICATE OF COMPLIANCE**

**TO: CITY OF SANTA MONICA**

**RE: Third Party Billing Services**

\_\_\_\_\_

This is to certify that all requirements for insurance of subcontractors as specified in Proposal have been met; AND

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this contract.

Wittman Enterprises, LLC  
Firm

By *Corinne Wittman-Wong*

Corinne Wittman-Wong, CEO  
Title

April 14, 2022

Dated

**CITY OF SANTA MONICA  
OAKS INITIATIVE NOTICE**

**NOTICE TO APPLICANTS, BIDDERS, PROPOSERS  
AND OTHERS SEEKING DISCRETIONARY PERMITS, CONTRACTS,  
OR OTHER BENEFITS FROM THE CITY OF SANTA MONICA**

Santa Monica's voters adopted a City Charter amendment commonly known as the Oaks Initiative. The Oaks Initiative requires the City to provide this notice and information about the Initiative's requirements. You may obtain a full copy of the Initiative's text from the City Clerk.

This information is required by City Charter Article XXII—Taxpayer Protection. It prohibits a public official from receiving, and a person or entity from conferring, specified personal benefits or campaign advantages from a person or entity after the official votes, or otherwise takes official action, to award a "public benefit" to that person or entity. The prohibition applies within and outside of the geographical boundaries of Santa Monica.

All persons or entities applying or receiving public benefits from the City of Santa Monica shall provide the names of trustees, directors, partners, and officers, and names of persons with more than a 10% equity, participation or revenue interest. An exception exists for persons serving in those capacities as volunteers, without compensation, for organizations exempt from income taxes under Section 501(c)(3), (4), or (6), of the Internal Revenue Code. However, this exception does not apply if the organization is a political committee or controls political committees. Examples of a "public benefit" include public contracts to provide goods or services worth more than \$25,000 or a land use approval worth more than \$25,000 over a 12-month period.

In order to facilitate compliance with the requirements of the Oaks Initiative, the City compiles and maintains certain information. That information includes the name of any person or persons who is seeking a "public benefit." If the "public benefit" is sought by an entity, rather than an individual person, the information includes the name of every person who is: (a) trustee, (b) director, (c) partner, (d) officer, or has (e) more than a ten percent interest in the entity. Therefore, if you are seeking a "public benefit" covered by the Oaks Initiative, you must supply that information on the Oaks Initiative Disclosure Form. This information must be updated and supplied every 12 months.





CITY OF SANTA MONICA  
OAKS INITIATIVE DISCLOSURE FORM

In order to facilitate compliance with the requirements of the Oaks Initiative, the City compiles and maintains certain information. That information includes the name of any person or persons who is seeking a "public benefit." If the "public benefit" is sought by an entity, rather than an individual person, the information includes the name of every person who is: (a) trustee, (b) director, (c) partner, (d) officer, or has (e) more than a ten percent interest in the entity.

Public benefits include:

1. Personal services contracts in excess of \$25,000 over any 12-month period;
2. Sale of material, equipment or supplies to the City in excess of \$25,000 over a 12-month period;
3. Purchase, sale or lease of real property to or from the City in excess of \$25,000 over a 12-month period;
4. Non-competitive franchise awards with gross revenue of \$50,000 or more in any 12-month period;
5. Land use variance, special use permit, or other exception to an established land use plan, where the decision has a value in excess of \$25,000;
6. Tax "abatement, exception, or benefit" of a value in excess of \$5,000 in any 12-month period; or
7. Payment of "cash or specie" of a net value to the recipient of \$10,000 in any 12-month period.

Name(s) of persons or entities receiving public benefit:

Wittman Enterprises, LLC

Name(s) of trustees, directors, partners, and officers:

Corinne Wittman-Wong, CEO  
Walter Imboden, President/CFO  
Kathryn Garcia, Vice President  
David Wittman, COO

Name(s) of persons with more than a 10% equity, participation, or revenue interest:

Same as above

Prepared by: Corinne Wittman-Wong Title: CEO

Signature: *Corinne Wittman-Wong* Date: April 14, 2022

Email: cwittmanwong@webillems.com Phone: 916.669.4608

FOR CITY USE ONLY:	
Bid/PO/Contract # _____	Permit # _____

RFP Addenda

At the time this RFP Response was completed, there were no addenda provided by the City of Santa Monica; therefore, nothing has been included for this required section of our proposal.



## Appendix 2 – Exceptions

Other than as noted below, we have no exceptions to the Sample CSA at this time. Respectfully, we request the right to discuss any other issues or non-applicable section discussions that may arise during contract negotiations between the City's attorney and ours.

- **Indemnification:** We believe that all contracted parties are allowed the privilege of reasonable indemnification and feel that this section of the Sample CSA may not provide Wittman Enterprises similar protection Sections 10.1 and 10.2. For example, it is possible that we might erroneously bill a claim based on information provided to us by the City and yet be held liable for such an erroneous claim. We feel that this is a point where constructive negotiation and discussion may be a reasonable request for both parties during contract negotiations.

## Appendix 3 – Privacy and Security Compliance (*Proprietary and Confidential*)

### Privacy And Security Compliance

With the recent national news that a national ambulance billing company experienced a breach of their security protocols, resulting in the unauthorized attainment and alleged disclosure of HIPAA protected personal patient information, Wittman Enterprises would like to reassure our valued EMS partners that as a matter of practice we exceed current HIPAA regulation requirements and take every possible precaution to maintain the integrity of private health information.

### HIPAA Compliance

Our HIPAA compliance program was designed and audited by David Nevins, former President of the California Ambulance Association, and member of the American Ambulance Association Reimbursement Committee. Additionally, we ensure compliance with local and state laws by continually educating ourselves on any changes or differences that may apply. As a matter of policy, Wittman Enterprises, LLC stays current with any program updates to Medicare and Medi-Cal. Therefore, we pledge to remain responsible and knowledgeable regarding any program updates to Medicare and Medi-Cal for the duration of the contract period. Wittman recognizes the confidential nature of the City's patient accounts and agrees not to disclose any HIPAA-restricted, protected health information, and to maintain the integrity of transmitted health information transmitted for billing purposes. We also follow carefully the Federal Trade Commission's rules on identity privacy, "Red Flag Rules," which require we maintain strict controls aimed at preventing identity theft.

### HIPAA-Required Safeguards for Health Information

- Your billing associate "agrees to implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of e-PHI that it creates, receives, maintains, or transmits on behalf of" you.
- They must "alert [you] of any security incident (as defined by HIPAA Security Rule) of which it becomes aware and the steps it has taken to mitigate any potential security compromise that may have occurred and to provide a report to [you] of any loss of data or other information system compromise as a result of an incident."
- The Minimum Necessary rule is the basis of HIPAA. It deals with the access of Protected Health Information (PHI) and requires that an employee only have access to the amount of PHI that is needed for them to get their job done as outlined in their regular job description.

### Exceeding HIPAA Safeguard Requirements

Wittman Enterprises, LLC has developed a fraud and abuse compliance program to be a comprehensive statement of the responsibilities and obligations of all employees regarding submissions for reimbursement to Medicare, Medi-Cal, and other government payers for services rendered by clients of Wittman Enterprises, LLC. We have established, and regularly maintain, control standards and procedures to ensure that private information remains secure.



## Adherence to Privacy Laws

Wittman Enterprises, LLC maintains compliance with all statutes of the California Privacy Protection Act, or the Federal Privacy Requirements, whichever are most stringent. More specifically the following:

- **Medical Information, Collection for Direct Marketing Purposes - Civil Code section 1798.91**
  - A business may not orally or in writing request medical information directly from an individual regardless of whether the information pertains to the individual or not, and use, share, or otherwise disclose that information for direct marketing purposes, without the consent of that patient.
- **Medical Information Confidentiality - Civil Code sections 56-56.37**
  - No provider of health care, health care service plan, or contractor shall disclose medical information regarding a patient of the provider of health care or an enrollee or subscriber of a health care service plan without first obtaining authorization, except if order by a court, board commission or agency for purposes of adjudication, or by subpoena.
- **Patient Access to Health Records - Health & Safety Code section 123110**
  - It is the intent of the Legislature in enacting this chapter to establish procedures for providing access to health care records or summaries of those records by patients and by those persons having responsibility for decisions respecting the health care of others. Every person having ultimate responsibility for decisions respecting his or her own health care also possesses a concomitant right of access to complete information respecting his or her condition and care provided.

## Wittman Enterprises Privacy Policies

### Responsibility of Managers

It is the responsibility of each manager to ensure that activities in his/her area of responsibility are conducted in accordance with Wittman's compliance policies.

### Employee Education

Wittman Enterprises provides employees rigorous, initial and regular training necessary and appropriate to ensure material compliance with applicable laws.

### Employee/Vendor Screening

It is our policy to make reasonable inquiry into the background of prospective employees and vendors. Determinations are made as to whether they have been (a) convicted of a criminal offense related to healthcare; or (b) listed by a federal agency as debarred, excluded or otherwise ineligible for federal program participation. Wittman Enterprises reviews the DHHS/OIG cumulative sanction report accessed on the World Wide Web at IGSNet, the web site of the Federal Inspector General.

### Monitoring and Auditing

Wittman Enterprises, LLC has adopted an audit policy to assist in its efforts to monitor the accuracy of claims and the security of PHI. We devote such resources as are reasonably necessary to ensure that audits are (1) adequately staffed; (2) by persons with appropriate knowledge and experience to conduct the audits; (3) utilizing audit tools and protocol which are periodically updated to reflect changes in applicable laws and regulations. Additionally, we routinely audit employee desk and cubicles to insure that PHI is being disposed of and/or stored in adherence to company policy. Cell phones and other electronic devices capable of recording or taking pictures are prohibited on the work floor.

## Physical Storage Security

Reports, records, notes, and other PHI-containing files are to be kept in secure areas at all times (locked file cabinets and offices, for example), except when in current use.

### **Storage and Disposition of Paperwork:**

- While working, all employees will store HIPAA-sensitive paperwork in file folders on their desks.
- When on break or lunch, employees will store HIPAA-sensitive paperwork in a designated desk drawer away from direct sight.
- For overnight storage HIPAA-sensitive paperwork will be stored in locked cabinets
- Stored files are accessible to authorized clerical personnel, supervisors, and upper management only.

### **Destruction of Paperwork:**

- Paperwork will be discarded into designated locked bins.
- Bins are collected bi-weekly and the contents shredded per HIPAA regulations.

### **Electronic Access and Storage Security:**

- Secure Server Room with Keypad Entry
- Multi-Layer Hardware/Software Firewalls with Access Rules giving access to only the servers we specify.
- Corporate Anti-Virus.
- Corporate Web Filtering with Anti-Virus and Spam, which are logged and monitored.
- Server Monitoring Tools to manage Disk Capacity, Memory Utilization, and CPU Utilization.
- Email Archiver that stores and monitors all email traffic with a built in policy violation alerts.

## OIG Compliance Program Guidance

The OIG's Compliance Program Guidance for Third-Party Medical Billing Companies is a voluntary set of guidelines intended to help "in developing effective internal controls that promote adherence to applicable federal and state law, and the program requirements of federal, state and private health plans." Wittman Enterprises, LLC carefully follows applicable recommendations from the report to ensure comprehensive compliance with all appropriate statutes and standards of practice as they pertain to Medicare, Medi-Cal, and HIPAA.

### Seven Key Elements OIG Compliance Program:

Per the OIG, Wittman's policies and procedures include the following seven elements:

1. Wittman Enterprises maintains written standards of conduct that have been developed for and are continually updated to reflect clear compliance rules, expectations, training, monitoring, and address potential fraud.
2. Stephanie Cooper-Noe is our chief compliance officer along with Corinne Wittman-Wong. They chair the Compliance Committee that meets quarterly or more frequently as needed addressing changes in compliance policies and recommended standards of practice.
3. All new employees participate in a detailed HIPAA and privacy training program. Additionally, employees receive regular training updates to remain current on all policies and standards of practice.



4. Wittman follows the "Red Flag Rules" which require "whistleblower" protections that encourages the submissions of complaints and observations, with appropriate levels of protection from retaliation for the employee.
5. The Compliance Officers and Committee are tasked with responding immediately to any allegations of improper/illegal activities and the enforcement of appropriate disciplinary action against employees who have violated internal compliance policies, applicable statutes, regulations or federal, state, or private payer health care program requirements. Any such investigations also include the participation of Wittman's Director of Human Resources.
6. Wittman Enterprises, LLC uses a comprehensive auditing program to regularly monitor individual employee compliance as well as Wittman control policy compliance to identify any deviation from the required policies and procedures.
7. As stated in #5, Stephanie Cooper-Noe and Corinne Wittman-Wong lead the Compliance Committee and lead any appropriate investigations through correction of any systemic problems if they should be discovered.

## Wittman Enterprises Standards of Conduct

Our written policies span over two hundred pages in length to address the myriad of procedures and compliance issues that must be identified, regulated, and enforced. Employees receive annual training and are required to sign a new confidentiality statement at the beginning of each calendar year.

### Policies include:

#### **Wittman Enterprises, LLC Compliance Policies**

- Corporate Compliance Standards
- Management and Organization Policy
- Employee Education Policy
- Employee/Vendor Screening Policy
- Enforcement and Discipline Policy
- Monitoring and Auditing Policy
- Policy on Reporting, Investigating, and Correcting Compliance Problems

#### **Wittman Enterprises, LLC Medicare and Medi-Cal Billing Compliance Procedures**

- Billing Compliance Audits
- New Employee Billing Compliance Audits
- Syllabus for Compliance Training
- HIPAA Business Associate Agreement

## Access to Records

Wittman Enterprises ensures that its use, disclosure of and requests for PHI are in accordance with the Minimum Necessary requirements under HIPAA. We make every reasonable effort to limit the amount of PHI that we use, disclose, or request to the Minimum Necessary to accomplish the intended purpose of the use, disclosure or request.

## Internal Use

Wittman's Privacy Officer is responsible for identifying those persons or categories of persons in our workforce who need access to PHI to carry out their duties, and shall, for each such person or class:

- Identify the category or categories of PHI to which access is needed in order for the persons or class to carry out their duties; and
- Identify any conditions that should apply to each person's or class' access to PHI.
- Approved personnel shall only have access to PHI when they are on duty. Each department is responsible for overseeing and making reasonable efforts to ensure that personnel under its supervision only obtain access to the limited type of PHI that is required to carry out their duties.
- All Requests from any department for changes in access to PHI by its personnel shall be directed to the Privacy Officer for approval.

## Routine Disclosure to Third Parties

For disclosures that Wittman Enterprises makes on a routine, recurring basis, we may use protocols to limit the PHI disclosed to the Minimum Necessary to achieve the purpose of the disclosure. The Privacy Officer is responsible for ensuring that all departments and functions within the Organization identify disclosures of PHI that they make on a routine, recurring basis. The Privacy Office is responsible for assisting each applicable department to create standard protocols to be applied to reasonably ensure that routine disclosures only include the Minimum Necessary PHI. Protocols under this section must address the following:

- The protocol must set forth the type of PHI that can be disclosed.
- The protocol must identify the types or categories of persons to whom the PHI identified in the protocol can be disclosed.
- The protocol must identify any applicable conditions to providing the disclosure.

## Non-Routine Disclosure to Third Parties

All disclosures that are not routine and recurring must be reviewed on an individual basis in accordance with this section. The Privacy Officer, together with the compliance committee, shall be responsible for developing criteria to be applied to analyze non-routine disclosures to determine the Minimum Necessary PHI that can appropriately be disclosed. All non-routine disclosures must be forwarded to the Privacy Officer for review and approval prior to making the disclosure. The Privacy Officer shall be responsible for reviewing each such non-routine disclosure and determining the Minimum Necessary PHI that can be included in the disclosure. Finally, the PHI requested for disclosure by the following entities shall be deemed to be the Minimum Necessary for the stated purpose and do not require individual review by the Privacy Officer:

- Disclosures to a public official in accordance with applicable law, if the public official represents that the information requested is the Minimum Necessary;
- The information is requested by another Health Care Provider, Health Plan, or Health Care Clearinghouse;
- The information is requested by a professional who is a member of Wittman's workforce or is a Business Associate of Wittman Enterprises for the purpose of providing professional services to the Organization, if the professional represents that the information requested is the Minimum Necessary for the stated purpose(s); or
- A person is requesting PHI for research purposes and he or she has complied with the Organization's policy on research and provides documentation to that effect.



In the event a workforce member believes that a request for a disclosure involving PHI from a person or entity is not the Minimum Necessary, such workforce member must raise his or her concerns with the Privacy Officer. The Officer is responsible for evaluating such requests for disclosure and determining whether it is reasonable for Wittman Enterprises to rely on such request.

## EXHIBIT D

### Payment Terms

The fee for Services shall not exceed six percent (6%) of net collected dollars. Payment for additional services outside the scope of this Agreement that may be requested and approved by the District through an amendment to this Agreement shall be subject to the rate outlined above unless otherwise agreed upon by the Parties. Net collected revenue is stated as a percentage of collected revenue, minus any refunds or adjustments.

The Contractor shall submit properly certified invoices to the District. A separate invoice shall be issued monthly. Invoices shall be calculated by using the gross revenues collected less any bad check, refunds, adjustments, or payments on accounts sent in for collection. The invoice(s) shall contain the purchase order number, dates service was provided, gross collections, refund information, collection agency direct payment information, net collections, and the total billed to the District. The contracted billing fee of six percent (6%) will be applied to the net revenue and will be paid to Contractor. No additional fees or costs for implementation or administration of any account shall be charged by the Contractor or paid by the District.

Invoices shall be emailed to:

[ap@metrofire.ca.gov](mailto:ap@metrofire.ca.gov)

Failure to comply with these requirements or to provide an invoice in conformance with this Agreement document may delay payment.

The District will not be bound by prices contained in an invoice that are higher than the agreed upon percentage of receipts. If a price increase has not been accepted in writing by the District, the invoice may be rejected.

No advance payment shall be made for the goods or services furnished by the Contractor pursuant to this Agreement. Payment terms are net 60 days from date of receipt of goods or invoice, whichever is later.

Upon termination of this Agreement, the Contractor will have up to ninety (90) days to collect on all accounts billed up to the termination date of the Agreement, and will receive agreed upon percentage of receipts in payment for services up through that 90<sup>th</sup> day.





ADAM A. HOUSE  
Fire Chief

# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 • Mather, CA 95655 • Phone (916) 859-4300 • Fax (916) 859-3702

**DATE:** May 23, 2024  
**TO:** Board of Directors  
**SUBJECT:** FY 2023/24 Midyear Budget Resolution Correction for General Operating Fund 212A

## TOPIC

Adoption of a new resolution to replace Midyear Budget Resolution 2024-068, passed on March 14, 2024, and containing a minor clerical error.

## BACKGROUND

On March 14, 2024, the Board adopted individual Midyear Budget resolutions for each of the District's Funds. One of the resolutions, Resolution 2024-068, adopted the 2023/24 Midyear Budget for the General Operating Fund 212A and contained a clerical error.

Specifically, the resolution contained a line item for operating transfer from the Pension Obligation Bond Fund 212E to the General Operating Fund 212A, which was listed as a negative \$657, indicating a decrease in funding. That amount should have been listed as a positive \$657 indicating an increase in transfer in accordance with the schedules included in the Midyear Budget document. The Sacramento County accounting office has required that a new board resolution be adopted.

Fund	Account Category	Increase (Decrease)	
		Reso 2024-068	Corrected
212A	Salaries & employee benefits	\$ 2,030,959	\$ 2,030,959
212A	Services & supplies	(1,093,123)	(1,093,123)
212A	Other charges	886,958	886,958
212A	Operating transfer out (To 212D)	(691,207)	(691,207)
212A	Operating transfer out (To 212G)	(910,000)	(910,000)
212A	Operating transfer in (From 212E)	(657)	657
212A	Operating transfer in (From 212M)	(6,156,505)	(6,156,505)



# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200, Mather, CA 95655 Phone (916) 859-4300 Fax (916) 859-3700

ADAM A. HOUSE  
Fire Chief

## RESOLUTION NO. 2024-XXX

### A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING THE MIDYEAR BUDGET FOR THE GENERAL OPERATING FUND 212A FOR FISCAL YEAR 2023/2024

**WHEREAS**, the Sacramento Metropolitan Fire District ("District") is a political subdivision of the State of California ("State") and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, hearings have been terminated during which time all additions and deletions to the Midyear Budget for the General Operating Fund 212A for Fiscal Year 2023/2024 were made, and

**WHEREAS**, on March 14, 2024, Resolution 2024-068 was passed adopting the Midyear Budget for the General Operating Fund 212A for Fiscal Year 2023/24 with said resolution containing a clerical error which must be corrected by adopting a new resolution for General Operating Fund 212A, and

**NOW THEREFORE BE IT RESOLVED** that the Board of Directors of the Sacramento Metropolitan Fire District, in accordance with Section 13890 of the Health and Safety Code, the Midyear Budget for General Operating Fund 212A for the Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the following table, as set forth in the attached exhibits:

OBJECT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	AMOUNT TO INCREASE/ (DECREASE)
10	212A	2129212	2129212000	SALARIES & EMPLOYEE BENEFITS	\$2,030,959
20	212A	2129212	2129212000	SERVICES & SUPPLIES	(1,093,123)
30	212A	2129212	2129212000	OTHER CHARGES	886,958
50	212A	2129212	2129212000	OPERATING TRANSFER OUT (To 212D)	(691,207)
50	212A	2129212	2129212000	OPERATING TRANSFER OUT (To 212G)	(910,000)
59	212A	2129212	2129212000	OPERATING TRANSFER IN (From 212E)	657
59	212A	2129212	2129212000	OPERATING TRANSFER IN (From 212M)	(6,156,505)



**BE IT FURTHER RESOLVED** that the means of financing the expenditure program will be by monies derived from all Revenue Sources, Fund Balance Available and Property Taxes.

**BE IT FURTHER RESOLVED** that the Midyear Budget for Fund 212A for Fiscal Year 2023/2024 will be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

**PASSED, APPROVED AND ADOPTED** this 23<sup>rd</sup> day of May, 2024. I, **MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT** **HEREBY CERTIFY** the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**AYES:**  
**NOES:**  
**ABSENT:**  
**ABSTAIN:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board

Attachments:  
Exhibit A: 212A Midyear Budget Summary for FY2023/24 Schedule  
Exhibit B: 212A Revenue Detail Schedule  
Exhibit C: 212A Expenditure Detail Schedule



# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite #200, Mather, CA 95655 · (916) 859-4300 · Fax (916) 859-3700

ADAM A. HOUSE  
Fire Chief

**DATE:** May 23, 2024  
**TO:** Board of Directors, Sacramento Metropolitan Fire District  
**SUBJECT:** Consider Adoption of FY2021 Fire Prevention and Safety Grant Amendment

## BACKGROUND

On February 18, 2022, the Sacramento Metropolitan Fire District (District) submitted an application for funding totaling \$86,850 through the Federal Emergency Management Agency's (FEMA) FY2021 AFG Fire Prevention and Safety Grant Program (FP&S) to conduct a comprehensive Home Fire and Life Safety Campaign. The goal of the proposed program is to enhance the safety of the community by reducing overall loss, injury, and death due to residential fires and fire-related hazards within the targeted communities.

## DISCUSSION

On March 27, 2024, staff requested an amendment to the project's scope of work and budget to fine tune the focus of the safety campaign. The proposed program will still achieve the original goal of conducting home risk assessments to determine necessary fire and life safety mitigation measures, equipping homes with operational smoke and carbon monoxide alarms and other necessary alerting/notification devices, and deliver fire and life safety education to residents in targeted communities.

On April 29, 2024, the District received FEMA approval for the amendment, which will increase labor costs for staff overtime, procure additional fire safety supplies, and remove costs for equipment no longer needed.

## FISCAL IMPACT

There is no fiscal impact as the grant award amount is already in the FY2023/24 Midyear Budget. There are only changes within the budget categories.

## RECOMMENDATION

Staff recommends adoption of the attached budget adjustments.

Submitted by:

RMarie Jones  
Grant Specialist

Approved by:

Dave O'Toole  
Chief Financial Officer





# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200, Mather, CA Phone (916) 859-4300 Fax (916) 859-3700

ADAM A. HOUSE  
Fire Chief

## RESOLUTION NO. 2024-XXX

### A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ADOPTING A BUDGET AMENDMENT TO THE MIDYEAR BUDGET FOR GRANTS FUND 212G FOR THE FISCAL YEAR 2023/24

**WHEREAS**, the Sacramento Metropolitan Fire District ("District") is a political subdivision of the State of California ("State") and is duly organized and existing pursuant to the State constitution and laws; and

**WHEREAS**, the Sacramento Metropolitan Fire District (District) accepted a FY2021 Fire Prevention and Safety Grant (FP&S21) in the amount of \$86,850; and

**WHEREAS**, the FY2023/24 Preliminary Budget included this funding; and

**WHEREAS**, on April 29, 2024, an amendment to the District's FP&S21 grant award was issued by the Federal Emergency Management Agency, requiring an amendment to the Midyear Budget for the Grants Fund 212G for Fiscal Year 2023/24.

**THEREFORE, BE IT RESOLVED**, in accordance with Section 13890 of the Health and Safety Code, the Mid-Year Budget for the Grants Fund 212G for the Fiscal Year 2023/24 will be and is hereby further amended in accordance with the following:

ACCOUNT	FUND	FUND CENTER	COST CENTER	ACCOUNT CATEGORY	FY2023/24 INCREASE (DECREASE)
10111000	212G	2126000	2126000000	SALARY & WAGES	\$ 33,889
20259100	212G	2126000	2126000000	CONTRACT SERVICES	23,804
20289800	212G	2126000	2126000000	OTHER SUPPLIES	(47,793)
43430300	212G	2126000	2126000000	EQUIPMENT	(9,900)

**BE IT FURTHER RESOLVED** that the means of financing the expenditure program will be by monies derived from all revenue sources and fund balance available.

**RESOLUTION NO. 2024-XXX**

Page 2

**PASSED, APPROVED AND ADOPTED** this 23rd day of May, 2024. I, **MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT** **HEREBY CERTIFY** the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board





ADAM A. HOUSE  
*Fire Chief*

# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200, Mather, CA Phone (916) 859-4300 Fax (916) 859-

**DATE:** May 23, 2024

**TO:** Board of Directors, Sacramento Metropolitan Fire District

**SUBJECT:** Other Post-Employment Benefit (OPEB) Actuarial Valuation Report as of June 30, 2023, with Actuarially- Determined Contributions for Fiscal Years Ending June 30, 2025 and 2026

## TOPIC

The Sacramento Metropolitan Fire District (District) provides benefits to its retirees in the form of medical coverage and other benefits not covered by a pension plan. With that obligation, the District must file certain accounting reports and determine if benefits will be sufficiently funded and available when needed. The Other Post-Employment Benefit (OPEB) Actuarial Valuation Report as of June 30, 2023 valuation date provides that funding determination and is now ready for presentation to the Board for review and acceptance. This report is prepared biennially by the District's actuary, Macleod Watts.

## DISCUSSION

The OPEB actuarial valuation is prepared for the purposes of determining contribution levels for prefunding the plan, providing information needed for California Employees' Benefit Trust (CERBT) contributions, and disclosing certain information needed for accounting reports. The report considers the obligations of the District, including explicit subsidies (District contributions towards healthcare) and implicit subsidies (contributions from active employees to subsidize current retirees' OPEB coverage).

The OPEB Actuarial Valuation presented concludes that the District's net position, or share of assets over liabilities is expected to reach 17.8% by June 30, 2024, down from 24.5% reported on June 30, 2023. This decrease in the funded level is largely due to market performance.

## FISCAL IMPACT

There is no direct fiscal impact of accepting the report. The contribution amount in the actuarial report will be included in the Fiscal Year 2024/25 Preliminary Budget.

**RECOMMENDATION**

Staff recommends that the Board accept and file the report.

Submitted by:

*Dave O'Toole*

---

Dave O'Toole  
Chief Financial Officer

Approved by:



[ty bailey \(May 17, 2024 13:30 PDT\)](#)

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Ty Bailey  
Deputy Chief, Administration



# MacLeod Watts

May 16, 2024

Dave O'Toole  
Chief Financial Officer  
Sacramento Metropolitan Fire District  
10545 Armstrong Avenue  
Mather, CA 95655

Re: Sacramento Metropolitan Fire District Other Post-Employment Benefits Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2024

Dear Mr. O'Toole:

We are pleased to enclose our actuarial report providing financial information about the other post-employment benefit (OPEB) liabilities of the Sacramento Metropolitan Fire District. The report's text describes our analysis and assumptions in detail.

The primary purposes of this report are to:

- 1) Remeasure plan liabilities as of June 30, 2023, in accordance with GASB 75's biennial valuation requirement,
- 2) Develop Actuarially Determined Contributions levels for prefunding plan benefits,
- 3) Provide information to be submitted to the California Employers' Retiree Benefit Trust (CERBT) to satisfy filing requirements for the trust, and
- 4) Provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the District's financial statements for the fiscal year ending June 30, 2024.

We applied the methodology outlined in GASB 75 to develop the discount rate to calculate the liability shown in this report, based on recent prior and upcoming planned contribution levels. We assume that trust assets will remain invested in CERBT Asset Strategy. We based the valuation on the employee data, details on plan benefits and retiree benefit payments reported to us by the District. Please review our summary of this information to ensure it is consistent with your records. **Note that contributions and payroll for fiscal year 2023/24 shown in this report are estimates** and should be updated once final amounts are known after the close of the year.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of District staff who provided valuable time and information to enable us to prepare this report. Please let us know if we can be of further assistance.

Sincerely,



Catherine L. MacLeod, FSA, FCA, EA, MAAA  
Principal & Consulting Actuary



*Sacramento Metropolitan Fire District*

Actuarial Valuation of Other  
Post-Employment Benefit Programs  
As of June 30, 2023

Development of OPEB Prefunding Levels  
& GASB 75 Report for the FYE June 30, 2024

Submitted May 2024

MacLeod Watts



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## A. Executive Summary

This report presents the results of the June 30, 2023, actuarial valuation and accounting information regarding the other post-employment benefit (OPEB) program of the Sacramento Metropolitan Fire District (the District). The purposes of this report are to: 1) summarize the results of the valuation; 2) develop Actuarially Determined Contribution (ADC) levels for prefunding plan benefits; 3) provide information required by the California Employers' Retiree Benefit Trust (CERBT); and 4) provide disclosure information as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2024.

Important background information regarding the valuation process can be found in Appendix 2. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations, including the requirements of GASB 75. The pages following this executive summary present exhibits and other information relevant for disclosures under GASB 75.

Results of the June 30, 2023, valuation may be applied to prepare the District's GASB 75 report for the fiscal year ending June 30, 2025. If there are any significant changes in plan members, plan benefits or eligibility and/or OPEB funding policy, however, an earlier valuation may be required or appropriate.

### OPEB Obligations of the District

The District offers continuation of medical coverage to retiring employees. This benefit creates one or more of the following types of OPEB liabilities:

- **Explicit subsidy liabilities:** An "explicit subsidy" exists when the employer contributes directly toward the cost of retiree healthcare. In this program, the District contributes a portion of medical premiums for qualifying retirees. See Supporting Information Section 2 for details.
- **Implicit subsidy liabilities:** An "implicit subsidy" exists when premiums are developed using blended active and retiree claims experience. In this situation, premiums charged for retirees may not be sufficient to cover expected medical and life insurance claims<sup>1</sup> and the premiums charged for active employees are said to "implicitly subsidize" retirees. This OPEB program includes implicit subsidy liabilities for retiree coverage prior to coverage under Medicare.
- **Other subsidy liabilities:** In the CalPERS medical program, the premium rates for Medicare-covered retirees are based only on retiree claims experience of the pool. Pooled plans that do not blend active and retiree premiums likely generate subsidies between employers and retirees within the pool. An actuarial practice note indicates these subsidies should be included in plan liabilities to the extent they are paid by the employer.<sup>2</sup> We generally expect these subsidies to be small and included any such liability with the implicit subsidy liability in this report.

We determine explicit subsidy liabilities using the expected direct payments promised by the plan toward retiree coverage. We determine the implicit and other subsidy liabilities as the projected difference between (a) estimated retiree medical claim costs by age and (b) premiums charged for retiree coverage. For more about MacLeod Watts' age rating methodology, see Appendix 3.

---

<sup>1</sup> In rare situations, premiums for retiree coverage may be high enough that they subsidize active employees' claims.

<sup>2</sup> Exceptions exist for: 1) Medicare Advantage Plans: these plans are treated as if their premiums are age-based due to the nature of the Federal subsidies paid to these plans. 2) Plans with low explicit subsidies to Medicare-covered retirees: in these plans no part of any potential pool subsidy is expected to be paid by the employer.





## Executive Summary (Continued)

### OPEB Funding Policy

The District's OPEB funding policy affects the calculation of GASB 75 liabilities by impacting the discount rate used to develop the plan liability and expense.

- 1) When an agency finances retiree benefits on a pay-as-you-go basis, contributing only current retiree benefits, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate. The District selected the Fidelity Municipal Bond AA 20 Year Maturity Yield is 3.86% on the current measurement date (June 30, 2023).
- 2) When the agency prefunds the plan, contributing 100% or more of each year's ADC, then GASB 75 allows the long-term trust rate of return to be used to develop the OPEB liability. The expected return is 6.16%. Information about the Expected Return on Trust Assets is provided on page 11.
- 3) When assets are set aside in an irrevocable trust, but annual OPEB contributions are less than the Actuarially Determined Contributions, paragraphs 36-41 of GASB 75 describe the analysis to be prepared to determine the discount rate. In this analysis, we consider the most recent 5-year history of District contributions as a percentage of the ADC and upcoming future years, if projected to be lower.

As a result of this analysis, we determined the discount rate for accounting purposes to be 6.0%.

### Actuarial Assumptions

The actuarial "demographic" assumptions (i.e., rates of retirement, death, disability or other termination of employment) used in this report were chosen, for the most part, to be the same as the actuarial demographic assumptions used for the most recent valuation of the retirement plan(s) covering District employees. Other assumptions, such as age-related healthcare claims, healthcare trend, retiree participation rates and spouse coverage, were selected based on demonstrated plan experience and/or our best estimate of expected future experience. All these assumptions, and more, impact expected future benefits. Please note that this valuation has been prepared on a closed group basis. This means that only employees and retirees present as of the valuation date are considered. We do not consider replacement employees for those we project to leave the current population of plan participants until the valuation date following their employment.

We emphasize that this actuarial valuation provides a projection of future results based on many assumptions. Actual results are likely to vary to some extent and we will continue to monitor these assumptions in future valuations. See Section 3 for a description of assumptions used in this valuation.

### Important Dates for GASB 75 in this Report

GASB 75 allows reporting liabilities as of any fiscal year end based on: (1) a *valuation date* no more than 30 months plus 1 day prior to the close of the fiscal year end; and (2) a *measurement date* up to one year prior to the close of the fiscal year. The following dates were used for this report:

Fiscal Year End	June 30, 2024
Measurement Date	June 30, 2023
Measurement Period	June 30, 2022, to June 30, 2023
Valuation Date	June 30, 2023



**Executive Summary**  
(Concluded)

**Updates Since the Prior Report**

No benefit changes were reported to MacLeod Watts since the June 2021 valuation was prepared. Updated employee census and premium data was provided and with this data, we determined plan experience, the difference between actual and expected liabilities since the prior valuation. We also reviewed and updated certain assumptions used to project the OPEB liability and determined investment experience, the difference between actual and expected return on trust assets.

The Net OPEB Liability on the current measurement date is higher than that reported one year ago. Section C presents the new valuation results and provides additional information on the impact of the new assumptions and plan experience. See *Recognition Period for Deferred Resources* on page 12 for details on how these changes are recognized.

**Impact on Statement of Net Position and OPEB Expense for Fiscal Year Ending 2024**

The plan’s impact on Net Position will be the sum of difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources.

Items	For Reporting At Fiscal Year Ending June 30, 2024
Total OPEB Liability	\$ 302,033,016
Fiduciary Net Position	(74,641,781)
<b>Net OPEB Liability</b>	<b>\$ 227,391,235</b>
<i>Adjustment for Deferred Resources:</i>	
Deferred (Outflows)	(63,137,033)
Deferred Inflows	38,254,810
<b>Impact on Statement of Net Position</b>	<b>\$ 202,509,012</b>
OPEB Expense, FYE 6/30/2024	\$ 8,944,792

**Important Notices**

This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the District’s financial statements. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.



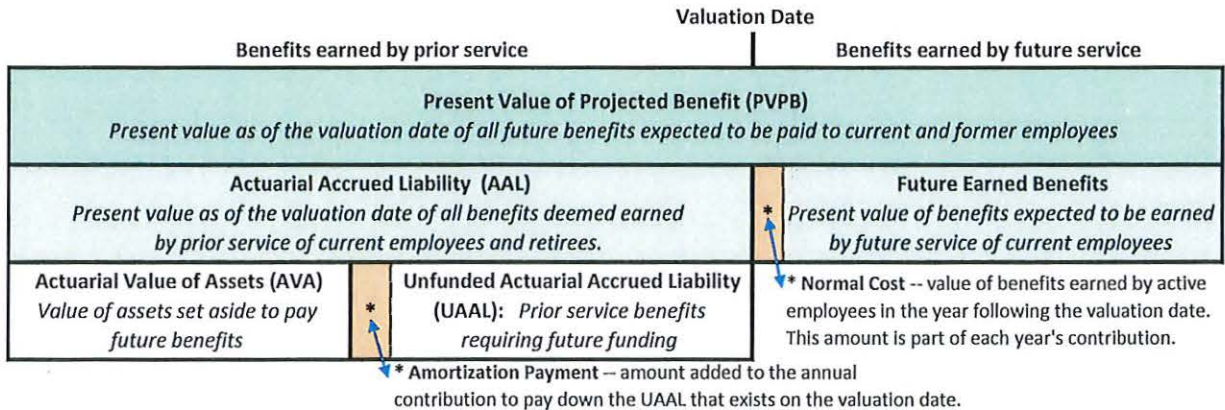


## B. Valuation Process

This valuation is based on employee census data and benefits initially submitted by the District and clarified in various related communications. A summary of the employee data is provided in Section 1 and a summary of the plan benefits is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation has been performed in accordance with the process described below using the actuarial methods and assumptions described in Section 3 and is consistent with our understanding of Actuarial Standards of Practice.

In projecting benefit values and liabilities, we first determine an expected premium or benefit stream over each current retiree's or active employee's future retirement. Benefits may include both direct employer payments (explicit subsidies) and any implicit subsidies arising when retiree premiums are expected to be partially subsidized by premiums paid for active employees. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected dates when benefits will end. Assumptions regarding the probability that each employee will remain in service to receive benefits and the likelihood that employees will elect coverage for themselves and their dependents are also applied.

We then calculate the present value of these future benefit streams by discounting the value of each future expected employer payment back to the valuation date using the valuation discount rate. This present value is called the **Present Value of Projected Benefits (PVPB)** and represents the current value of all expected future plan payments to current retirees and current active employees. Note that this long-term projection does not anticipate entry of future employees.



The next step in the valuation process splits the Present Value of Projected Benefits into 1) the value of benefits already earned by prior service of current employees and retirees and 2) the value of benefits expected to be earned by future service of current employees. Actuaries employ an "attribution method" to divide the PVPB into prior service liabilities and future service liabilities. For this valuation we used the **Entry Age Normal** attribution method. This method is the most common method used for government funding purposes and the only attribution method allowed for financial reporting under GASB 75.

We call the value of benefits deemed earned by prior service the **Actuarial Accrued Liability (AAL)**. Benefits deemed earned by service of active employees in a single year is called the **Normal Cost** of





**Valuation Process**  
(Concluded)

benefits. The present value of all future normal costs (PVFNC) plus the Actuarial Accrued Liability will equal the Present Value of Projected Benefits (i.e. PVPB = AAL + PVFNC).

The difference between the value of trust assets (i.e. the Market Value of Assets), or a smoothed asset value (i.e. the Actuarial Value of Assets), and the Actuarial Accrued Liability yields the **Unfunded Actuarial Accrued Liability (UAAL)**. The UAAL represents, as of the valuation date, the present value of benefits already earned by past service that remain unfunded. A plan is generally considered “fully funded” when the UAAL is zero. The plan sponsor of a fully funded plan will still need to make future contributions for benefits earned by future service of active employees. But in a fully funded plan, the plan sponsor has set aside sufficient assets to pay for benefits that have been earned by past service of current retirees and active employees if all valuation assumptions are realized.

Future contributions by the District will fund 1) the remaining part of OPEB benefits earned by past service (the Unfunded Actuarial Accrued Liability) and 2) the value of benefits earned each year by service of active employees. Various strategies might be employed to pay down the UAAL such as longer or shorter amortization payments, and flat or escalating payments depending on the plan sponsors goals and funding philosophy.

**Variation in Future Results**

Please note that projections of future benefits over such long periods (frequently 70 or more years) which are dependent on numerous assumptions regarding future economic and demographic variables are subject to substantial revision as future events unfold. While we believe that the assumptions and methods used in this valuation are reasonable for the purposes of this report, the costs to the District reflected in this report are subject to future revision, perhaps materially. Demonstrating the range of potential future plan costs was beyond the scope of our assignment except to the limited extent of providing liability information at various discount rates.

Certain actuarial terms and GASB 75 terms may be used interchangeably. Some are shown below.

Actuarial Terminology	GASB 75 Terminology
Present Value of Projected Benefits (PVPB)	<i>No equivalent term</i>
Actuarial Accrued Liability (AAL)	Total OPEB Liability (TOL)
Market Value of Assets (MVA)	Fiduciary Net Position
Actuarial Value of Assets (AVA)	<i>No equivalent term</i>
Unfunded Actuarial Accrued Liability (UAAL)	Net OPEB Liability
Normal Cost	Service Cost

Specific results from this valuation are provided in the following Section C.



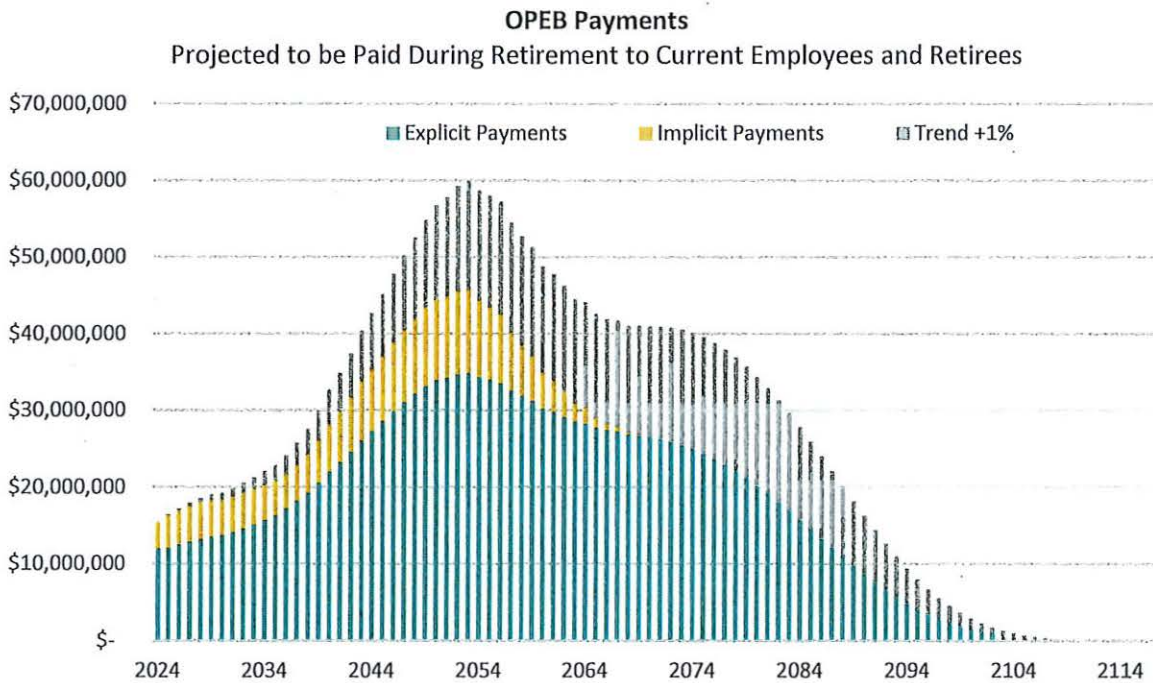


### C. Valuation Results as of June 30, 2023

This section presents the basic results of our recalculation of the OPEB liability using the updated employee data, plan provisions and asset information provided to us for the June 2023 valuation. We described the general process for projecting all future benefits to be paid to retirees and current employees in the preceding Section. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Supporting Information, Section 3.

Lifetime medical benefits are paid for qualifying District retirees. Please see Supporting Information, Section 2 for details.

The following graph illustrates the annual other post-employment benefits projected to be paid on behalf of current retirees and current employees expected to retire from the District.



The amounts shown in green reflect the expected payment by the District toward retiree medical premiums while those in yellow reflect the implicit subsidy benefits (i.e., the excess of retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees' coverage). The projections in gray reflect increases in benefit levels if healthcare trend were 1% higher.

The first 15 years of benefit payments from the graph above are shown in tabular form on page 20.

Liabilities relating to these projected benefits are shown beginning on the following page.



**Valuation Results as of June 30, 2023**

(Continued)

This chart compares the results measured as of June 30, 2022, based on the prior valuation, with the results measured as of June 30, 2023, based on the current valuation.

Valuation Date	6/30/2021			6/30/2023		
Fiscal Year Ending	6/30/2023			6/30/2024		
Measurement Date	6/30/2022			6/30/2023		
Discount rate	6.10%			6.00%		
<b>Number of Covered Employees</b>						
Actives	655			694		
Retirees	747			750		
Total Participants	1,402			1,444		
OPEB Subsidy Type	Explicit	Implicit	Total	Explicit	Implicit	Total
<b>Actuarial Present Value of Projected Benefits</b>						
Actives	\$ 159,489,091	\$ 47,060,574	\$ 206,549,665	\$ 180,318,938	\$ 51,455,040	\$ 231,773,978
Retirees	130,572,935	27,986,299	158,559,234	151,083,822	36,396,578	187,480,400
Total APVPB	290,062,025	75,046,874	365,108,899	331,402,760	87,851,618	419,254,378
<b>Total OPEB Liability (TOL)</b>						
Actives	86,578,169	25,258,666	111,836,835	88,669,827	25,882,789	114,552,616
Retirees	130,572,935	27,986,299	158,559,234	151,083,822	36,396,578	187,480,400
TOL	217,151,103	53,244,966	270,396,069	239,753,649	62,279,367	302,033,016
Fiduciary Net Position	66,143,965			74,641,781		
<b>Net OPEB Liability</b>	204,252,104			227,391,235		
<b>Service Cost</b>						
For the period following the measurement date	6,340,480	1,862,690	8,203,170	7,447,844	2,104,202	9,552,046

The ratio of trust assets to the Total OPEB Liability (TOL) decreased from 18.1% to 17.8% over the past year and the Net OPEB Liability (NOL) increased by \$23,139,131 from that reported one year ago. Some of this change was expected and some was unexpected. Reasons for the change in the TOL are discussed on the following page.





Other Post-Employment Benefit Program of the Sacramento Metropolitan Fire District  
June 30, 2023, Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2024

**Valuation Results as of June 30, 2023**

(Concluded)

**Expected NOL changes:** The NOL was expected to increase by \$1,636,392, from additional service and interest costs accruing for the period reduced by employer contributions and earnings on trust assets.

**Unexpected NOL changes** increased the NOL by \$21,502,739 and fall into one of these categories:

- *Plan experience* increased the NOL by \$12,421,584 reflecting results different than expected based on the prior valuation data and assumptions. The primary reasons are shown in the chart below.
- *Assumption changes* collectively increased the NOL by \$9,276,465. These changes are listed below, with additional information provided on the last page in Supporting Information, Section 3.
- *Investment experience:* Trust asset return exceeded expected earnings by \$195,310.

This chart reconciles results measured on June 30, 2022, to results measured on June 30, 2023.

Reconciliation of Changes During Measurement Period	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
<b>Balance at Fiscal Year Ending 6/30/2023</b> <i>Measurement Date 6/30/2022</i>	\$270,396,069	\$66,143,965	\$204,252,104
<b>Expected Changes During the Period:</b>			
Service Cost	8,203,170		8,203,170
Interest Cost	16,542,934		16,542,934
Expected Investment Income		4,233,871	(4,233,871)
District Contributions		18,895,584	(18,895,584)
Administrative Expenses		(19,743)	19,743
Benefit Payments	(14,807,206)	(14,807,206)	-
<b>Total Expected Changes During the Period</b>	9,938,898	8,302,506	1,636,392
<b>Expected at Fiscal Year Ending 6/30/2024</b> <i>Measurement Date 6/30/2023</i>	\$280,334,967	\$74,446,471	\$205,888,496
<b>Unexpected Changes During the Period:</b>			
Change Due to Investment Experience		195,310	(195,310)
<i>Plan Experience:</i>			
Premiums and Estimated Claims Other Than Expected	11,815,341		
Other Plan Experience	606,243		
Change Due to Plan Experience			12,421,584
<i>Assumption Changes:</i>			
Update To Discount Rate From 6.1% To 6.0%	3,653,195		
Updated Demographic Assumptions	3,783,996		
Updated Healthcare Trend	6,730,803		
Changed Participation Rate (From 100% To 98%)	(2,186,248)		
Changed Covered Spouse Rate (From 85% To 80%)	(3,206,586)		
Miscellaneous Benefit Coding Adjustments	501,305		
Change Due to Assumption Changes			9,276,465
<b>Total Unexpected Changes During the Period</b>	21,698,049	195,310	21,502,739
<b>Balance at Fiscal Year Ending 6/30/2024</b> <i>Measurement Date 6/30/2023</i>	\$302,033,016	\$74,641,781	\$227,391,235



**D. Accounting Information (GASB 75)**

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year ending June 30, 2024. *Deferred Contributions and covered payroll shown in this Section are estimates subject to change based on the final reported amounts during fiscal year 2023/2024.*

**Components of Net Position and Expense**

The exhibit below shows the development of Net Position and Expense as of the Measurement Date.

Plan Summary Information for FYE June 30, 2024 <i>Measurement Date is June 30, 2023</i>	Sacramento Metro Fire
<b>Items Impacting Net Position:</b>	
Total OPEB Liability	\$ 302,033,016
Fiduciary Net Position	(74,641,781)
	227,391,235
<i>Deferred (Outflows) Due to:</i>	
Assumption Changes	(23,896,184)
Plan Experience	(10,719,997)
Investment Experience	(9,067,155)
Deferred Contributions	(19,453,697)
<i>Deferred Inflows Due to:</i>	
Assumption Changes	18,112,699
Plan Experience	15,773,496
Investment Experience	4,368,615
	202,509,012
<b>Impact on Statement of Net Position, FYE 6/30/2024</b>	<b>\$ 202,509,012</b>
<b>Items Impacting OPEB Expense:</b>	
Service Cost	\$ 8,203,170
Cost of Plan Changes	-
Interest Cost	16,542,934
Expected Earnings on Assets	(4,233,871)
Administrative Expenses	19,743
<i>Recognition of Deferred Outflows:</i>	
Assumption Changes	5,194,321
Plan Experience	1,701,587
Investment Experience	3,283,073
<i>Recognition of Deferred (Inflows):</i>	
Assumption Changes	(15,233,308)
Plan Experience	(4,387,612)
Investment Experience	(2,145,245)
	8,944,792
<b>OPEB Expense, FYE 6/30/2024</b>	<b>\$ 8,944,792</b>





**Accounting Information**  
(Continued)

**Change in Net Position During the Fiscal Year**

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End <i>Measurement Date</i>	6/30/2023 <i>6/30/2022</i>	6/30/2024 <i>6/30/2023</i>	Change During Period
Total OPEB Liability	\$ 270,396,069	\$ 302,033,016	\$ 31,636,947
Fiduciary Net Position	(66,143,965)	(74,641,781)	(8,497,816)
Net OPEB Liability (Asset)	204,252,104	227,391,235	23,139,131
<i>Deferred (Outflows) Due to:</i>			
Assumption Changes	(19,814,040)	(23,896,184)	(4,082,144)
Plan Experience	-	(10,719,997)	(10,719,997)
Investment Experience	(12,350,228)	(9,067,155)	3,283,073
Deferred Contributions	(18,895,584)	(19,453,697)	(558,113)
<i>Deferred Inflows Due to:</i>			
Assumption Changes	33,346,007	18,112,699	(15,233,308)
Plan Experience	20,161,108	15,773,496	(4,387,612)
Investment Experience	6,318,550	4,368,615	(1,949,935)
Impact on Statement of Net Position	<u>\$ 213,017,917</u>	<u>\$ 202,509,012</u>	<u>\$ (10,508,905)</u>

**Change in Net Position During the Fiscal Year**

Impact on Statement of Net Position, FYE 6/30/2023	\$ 213,017,917
OPEB Expense (Income)	8,944,792
District Contributions During Fiscal Year	<u>(19,453,697)</u>
Impact on Statement of Net Position, FYE 6/30/2024	<u>\$ 202,509,012</u>

**OPEB Expense**

District Contributions During Fiscal Year	\$ 19,453,697
Deterioration (Improvement) in Net Position	<u>(10,508,905)</u>
OPEB Expense (Income), FYE 6/30/2024	<u>\$ 8,944,792</u>



**Accounting Information**  
(Continued)

**Change in Fiduciary Net Position During the Measurement Period**

	Sacramento Metro Fire
<b>Fiduciary Net Position at Fiscal Year Ending 6/30/2023</b>	<b>\$ 66,143,965</b>
<i>Measurement Date 6/30/2022</i>	
<b>Changes During the Period:</b>	
Investment Income	4,429,181
District Contributions	18,895,584
Administrative Expenses	(19,743)
Benefit Payments	(14,807,206)
<b>Net Changes During the Period</b>	<b>8,497,816</b>
<b>Fiduciary Net Position at Fiscal Year Ending 6/30/2024</b>	<b>\$ 74,641,781</b>
<i>Measurement Date 6/30/2023</i>	

**Expected Long-term Return on Trust Assets**

CalPERS last updated the projected future investment returns for CERBT Strategy 1 in March 2022. The returns were determined using a building-block method and best-estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expense and inflation). The target allocation and best estimates of geometric real rates of return published by CalPERS for each major class are split for years 1-5 and years 6 -20. We assumed that the returns for years 6 through 20 would continue in later years.

CERBT Strategy 1		Years 1-5			Years 6-20		
Major Asset Classification	Target Allocation	General Inflation Rate Assumption	1-5 Year Expected Real Rate of Return	Compound Return Yrs 1-5	General Inflation Rate Assumption	6-20 Year Expected Real Rate of Return	Compound Return Years 6-20
Global Equity	49%	2.40%	4.40%	6.80%	2.30%	4.50%	6.80%
Fixed Income	23%	2.40%	-1.00%	1.40%	2.30%	2.20%	4.50%
Global Real Estate(REITs)	20%	2.40%	3.00%	5.40%	2.30%	3.90%	6.20%
Treasury Inflation Protected Securities	5%	2.40%	-1.80%	0.60%	2.30%	1.30%	3.60%
Commodities	3%	2.40%	0.80%	3.20%	2.30%	1.20%	3.50%
Volatility	12.1%		weighted	5.1%		weighted	6.3%

To derive the expected future trust return specifically for the City, we first adjusted CalPERS' future return expectations to align with the 2.5% general inflation assumption used in this report. Then applying the plan specific benefit payments (as determined from the June 30, 2023, valuation) to CalPERS' bifurcated return expectations, we determined the single equivalent long-term rate of return to be 6.16%.





**Accounting Information**

(Continued)

**Recognition Period for Deferred Resources**

Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the plan's Expected Average Remaining Service Life ("EARSL"). The EARSL of 7.30 years is the period used to recognize such changes in the OPEB Liability arising during the current measurement period.

When applicable, changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years.

Liability changes attributable to benefit changes occurring during the period, if any, are recognized immediately.

**Deferred Resources as of Fiscal Year End and Expected Future Recognition**

The exhibit below shows deferred resources as of the fiscal year ending June 30, 2024.

Sacramento Metro Fire	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 23,896,184	\$ 18,112,699
Differences Between Expected and Actual Experience	10,719,997	15,773,496
Net Difference Between Projected and Actual Earnings on Investments	4,698,540	-
Deferred Contributions	19,453,697	-
<b>Total</b>	<b>\$ 58,768,418</b>	<b>\$ 33,886,195</b>

In addition, future recognition of these deferred resources is shown below.

For the Fiscal Year Ending June 30	Recognized Net Deferred Outflows (Inflows) of Resources
2025	\$ (8,299,691)
2026	119,347
2027	5,008,698
2028	2,719,566
2029	2,063,828
Thereafter	3,816,778



**Accounting Information**

(Continued)

**Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate**

The discount rate used for accounting purposes for the fiscal year ending 2024 is 6.0%. Actual 2024 medical premiums were known and applied in the valuation. The Healthcare Cost Trend was assumed to start at 6.5% (increase effective January 1, 2025) and grade down to 3.9% for years 2075 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	Current - 1% 5.00%	Current 6.00%	Current + 1% 7.00%
<b>Total OPEB Liability</b>	342,889,767	302,033,016	268,485,500
Increase (Decrease)	40,856,751		(33,547,516)
% Increase (Decrease)	13.5%		-11.1%
<b>Net OPEB Liability (Asset)</b>	268,247,986	227,391,235	193,843,719
Increase (Decrease)	40,856,751		(33,547,516)
% Increase (Decrease)	18.0%		-14.8%
Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
<b>Total OPEB Liability</b>	264,600,075	302,033,016	348,797,525
Increase (Decrease)	(37,432,941)		46,764,509
% Increase (Decrease)	-12.4%		15.5%
<b>Net OPEB Liability (Asset)</b>	189,958,294	227,391,235	274,155,744
Increase (Decrease)	(37,432,941)		46,764,509
% Increase (Decrease)	-16.5%		20.6%





Other Post-Employment Benefit Program of the Sacramento Metropolitan Fire District  
June 30, 2023, Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2024

**Accounting Information**  
(Continued)

**Schedule of Changes in the District's Net OPEB Liability and Related Ratios**

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Results since GASB 75 was implemented are shown below.

Fiscal Year Ending June 30	2024	2023	2022	2021	2020	2019	2018
<i>Measurement Date</i>	<i>6/30/2023</i>	<i>6/30/2022</i>	<i>6/30/2021</i>	<i>6/30/2020</i>	<i>6/30/2019</i>	<i>6/30/2018</i>	<i>6/30/2017</i>
<i>Discount Rate on Measurement Date</i>	<i>6.00%</i>	<i>6.10%</i>	<i>5.90%</i>	<i>7.05%</i>	<i>7.05%</i>	<i>6.63%</i>	<i>4.70%</i>
<b>Total OPEB liability</b>							
Service Cost	\$ 8,203,170	\$ 8,346,664	\$ 7,239,289	\$ 7,028,436	\$ 7,495,527	\$ 11,032,356	\$ 12,634,019
Interest	16,542,934	15,834,496	17,724,611	17,003,368	16,145,887	14,310,340	13,077,526
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	12,421,584	-	(22,505,040)	-	(8,822,108)	-	-
Changes of assumptions	9,276,465	(6,662,787)	27,661,184	-	(3,417,601)	(70,000,614)	(29,263,904)
Benefit payments	(14,807,206)	(14,313,869)	(14,204,225)	(13,820,280)	(12,739,327)	(12,766,407)	(12,187,992)
<b>Net change in total OPEB liability</b>	<b>31,636,947</b>	<b>3,204,504</b>	<b>15,915,819</b>	<b>10,211,524</b>	<b>(1,337,622)</b>	<b>(57,424,325)</b>	<b>(15,740,351)</b>
<b>Total OPEB liability - beginning</b>	<b>270,396,069</b>	<b>267,191,565</b>	<b>251,275,746</b>	<b>241,064,222</b>	<b>242,401,844</b>	<b>299,826,169</b>	<b>315,566,520</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 302,033,016</b>	<b>\$ 270,396,069</b>	<b>\$ 267,191,565</b>	<b>\$ 251,275,746</b>	<b>\$ 241,064,222</b>	<b>\$ 242,401,844</b>	<b>\$ 299,826,169</b>
<b>Plan fiduciary net position</b>							
Contributions - employer	\$ 18,895,584	\$ 20,901,848	\$ 20,373,515	\$ 18,801,471	\$ 18,112,898	\$ 18,116,370	\$ 17,534,354
Net investment income	4,429,181	(10,067,996)	14,221,321	1,637,884	2,448,728	2,256,130	2,359,359
Benefit payments	(14,807,206)	(14,313,869)	(14,204,225)	(13,820,280)	(12,739,327)	(12,766,407)	(12,187,992)
Administrative (& other) Expenses	(19,743)	(18,338)	(19,642)	(21,994)	(8,006)	(51,894)	(11,856)
<b>Net change in plan fiduciary net position</b>	<b>8,497,816</b>	<b>(3,498,355)</b>	<b>20,370,969</b>	<b>6,597,081</b>	<b>7,814,293</b>	<b>7,554,199</b>	<b>7,693,865</b>
<b>Plan fiduciary net position - beginning</b>	<b>66,143,965</b>	<b>69,642,320</b>	<b>49,271,351</b>	<b>42,674,270</b>	<b>34,859,977</b>	<b>27,305,778</b>	<b>19,611,913</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 74,641,781</b>	<b>\$ 66,143,965</b>	<b>\$ 69,642,320</b>	<b>\$ 49,271,351</b>	<b>\$ 42,674,270</b>	<b>\$ 34,859,977</b>	<b>\$ 27,305,778</b>
<b>Net OPEB liability - ending (a) - (b)</b>	<b>\$ 227,391,235</b>	<b>\$ 204,252,104</b>	<b>\$ 197,549,245</b>	<b>\$ 202,004,395</b>	<b>\$ 198,389,952</b>	<b>\$ 207,541,867</b>	<b>\$ 272,520,391</b>
<b>Covered payroll during measurement period</b>	<b>\$ 123,129,955</b>	<b>\$ 115,139,641</b>	<b>\$ 107,113,743</b>	<b>\$ 101,038,561</b>	<b>\$ 102,354,334</b>	<b>\$ 96,970,861</b>	<b>\$ 91,557,064</b>
<b>Net OPEB liability as % of covered payroll</b>	<b>184.68%</b>	<b>177.40%</b>	<b>184.43%</b>	<b>199.93%</b>	<b>193.83%</b>	<b>214.02%</b>	<b>297.65%</b>



**Accounting Information**  
(Continued)

**Schedule of Changes in the District's Net OPEB Liability and Related Ratios**

Fiscal Year Ending June 30	2024	2023	2022	2021	2020	2019	2018
<i>Measurement Date</i>	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
<i>Discount Rate on Measurement Date</i>	6.00%	6.10%	5.90%	7.05%	7.05%	6.63%	4.70%

**Notes to Schedule**

Valuation Date	6/30/2023	6/30/2021	6/30/2019	6/30/2017
Actuarial cost method	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay
Inflation	2.50%	2.50%	2.50%	2.75%
Healthcare cost trend rates	5.9% in 2023, fluctuate down to 3.9% by 2076	5.9% in 2023, fluctuate down to 3.9% by 2076	5.4% in 2021, step down .1% per year to 4% by 2076	7.50% in 2019, step down .5% per year to 5% by 2024
Salary increases	3.00%	3.00%	3.00%	3.25%
Investment rate of return	6.16%	6.21%	7.25%	7.25%
Retirement age	From 50 to 75	From 50 to 75	From 50 to 75	From 50 to 75
Mortality	2021 CalPERS Experience Study	2017 CalPERS Experience Study	2017 CalPERS Experience Study	2014 CalPERS Experience Study
Mortality Improvement	MacLeod Watts Scale 2022	MacLeod Watts Scale 2022	MacLeod Watts Scale 2020	MacLeod Watts Scale 2017





**Accounting Information**  
(Continued)

**Schedule of Contributions**

The chart below shows the Actuarially Determined Contribution (ADC), the District’s contribution, and the excess or shortfall. *Contributions and covered employee payroll for the fiscal year ending 2024 are estimates and should be updated when known.*

Fiscal Year Ending June 30	2024	2023	2022	2021	2020	2019	2018
Actuarially Determined Contribution (ADC)	\$ 21,661,404	\$ 21,060,274	\$ 22,792,115	\$ 22,182,381	\$ 20,151,574	\$ 19,597,240	\$ 20,839,933
Contributions in relation to the ADC	<u>19,453,697</u>	18,843,589	20,333,364	20,373,515	18,799,992	18,112,898	18,116,370
Contribution deficiency (excess)	<u>\$ 2,207,707</u>	<u>\$ 2,216,685</u>	<u>\$ 2,458,751</u>	<u>\$ 1,808,866</u>	<u>\$ 1,351,582</u>	<u>\$ 1,484,342</u>	<u>\$ 2,723,563</u>
Covered payroll during fiscal year	<u>\$ 130,000,000</u>	\$ 123,129,955	\$ 110,327,155	\$ 107,113,743	\$ 101,038,561	\$ 102,354,334	\$ 96,970,861
Contributions as a % of payroll	<u>14.96%</u>	15.30%	18.43%	19.02%	18.61%	17.70%	18.68%
Percent of ADC contributed	<u>89.81%</u>	89.47%	89.21%	91.85%	93.29%	92.43%	86.93%

**Notes to Schedule: assumptions used to develop the Actuarially Determined Contributions**

Valuation Date	6/30/2021	6/30/2019	6/30/2017	7/1/2015
Actuarial cost method	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay
Amortization method	Level % of Pay 30 year closed	Level % of Pay 30 year closed	Level % of Pay 30 year closed	Level % of Pay 30 year closed
Amortization period	19 yrs remain   20 yrs remain	21 yrs remain   22 yrs remain	23 yrs remain   24 yrs remain	25 yrs remain
Asset valuation method	Market Value	Market Value	Market Value	Market Value
Inflation	2.50%	2.50%	2.75%	2.75%
Healthcare cost trend rates	5.9% in 2023, fluctuate down to 3.9% by 2076	5.4% in 2021, step down .1% per year to 4% by 2076	7.50% in 2019, step down .5% per year to 5% by 2024	7.50% in 2017, step down .5% per year to 4.5% by 2023
Salary increases	3.00%	3.00%	3.25%	3.25%
Investment rate of return	6.21%	6.95%	7.25%	7.25%
Retirement age	From 50 to 75	From 50 to 75	From 50 to 75	From 50 to 75
Basic Mortality	2017 CalPERS Experience Study	2017 CalPERS Experience Study	2014 CalPERS Experience Study	2014 CalPERS Experience Study
Mortality Improvement	MW Scale 2022	MW Scale 2020	MW Scale 2017	MW Scale 2014



**Accounting Information**  
(Continued)

**Detail of Changes to Net Position**

The chart below details changes to all components of Net Position.

Sacramento Metro Fire	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:			Impact on Statement of Net Position (f) = (c) - (d) + (e)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience	
Balance at Fiscal Year Ending 6/30/2023 <i>Measurement Date 6/30/2022</i>	\$ 270,396,069	\$ 66,143,965	\$ 204,252,104	\$ 19,814,040	\$ -	\$ 12,350,228	\$ 18,895,584	\$ 33,346,007	\$ 20,161,108	\$ 6,318,550	\$ 213,017,917
<b>Changes During the Period:</b>											
Service Cost	8,203,170		8,203,170								8,203,170
Interest Cost	16,542,934		16,542,934								16,542,934
Expected Investment Income		4,233,871	(4,233,871)								(4,233,871)
District Contributions		18,895,584	(18,895,584)								(18,895,584)
Changes of Benefit Terms	-		-								-
Administrative Expenses		(19,743)	19,743								19,743
Benefit Payments	(14,807,206)	(14,807,206)	-								-
Assumption Changes	9,276,465		9,276,465	9,276,465							-
Plan Experience	12,421,584		12,421,584		12,421,584						-
Investment Experience		195,310	(195,310)							195,310	-
Recognized Deferred Resources				(5,194,321)	(1,701,587)	(3,283,073)	(18,895,584)	(15,233,308)	(4,387,612)	(2,145,245)	7,308,400
Contributions After Measurement Date							19,453,697				(19,453,697)
<b>Net Changes in Fiscal Year 2023-2024</b>	<b>31,636,947</b>	<b>8,497,816</b>	<b>23,139,131</b>	<b>4,082,144</b>	<b>10,719,997</b>	<b>(3,283,073)</b>	<b>558,113</b>	<b>(15,233,308)</b>	<b>(4,387,612)</b>	<b>(1,949,935)</b>	<b>(10,508,905)</b>
Balance at Fiscal Year Ending 6/30/2024 <i>Measurement Date 6/30/2023</i>	\$ 302,033,016	\$ 74,641,781	\$ 227,391,235	\$ 23,896,184	\$ 10,719,997	\$ 9,067,155	\$ 19,453,697	\$ 18,112,699	\$ 15,773,496	\$ 4,368,615	\$ 202,509,012





Accounting Information  
(Continued)

Schedule of Deferred Outflows and Inflows of Resources

A listing of all deferred resource bases used to develop the Net Position and OPEB Expense is shown below. Deferred Contributions are not shown.

Measurement Date: June 30, 2023

Deferred Outflow or (Inflow)						Balance as of Jun 30, 2023	Recognition of Deferred Outflow or Deferred (Inflow) in Measurement Period:						
Date Created	Source	Impact on Net OPEB Liability (NOL)	Initial Amount	Period (Yrs)	Annual Recognition		2022-23 (FYE 2024)	2023-24 (FYE 2025)	2024-25 (FYE 2026)	2025-26 (FYE 2027)	2026-27 (FYE 2028)	2027-28 (FYE 2029)	Thereafter
6/30/2017	AssumptionChanges	DecreasedNOL	\$ (29,263,904)	7.18	\$ (4,075,753)	\$ (733,633)	\$ (4,075,753)	\$ (733,633)	\$ -	\$ -	\$ -	\$ -	\$ -
6/30/2018	AssumptionChanges	DecreasedNOL	(70,000,614)	7.18	(9,749,389)	(11,504,280)	(9,749,389)	(9,749,389)	(1,754,891)	-	-	-	-
6/30/2019	PlanExperience	DecreasedNOL	(8,822,108)	7.38	(1,195,408)	(2,845,068)	(1,195,408)	(1,195,408)	(1,195,408)	(454,252)	-	-	-
6/30/2019	AssumptionChanges	DecreasedNOL	(3,417,601)	7.38	(463,090)	(1,102,151)	(463,090)	(463,090)	(463,090)	(175,971)	-	-	-
6/30/2019	InvestmentEarnings	IncreasedNOL	273,122	5.00	54,624	-	54,626	-	-	-	-	-	-
6/30/2020	InvestmentEarnings	IncreasedNOL	1,545,464	5.00	309,093	309,092	309,093	309,092	-	-	-	-	-
6/30/2021	PlanExperience	DecreasedNOL	(22,505,040)	7.05	(3,192,204)	(12,928,428)	(3,192,204)	(3,192,204)	(3,192,204)	(3,192,204)	(3,192,204)	(159,612)	-
6/30/2021	AssumptionChanges	IncreasedNOL	27,661,184	7.05	3,923,572	15,890,468	3,923,572	3,923,572	3,923,572	3,923,572	3,923,572	196,180	-
6/30/2021	InvestmentEarnings	DecreasedNOL	(10,530,916)	5.00	(2,106,183)	(4,212,367)	(2,106,183)	(2,106,183)	(2,106,184)	-	-	-	-
6/30/2022	AssumptionChanges	DecreasedNOL	(6,662,787)	7.05	(945,076)	(4,772,635)	(945,076)	(945,076)	(945,076)	(945,076)	(945,076)	(945,076)	(47,255)
6/30/2022	InvestmentEarnings	IncreasedNOL	14,596,771	5.00	2,919,354	8,758,063	2,919,354	2,919,354	2,919,354	2,919,355	-	-	-
6/30/2023	PlanExperience	IncreasedNOL	12,421,584	7.30	1,701,587	10,719,997	1,701,587	1,701,587	1,701,587	1,701,587	1,701,587	1,701,587	2,212,062
6/30/2023	AssumptionChanges	IncreasedNOL	9,276,465	7.30	1,270,749	8,005,716	1,270,749	1,270,749	1,270,749	1,270,749	1,270,749	1,270,749	1,651,971
6/30/2023	InvestmentEarnings	DecreasedNOL	(195,310)	5.00	(39,062)	(156,248)	(39,062)	(39,062)	(39,062)	(39,062)	(39,062)	-	-



**Accounting Information**

(Continued)

**Detail of District Contributions to the Plan**

District contributions to the Plan occur as benefits are paid to or on behalf of retirees and/or as contributions to the OPEB trust. Benefit payments may occur in the form of direct payments for premiums (“explicit subsidies”) and/or indirect payments to retirees in the form of higher premiums for active employees (“implicit subsidies”). Note that the implicit subsidy contribution does not represent cash payments to retirees, but rather the reclassification of a portion of active healthcare expense to be recognized as a retiree healthcare cost. For details, see Appendix 2 – Important Background Information.

Benefits and other contributions paid by the District during the measurement period are shown below.

For the Measurement Period, Jul 1, 2022 thru Jun 30, 2023	Sacramento Metro Fire
<b>District</b>	
(a) Contribution To CERBT	\$ 4,088,378
(b) Benefits Paid Directly To or On Behalf of Retirees	11,488,100
(c) Implicit Subsidy Payment	3,319,106
<b>CERBT</b>	
(d) Benefits Paid Directly To or On Behalf of Retirees	-
(e) Reimbursements to District	-
<i>Total Benefits Paid During the MP, (b)+(c)+(d)</i>	14,807,206
<i>District Contribution During the MP, (a)+(b)+(c)-(e)</i>	18,895,584

Benefits *expected to be paid* by the District in the year following the measurement period but prior to the end of the fiscal year are shown below. *These contributions are an estimate and should be updated at the close of the fiscal year.*

For the Fiscal Year, Jul 1, 2023 thru Jun 30, 2024	Sacramento Metro Fire
<b>District</b>	
(f) Contribution To CERBT	\$ 4,063,049
(g) Benefits Paid Directly To or On Behalf of Retirees	11,960,198
(h) Implicit Subsidy Payment	3,430,450
<b>CERBT</b>	
(i) Benefits Paid Directly To or On Behalf of Retirees	-
(j) Reimbursements to District	-
<i>Total Benefits Paid During the Current FY, (g)+(h)+(i)</i>	15,390,648
<i>District Contribution During the Current FY, (f)+(g)+(h)-(j)</i>	19,453,697





**Accounting Information**

(Continued)

**Projected Benefit Payments (15-year projection)**

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the District. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Section 3.

Projected Annual Benefit Payments							
Fiscal Year Ending June 30	Explicit Subsidy			Implicit Subsidy			Total
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
2024	\$ 11,960,198	\$ -	\$ 11,960,198	\$ 3,430,450	\$ -	\$ 3,430,450	\$ 15,390,648
2025	11,480,395	586,970	12,067,365	4,097,924	172,469	4,270,393	16,337,758
2026	11,528,508	928,480	12,456,988	4,150,761	288,865	4,439,626	16,896,614
2027	11,508,293	1,317,511	12,825,804	4,235,930	417,852	4,653,782	17,479,586
2028	11,427,211	1,747,246	13,174,457	4,147,479	574,058	4,721,537	17,895,994
2029	11,252,695	2,261,210	13,513,905	3,989,819	750,995	4,740,814	18,254,719
2030	10,875,243	2,851,108	13,726,351	3,575,831	975,804	4,551,635	18,277,986
2031	10,630,092	3,481,340	14,111,432	3,399,129	1,190,137	4,589,266	18,700,698
2032	10,369,829	4,192,927	14,562,756	3,105,405	1,469,610	4,575,015	19,137,771
2033	10,121,966	4,951,815	15,073,781	2,847,205	1,715,169	4,562,374	19,636,155
2034	9,869,811	5,781,128	15,650,939	2,555,225	2,007,322	4,562,547	20,213,486
2035	9,568,974	6,726,945	16,295,919	2,017,406	2,363,894	4,381,300	20,677,219
2036	9,394,641	7,775,658	17,170,299	1,661,490	2,759,028	4,420,518	21,590,817
2037	9,312,832	8,881,792	18,194,624	1,477,903	3,179,157	4,657,060	22,851,684
2038	9,213,648	10,024,432	19,238,080	1,334,310	3,631,339	4,965,649	24,203,729

The amounts shown in the Explicit Subsidy section of the table reflect the expected payment by the District toward retiree medical premiums in each of the years shown. The amounts are shown separately, and in total, for those retired on the valuation date (“current retirees”) and those expected to retire after the valuation date (“future retirees”). **The explicit subsidy benefit amount shown for FYE 2024 is currently an estimate and will be replaced with the actual amount, once known.**

The amounts shown in the Implicit Subsidy table reflect the expected excess of retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees’ coverage. These amounts are also shown separately and in total for those currently retired on the valuation date and for those expected to retire in the future.

These projections do not include any benefits expected to be paid on behalf of current active employees prior to retirement, nor do they include any benefits for potential future employees (i.e., those who might be hired in future years).



Other Post-Employment Benefit Program of the Sacramento Metropolitan Fire District  
June 30, 2023, Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2024

**Accounting Information**

(Concluded)

**Sample Journal Entries**

OPEB Accounts at Beginning of Fiscal Year	By Source		Sources Combined	
	Debit	Credit	Debit	Credit
Net OPEB Liability		204,252,104		204,252,104
<i>Deferred Outflow:</i>				
Assumption Changes	19,814,040			
Plan Experience	-			
Investment Experience	12,350,228			
Contribution Subsequent to MD	18,895,584			
Deferred Outflows			51,059,852	
<i>Deferred Inflow:</i>				
Assumption Changes		33,346,007		
Plan Experience		20,161,108		
Investment Experience		6,318,550		
Deferred Inflows				59,825,665
<b>Record Benefits Paid to Retirees</b>		<b>Debit</b>		<b>Credit</b>
Net OPEB Liability		11,960,198		
Cash			11,960,198	
<b>Record Contributions to the Trust</b>		<b>Debit</b>		<b>Credit</b>
Net OPEB Liability		4,063,049		
Cash			4,063,049	
<b>Record Implicit Subsidy Payment</b>		<b>Debit</b>		<b>Credit</b>
Net OPEB Liability		3,430,450		
Premium Expense			3,430,450	
<b>Record End of Year Updates to OPEB Accounts</b>		<b>By Source</b>		<b>Sources Combined</b>
	<b>Debit</b>	<b>Credit</b>	<b>Debit</b>	<b>Credit</b>
Net OPEB Liability		42,592,828		42,592,828
<i>Deferred Outflow:</i>				
Assumption Changes	4,082,144			
Plan Experience	10,719,997			
Investment Experience		3,283,073		
Contribution Subsequent to MD	558,113			
Deferred Outflows			12,077,181	
<i>Deferred Inflow:</i>				
Assumption Changes	15,233,308			
Plan Experience	4,387,612			
Investment Experience	1,949,935			
Deferred Inflows			21,570,855	
OPEB Expense	8,944,792		8,944,792	





## E. Funding Information

The employer's OPEB funding policy and level of contributions to an irrevocable OPEB trust directly affects the discount rate which is used to calculate the OPEB liability to be reported in the employer's financial statements. Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes. Prefunding also improves the security of benefits for current and potential future recipients and contributes to intergenerational taxpayer equity by better matching the cost of the benefits to the service years in which they are "earned" and which correspond to years in which taxpayers benefit from those services.

### Paying Down the UAAL

Once an employer decides to prefund, a decision must be made about how to pay for benefits related to accumulated prior service that have not yet been funded (the UAAL<sup>3</sup>). This is most often, though not always, handled through structured amortization payments. The period and method chosen for amortizing this unfunded liability can significantly affect the Actuarially Determined Contribution (ADC) or other basis selected for funding the OPEB program.

Much like paying off a mortgage, when the AAL exceeds plan assets, choosing a longer amortization period to pay off the UAAL means smaller payments, but the payments will be required for more years; plan investments will have less time to work toward helping reduce required contribution levels. When the plan is in a surplus position, the reverse is true, and a longer amortization period is usually preferable.

There are several ways the amortization payment can be determined. The most common methods are calculating the amortization payment as a level dollar amount or as a level percentage of payroll. The employer might also choose to apply a shorter period when the UAAL only when it is positive, i.e., when trust assets are lower than the AAL, but opt for a longer period or to exclude amortization of a negative UAAL, when assets exceed the AAL. The entire UAAL may be amortized as one single component or may be broken into multiple components reflecting the timing and source of each change, such as those arising from assumption changes, benefit changes and/or liability or investment experience.

The amortization period(s) should not exceed the number of years which would allow current trust assets plus future contributions and earnings to be sufficient to pay all future benefits and trust expenses each year. Prefunding of OPEB is optional and contributions at any level are permitted. However, if trust sufficiency is not expected, a discount rate other than the assumed trust return will likely be required for accounting purposes.

### Funding and Prefunding of the Implicit Subsidy

An implicit subsidy liability is created when retiree medical claims are expected to exceed the premiums charged for retiree coverage. Recognition of the estimated implicit subsidy each year is handled by an accounting entry, reducing the amount paid for active employees and shifting that amount to be treated as a retiree healthcare expense/contribution (see Sample Journal Entries). The implicit subsidy is a true benefit to the retiree but can be difficult to see when medical premiums are set as a flat rate for both actives and pre-Medicare retirees.

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<sup>3</sup> We use actuarial, rather than accounting, terminology to describe the components used to develop the ADCs.





## OPEB Funding Information

(Continued)

This might lead some employers to believe the benefit is not real or is merely an accounting construct, and thus to forgo prefunding of retiree implicit benefits.

Consider what would happen if the retiree premiums were based only on expected retiree claims experience. Almost certainly, retiree premiums would increase while premiums for active employees would go down if the active premiums no longer had to help support the higher retiree claims. *Who would pay the increases in retiree premiums?* Current plan documents and bargaining agreements would have to be consulted. Depending on circumstances, the increase in retiree premiums might remain the responsibility of the employer, pass entirely to the retirees, or some blending of the two. The answer would determine whether separate retiree-only premium rates would result in a higher or lower employer OPEB liability. In the current premium structure, with blended active and pre-Medicare retiree premiums, the employer is clearly, though indirectly, paying the implicit retiree cost.

The prefunding decision is complex. OPEB materiality, budgetary concerns, desire to use the full trust rate in developing the liability for GASB 75, and other factors must be weighed by each employer. Since prefunding OPEB benefits is not required, each employer's OPEB prefunding strategy will depend on how they balance these competing perspectives.

### Development of the Actuarially Determined Contributions

The District has approved development of ADCs based on the following two components, which are then adjusted with interest to each fiscal year end:

- The amounts attributed to service performed in the current fiscal year (the normal cost) and
- Amortization of the unfunded actuarial accrued liability (UAAL) over a closed 30-year period. Amortization payments are determined on a level % of pay basis; 19 years remain for FYE 2024.

Actuarially Determined Contributions, developed as described above for the District's fiscal years ending June 30, 2025 and 2026 are shown the exhibit on the next page. These ADCs incorporate both explicit (cash benefit) and implicit subsidy benefit liabilities. Contributions credited toward meeting the ADC will be comprised of:

- 1) direct payments to insurers toward retiree premiums, to the extent not reimbursed to the District by the trust; plus
- 2) each year's implicit subsidy payment; and
- 3) contributions to the OPEB trust.

ADCs determined on this basis should provide for trust sufficiency, based on the current plan provisions and census data, provided all assumptions are exactly realized and if the District contributes 100% or more of the ADC each year. When an agency commits to funding the trust at or above the ADC, the expected long-term trust return may be used as the discount rate in determining the plan liability for accounting purposes. Trust sufficiency cannot be guaranteed to a certainty, however, because of the non-trivial risk that the assumptions used to project future benefit liabilities may not be realized.





**OPEB Funding Information**

(Continued)

We develop the Actuarially Determined Contributions (ADCs) for fiscal years ending June 30, 2025, and June 30, 2026, from the results of this valuation. We have also included, for reference, the ADC for June 30, 2024, which was developed from the results of the June 30, 2021, valuation.

Valuation date	6/30/2021		6/30/2023	
Discount rate	6.21%		6.16%	
<b>Number of Covered Employees</b>				
Actives	655		694	
Retirees	747		750	
Total Participants	1402		1444	
For fiscal year ending	6/30/2024	6/30/2025	6/30/2026	
<b>Actuarial Present Value of Projected Benefits</b>	\$ 365,742,553	\$ 416,054,054	\$ 424,842,023	
<b>Actuarial Accrued Liability (AAL)</b>				
Actives	124,013,946	128,256,284	146,213,379	
Retirees	153,065,249	179,365,456	173,573,407	
Total AAL	277,079,195	307,621,740	319,786,786	
Actuarial Value of Assets	93,183,671	83,427,906	92,857,351	
<b>Unfunded AAL (UAAL)</b>	183,895,524	224,193,834	226,929,435	
UAAL Amortization method	Level % of Pay	Level % of Pay	Level % of Pay	
Remaining amortization period (years)	19	18	17	
Amortization Factor	14.6190	14.0944	13.4961	
<b>Actuarially Determined Contribution (ADC)</b>				
Normal Cost	\$ 8,235,340	\$ 9,472,973	\$ 9,757,162	
Amortization of UAAL	12,590,270	15,906,637	16,814,460	
Interest to fiscal year end	835,795	1,563,384	1,636,812	
<b>Total ADC</b>	<b>21,661,405</b>	<b>26,942,994</b>	<b>28,208,434</b>	

As described on the prior page, OPEB funding consists of 3 different sources. The chart below estimates these three contribution amounts based on our projection of the annual retiree benefit amounts plus the District's budgeted contributions to the trust.

*Estimated District Contributions*

1 Implicit subsidy contribution	\$ 3,430,450	\$ 4,270,393	\$ 4,439,626
2 Estimated District paid premiums for retirees	\$ 11,960,198	\$ 12,067,365	\$ 12,456,988
3 Estimated District contribution to OPEB trust	4,063,049	4,162,094	4,162,094
<b>Total Expected Employer Contributions (1+2+3)</b>	<b>\$ 19,453,697</b>	<b>\$ 20,499,852</b>	<b>\$ 21,058,708</b>

<b>Contribution shortfall (excess) relative to the ADC</b>	<b>\$ 2,207,708</b>	<b>\$ 6,443,142</b>	<b>\$ 7,149,726</b>
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Note that when total OPEB contributions are less than the ADC, the UAAL is projected to increase rather than decrease in the following year.



**OPEB Funding Information**

(Continued)

**The District's OPEB Funding Policy**

The District has stated that its current OPEB funding policy is to prefund the **explicit subsidy only**. Financing of the implicit subsidy liability will be on a pay-as-you-go basis, with no contributions made to the trust toward prefunding this portion of the liability.

This table develops the Funding Policy Contributions for the fiscal years ending June 30, 2025, and June 30, 2026. The corresponding Funding Policy Contribution for fiscal year ending 2024 was determined from the results of the June 30, 2021, valuation, included below for reference.

<b>Funding Policy Contributions</b>			
<b>Valuation date</b>	<b>6/30/2021</b>	<b>6/30/2023</b>	
Discount rate	6.21%	6.16%	
<b>For fiscal year ending</b>	<b>6/30/2024</b>	<b>6/30/2025</b>	<b>6/30/2026</b>
Explicit Actuarial Accrued Liability (projected)	\$ 222,723,570	\$ 244,546,194	\$ 255,000,246
Actuarial Value of Assets (projected)	90,288,506	83,427,906	92,857,351
Unfunded Explicit Actuarial Accrued Liability (UAAL)	132,435,064	161,118,288	162,142,895
Amortization Factor	14.6190	14.0944	13.4961
Amortization of Explicit UAAL	9,059,097	11,431,403	12,014,066
Explicit Normal Cost	6,359,236	7,374,761	7,596,004
Interest to Fiscal Year End	604,914	1,158,460	1,207,980
<b>Total Funding Policy Contribution</b>	<b>\$ 16,023,247</b>	<b>\$ 19,964,624</b>	<b>\$ 20,818,050</b>
Estimated agency paid premiums for retirees	\$ 11,960,198	\$ 12,067,365	\$ 12,456,988
Estimated agency contribution to trust	4,063,049	4,162,094	4,162,094
<b>Total estimated agency contributions</b>	<b>\$ 16,023,247</b>	<b>\$ 16,229,459</b>	<b>\$ 16,619,082</b>

A breakout of the Funding Policy Contribution for 4 subgroups is provided in Appendix 1 on page 49 for fiscal year ending June 30, 2025.

When annual contributions are less than the Actuarially Determined Contributions (see prior page), the discount rate applied for accounting (GASB 75) purposes must be determined based on a long-term projection of plan benefits, trust assets and expected future contributions as described in paragraphs 36-41 of GASB 75.





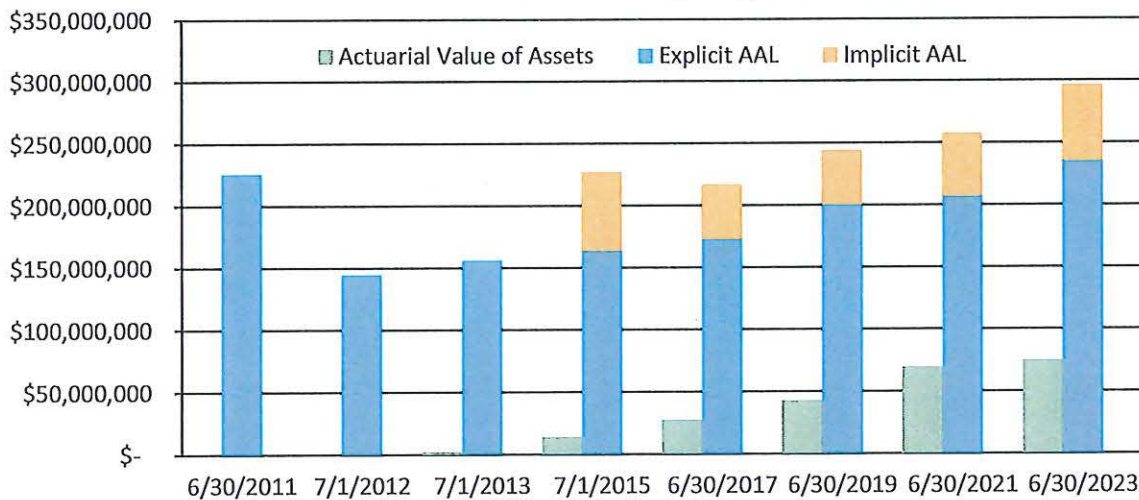
**OPEB Funding Information**

(Concluded)

In this section, we provide a review of key components of valuation results from 2011 through 2023. The liabilities shown here were developed using the trust rate of return and differ from the accounting results.

Schedule of Funding Progress							
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)	Discount Rate
6/30/2011	\$ -	\$ 225,913,883	\$ 225,913,883	0.0%	\$ 48,543,708	465.4%	4.50%
7/1/2012	\$ -	\$ 144,860,462	\$ 144,860,462	0.0%	\$ 49,520,220	292.5%	7.25%
7/1/2013	\$ 2,099,846	\$ 156,358,864	\$ 154,259,018	1.3%	\$ 50,863,948	303.3%	7.25%
7/1/2015	\$ 13,953,831	\$ 226,853,972	\$ 212,900,141	6.2%	\$ 68,398,652	311.3%	7.25%/4.0%
6/30/2017	\$ 27,305,778	\$ 216,631,351	\$ 189,325,573	12.6%	\$ 97,054,952	195.1%	7.25%
6/30/2019	\$ 42,674,270	\$ 243,918,311	\$ 201,244,041	17.5%	\$ 102,354,334	196.6%	6.95%
6/30/2021	\$ 69,642,320	\$ 257,383,172	\$ 187,740,852	27.1%	\$ 107,113,743	175.3%	6.21%
6/30/2023	\$ 74,641,781	\$ 296,222,001	\$ 221,580,220	25.2%	\$ 123,129,955	180.0%	6.16%

**Schedule of Funding Progress**



Significant changes during this period include:

- **July 1, 2012:** Discount rate increased from 4.5% to 7.25% reflecting the District’s change to a 100% ADC prefunding policy; recognition of benefit changes for employees hired December 1, 2011, and later.
- **July 1, 2015:** First time recognition of the implicit subsidy liability relating to medical coverage; funding policy modified to contribute 100% of explicit subsidy ADC only.
- **June 30, 2021:** Actual trust investment return was significantly higher than expected; decreased future expected earnings from 6.95% down to 6.21%.
- **June 30, 2023:** Actual trust investment return was significantly lower than expected over the two years since the prior valuation; actual premiums and estimated claims costs were higher than expected.



## F. Certification

The primary purposes of this report are: (1) to provide actuarial information of the other postemployment benefits (OPEB) provided by the Sacramento Metropolitan Fire District (the District) in compliance with Statement 75 of the Governmental Accounting Standards Board (GASB 75); and (2) to provide Actuarially Determined Contributions for prefunding of this program in conformity with the District's OPEB funding policy. The District is not required to contribute the ADC shown in this report and we make no representation that it will, in fact, fund the OPEB trust at any particular level).

In preparing this report we relied without audit on information provided by the District. This information includes, but is not limited to, plan provisions, census data, and financial information. We performed a limited review of this data and found the information to be reasonably consistent. The accuracy of this report is dependent on this information and if any of the information we relied on is incomplete or inaccurate, then the results reported herein will be different from any report relying on more accurate information.

We consider the actuarial assumptions and methods used in this report to be individually reasonable under the requirements imposed by GASB 75 and taking into consideration reasonable expectations of plan experience. The results provide an estimate of the plan's financial condition at one point in time. Future actuarial results may be significantly different due to a variety of reasons including, but not limited to, demographic and economic assumptions differing from future plan experience, changes in plan provisions, changes in applicable law, or changes in the value of plan benefits relative to other alternatives available to plan members.

Alternative assumptions may also be reasonable; however, demonstrating the range of potential plan results based on alternative assumptions was beyond the scope of our assignment except to the limited extent required by GASB 75 and in accordance with the District's stated OPEB funding policy. Results for accounting purposes may be materially different than results obtained for other purposes such as plan termination, liability settlement, or underlying economic value of the promises made by the plan.

This report is prepared solely for the use and benefit of the District and may not be provided to third parties without prior written consent of MacLeod Watts. Exceptions are: The District may provide copies of this report to their professional accounting and legal advisors who are subject to a duty of confidentiality, and the District may provide this work to any party if required by law or court order. No part of this report should be used as the basis for any representations or warranties in any contract or agreement without the written consent of MacLeod Watts.

The undersigned actuaries are unaware of any relationship that might impair the objectivity of this work. Nothing within this report is intended to be a substitute for qualified legal or accounting counsel. Both actuaries are members of the American Academy of Actuaries and meet the qualification standards for rendering this opinion.

Signed: May 16, 2024



Catherine L. MacLeod, FSA, FCA, EA, MAAA



Michael J. Papendieck, EA, ACA, MAAA





### G. Supporting Information

#### Section 1 - Summary of Employee Data

**Active members:** The District reported 694 active employees; of these, 656 were enrolled in the District's medical program while 38 employees were waiving coverage as of the valuation date. Age and service information for the reported individuals is provided below:

Distribution of Benefits-Eligible Active Employees								
Current Age	Years of Service						Total	Percent
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up		
Under 25	6	10	1				17	2%
25 to 29	18	45	13				76	11%
30 to 34	6	53	72	14			145	21%
35 to 39	7	23	63	65	8	1	167	24%
40 to 44	3	6	25	40	38	13	125	18%
45 to 49	2	1	9	8	33	29	82	12%
50 to 54	1	2	5	5	7	25	45	6%
55 to 59	1	1	1	1	4	16	24	3%
60 to 64		1	1	2		6	10	1%
65 to 69					2	1	3	0%
70 & Up							0	0%
<b>Total</b>	<b>44</b>	<b>142</b>	<b>190</b>	<b>135</b>	<b>92</b>	<b>91</b>	<b>694</b>	<b>100%</b>
<b>Percent</b>	<b>6%</b>	<b>20%</b>	<b>27%</b>	<b>19%</b>	<b>13%</b>	<b>13%</b>	<b>100%</b>	

Valuation	June 2021	June 2023
Average Attained Age for Actives	39.1	39.2
Average Years of Service	10.8	10.2

The following charts provide the number of active employees, showing their average age and service information. The first chart provides this information separately for Fire and Miscellaneous members and the second chart shows these results separately for those covered or not covered by the additional graded vesting requirements.

	Fire	Misc	All Actives
Number of Actives	606	88	694
Average Attained Age	38.6	43.4	39.2
Average Years of Service	10.4	8.6	10.2

	Hired before 12/1/2011	Hired on/after 12/1/2011	All Actives
Number of Actives	226	468	694
Average Attained Age	47.1	35.4	39.2
Average years of Service	18.7	6.0	10.2



**Supporting Information**

(Continued)

**Section 1 - Summary of Employee Data**

**Retired members:** There were 750 retirees or their beneficiaries receiving benefits<sup>4</sup> under this program on the valuation date. Their ages are summarized in this chart.

Retirees by Age				
Current Age	Misc	Fire	Total	Percent
Below 50	1	6	7	1%
50 to 54	2	52	54	7%
55 to 59	9	135	144	19%
60 to 64	10	134	144	19%
65 to 69	18	137	155	21%
70 to 74	17	76	93	12%
75 to 79	14	50	64	9%
80 & up	12	77	89	12%
<b>Total</b>	<b>83</b>	<b>667</b>	<b>750</b>	<b>100%</b>
<b>Average Age:</b>				
On 6/30/2023	70.7	66.5	67.0	
At retirement	57.4	52.0	52.6	

The numbers of active and retired employees by coverage level (single, family, etc.) are:

Coverage Level by Employment Status			
Medical Coverage Type	Actives	Retired	Totals
Employee Only	134	211	345
Employee & Spouse	73	349	422
Employee & Children	15	16	31
Employee & Family	434	151	585
Waived	38	23	61
<b>Totals</b>	<b>694</b>	<b>750</b>	<b>1444</b>

This chart summarizes the numbers of active and retired employees by medical plan.

Medical Plans Selected by Employment Status			
Plan	Actives	Retired	Totals
Anthem Select	20	12	32
Anthem Traditional	5	5	10
Blue Shield Access	137	106	243
Blue Shield Trio	3	1	4
Health Net SmartCare	1	1	2
Kaiser HMO	347	262	609
PERS Gold	7	4	11
PERS Platinum	38	234	272
PORAC	44	51	95
SCERS	0	4	4
United Healthcare	38	41	79
Western Health Advantage	16	5	21
Waived	38	24	62
<b>Totals</b>	<b>694</b>	<b>750</b>	<b>1444</b>

<sup>4</sup> This includes 24 retirees waiving CalPERS medical coverage who receive \$300 per month as a subsidy toward outside coverage.





**Supporting Information**

(Continued)

**Section 1 - Summary of Employee Data**

The chart below reconciles the number of actives and retirees included in the June 30, 2021, valuation of the District plan with those included in the June 30, 2023, valuation:

Reconciliation of District Plan Members Between Valuation Dates						
Status	Covered Actives	Waiving Actives	Service Retirees w/Benefits	Disabled Retirees w/Benefits	Surviving Spouses w/Benefits	Total
Number reported as of June 30, 2021	627	28	548	133	66	1,402
New employees	86	23				109
Separated employees	(23)	(5)				(28)
Rehired employees	1	1				2
New retiree, elected coverage	(43)		33	10		0
New retiree, waiving coverage	(1)					(1)
Previously covered, now waiving	(3)	3	(3)			(3)
Previously waiving, now covered	12	(12)	1		1	2
Deceased			(34)	(12)	4	(42)
Data corrections			(2)	2	3	3
<b>Number reported as of June 30, 2023</b>	<b>656</b>	<b>38</b>	<b>543</b>	<b>133</b>	<b>74</b>	<b>1,444</b>

From this reconciliation, we observe that the total plan population increased by 42 members overall, about 3.0% during the two years between valuations. The number of active members increased by 39 (6.0%) while the number of retirees and survivors receiving benefits increased by 3 (0.4%).

There were 44 new retirements reported since the June 2021 valuation was prepared. Of these, 43 elected to continue coverage and are receiving benefits; one is waiving the District's coverage, having opted for coverage through his spouse.

**Counts by Benefit Tiers:** Employees hired during or after December 2011 are subject to a longer service requirement and vesting schedule to be eligible for full benefits. The number of retirees hired prior to this recently added requirement and those now subject to it are summarized below:

Summary of Active and Retiree Employee Counts by Group			
Medical Coverage Type	Actives	Retired	Totals
Misc - Hired before December 1, 2011	204	665	869
Fire - Hired before December 1, 2011	22	83	105
Misc - Hired on or after December 1, 2011	402	2	404
Fire - Hired on or after December 1, 2011	66	0	66
<b>Totals</b>	<b>694</b>	<b>750</b>	<b>1444</b>



**Supporting Information**

(Continued)

**Section 1 - Summary of Employee Data**

**Summary of Plan Member Counts:** The numbers of those members currently or potentially eligible to receive benefits under the OPEB plan are required to be reported in the notes to the financial statements.

Summary of Plan Member Counts	
Number of active plan members	694
Number of inactive plan members currently receiving benefits	750
Number of inactive plan members entitled to but not receiving benefits	13

\* Retirees not currently enrolled and not receiving any benefits but eligible to re-enroll in the future..





## Supporting Information

(Continued)

### Section 2 - Summary of Retiree Benefit Provisions

**OPEB provided:** The District reported that the only OPEB provided is retiree medical coverage.

**Access to coverage:** Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS, which requires either: (a) attainment of age 50 (age 52, for miscellaneous employees who are new to PERS on or after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement.

Unless covered by a vesting resolution with at least 20 years of service for the District or an approved disability retirement, the employee must begin his or her *pension* benefit within 120 days of terminating employment with the District to be eligible to continue medical coverage through the District and be entitled to the employer subsidy described below. Additional eligibility provisions for long-service employees or disabled retirees covered by the PEMHCA vesting resolution are shown on the next page.

Once eligible for retiree medical coverage, if the member is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement or during any future open enrollment period. Coverage may be continued at the retiree's option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage.

There is a small group of retirees whose medical coverage is provided through the Sacramento County Employee Retirement System (SCERS). Coverage for this group is also provided to surviving spouses.

**Benefits provided:** As a PEMHCA employer, the District is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued. The District has resolutions with CalPERS defining the level of the District's contribution toward active and retiree medical plan premiums.

Benefits fall into one of the following 4 categories:

1. *For employees hired prior to December 1, 2011*, the current resolutions provide that:
  - a. While covered by a Basic or Combination plan, the District will contribute 92% of the medical premium for the retiree and his or her dependents, but not more than 92% of the premium for the 3<sup>rd</sup> highest Basic or 3<sup>rd</sup> highest Combination plan rate in Region 1, as applicable and corresponding to the retiree's coverage level.
  - b. When the retiree and *all* of his or her covered dependents are covered by Medicare plans<sup>5</sup>, the District will contribute 100% of the medical premium, not to exceed 100% of the 3<sup>rd</sup> highest Supplemental plan rate in Region 1 corresponding to the retiree's coverage level.

<sup>5</sup> Where a District retiree (and spouse, if married) is of Medicare age but not eligible for Medicare coverage, the District will reimburse the additional premium cost so the total retiree benefit equals 100% of the applicable medical plan premium, not to exceed 100% of the third highest cost Region 1 plan for the retiree's coverage level.



**Supporting Information**

(Continued)

**Section 2 - Summary of Retiree Benefit Provisions**

(Continued)

2. *Employees hired on or after December 1, 2011* are covered by a “special” PEMHCA vesting resolution, which provides that the District will pay the benefit described in 1. above, multiplied by the applicable vesting percentage, as determined from the chart shown below.

PERS Service	Vested %	PERS Service	Vested %
Under 5	0%	13	65%
5	25%	14	70%
6	30%	15	75%
7	35%	16	80%
8	40%	17	85%
9	45%	18	90%
10	50%	19	95%
11	55%	20	100%
12	60%		

- Employees who retire on disability retirement are automatically 100% vested, regardless of their years of District or PERS service.
- Employees who complete 20 or more years of service with the District are vested in this benefit even if terminating employment prior to retirement from the District.

3. Retirees who retain SCERS medical coverage receive a subsidy, increasing by 5% per year, based on the retiree’s years of service with the District. Current monthly subsidies are shown in the chart at right.

In addition, retirees who retain SCERS medical coverage are reimbursed up to \$100 per month for any medical expenses paid by the retiree.

Years of SCERS Service Credit	Fiscal Year 21/22 Amount
Less than 10	\$219.10
15	272.97
20	326.84
25	380.72
25 or more	438.19

4. The District also reimburses the monthly Medicare Part B premiums for former American River Fire District retirees and their spouses. The standard Medicare Part B premium is \$174.70 per month for 2024.

All retirees eligible for coverage under the District-sponsored medical plans (except those in 3. above) who opt out of CalPERS medical insurance will receive instead up to \$300 per month toward the cost of outside coverage.





**Supporting Information**

(Continued)

**Section 2 - Summary of Retiree Benefit Provisions**

(Continued)

**Current premium rates:** The 2024 CalPERS monthly medical plan rates in Region 1 are shown in the table below. If different rates apply where the member resides outside of this area, those rates are reflected in the valuation, but not listed here.

<b>Region 1 2024 Health Plan Rates</b>						
Plan	Actives and Pre-Med Retirees			Medicare Eligible Retirees		
	Ee Only	Ee & 1	Ee & 2+	Ee Only	Ee & 1	Ee & 2+
Anthem Select HMO	1,138.86	2,277.72	2,961.04	405.83	811.66	1,217.49
Anthem Traditional HMO	1,339.70	2,679.40	3,483.22	405.83	811.66	1,217.49
Blue Shield Access+ HMO & EPO	1,076.84	2,153.68	2,799.78	392.68	785.36	1,178.04
Blue Shield Trio	946.84	1,893.68	2,461.78	392.68	785.36	1,178.04
Kaiser HMO*	1,021.41	2,042.82	2,655.67	386.55	773.10	1,159.65
PERS Platinum PPO	1,314.27	2,628.54	3,417.10	448.15	896.30	1,344.45
PERS Gold PPO	914.82	1,829.64	2,378.53	406.60	813.20	1,219.80
PORAC Region 1	931.00	2,117.00	2,651.00	465.00	1,030.00	1,395.00
UHC Alliance HMO**	1,091.13	2,182.26	2,836.94	366.01	732.02	1,098.03
Western Health Advantage HMO	807.23	1,614.46	2,098.80	268.62	537.24	805.86

\*Medicare rates shown are for Kaiser Medicare Advantage Summit

\*\*Medicare rates shown are for UHC Medicare Advantage Edge

The CalPERS administration fee is assumed to be expensed each year and has not been projected as an OPEB liability in this valuation. CERBT will not reimburse health plan administrative fees paid for covered retirees.

“Ee” refers to Employee. Note that the Medicare rates shown in the Ee & 2+ column include at least one pre-Medicare participant (equivalent to Party Rate Code 9).



**Supporting Information**

(Continued)

**Section 2 - Summary of Retiree Benefit Provisions**

(Concluded)

District 2024 maximum contributions toward retiree medical premiums: The following 4 charts summarize the maximum monthly benefit amounts paid by the District during 2024. These maximum amounts vary based on the coverage level selected by the retiree (single, two-party and/or family) and by Medicare/non-Medicare status.

Everyone Pre-Medicare			
Party Rate Code	1	2	3
Coverage Level	Single Party	Two Party	Family
Premium for Third Highest Cost Plan	Anthem Select		
Premium	1,138.86	2,277.72	2,961.04
Cap	1,047.75	2,095.50	2,724.16
Current participants in Party Rate	199	239	571

Employee & All Dependents in Medicare			
Party Rate Code	4	5	6
Coverage Level	Single Party	Two Party	Family
Third Highest Cost Plan	PERS Gold		
Premium (same as cap)	406.60	813.20	1,219.80
Current participants in Party Rate	146	158	0

Employee in Medicare & One or More Dependents in Pre-Medicare Plan			
Party Rate Code	7	8	9
Coverage Level	Employee in Medicare, 1 Dependent in Basic	Employee in Medicare, 2+ Dependents in Basic	Employee & Spouse in Medicare, Child(ren) in Basic
Third Highest Cost Plan	PORAC	Anthem Select	PORAC
Premium for Third Highest Cost Plan	1,651.00	2,228.01	1,564.00
Subsidy Cap	1,518.92	2,049.77	1,438.88
Current participants in Party Rate	43	8	4

Employee in Basic & One or More Dependents in Medicare Plan			
Party Rate Code	10	11	12
Coverage Level	Employee in Basic, 1 Dependent in Medicare	Employee in Basic, 2+ Dependents in Medicare	Employee & 1 Dependent in Basic, 1+ Dependents in Medicare
Third Highest Cost Plan	Anthem Select	PORAC	Anthem Select
Premium for Third Highest Cost Plan	1,544.69	1,961.00	2,228.01
Subsidy Cap	1,421.11	1,804.12	2,049.77
Current participants in Party Rate	13	0	4





## Supporting Information

(Continued)

### Section 3 - Actuarial Methods and Assumptions

The ultimate real cost of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These payments depend only on the terms of the plan and the administrative arrangements adopted. Actuarial assumptions are used to estimate the cost of these benefits; the funding method spreads the expected costs on a level basis over the life of the plan.

#### Important Dates

Valuation Date	June 30, 2023
Fiscal Year End	June 30, 2024
GASB 75 Measurement Date	June 30, 2023 (last day of the prior fiscal year)

#### Valuation Methods

Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.

#### Development of Age-related Medical Premiums

Actual premium rates for retirees and their spouses were adjusted to an age-related basis by applying medical claim cost factors developed from the data presented in the report, "Health Care Costs – From Birth to Death", sponsored by the Society of Actuaries. A description of the use of claims cost curves is provided in MacLeod Watts's Age Rating Methodology in Appendix 3 to this report.

Monthly baseline premium costs were set equal to the active single premiums shown in the chart in Section 2. Representative claims costs (age-based premiums) derived from the dataset provided by CalPERS are shown in the chart on the following page.

The age-based premiums are applied to determine the implicit subsidy liability for retirees prior to coverage under Medicare where the claims experience of these retirees is pooled with active plan members.

Medicare-eligible retirees are covered by plans which are rated solely on the experience of Medicare retirees with no subsidy by active employee premiums. We applied actual premium rates for Medicare Advantage plans and age-based premiums for Medicare Supplement plans, as shown on the following page.



**Supporting Information**

(Continued)

**Section 3 - Actuarial Methods and Assumptions**

(Continued)

Development of Age-related  
Medical Premiums (continued)

Region	Medical Plan	Expected Monthly Claims by Medical Plan for Selected Ages - Male											
		Non-Medicare Retirees					Medicare Retirees						
		50	53	56	59	62	65	70	75	80	85	90	95
Region 1	Anthem Select HMO	1,045	1,232	1,431	1,640	1,865	<i>Claims not developed for Medicare Advantage plans</i>						
	Anthem Traditional HMO	1,295	1,527	1,774	2,033	2,311	<i>Claims not developed for Medicare Advantage plans</i>						
	Blue Shield Access+ HMO & Blue Shield EPO	1,186	1,398	1,624	1,861	2,116	<i>Claims not developed for Medicare Advantage plans</i>						
	Blue Shield Trio	797	940	1,091	1,251	1,422	<i>Claims not developed for Medicare Advantage plans</i>						
	Kaiser HMO	934	1,102	1,280	1,467	1,667	<i>Claims not developed for Medicare Advantage plans</i>						
	PERS Gold PPO	886	1,045	1,213	1,391	1,581	349	391	425	445	439	420	416
	PERS Platinum PPO	1,299	1,531	1,779	2,039	2,318	381	427	464	486	480	458	454
	PORAC	979	1,154	1,340	1,536	1,746	399	448	486	509	503	480	476
	UHC Alliance HMO	1,075	1,267	1,472	1,687	1,918	<i>Claims not developed for Medicare Advantage plans</i>						
	Western Health Advantage HMO	835	984	1,143	1,310	1,490	<i>Claims not developed for Medicare Advantage plans</i>						
Region 2	Blue Shield Access+ HMO	967	1,141	1,325	1,518	1,726	<i>Claims not developed for Medicare Advantage plans</i>						
	Kaiser HMO	839	989	1,149	1,317	1,497	<i>Claims not developed for Medicare Advantage plans</i>						
	PERS Platinum PPO	1,081	1,275	1,480	1,697	1,929	381	427	464	486	480	458	454
	PORAC	989	1,166	1,354	1,552	1,764	399	448	486	509	503	480	476
	UHC Alliance HMO	831	980	1,138	1,304	1,482	<i>Claims not developed for Medicare Advantage plans</i>						
Region 3	Kaiser HMO	811	956	1,110	1,272	1,447	<i>Claims not developed for Medicare Advantage plans</i>						
	PERS Platinum PPO	1,085	1,279	1,486	1,703	1,936	381	427	464	486	480	458	454
Out of State	Kaiser HMO	\$1,308	\$1,542	\$1,791	\$2,053	\$2,334	<i>Claims not developed for Medicare Advantage plans</i>						
	PERS Platinum	819	965	1,121	1,285	1,461	381	427	464	486	480	458	454
	PORAC	678	800	929	1,065	1,210	399	448	486	509	503	480	476





**Supporting Information**

(Continued)

**Section 3 - Actuarial Methods and Assumptions**

(Continued)

Development of Age-related  
Medical Premiums (continued)

Region	Medical Plan	Expected Monthly Claims by Medical Plan for Selected Ages - Female											
		Non-Medicare Retirees					Medicare Retirees						
		50	53	56	59	62	65	70	75	80	85	90	95
Region 1	Anthem Select HMO	1,295	1,422	1,530	1,654	1,823	<i>Claims not developed for Medicare Advantage plans</i>						
	Anthem Traditional HMO	1,605	1,763	1,897	2,049	2,259	<i>Claims not developed for Medicare Advantage plans</i>						
	Blue Shield Access+ HMO & Blue Shield EPO	1,469	1,614	1,736	1,876	2,068	<i>Claims not developed for Medicare Advantage plans</i>						
	Blue Shield Trio	988	1,085	1,167	1,261	1,390	<i>Claims not developed for Medicare Advantage plans</i>						
	Kaiser HMO	1,158	1,272	1,368	1,479	1,630	<i>Claims not developed for Medicare Advantage plans</i>						
	PERS Gold PPO	1,098	1,206	1,298	1,402	1,546	335	378	410	428	432	423	416
	PERS Platinum PPO	1,609	1,768	1,902	2,055	2,266	365	413	447	467	471	462	454
	PORAC	1,213	1,332	1,433	1,549	1,707	383	433	469	489	494	484	476
	UHC Alliance HMO	1,332	1,463	1,574	1,701	1,875	<i>Claims not developed for Medicare Advantage plans</i>						
	Western Health Advantage HMO	1,035	1,136	1,223	1,321	1,456	<i>Claims not developed for Medicare Advantage plans</i>						
Region 2	Blue Shield Access+ HMO	1,199	1,316	1,417	1,531	1,687	<i>Claims not developed for Medicare Advantage plans</i>						
	Kaiser HMO	1,040	1,142	1,229	1,328	1,464	<i>Claims not developed for Medicare Advantage plans</i>						
	PERS Platinum PPO	1,340	1,471	1,583	1,711	1,886	365	413	447	467	471	462	454
	PORAC	1,225	1,346	1,448	1,565	1,725	383	433	469	489	494	484	476
	UHC Alliance HMO	1,029	1,131	1,217	1,315	1,449	<i>Claims not developed for Medicare Advantage plans</i>						
Region 3	Kaiser HMO	1,005	1,103	1,187	1,283	1,414	<i>Claims not developed for Medicare Advantage plans</i>						
	PERS Platinum PPO	1,345	1,477	1,589	1,717	1,893	365	413	447	467	471	462	454
Out of State	Kaiser HMO	\$1,621	\$1,780	\$1,915	\$2,070	\$2,282	<i>Claims not developed for Medicare Advantage plans</i>						
	PERS Platinum	1,014	1,114	1,199	1,295	1,428	365	413	447	467	471	462	454
	PORAC	841	923	993	1,073	1,183	383	433	469	489	494	484	476



**Supporting Information**  
(Continued)

**Section 3 - Actuarial Methods and Assumptions**  
(Continued)

Development of Age-related  
Medical Premiums (concluded)

This chart provides expected claims (age-based premiums) for retirees over age 65 not expected to qualify for Medicare coverage.

Expected Monthly Claims by Medical Plan for Selected Ages											
Region	Medical Plan	Male					Female				
		Non-Medicare Retirees									
		65	70	75	80	85	65	70	75	80	85
Region 1	Anthem Select HMO	\$2,120	\$2,561	\$2,975	\$3,345	\$3,578	\$2,031	\$2,401	\$2,768	\$3,112	\$3,428
	Anthem Traditional HMO	2,627	3,174	3,687	4,145	4,434	2,517	2,975	3,431	3,856	4,248
	Blue Shield Access+ HMO & Blue Shield EPO	2,405	2,906	3,376	3,795	4,060	2,304	2,724	3,141	3,531	3,889
	Blue Shield Trio	1,617	1,953	2,269	2,551	2,728	1,549	1,831	2,111	2,373	2,614
	Kaiser HMO	1,896	2,290	2,660	2,991	3,199	1,816	2,147	2,475	2,782	3,065
	PERS Gold PPO	1,798	2,171	2,522	2,836	3,034	1,722	2,036	2,347	2,638	2,906
	PERS Platinum PPO	2,635	3,183	3,697	4,157	4,447	2,524	2,984	3,441	3,867	4,260
	PORAC	1,985	2,398	2,786	3,133	3,351	1,902	2,248	2,593	2,914	3,210
	UHC Alliance HMO	2,180	2,634	3,060	3,440	3,680	2,089	2,469	2,847	3,200	3,525
	Western Health Advantage HMO	1,694	2,046	2,377	2,672	2,858	1,622	1,918	2,212	2,486	2,738
Region 2	Blue Shield Access+ HMO	1,962	2,370	2,754	3,096	3,312	1,880	2,222	2,562	2,880	3,172
	Kaiser HMO	1,702	2,056	2,389	2,686	2,873	1,631	1,928	2,223	2,498	2,752
	PERS Platinum PPO	2,193	2,649	3,077	3,460	3,701	2,101	2,484	2,864	3,219	3,546
	PORAC	2,006	2,423	2,815	3,165	3,385	1,922	2,271	2,619	2,944	3,243
	UHC Alliance HMO	1,685	2,036	2,365	2,659	2,844	1,614	1,908	2,201	2,474	2,725
Region 3	Kaiser HMO	1,645	1,987	2,308	2,595	2,776	1,576	1,862	2,148	2,414	2,659
	PERS Platinum PPO	2,201	2,659	3,089	3,473	3,715	2,109	2,493	2,874	3,231	3,559
Out of State	Kaiser HMO	2,653	3,205	3,723	4,186	4,478	2,542	3,005	3,465	3,894	4,290
	PERS Platinum	1,661	2,006	2,330	2,620	2,803	1,591	1,881	2,168	2,437	2,685
	PORAC	1,376	1,662	1,931	2,171	2,322	1,318	1,558	1,797	2,020	2,225





**Supporting Information**  
(Continued)

**Section 3 - Actuarial Methods and Assumptions**  
(Continued)

**Economic Assumptions**

Municipal Bond Rate	Fidelity Municipal Bond AA 20 Year Maturity Yield 3.86% as of June 30, 2023, and 3.69% as of June 30, 2022
Long Term Return on Assets	6.16% as of June 30, 2023, and 6.21% as of June 30, 2022, net of plan investment expenses
Discount Rate	(a) For accounting: 6.0% as of June 30, 2023, and 6.10% as of June 30, 2022, based on analysis described in GASB 75 paragraphs 36-41.  (b) For plan funding: 6.16% as of June 30, 2023
General Inflation Rate	2.5% per year
Salary Increase	3.0% per year; since benefits do not depend on salary, this is used to allocate the cost of benefits between service years.
Healthcare Trend	Medical plan premiums and claims costs by age are assumed to increase once each year. Increases over the prior year's levels are assumed to be effective on the dates shown below:

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2024	Actual	2040-2043	4.8%
2025	6.5%	2044-2049	4.7%
2026	6.0%	2050-2059	4.6%
2027	5.5%	2060-2065	4.5%
2028	5.4%	2066-2067	4.4%
2029	5.3%	2068-2069	4.3%
2030	5.2%	2070	4.2%
2031	5.1%	2071-2072	4.1%
2032-2037	5.0%	2073-2074	4.0%
2038-2039	4.9%	2075 & Later	3.9%

The healthcare trend shown above was developed using the Getzen Model 2023 published by the Society of Actuaries using the following settings: CPI 2.5%; Real GDP Growth 1.4%; Excess Medical Growth 1.0%; Expected Health Share of GDP in 2032 20%; Resistance Point 21%; Year after which medical growth is limited to growth in GDP 2075.



## Supporting Information

(Continued)

### Section 3 - Actuarial Methods and Assumptions

(Continued)

Assumed Increases in Other  
District Provided Benefits

No increases are assumed in the \$300 per month provided to retirees who opt out of coverage under District-sponsored medical plans.

The District's contribution toward the cost of coverage for retirees covered by SCERS is assumed to increase by 5% annually. No increases are assumed in the \$100 per month reimbursement for any medical expenses paid by the retiree.

### Participant Election Assumptions

Participation Rate

*Active employees:* 98% of those expected to qualify for benefits are assumed to continue their current plan election in retirement. If not currently enrolled, the employee (retiree) is assumed to elect coverage in the Kaiser Region 1 plan.

*Retired participants:* Existing medical plan elections are assumed to be continued until the retiree's death.

Spouse Coverage

*Active employees:* 80% are assumed to be married and elect coverage for their spouse in retirement. Surviving spouses are assumed to retain coverage until their death. Husbands are assumed to be 3 years older than their wives.

*Retired participants:* Existing elections for spouse coverage are assumed to be continued until the spouse's death. Actual spouse ages are used, where known; if not, husbands are assumed to be 3 years older than their wives.

Spouse gender is assumed to be the opposite of the employee.

Dependent Coverage

*Active employees:* 75% are assumed to cover dependents other than a spouse under age 26 at retirement; eligibility for coverage for the youngest dependent is assumed to end at the retiree's age 62.

*Retired participants* covering dependent children are assumed to end such coverage when the youngest currently covered dependent reaches age 26.

Medicare Eligibility

Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at age 65. Retirees over age 65 not currently enrolled in Medicare who do not have a spouse under age 65 are assumed to remain ineligible.





**Supporting Information**

(Continued)

**Section 3 - Actuarial Methods and Assumptions (Continued)**

**Demographic Assumptions**

*Demographic actuarial assumptions used in this valuation are based on the 2021 experience study of the California Public Employees Retirement System using data from 1997 to 2019, except for a different basis used to project future mortality improvements. Rates for selected age and service are shown below and on the following pages. The representative mortality rates were the published CalPERS rates, projected as described below.*

Mortality Improvement MacLeod Watts Scale 2022 applied generationally from 2015  
(see Appendix 4)

Mortality Before Retirement  
(before improvement applied)

CalPERS Public Agency Miscellaneous Non- Industrial Deaths		
Age	Male	Female
15	0.00018	0.00010
20	0.00039	0.00014
30	0.00044	0.00019
40	0.00075	0.00039
50	0.00134	0.00081
60	0.00287	0.00179
70	0.00594	0.00404
80	0.01515	0.01149

CalPERS Public Agency Police & Fire Combined Industrial & Non-Industrial		
Age	Male	Female
15	0.00018	0.00010
20	0.00042	0.00016
30	0.00047	0.00028
40	0.00061	0.00047
50	0.00102	0.00081
60	0.00246	0.00168
70	0.00673	0.00398
80	0.02247	0.01565

Mortality After Retirement  
(before improvement applied)

Healthy Lives	Disabled Miscellaneous	Disabled Fire Safety																																																																																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">CalPERS Public Agency Miscellaneous, Police &amp; Fire Post Retirement Mortality</th> </tr> <tr> <th>Age</th> <th>Male</th> <th>Female</th> </tr> </thead> <tbody> <tr><td>40</td><td>0.00075</td><td>0.00039</td></tr> <tr><td>50</td><td>0.00271</td><td>0.00199</td></tr> <tr><td>60</td><td>0.00575</td><td>0.00455</td></tr> <tr><td>70</td><td>0.01340</td><td>0.00996</td></tr> <tr><td>80</td><td>0.04380</td><td>0.03403</td></tr> <tr><td>90</td><td>0.14539</td><td>0.11086</td></tr> <tr><td>100</td><td>0.36198</td><td>0.31582</td></tr> <tr><td>110</td><td>1.00000</td><td>1.00000</td></tr> </tbody> </table>	CalPERS Public Agency Miscellaneous, Police & Fire Post Retirement Mortality			Age	Male	Female	40	0.00075	0.00039	50	0.00271	0.00199	60	0.00575	0.00455	70	0.01340	0.00996	80	0.04380	0.03403	90	0.14539	0.11086	100	0.36198	0.31582	110	1.00000	1.00000	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">CalPERS Public Agency Disabled Miscellaneous Post-Retirement Mortality</th> </tr> <tr> <th>Age</th> <th>Male</th> <th>Female</th> </tr> </thead> <tbody> <tr><td>20</td><td>0.00411</td><td>0.00233</td></tr> <tr><td>30</td><td>0.00452</td><td>0.00301</td></tr> <tr><td>40</td><td>0.00779</td><td>0.00730</td></tr> <tr><td>50</td><td>0.01727</td><td>0.01439</td></tr> <tr><td>60</td><td>0.02681</td><td>0.01962</td></tr> <tr><td>70</td><td>0.04056</td><td>0.02910</td></tr> <tr><td>80</td><td>0.08044</td><td>0.06112</td></tr> <tr><td>90</td><td>0.16770</td><td>0.14396</td></tr> </tbody> </table>	CalPERS Public Agency Disabled Miscellaneous Post-Retirement Mortality			Age	Male	Female	20	0.00411	0.00233	30	0.00452	0.00301	40	0.00779	0.00730	50	0.01727	0.01439	60	0.02681	0.01962	70	0.04056	0.02910	80	0.08044	0.06112	90	0.16770	0.14396	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">CalPERS Public Agency Disabled Fire Post- Retirement Mortality</th> </tr> <tr> <th>Age</th> <th>Male</th> <th>Female</th> </tr> </thead> <tbody> <tr><td>20</td><td>0.00173</td><td>0.00071</td></tr> <tr><td>30</td><td>0.00243</td><td>0.00144</td></tr> <tr><td>40</td><td>0.00331</td><td>0.00267</td></tr> <tr><td>50</td><td>0.00602</td><td>0.00456</td></tr> <tr><td>60</td><td>0.01117</td><td>0.00982</td></tr> <tr><td>70</td><td>0.02352</td><td>0.01950</td></tr> <tr><td>80</td><td>0.06090</td><td>0.05252</td></tr> <tr><td>90</td><td>0.16745</td><td>0.12819</td></tr> </tbody> </table>	CalPERS Public Agency Disabled Fire Post- Retirement Mortality			Age	Male	Female	20	0.00173	0.00071	30	0.00243	0.00144	40	0.00331	0.00267	50	0.00602	0.00456	60	0.01117	0.00982	70	0.02352	0.01950	80	0.06090	0.05252	90	0.16745	0.12819
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**Supporting Information**

(Continued)

**Section 3 - Actuarial Methods and Assumptions (Continued)**

Termination Rates

*For miscellaneous employees hired before 12/1/2011:*

<b>Male Miscellaneous Employees: Sum of Vested Terminated &amp; Refund Rates From CalPERS Experience Study Report Issued November 2021</b>						
Attained	Years of Service					
Age	0	3	5	10	15	20
15	0.1851	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1851	0.0927	0.0843	0.0000	0.0000	0.0000
25	0.1769	0.0927	0.0843	0.0377	0.0000	0.0000
30	0.1631	0.0802	0.0804	0.0377	0.0180	0.0000
35	0.1493	0.0677	0.0715	0.0366	0.0180	0.0141
40	0.1490	0.0583	0.0627	0.0337	0.0180	0.0141
45	0.1487	0.0538	0.0562	0.0309	0.0166	0.0141

<b>Female Miscellaneous Employees: Sum of Vested Terminated &amp; Refund Rates From CalPERS Experience Study Report Issued November 2021</b>						
Attained	Years of Service					
Age	0	3	5	10	15	20
15	0.1944	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1944	0.1085	0.1074	0.0000	0.0000	0.0000
25	0.1899	0.1085	0.1074	0.0502	0.0000	0.0000
30	0.1824	0.0977	0.1041	0.0502	0.0252	0.0000
35	0.1749	0.0869	0.0925	0.0491	0.0252	0.0175
40	0.1731	0.0777	0.0809	0.0446	0.0252	0.0175
45	0.1713	0.0710	0.0730	0.0401	0.0213	0.0175

*For miscellaneous employees hired on or after 12/1/2011:*

<b>Male Miscellaneous Employees: Sum of Vested Terminated &amp; Refund Rates for 0 -19 years of service; refund rates only for 20+ years of service From CalPERS Experience Study Report Issued November 2021</b>						
Attained	Years of Service					
Age	0	5	10	20	25	30
15	0.1851	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1851	0.0927	0.0843	0.0000	0.0000	0.0000
25	0.1769	0.0927	0.0843	0.0377	0.0000	0.0000
30	0.1631	0.0802	0.0804	0.0377	0.0180	0.0000
35	0.1493	0.0677	0.0715	0.0366	0.0180	0.0000
40	0.1490	0.0583	0.0627	0.0337	0.0180	0.0000
45	0.1487	0.0538	0.0562	0.0309	0.0166	0.0000





**Supporting Information**  
 (Continued)

**Section 3 - Actuarial Methods and Assumptions (Continued)**

Termination Rates (continued)

<b>Female Miscellaneous Employees: Sum of Vested Terminated &amp; Refund Rates for 0 -19 years of service; refund rates only for 20+ years of service From CalPERS Experience Study Report Issued November 2021</b>						
Attained Age	Years of Service					
	0	5	10	20	25	30
15	0.1944	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1944	0.1085	0.1074	0.0000	0.0000	0.0000
25	0.1899	0.1085	0.1074	0.0502	0.0000	0.0000
30	0.1824	0.0977	0.1041	0.0502	0.0252	0.0000
35	0.1749	0.0869	0.0925	0.0491	0.0252	0.0000
40	0.1731	0.0777	0.0809	0.0446	0.0252	0.0000
45	0.1713	0.0710	0.0730	0.0401	0.0213	0.0000

*For fire safety employees hired before 12/1/2011:*

<b>Male Fire Safety Employees: Sum of Vested Terminated &amp; Refund Rates From CalPERS Experience Study Report Issued November 2021</b>						
Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.1022	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1022	0.0272	0.0181	0.0000	0.0000	0.0000
25	0.1022	0.0272	0.0181	0.0081	0.0000	0.0000
30	0.1022	0.0272	0.0181	0.0081	0.0048	0.0000
35	0.1022	0.0272	0.0181	0.0081	0.0048	0.0035
40	0.1022	0.0272	0.0181	0.0081	0.0048	0.0035
45	0.1022	0.0272	0.0181	0.0081	0.0048	0.0035

<b>Female Fire Safety Employees: Sum of Vested Terminated &amp; Refund Rates From CalPERS Experience Study Report Issued November 2021</b>						
Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.1317	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1317	0.0524	0.0438	0.0000	0.0000	0.0000
25	0.1317	0.0524	0.0438	0.0164	0.0000	0.0000
30	0.1317	0.0524	0.0438	0.0164	0.0120	0.0000
35	0.1317	0.0524	0.0438	0.0164	0.0120	0.0088
40	0.1317	0.0524	0.0438	0.0164	0.0120	0.0088
45	0.1317	0.0524	0.0438	0.0164	0.0120	0.0088



**Supporting Information**

(Continued)

**Section 3 – Actuarial Methods and Assumptions (Continued)**

Termination Rates (concluded)

*For fire safety employees hired on or after 12/1/2011:*

<b>Male Fire Safety Employees: Sum of Vested Terminated &amp; Refund Rates for 0 -19 years of service; refund rates only for 20+ years of service From CalPERS Experience Study Report Issued November 2021</b>						
Attained Age	Years of Service					
	0	5	10	20	25	30
15	0.1022	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1022	0.0272	0.0181	0.0000	0.0000	0.0000
25	0.1022	0.0272	0.0181	0.0081	0.0000	0.0000
30	0.1022	0.0272	0.0181	0.0081	0.0048	0.0000
35	0.1022	0.0272	0.0181	0.0081	0.0048	0.0000
40	0.1022	0.0272	0.0181	0.0081	0.0048	0.0000
45	0.1022	0.0272	0.0181	0.0081	0.0048	0.0000

<b>Female Fire Safety Employees: Sum of Vested Terminated &amp; Refund Rates for 0 -19 years of service; refund rates only for 20+ years of service From CalPERS Experience Study Report Issued November 2021</b>						
Attained Age	Years of Service					
	0	5	10	20	25	30
15	0.1317	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1317	0.0524	0.0438	0.0000	0.0000	0.0000
25	0.1317	0.0524	0.0438	0.0164	0.0000	0.0000
30	0.1317	0.0524	0.0438	0.0164	0.0120	0.0000
35	0.1317	0.0524	0.0438	0.0164	0.0120	0.0000
40	0.1317	0.0524	0.0438	0.0164	0.0120	0.0000
45	0.1317	0.0524	0.0438	0.0164	0.0120	0.0000

Service Retirement Rates

The following **miscellaneous** retirement formulas apply:

- For "Classic" employees: 3.0% @ 60
- For "PEPRA" employees: 2.0% @ 62

The following **fire** retirement formulas apply:

- For "Classic" employees: 3.0% @ 50
- For "PEPRA" employees: 2.7% @ 57

Sample rates of assumed future retirements for each of these retirement benefit formulas are shown below. Each rate reflects the probability that an employee at that age and service will retire in the next 12 months.





**Supporting Information**

(Continued)

**Section 3 – Actuarial Methods and Assumptions (Continued)**

Service Retirement Rates  
(concluded)

<b>Miscellaneous Employees: 3.0% at 60 formula</b> From CalPERS Experience Study Report Issued November 2021						
Current	Years of Service					
Age	5	10	15	20	25	30
50	0.0150	0.0200	0.0250	0.0390	0.0400	0.0440
55	0.1370	0.0430	0.0510	0.0650	0.0760	0.1080
60	0.0810	0.0850	0.1330	0.2150	0.2800	0.3330
65	0.1520	0.2010	0.2620	0.2990	0.3230	0.3230
70	0.2450	0.2450	0.2450	0.2450	0.2450	0.2450
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

<b>Miscellaneous "PEPRA" Employees: 2% at 62 formula</b> From CalPERS Experience Study Report Issued November 2021						
Current	Years of Service					
Age	5	10	15	20	25	30
50	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
55	0.0100	0.0190	0.0280	0.0360	0.0610	0.0960
60	0.0310	0.0510	0.0710	0.0910	0.1110	0.1380
65	0.1080	0.1410	0.1730	0.2060	0.2390	0.3000
70	0.1200	0.1560	0.1930	0.2290	0.2650	0.3330
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

<b>Fire Safety Employees: 3.0% at 50 formula</b> From CalPERS Experience Study Report Issued November 2021						
Current	Years of Service					
Age	5	10	15	20	25	30
50	0.0950	0.0480	0.0530	0.0930	0.1340	0.1750
53	0.0850	0.0440	0.0490	0.0890	0.1290	0.1700
56	0.1330	0.1030	0.0750	0.1130	0.1510	0.2090
59	0.0920	0.0710	0.0780	0.1440	0.1920	0.2330
62	0.2920	0.2270	0.1640	0.2050	0.2410	0.2690
65 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

<b>Fire Safety Employees: 2.7% at 57 formula</b> From CalPERS Experience Study Report Issued November 2021						
Current	Years of Service					
Age	5	10	15	20	25	30
50	0.0070	0.0070	0.0070	0.0070	0.0100	0.0150
53	0.0440	0.0440	0.0440	0.0440	0.0680	0.1020
56	0.0740	0.0740	0.0740	0.0740	0.1140	0.1710
59	0.0730	0.0730	0.0730	0.0730	0.1120	0.1680
62	0.1140	0.1140	0.1140	0.1140	0.1750	0.2620
65 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000



**Supporting Information**

(Continued)

**Section 3 – Actuarial Methods and Assumptions (Continued)**

Disability Retirement Rates

CalPERS Public Agency Miscellaneous Disability From Nov 2021 Experience Study Report			CalPERS Public Agency Fire Combined Disability From Nov 2021 Experience Study Report	
Age	Male	Female	Age	Unisex
20	0.00007	0.00004	20	0.00013
25	0.00007	0.00009	25	0.00027
30	0.00017	0.00033	30	0.00064
35	0.00035	0.00065	35	0.00127
40	0.00091	0.00119	40	0.00233
45	0.00149	0.00185	45	0.00414
50	0.00154	0.00193	50	0.02118
55	0.00139	0.00129	55	0.03120
60	0.00124	0.00094	60	0.04429

**Software and Models Used in the Valuation**

*ProVal* - MacLeod Watts utilizes ProVal, a licensed actuarial valuation software product from Winklevoss Technologies (WinTech) to project future retiree benefit payments and develop the OPEB liabilities presented in this report. ProVal is widely used by the actuarial community. We review results at the plan level and for individual sample lives and find them to be reasonable and consistent with the results we expect. We are not aware of any material inconsistencies or limitations in the software that would affect this actuarial valuation.

*Age-based premiums model* – developed internally and reviewed by an external consultant at the time it was developed. See discussion on Development of Age-Related Medical Premiums and Appendix 3.

*Getzen model* – published by the Society of Actuaries; used to derive medical trend assumptions described earlier in this section.

**Changes in assumptions or methods since the prior Measurement Date**

Trust rate of return                      Decreased to 6.16% from 6.21%, reflecting updated annual benefit cashflows applied against the long term rates of return provided by CalPERS in March 2022.

Discount rate                              *For accounting:* Decreased to 6.0% from 6.10%, reflecting updated projected benefit cash flows, updated expected return on trust assets (see above), and analysis as described in paragraphs 36-41 of GASB 75.

*For funding:* Decreased to 6.16% from 6.21%, reflecting updated expected return on trust assets (see above)





## Supporting Information

(Concluded)

### Section 3 – Actuarial Methods and Assumptions (Concluded)

Demographic Assumptions	We updated demographic assumptions from those in the 2017 CalPERS experience study to those recommended in the CalPERS 2021 Experience Study report issued November 2021.
Healthcare Trend	We updated the base healthcare trend scale from Getzen Model 2022_b to Getzen Model 2023, as published by the Society of Actuaries, reflecting updates in expecting future costs.
Retiree Participation Rate	We decreased the assumed percentage of future retirees expected to elect coverage, from 100% to 98%, following a review of retiree elections over the past eight years.
Spouse Coverage	We decreased the assumed percentage of future retirees expected to elect coverage for their spouse, from 85% to 80%, following a review of retiree elections over the past eight years.



### Appendix 1: Funding Policy Contributions by Group & Tier for FYE 2025

The chart below develops Funding Policy Contributions (FPC) for 4 subgroups for the fiscal year ending June 30, 2025. The FPC for each group is developed as described on page 25 using a 6.16% discount rate. Assets as of June 30, 2023, were allocated to each group/tier based on the ratio of the group/tier's Explicit Actuarial Accrued Liability (AAL) to the total Explicit AAL as of June 30, 2023. These amounts were then "rolled forward" to July 1, 2024, based upon contributions and expected earnings (allocated by group/tier) through June 30, 2024.

	Misc Hired Before 12/1/2011	Misc Hired On/After 12/1/2011	Misc Total	Fire Hired Before 12/1/2011	Fire Hired On/After 12/1/2011	Fire Total	Grand Total
<b>Number of Covered Employees</b>							
Actives	22	66	88	204	402	606	694
Retirees	83	-	83	665	2	667	750
Total Participants	105	66	171	869	404	1,273	1,444
<b>Actuarial Present Value of Projected Benefits</b>							
Actives	\$ 5,160,494	\$ 8,959,384	\$ 14,119,878	\$ 68,370,882	\$101,325,852	\$169,696,733	\$183,816,611
Retirees	10,783,753	(2,283)	10,781,469	134,144,150	474,641	134,618,791	145,400,260
Total APVPB	15,944,246	8,957,101	24,901,347	202,515,032	101,800,493	304,315,525	329,216,872
<b>Actuarial Accrued Liability</b>							
Actives	4,206,850	3,964,257	8,171,108	52,832,883	38,141,943	90,974,826	99,145,934
Retirees	10,783,753	(2,283)	10,781,469	134,144,150	474,641	134,618,791	145,400,260
Total AAL	14,990,603	3,961,974	18,952,577	186,977,033	38,616,584	225,593,617	244,546,194
<b>Actuarial Value of Assets</b>	5,210,239	1,246,883	6,457,122	64,809,147	12,161,637	76,970,784	83,427,906
<b>Unfunded Actuarial Accrued Liability</b>	9,780,364	2,715,091	12,495,455	122,167,886	26,454,947	148,622,833	161,118,288
Amortization Factor	14.0944	14.0944	14.0944	14.0944	14.0944	14.0944	14.0944
<b>Funding Policy Contribution (FPC)</b>							
Normal Cost	152,877	472,986	625,863	2,128,707	4,620,191	6,748,898	7,374,761
Amortization of UAAL	693,921	192,637	886,558	8,667,857	1,876,988	10,544,845	11,431,403
Interest to 6/30	52,163	41,002	93,165	665,068	400,226	1,065,295	1,158,460
<b>FPC at Fiscal Year End</b>	898,960	706,626	1,605,586	11,461,633	6,897,405	18,359,038	19,964,624
<b>Calculation of Expected Contribution</b>							
a. Estimated payments on behalf of retirees	918,176	4,546	922,722	11,075,361	69,282	11,144,643	12,067,365
b. Estimated contribution to OPEB trust	187,409	147,313	334,722	2,389,446	1,437,926	3,827,372	4,162,094
c. <b>Total Expected Employer Contribution</b>	1,105,585	151,859	1,257,444	13,464,807	1,507,208	14,972,015	16,229,459





## Appendix 2: Important Background Information

### General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an “explicit subsidy”. In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an “implicit subsidy” of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

Expected retiree claims		
Premium charged for retiree coverage		Covered by higher active premiums
Retiree portion of premium	Agency portion of premium Explicit subsidy	Implicit subsidy

*This chart shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees. The portion of the premium paid by the Agency does not impact the amount of the implicit subsidy.*

### Valuation Process

The valuation was based on employee census data and benefits provided by the District. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation was also based on the actuarial methods and assumptions described in Section 3.

In developing the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee’s future retirement. Benefits may include both direct employer payments (explicit subsidies) and/or an implicit subsidy, arising when retiree premiums are expected to be subsidized by active employee premiums. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding:

- The probability that each individual employee will or will not continue in service to receive benefits.
- The probability of when such retirement will occur for each retiree, based on current age, service and employee type; and



## Important Background Information

(Continued)

- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.

We then calculate a present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for many decades.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "Total OPEB Liability". The OPEB cost allocated for active employees in the current year is referred to as "Service Cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets ("Fiduciary Net Position") is applied to offset the "Total OPEB Liability", resulting in the "Net OPEB Liability". If a plan is not being funded, then the Net OPEB Liability is equal to the Total OPEB Liability.

It is important to remember that an actuarial valuation is, by its nature, a projection of one possible future outcome based on many assumptions. To the extent that actual experience is not what we assumed, future results will differ. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members
- A significant increase or decrease in the future premium rates
- A change in the subsidy provided by the Agency toward retiree premiums
- Longer life expectancies of retirees
- Significant changes in expected retiree healthcare claims by age, relative to healthcare claims for active employees and their dependents
- Higher or lower returns on plan assets or contribution levels other than were assumed, and/or
- Changes in the discount rate used to value the OPEB liability





## Important Background Information

(Continued)

### Requirements of GASB 75

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), note disclosures, and, required supplementary information (RSI) in the financial reports of state and local governmental employers.

### Important Dates

GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the "Measurement Date").

### Recognition of Plan Changes and Gains and Losses

Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time.

- *Timing of recognition:* Changes in the Total OPEB Liability relating to changes in plan benefits are recognized immediately (fully expensed) in the year in which the change occurs. Gains and Losses are amortized, with the applicable period based on the type of gain or loss. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.
- *Deferred recognition periods:* These periods differ depending on the source of the gain or loss.

Difference between projected  
and actual trust earnings:

5 year straight-line recognition

All other amounts:

Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.



## Important Background Information

(Continued)

### Implicit Subsidy Plan Contributions

An implicit subsidy occurs when expected retiree claims exceed the premiums charged for retiree coverage. When this occurs, we expect part of the premiums paid for active employees to cover a portion of retiree claims. This transfer represents the current year's "implicit subsidy". Because GASB 75 treats payments to an irrevocable trust *or directly to the insurer* as employer contributions, each year's implicit subsidy is treated as a contribution toward the payment of retiree benefits.

The following hypothetical example illustrates this treatment:

Hypothetical Illustration of Implicit Subsidy Recognition	For Active Employees	For Retired Employees
<i>Prior to Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Accounting Treatment	Compensation Cost for Active Employees	Contribution to Plan & Benefits Paid from Plan
<i>After Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Implicit Subsidy Adjustment	(23,000)	23,000
Accounting Cost of Premiums Paid	\$ 388,000	\$ 71,000
Accounting Treatment Impact	Reduces Compensation Cost for Active Employees	Increases Contributions to Plan & Benefits Paid from Plan

The example above shows that total payments toward active and retired employee healthcare premiums is the same, but for accounting purposes part of the total is shifted from actives to retirees. This shifted amount is recognized as an OPEB contribution and reduces the current year's premium expense for active employees.





## Important Background Information

(Continued)

### Discount Rate

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.

### Actuarial Funding Method and Assumptions

The “ultimate real cost” of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method.

The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the “incidence of cost”. GASB 75 specifically requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the Entry Age Actuarial Cost Method, with each period’s service cost determined as a level percentage of pay.

The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable.



### Appendix 3: MacLeod Watts Age Rating Methodology

Both accounting standards (e.g. GASB 75) and actuarial standards (e.g. ASOP 6) require that expected retiree claims, not just premiums paid, be reflected in most situations where an actuary is calculating retiree healthcare liabilities. Unfortunately, the actuary is often required to perform these calculations without any underlying claims information. In most situations, the information is not available, but even when available, the information may not be credible due to the size of the group being considered.

Actuaries have developed methodologies to approximate healthcare claims from the premiums being paid by the plan sponsor. Any methodology requires adopting certain assumptions and using general studies of healthcare costs as substitutes when there is a lack of credible claims information for the specific plan being reviewed.

Premiums paid by sponsors are often uniform for all employee and retiree ages and genders, with a drop in premiums for those participants who are Medicare-eligible. While the total premiums are expected to pay for the total claims for the insured group, on average, the premiums charged would not be sufficient to pay for the claims of older insureds and would be expected to exceed the expected claims of younger insureds. An age-rating methodology takes the typically uniform premiums paid by plan sponsors and spreads the total premium dollars to each age and gender intended to better approximate what the insurer might be expecting in actual claims costs at each age and gender.

The process of translating premiums into expected claims by age and gender generally follows the steps below.

1. *Obtain or Develop Relative Medical Claims Costs by Age, Gender, or other categories that are deemed significant.* For example, a claims cost curve might show that, if a 50 year old male has \$1 in claims, then on average a 50 year old female has claims of \$1.25, a 30 year male has claims of \$0.40, and an 8 year old female has claims of \$0.20. The claims cost curve provides such relative costs for each age, gender, or any other significant factor the curve might have been developed to reflect. Section 3 provides the source of information used to develop such a curve and shows sample relative claims costs developed for the plan under consideration.
2. *Obtain a census of participants, their chosen medical coverage, and the premium charged for their coverage.* An attempt is made to find the group of participants that the insurer considered in setting the premiums they charge for coverage. That group includes the participant and any covered spouses and children. When information about dependents is unavailable, assumptions must be made about spouse age and the number and age of children represented in the population. These assumptions are provided in Section 3.
3. *Spread the total premium paid by the group to each covered participant or dependent based on expected claims.* The medical claims cost curve is used to spread the total premium dollars paid by the group to each participant reflecting their age, gender, or other relevant category. After this step, the actuary has a schedule of expected claims costs for each age and gender for the current premium year. It is these claims costs that are projected into the future by medical cost inflation assumptions when valuing expected future retiree claims.

The methodology described above is dependent on the data and methodologies used in whatever study might be used to develop claims cost curves for any given plan sponsor. These methodologies and assumptions can be found in the referenced paper cited as a source in the valuation report.





## Appendix 4: MacLeod Watts Mortality Projection Methodology

Actuarial standards of practice (e.g., ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP 6, Measuring Retiree Group Benefits Obligations) indicate that the actuary should reflect the effect of mortality improvement (i.e., longer life expectancies in the future), both before and after the measurement date. The development of credible mortality improvement rates requires the analysis of large quantities of data over long periods of time. Because it would be extremely difficult for an individual actuary or firm to acquire and process such extensive amounts of data, actuaries typically rely on large studies published periodically by organizations such as the Society of Actuaries or Social Security Administration.

As noted in a recent actuarial study on mortality improvement, key principles in developing a credible mortality improvement model would include the following:

- (1) Short-term mortality improvement rates should be based on recent experience.
- (2) Long-term mortality improvement rates should be based on expert opinion.
- (3) Short-term mortality improvement rates should blend smoothly into the assumed long-term rates over an appropriate transition period.

The **MacLeod Watts Scale 2022** was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2021 Report, published in October 2021 and (2) the demographic assumptions used in the 2021 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published August 2021.

MacLeod Watts Scale 2022 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2021 which has two segments – (1) historical improvement rates for the period 1951-2017 and (2) an estimate of future mortality improvement for years 2018-2020 using the Scale MP-2021 methodology but utilizing the assumptions used in generating Scale MP-2015. The MacLeod Watts scale then transitions from the 2020 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2021-2030. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2030-2044. The SSA's Intermediate Scale has a final step in 2045 which is reflected in the MacLeod Watts scale for years 2045 and thereafter. Over the ages 95 to 117, the age 95 improvement rate is graded to zero.

Scale MP-2021 can be found at the SOA website and the projection scales used in the 2021 Social Security Administrations Trustees Report at the Social Security Administration website.



## Glossary

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value of Projected Benefits (APVPB) – The amount presently required to fund all projected plan benefits in the future. This value is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Deferred Contributions – When an employer makes contributions after the measurement date and prior to the fiscal year end, recognition of these contributions is deferred to a subsequent accounting period by creating a deferred resource. We refer to these contributions as Deferred Contributions.

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

Discount Rate – Interest rate used to discount future potential benefit payments to the valuation date. Under GASB 75, if a plan is prefunded, then the discount rate is equal to the expected trust return. If a plan is not prefunded (pay-as-you-go), then the rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Expected Average Remaining Service Lifetime (EARSL) – Average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period

Entry Age Actuarial Cost Method – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual's projected earnings or service from entry age to the last age at which benefits can be paid

Explicit Subsidy – The projected dollar value of future retiree healthcare costs expected to be paid directly by the Employer, e.g., the Employer's payment of all or a portion of the monthly retiree premium billed by the insurer for the retiree's coverage

Fiduciary Net Position – The value of trust assets used to offset the Total OPEB Liability to determine the Net OPEB Liability.

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments; like FASB, it is part of the Financial Accounting Foundation (FAF), which funds each organization and selects the members of each board

Health Care Trend – The assumed rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to increases in the cost of healthcare; contributing factors include medical inflation, frequency or extent of utilization of services and technological developments.





## Glossary

(Continued)

Implicit Subsidy – The projected difference between future retiree claims and the premiums to be charged for retiree coverage; this difference results when the claims experience of active and retired employees are pooled together and a ‘blended’ group premium rate is charged for both actives and retirees; a portion of the active employee premiums subsidizes the retiree premiums.

Net OPEB Liability (NOL) – The liability to employees for benefits provided through a defined benefit OPEB. Only assets administered through a trust that meet certain criteria may be used to reduce the Total OPEB Liability.

Net Position – The Impact on Statement of Net Position is the Net OPEB Liability adjusted for deferred resource items

OPEB Expense – The OPEB expense reported in the Agency’s financial statement. OPEB expense is the annual cost of the plan recognized in the financial statements.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

PEMHCA – The Public Employees’ Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that a contracting Agency contribute toward medical insurance premiums for retired annuitants and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

Plan Assets – The value of cash and investments considered as ‘belonging’ to the plan and permitted to be used to offset the AAL for valuation purposes. To be considered a plan asset, GASB 75 requires (a) contributions to the OPEB plan be irrevocable, (b) OPEB assets to dedicated to providing OPEB benefit to plan members in accordance with the benefit terms of the plan, and (c) plan assets be legally protected from creditors, the OPEB plan administrator and the plan members.

Public Agency Miscellaneous (PAM) – Non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Service Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the actuarial funding method; also called normal cost

Total OPEB Liability (TOL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; a subset of “Actuarial Present Value”

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility





# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite #200, Mather, CA 95655 · (916) 859-4300 · Fax (916) 859-3700

ADAM A. HOUSE  
Fire Chief

**DATE:** May 23, 2024  
**TO:** Board of Directors  
**SUBJECT:** Equipment Lease Financing Contract for Fiscal Year 2023/24

## TOPIC

Resolution for equipment lease financing for capital expenditures budgeted in FY 2023/24

## SUMMARY

The District's FY 2023/24 adopted Midyear Budget reflects the financing of apparatus and vehicle purchases over a 5-year period. Financing for vehicles and equipment is typically secured near the end of the fiscal year when the funds are needed.

## DISCUSSION

On April 2, 2024, staff issued a request for proposal for lease financing for fire apparatus and vehicles. A total of seven qualified proposals were received from Bank of America, Bank Funding LLC, Municipal Finance Corp., First American, JPMorgan Chase, TD Equipment Finance Inc. and Wells Fargo. Based on the information received from these proposals, staff concluded that the District should enter into an equipment lease with Banc of America Capital Corp (Lessor) based on providing the lowest overall cost and terms acceptable to the District. Staff has begun preparing preliminary documentation with the Lessor and a draft lease purchase agreement is attached.

The estimated total equipment costs to be financed are listed below:

3 – Ambulances	\$ 850,840
6 – Ambulance remounts	1,009,392
1 – Service Truck	200,000
1 – Type V Engine	234,001
2 – Delivery Vans	<u>150,000</u>
Total estimated cost to be financed	<u>\$2,444,233</u>



In 2021, the District entered into a Master Lease Purchase Agreement (Master Lease) with Lessor for the purpose of securing apparatus financing. The apparatus and vehicles above will be added to the master lease under a new lease schedule with an associated payment schedule over the next five years. A payment schedule is included in the draft agreement.

As authorized by Resolution 2023-059 adopted on September 28, 2023, the District also intends to reimburse the cost of certain equipment listed, but already purchased, with financing proceeds.

**FISCAL IMPACT**

The interest rate for the proposed financing is 4.32 percent. Semi-annual payments over the five-year term of the financing would be approximately \$274,400, with the first semi-annual payment due in FY 2024/25.


**RECOMMENDATION**

Staff recommends adopting the resolution to authorize the Fire Chief and/or Chief Financial Officer to enter into an equipment lease with Banc of America Capital Corp.

Submitted By:

Approved By:

Dave O'Toole  
Dave O'Toole  
Chief Financial Officer

  
Adam A. House  
Fire Chief

*D.C. Wagaman For*

- Attachment 1: Resolution
- Attachment 2: Draft Lease Purchase Agreement



# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite #200, Mather, CA 95655 · (916) 859-4300 · Fax (916) 859-3700

ADAM A HOUSE  
Fire Chief

## RESOLUTION NO. 2024-\_\_\_\_\_

**A RESOLUTION OF THE BOARD OF DIRECTORS FOR THE SACRAMENTO METROPOLITAN FIRE DISTRICT, AUTHORIZING THE EXECUTION AND DELIVERY OF A SCHEDULE OF PROPERTY TO THE MASTER EQUIPMENT LEASE/PURCHASE AGREEMENT (“AGREEMENT”) FOR THE ACQUISITION, FINANCING AND LEASING OF CERTAIN EQUIPMENT FOR THE PUBLIC BENEFIT WITHIN THE TERMS HEREIN PROVIDED; AUTHORIZING THE EXECUTION AND DELIVERY OF OTHER DOCUMENTS REQUIRED IN CONNECTION THEREWITH; AND AUTHORIZING ALL OTHER ACTIONS NECESSARY TO THE CONSUMMATION OF THE TRANSACTIONS CONTEMPLATED BY THIS RESOLUTION.**

**WHEREAS**, the Sacramento Metropolitan Fire District (the “Lessee” or the “District”), a special district duly organized and existing under the laws of the State of California, is authorized by the laws of the State of California to acquire, finance and lease personal property (tangible and intangible) for the benefit of the Lessee and its inhabitants and to enter into contracts with respect thereto; and

**WHEREAS**, the governing body of the Lessee (the “Board”) has determined that a need exists for the acquisition and financing of certain property consisting of ambulances, ambulance remounts, a type V engine, and other vehicles (collectively, the “Equipment”) on the terms herein provided; and

**WHEREAS**, Bank of America Public Capital Corp (“Lessor”), is expected to act as the lessor under the lease; and

**WHEREAS**, the Board deems it for the benefit of the Lessee and for the efficient and effective administration thereof to enter into that certain Schedule of Property (“Schedule”), substantially in the form set forth in the Agreement, which Schedule incorporates by reference the terms and provisions of the Agreement for the acquisition, financing and leasing of the Equipment to be therein described; and

**WHEREAS**, on September 28, 2023, the Lessee adopted Resolution 2023-059 declaring its intent to reimburse itself for certain capital expenditures from the proceeds of proposed indebtedness; and

**WHEREAS**, the U.S. Treasury Department regulations do not allow the proceeds of a tax-exempt borrowing to be spent on working capital and the Lessee shall hereby declare its official intent to be reimbursed for any capital expenditures for Equipment for the lease purchase proceeds.



**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Sacramento Metropolitan Fire District, as follows:

1. Either one of the Fire Chief or the Chief Financial Officer (each an "Authorized Representative") acting on behalf of the Lessee is hereby authorized to negotiate, enter into, execute and deliver the Schedule and related documents in substantially the form set forth in the documents presently before the Board of Directors, which documents are available for public inspection at the office of the District. Each Authorized Representative acting on behalf of the District is hereby authorized to negotiation, enter into, execute and deliver such other documents relating to the Schedule (including, but not limited to, escrow agreements) as the Authorized Representative deems necessary and appropriate. All other related contracts and agreements necessary and incidental to the Schedule are hereby authorized.
2. By a written instrument signed by any Authorized Representative, said Authorized Representative may designate specifically identified officers or employees of the District to execute and deliver agreements and documents relating to the Schedule on behalf of the District.
3. The aggregate original principal amount of the Schedule shall not exceed \$2,500,000 and shall bear interest as set forth in the Schedule and the Schedule shall contain such options to purchase by the Lessee as set forth therein.
4. The Lessee's obligations under the Schedule shall be subject to annual appropriation or renewal by the Board of Directors as set forth in the Schedule and the District's obligations under the Schedule shall not constitute a general obligation of the District or indebtedness under the Constitution or laws of the State.
5. The Board of Directors anticipates that the District may pay certain capital expenditures in connection with the Equipment prior to the receipt of the Lease Purchase Proceeds for the Equipment. The Board of Directors of the District hereby declares the Lessee's official intent to use the Lease Purchase Proceeds to reimburse itself for Equipment expenditures as related to the schedule. This section of the Resolution is adopted by the Board of Directors of the District for the purpose of establishing compliance with the requirements of Section 1.150-2 of Treasury Regulations. This section of the Resolution does not bind the District to make any expenditure, incur any indebtedness, or proceed with the purchase of Equipment.
6. This Resolution shall take effect immediately upon its adoption and approval.

**PASSED, APPROVED AND ADOPTED** this 23<sup>rd</sup> day of May, 2024. I, **MARNI RITTBURG, BOARD CLERK OF SACRAMENTO METROPOLITAN FIRE DISTRICT** **HEREBY CERTIFY** the foregoing Resolution was introduced and passed at a regular meeting of the Sacramento Metropolitan Fire District Board by the following roll call vote:

**AYES:**  
**NOES:**  
**ABSENT:**  
**ABSTAIN:**

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

By: \_\_\_\_\_  
President, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Marni J. Rittburg, CMC, CPMC  
Clerk of the Board

Attachment #1: DRAFT Schedule of Property #2, Lease Agreement to Master Lease  
Attachment #2: DRAFT Escrow and Account Control Agreement



## SCHEDULE OF PROPERTY NO. 2

Re: Master Equipment Lease/Purchase Agreement, dated as of May 24, 2021, between Banc of America Public Capital Corp, as Lessor, and the Sacramento Metropolitan Fire District, as Lessee

1. *Defined Terms.* All terms used herein have the meanings ascribed to them in the above-referenced Master Equipment Lease/Purchase Agreement (the "*Agreement*").

2. *Equipment.* For purposes of the Lease created hereby, the following items of Equipment are hereby included under this Schedule together with all attachments, additions, accessions, parts, repairs, improvements, replacements and substitutions thereto as provided in the Agreement.

QTY	DESCRIPTION	MAKE/ MODEL/SERIAL NO.	BASE LOCATION
3	Ambulance – new	(to be provided with related Disbursement Request)	4425 Dudley Blvd McClellan, CA 95652
6	Ambulance – remount	(to be provided with related Disbursement Request)	4425 Dudley Blvd McClellan, CA 95652
1	Type V Fire Engine	(to be provided with related Disbursement Request)	4425 Dudley Blvd McClellan, CA 95652
1	Service Truck	(to be provided with related Disbursement Request)	4425 Dudley Blvd McClellan, CA 95652
2	Delivery Van	(to be provided with related Disbursement Request)	4425 Dudley Blvd McClellan, CA 95652

3. *Payment Schedule.*

(a) *Rental Payments; Commencement Date.* The Rental Payments shall be in such amounts and payable on such Rental Payment Dates as set forth in the Payment Schedule attached to this Schedule as *Exhibit A* and incorporated herein by this reference, subject to adjustment upon the occurrence of an Event of Taxability as provided in Section 4.06 of the Agreement. Lessee's obligation to pay Rental Payments under the Lease created hereby shall commence on the earlier of (i) the date on which the Equipment listed in this Schedule is accepted by Lessee in the manner described in Section 5.01 of the Agreement, as evidenced by the Final Acceptance Certificate executed by Lessee and substantially in the form of Exhibit E attached to the Agreement, or (ii) the date on which the Acquisition Amount is deposited in an Escrow Account for the purpose of acquiring and installing the Equipment listed in this Schedule pursuant to Section 3.04(c) of the Agreement (the earlier of such two dates being herein referred to as the "*Commencement Date*").

(b) *Prepayment Price Schedule.* The Prepayment Price on each Rental Payment Date shall be the amount set forth for such Rental Payment Date in the "Prepayment Price" column of the Payment Schedule attached to this Schedule *plus* all Rental Payments then due (including the Rental Payment due on such Rental Payment Date) *plus* all other amounts then owing under this Schedule.

4. *Representations, Warranties and Covenants.* Lessee hereby represents, warrants and covenants that its representations, warranties and covenants set forth in the Agreement (particularly Section 2.01 thereof) are true and correct as though made on the Commencement Date. Lessee further represents and warrants that (a) no Material Adverse Change has occurred since the dated date of the Agreement; (b) no Event of Default has occurred and is continuing under any Lease currently in effect; (c) no Event of Non-appropriation under any Lease currently in effect has occurred or is threatened; (d) no Lease has been terminated as the result of the occurrence of an Event of Default or an Event of Non-appropriation; (e) the governing body of Lessee has authorized the execution and delivery of the Agreement and this Schedule; (f) the Equipment listed in this Schedule is essential to the functions of Lessee or to the services Lessee provides its citizens; (g) Lessee has an immediate need for, and expects to make immediate use of, substantially all such Equipment, which will be used by Lessee only for the purpose of performing one or more of Lessee's governmental or proprietary functions consistent with the permissible scope of its authority; and (h) Lessee expects and anticipates adequate funds to be available for all future payments or rent due after the current budgetary period.

5. *The Lease.* The terms and provisions of the Agreement (other than to the extent that they relate solely to other Schedules or Equipment listed on other Schedules) are hereby incorporated into this Schedule by reference and made a part hereof.

6. *Acquisition Amount.* The Acquisition Amount that Lessor shall pay to the Escrow Agent for deposit into the Escrow Account in connection with this Schedule is \$2,444,233.00. It is expected that by eighteen (18) months from the date of this Schedule, Lessee will have taken possession of all items of Equipment shown above and that the Lessee's final Disbursement Request pursuant to the Escrow Agreement will be signed by Lessee, approved by Lessor and delivered to the Escrow Agent on or before eighteen (18) months from the date of this Schedule.

7. *Acquisition Period.* The Acquisition Period applicable to this Schedule shall end at the conclusion of the 18th month following the date hereof.

8. *Lease Term.* The Lease Term shall consist of the Original Term and five (5) consecutive Renewal Terms, with the final Renewal Term ending on June 13, 2029, subject to earlier termination pursuant to the Agreement.



9. *Registration.* Any Equipment that is a motor vehicle is to be registered and titled as follows:

- (a) *Registered Owner:* Sacramento Metropolitan Fire District
- (b) *Lienholder:* Banc of America Public Capital Corp  
600 Peachtree Street, 11<sup>th</sup> Floor  
Atlanta, GA 30084

Lessee shall be responsible for the correct titling of all Equipment leased hereunder. Lessee will cause the original Certificates of Title to be delivered to Lessor for retention in Lessor's files throughout the Lease Term of the Lease created hereby.

*[Remainder of page intentionally left blank; signature page follows]*

Dated: June 13, 2024

LESSOR:  
BANC OF AMERICA PUBLIC CAPITAL CORP  
11333 McCormick Road  
Hunt Valley II  
M/C MD5-032-07-05  
Hunt Valley, Maryland 21031  
Attention: Contract Administration  
Fax No.: (443) 541-3057

LESSEE:  
SACRAMENTO METROPOLITAN FIRE DISTRICT  
10545 Armstrong Avenue, Suite 200  
Mather, California 95655  
Attention: Chief Financial Officer  
Fax No.: (916) 859-3700

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Counterpart No. \_\_\_\_\_ of \_\_\_\_\_ manually executed and serially numbered counterparts. To the extent that the Lease created hereby constitutes chattel paper (as defined in the applicable Uniform Commercial Code), no security or ownership interest herein may be created through the transfer or possession of any Counterpart other than Counterpart No. 1.



**EXHIBIT A**

**PAYMENT SCHEDULE**

**(Schedule of Property No. 2)**

RENTAL PAYMENT DATE	RENTAL PAYMENT AMOUNT	INTEREST PORTION (4.3213%)	PRINCIPAL PORTION	OUTSTANDING BALANCE	PREPAYMENT PRICE	CASUALTY VALUE*
6/13/2024	\$ -	\$ -	\$ -	\$2,444,233.00	N/A	\$2,468,675.33
12/13/2024	\$274,400.17	\$52,811.33	\$221,588.84	\$2,222,644.16	N/A	\$2,244,870.60
6/13/2025	\$274,400.17	\$48,023.57	\$226,376.60	\$1,996,267.56	N/A	\$2,016,230.23
12/13/2025	\$274,400.17	\$43,132.36	\$231,267.81	\$1,764,999.75	N/A	\$1,782,649.74
6/13/2026	\$274,400.17	\$38,135.47	\$236,264.70	\$1,528,735.05	N/A	\$1,544,022.40
12/13/2026	\$274,400.17	\$33,030.62	\$241,369.55	\$1,287,365.50	N/A	\$1,300,239.15
6/13/2027	\$274,400.17	\$27,815.47	\$246,584.70	\$1,040,780.80	\$1,040,780.80	\$1,040,780.80
12/13/2027	\$274,400.17	\$22,487.63	\$251,912.54	\$788,868.26	\$788,868.26	\$788,868.26
6/13/2028	\$274,400.17	\$17,044.68	\$257,355.49	\$531,512.77	\$531,512.77	\$531,512.77
12/13/2028	\$274,400.17	\$11,484.13	\$262,916.04	\$268,596.73	\$268,596.73	\$268,596.73
6/13/2029	\$274,400.17	\$5,803.44	\$268,596.73	\$0.00	N/A	N/A
<b>Total</b>	<b>\$2,744,001.70</b>	<b>\$299,768.70</b>	<b>\$2,444,233.00</b>			

\* Includes any applicable casualty premium.

*Contract Rate; Taxable Rate.* The Contract Rate for this Schedule is 4.3213% per annum. The Taxable Rate for this Schedule is 5.5154% per annum.

*Prepayment Option Commencement Date.* For purposes of Section 10.01 of the Agreement, the Prepayment Option Commencement Date for this Schedule is June 13, 2027.

[Remainder of page intentionally left blank; signature page follows]

LESSOR:  
BANC OF AMERICA PUBLIC CAPITAL CORP

LESSEE:  
SACRAMENTO METROPOLITAN FIRE DISTRICT

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

[Signature page | Payment Schedule (Schedule of Property No. 2)]



## ESCROW AND ACCOUNT CONTROL AGREEMENT

This ESCROW AND ACCOUNT CONTROL AGREEMENT (this "*Agreement*"), dated as of June 13, 2024, by and among Banc of America Public Capital Corp, a Kansas corporation (together with its successors and assigns, hereinafter referred to as "*Lessor*"), Sacramento Metropolitan Fire District, a special district of the State of California, (hereinafter referred to as "*Lessee*") and Argent Institutional Trust Company, a Florida trust company (hereinafter referred to as "*Escrow Agent*").

Reference is made to that certain Schedule of Property No. 2, dated June 13, 2024 to Master Equipment Lease/Purchase Agreement dated as of May 24, 2021, between Lessor and Lessee (hereinafter referred to as the "*Lease*"), covering the acquisition and lease of certain Equipment described therein (the "*Equipment*"). It is a requirement of the Lease that the Acquisition Amount in the amount of \$2,444,233.00 be deposited into a segregated escrow account under terms satisfactory to Lessor, for the purpose of fully funding the Lease, and providing a mechanism for the application of such amounts to the purchase of and payment for the Equipment.

NOW, THEREFORE, in consideration of the mutual promises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. Creation of Escrow Account.

(a) There is hereby created an escrow fund to be known as the Sacramento Metropolitan Fire District Sch#2 Escrow Account" (the "*Escrow Account*") to be held by the Escrow Agent for the purposes stated herein, for the benefit of Lessor and Lessee, to be held, disbursed and returned in accordance with the terms hereof.

(b) Lessee may, from time to time, provide written instructions for Escrow Agent to use any available cash in the Escrow Account to purchase any money market fund or liquid deposit investment vehicle that Escrow Agent from time to time makes available to the parties hereto. Such written instructions shall be provided via delivery to Escrow Agent of a signed and completed Escrow Account Investment Selection Form (such form available from Escrow Agent upon request). All funds invested by Escrow Agent at the direction of Lessee in such short-term investments (as more particularly described in Escrow Agent's Escrow Account Investment Selection Form) shall be deemed to be part of the Escrow Account and subject to all the terms and conditions of this Agreement. If any cash is received for the Escrow Account after the cut-off time for the designated short-term investment vehicle, the Escrow Agent shall hold such cash uninvested until the next Business Day. In the absence of written instructions from Lessee (on Escrow Agent's Escrow Account Investment Selection Form) designating a short-term investment of cash in the Escrow Account, cash in the Escrow Account shall remain uninvested and it shall not be collateralized. Escrow Agent shall have no obligation to pay interest on cash in respect of any period during which it remains uninvested. Lessee shall be solely responsible for ascertaining that all proposed investments and reinvestments are Qualified Investments and that they comply with federal, state and local laws, regulations and ordinances governing investment of such funds and for providing appropriate notice to the Escrow Agent for the reinvestment of any maturing investment. Accordingly, neither the Escrow Agent nor Lessor shall be responsible



for any liability, cost, expense, loss or claim of any kind, directly or indirectly arising out of or related to the investment or reinvestment of all or any portion of the moneys on deposit in the Escrow Account, and Lessee agrees to and does hereby release the Escrow Agent and Lessor from any such liability, cost, expenses, loss or claim. Interest on the Escrow Account shall become part of the Escrow Account, and gains and losses on the investment of the moneys on deposit in the Escrow Account shall be borne by the Lessee. The Escrow Agent shall have no discretion whatsoever with respect to the management, disposition or investment of the Escrow Account. The Escrow Agent shall not be responsible for any market decline in the value of the Escrow Account and has no obligation to notify Lessor and Lessee of any such decline or take any action with respect to the Escrow Account, except upon specific written instructions stated herein. For purposes of this Agreement, "Qualified Investments" means any investments which meet the requirements of the applicable laws of the State of California.

(c) Unless the Escrow Account is earlier terminated in accordance with the provisions of paragraph (d) below, amounts in the Escrow Account shall be disbursed by the Escrow Agent in payment of amounts described in Section 2 hereof upon receipt of written instruction(s) from Lessor, as is more fully described in Section 2 hereof. If the amounts in the Escrow Account are insufficient to pay such amounts, Lessee shall provide any balance of the funds needed to complete the acquisition of the Equipment. Any moneys remaining in the Escrow Account on or after the earlier of (i) the expiration of the Acquisition Period or (ii) the date on which Lessee executes an Acceptance Certificate shall be applied as provided in Section 4 hereof.

(d) The Escrow Account shall be terminated at the earliest of (i) the final distribution of amounts in the Escrow Account, (ii) the date on which Lessee executes a Final Acceptance Certificate or (iii) written notice given by Lessor of the occurrence of an Event of Default under the Lease or termination of the Lease due to an Event of Non-appropriation. Notwithstanding the foregoing, this Agreement shall not terminate nor shall the Escrow Account be closed until all funds deposited hereunder have been disbursed.

(e) The Escrow Agent may act in reliance upon any writing or instrument or signature which it, in good faith, believes to be genuine and may assume the validity and accuracy of any statement or assertion contained in such a writing or instrument. The Escrow Agent shall not be liable in any manner for the sufficiency or correctness as to form, manner of execution, or validity of any instrument nor as to the identity, authority, or right of any person executing the same; and its duties hereunder shall be limited to the receipt of such moneys, instruments or other documents received by it as the Escrow Agent, and for the disposition of the same in accordance herewith. Notwithstanding and without limiting the generality of the foregoing, concurrent with the execution of this Agreement, Lessee and Lessor, respectively, shall deliver to the Escrow Agent an authorized signers form in the form of Exhibit A-1 (Lessee) and Exhibit A-2 (Lessor) attached hereto. Notwithstanding the foregoing sentence, the Escrow Agent is authorized to comply with and rely upon any notices, instructions or other communications believed by it to have been sent or given by the parties or by a person or persons authorized by the parties. The Escrow Agent specifically allows for receiving direction by written or electronic transmission from an authorized representative with the following caveat, Lessee and Lessor agree to indemnify and hold harmless the Escrow Agent against any and all claims, losses, damages, liabilities, judgments, costs and expenses (including reasonable attorneys' fees) (collectively, "Losses") incurred or sustained by



the Escrow Agent as a result of or in connection with the Escrow Agent's reliance upon and compliance with instructions or directions given by written or electronic transmission given by each, respectively, provided, however, that such Losses have not arisen from the gross negligence or willful misconduct of the Escrow Agent, it being understood that forbearance on the part of the Escrow Agent to verify or confirm that the person giving the instructions or directions, is, in fact, an authorized person shall not be deemed to constitute gross negligence or willful misconduct.

In the event conflicting instructions as to the disposition of all or any portion of the Escrow Account are at any time given by Lessor and Lessee, the Escrow Agent shall abide by the instructions or entitlement orders given by Lessor without consent of the Lessee.

(f) Unless the Escrow Agent is guilty of gross negligence or willful misconduct with regard to its duties hereunder, Lessee agrees to and does hereby release and indemnify the Escrow Agent and hold it harmless from any and all claims, liabilities, losses, actions, suits or proceedings at law or in equity, or any other expenses, fees or charges of any character or nature, which it may incur or with which it may be threatened by reason of its acting as Escrow Agent under this Agreement; and in connection therewith, does to the extent permitted by law, indemnify the Escrow Agent against any and all expenses, including reasonable attorneys' fees and the cost of defending any action, suit or proceeding or resisting any claim.

(g) If Lessee and Lessor shall be in disagreement about the interpretation of the Lease, or about the rights and obligations, or the propriety of any action contemplated by the Escrow Agent hereunder, the Escrow Agent may, but shall not be required to, file an appropriate civil action including an interpleader action to resolve the disagreement. The Escrow Agent shall be reimbursed by Lessee for all costs, including reasonable attorneys' fees, in connection with such civil action, and shall be fully protected in suspending all or part of its activities under the Lease until a final judgment in such action is received.

(h) The Escrow Agent may consult with counsel of its own choice and shall have full and complete authorization and protection with the opinion of such counsel. The Escrow Agent shall otherwise not be liable for any mistakes of fact or errors of judgment, or for any acts or omissions of any kind unless caused by its willful misconduct.

(i) Lessee shall reimburse the Escrow Agent for all reasonable costs and expenses, including those of the Escrow Agent's attorneys, agents and employees incurred for non-routine administration of the Escrow Account and the performance of the Escrow Agent's powers and duties hereunder in connection with any Event of Default under the Lease, any termination of the Lease due to an Event of Non-appropriation or in connection with any dispute between Lessor and Lessee concerning the Escrow Account.

(j) The Escrow Agent or any successor may at any time resign by giving mailed notice to Lessee and Lessor of its intention to resign and of the proposed date of resignation (the "*Effective Date*"), which shall be a date not less than 60 days after such notice is delivered to an express carrier, charges prepaid, unless an earlier resignation date and the appointment of a successor shall have been approved by the Lessee and Lessor. After the *Effective Date*, the Escrow Agent shall be under no further obligation except to hold the Escrow Account in accordance with



the terms of this Agreement, pending receipt of written instructions from Lessor regarding further disposition of the Escrow Account.

(k) The Escrow Agent shall have no responsibilities, obligations or duties other than those expressly set forth in this Agreement and no implied duties, responsibilities or obligations shall be read into this Agreement.

2. Acquisition of Property.

(a) Acquisition Contracts. Lessee will arrange for, supervise and provide for, or cause to be supervised and provided for, the acquisition of the Equipment, with moneys available in the Escrow Account. Lessee represents the estimated costs of the Equipment are within the funds estimated to be available therefor, and Lessor makes no warranty or representation with respect thereto. Lessor shall have no liability under any of the acquisition or construction contracts. Lessee shall obtain all necessary permits and approvals, if any, for the acquisition, equipping and installation of the Equipment, and the operation and maintenance thereof. Escrow Agent shall have no duty to monitor or enforce Lessee's compliance with the foregoing covenant.

(b) Authorized Escrow Account Disbursements. It is agreed as between Lessee and Lessor that disbursements from the Escrow Account shall be made for the purpose of paying (including the reimbursement to Lessee for advances from its own funds to accomplish the purposes hereinafter described) the cost of acquiring the Equipment.

(c) Requisition Procedure. No disbursement from the Escrow Account shall be made unless and until Lessor has approved such requisition. Prior to disbursement from the Escrow Account there shall be filed with the Escrow Agent a requisition for such payment in the form of Disbursement Request attached hereto as Schedule 1, stating each amount to be paid and the name of the person, firm or corporation to whom payment thereof is due. All disbursements shall be made by wire transfer. The Escrow Agent is authorized to obtain and rely on confirmation of such Disbursement Request and payment instructions by telephone call-back to the person or persons designated for verifying such requests on Exhibit A-2 (such person verifying the request shall be different than the person initiating the request). The Lessor and Lessee hereby confirm that any call-back performed by Escrow Agent to verify a disbursement instruction pursuant to a Disbursement Request submitted pursuant to this Section 2(c) before release, shall be made to Lessor only and Escrow Agent shall have no obligation to call-back Lessee.

Each such Disbursement Request shall be signed by an authorized representative of Lessee (an "*Authorized Representative*") and by Lessor, and shall be subject to the following conditions, which Escrow Agent shall conclusively presume have been satisfied at such time as a requisition executed by Lessee and Lessor is delivered to it:

1. Delivery to Lessor of an executed Disbursement Request in the form attached hereto as Schedule 1; and
2. Delivery to Lessor of copies of invoices (and proofs of payment of such invoices, if Lessee seeks reimbursement) and bills of sale (if title to such Equipment has passed to Lessee) therefor as required by Section 3.04 of the Lease and any additional documentation reasonably requested by Lessor.



Lessee and Lessor agree that their execution of the form attached hereto as Schedule 1 and delivery of the executed form to Escrow Agent confirms that all of the requirements and conditions with respect to disbursements set forth in this Section 2 have been satisfied.

3. Deposit to Escrow Account. Upon satisfaction of the conditions specified in Section 3.04 of the Lease, Lessor will cause the Acquisition Amount to be deposited in the Escrow Account. Lessee agrees to pay any costs with respect to the Equipment in excess of amounts available therefor in the Escrow Account.

4. Excessive Escrow Account. Upon receipt of written instructions from Lessor including a representation that one of the following conditions has been satisfied (upon which representation Escrow Agent shall conclusively rely), any funds remaining in the Escrow Account on or after the earlier of (a) the expiration of the Acquisition Period or (b) the date on which Lessee executes an Acceptance Certificate, or upon a termination of the Escrow Account as otherwise provided herein, shall be distributed by the Escrow Agent to the Lessor in order for the Lessor to apply such funds to amounts owed by Lessee under the Lease in accordance with Section 4.07 of the Lease.

5. Security Interest. The Escrow Agent and Lessee acknowledge and agree that the Escrow Account and all proceeds thereof are being held by Escrow Agent for disbursement or return as set forth herein. Lessee hereby grants to Lessor a first priority perfected security interest in the Escrow Account, and all proceeds thereof, and all investments made with any amounts in the Escrow Account. If the Escrow Account, or any part thereof, is converted to investments as set forth in this Agreement, such investments shall be made in the name of Escrow Agent and the Escrow Agent hereby agrees to hold such investments as bailee for Lessor so that Lessor is deemed to have possession of such investments for the purpose of perfecting its security interest.

6. Control of Escrow Account. In order to perfect Lessor's security interest by means of control in (i) the Escrow Account established hereunder, (ii) all securities entitlements, investment property and other financial assets now or hereafter credited to the Escrow Account, (iii) all of Lessee's rights in respect of the Escrow Account, such securities entitlements, investment property and other financial assets, and (iv) all products, proceeds and revenues of and from any of the foregoing personal property (collectively, the "*Collateral*"), Lessor, Lessee and Escrow Agent further agree as follows:

(a) All terms used in this Section 6 which are defined in the Commercial Code of the State of California ("*Commercial Code*") but are not otherwise defined herein shall have the meanings assigned to such terms in the Commercial Code, as in effect on the date of this Agreement.

(b) Escrow Agent will comply with all entitlement orders originated by Lessor with respect to the Collateral, or any portion of the Collateral, without further consent by Lessee.

(c) Provided that account investments shall be held in the name of the Escrow Agent, Escrow Agent hereby represents and warrants (i) that the records of Escrow Agent show that Lessee is the sole owner of the Collateral, (ii) that Escrow Agent has not been served with any notice of levy or received any notice of any security interest in or other claim to the Collateral, or



any portion of the Collateral, other than Lessor's claim pursuant to this Agreement, and (iii) that Escrow Agent is not presently obligated to accept any entitlement order from any person with respect to the Collateral, except for entitlement orders that Escrow Agent is obligated to accept from Lessor under this Agreement and entitlement orders that Escrow Agent, subject to the provisions of paragraph (e) below, is obligated to accept from Lessee.

(d) Without the prior written consent of Lessor, Escrow Agent will not enter into any agreement by which Escrow Agent agrees to comply with any entitlement order of any person other than Lessor or, subject to the provisions of paragraph (e) below, Lessee, with respect to any portion or all of the Collateral. Escrow Agent shall promptly notify Lessor if any person requests Escrow Agent to enter into any such agreement or otherwise asserts or seeks to assert a lien, encumbrance or adverse claim against any portion or all of the Collateral.

(e) Except as otherwise provided in this paragraph (e) and subject to Section 1(b) hereof, Lessee may effect sales, trades, transfers and exchanges of Collateral within the Escrow Account, but will not, without the prior written consent of Lessor, withdraw any Collateral from the Escrow Account. Escrow Agent acknowledges that Lessor reserves the right, by delivery of written notice to Escrow Agent, to prohibit Lessee from effecting any withdrawals (including withdrawals of ordinary cash dividends and interest income), sales, trades, transfers or exchanges of any Collateral held in the Escrow Account. Further, Escrow Agent hereby agrees to comply with any and all written instructions delivered by Lessor to Escrow Agent (once it has had a reasonable opportunity to comply therewith) and has no obligation to, and will not, investigate the reason for any action taken by Lessor, the amount of any obligations of Lessee to Lessor, the validity of any of Lessor's claims against or agreements with Lessee, the existence of any defaults under such agreements, or any other matter.

(f) Lessee hereby irrevocably authorizes Escrow Agent to comply with all instructions and entitlement orders delivered by Lessor to Escrow Agent.

(g) Escrow Agent will not attempt to assert control and does not claim and will not accept any security or other interest in, any part of the Collateral, and Escrow Agent will not exercise, enforce or attempt to enforce any right of setoff against the Collateral, or otherwise charge or deduct from the Collateral any amount whatsoever.

(h) Escrow Agent and Lessee hereby agree that any property held in the Escrow Account shall be treated as a financial asset under such section of the Commercial Code as corresponds with Section 8-102 of the Uniform Commercial Code, notwithstanding any contrary provision of any other agreement to which Escrow Agent may be a party.

(i) Escrow Agent is hereby authorized and instructed, and hereby agrees, to send to Lessor at its address set forth in Section 8 below, concurrently with the sending thereof to Lessee, duplicate copies of any and all monthly Escrow Account statements or reports issued or sent to Lessee with respect to the Escrow Account.

7. Information Required Under USA PATRIOT ACT. The parties acknowledge that in order to help the United States government fight the funding of terrorism and money laundering activities, pursuant to Federal regulations that became effective on October 1, 2003 (Section 326



of the USA PATRIOT Act) all financial institutions are required to obtain, verify, record and update information that identifies each person establishing a relationship or opening an account. The parties to this Agreement agree that they will provide to the Escrow Agent such information as it may request, from time to time, in order for the Escrow Agent to satisfy the requirements of the USA PATRIOT Act, including but not limited to the name, address, tax identification number and other information that will allow it to identify the individual or entity who is establishing the relationship or opening the account and may also ask for formation documents such as articles of incorporation or other identifying documents to be provided.

8. Miscellaneous. Capitalized terms not otherwise defined herein shall have the meanings assigned to them in the Lease. This Agreement may not be amended except in writing signed by all parties hereto. This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original instrument and each shall have the force and effect of an original and all of which together constitute, and shall be deemed to constitute, one and the same instrument. Notices hereunder shall be made in writing and shall be deemed to have been duly given when personally delivered or when deposited in the mail, first class postage prepaid, or delivered to an express carrier, charges prepaid, or sent by facsimile with electronic confirmation, addressed to each party at its address below.

Notices and other communications hereunder may be delivered or furnished by electronic mail provided that any formal notice be attached to an email message in PDF format and provided further that any notice or other communication sent to an e-mail address shall be deemed received upon and only upon the sender's receipt of affirmative acknowledgement or receipt from the intended recipient. For purposes hereof no acknowledgement of receipt generated on an automated basis shall be deemed sufficient for any purpose hereunder or admissible as evidence of receipt. **It is understood and agreed that for no purpose shall notice to Argent Institutional Trust Company in its capacity hereunder constitute notice to Banc of America Public Capital Corp in its capacity hereunder.**

If to Lessor:

Banc of America Public Capital Corp  
11333 McCormick Road  
Hunt Valley II  
M/C MD5-032-07-05  
Hunt Valley, MD 21031  
Attn: Contract Administration  
Fax: (443) 541-3057

If to Lessee:

Sacramento Metropolitan Fire District  
10545 Armstrong Avenue, Suite 200  
Mather, California 95655  
Attn: Chief Financial Officer  
Fax: (916) 859-3700

If to Escrow Agent:

Argent Institutional Trust Company  
1715 N. Westshore Blvd, Suite 750  
Tampa, FL 33607  
Telephone: (312) 405-5393  
Attn: Alice Wolan  
E-Mail: awolan@argentfinancial.com

9. Lessee and Lessor understand and agree that they are required to provide the Escrow Agent with a properly completed and signed Tax Certification (as defined below) and that the Escrow Agent may not perform its duties hereunder without having been provided with such Tax Certification. As used herein "Tax Certification" shall mean an IRS form W-9 or W-8 as described above. The Escrow Agent will comply with any U.S. tax withholding or backup withholding and reporting requirements that are required by law. With respect to earnings allocable to a foreign person, the Escrow Agent will withhold U.S. tax as required by law and report such earnings and taxes withheld, if any, for the benefit of such foreign person on IRS Form 1042-S (or any other required form), unless such earnings and withheld taxes are exempt from reporting under Treasury Regulation Section 1.1461-1I(2)(ii) or under other applicable law. With respect to earnings allocable to a United States person, the Escrow Agent will report such income, if required, on IRS Form 1099 or any other form required by law. The IRS Forms 1099 and/or 1042-S shall show the Escrow Agent as payor and Argent Institutional Trust Company as payee. Escrow Agent shall recognize Argent Institutional Trust Company as the designated party for regulatory reporting purposes.

Lessee and Lessor agree that they are not relieved of their respective obligations, if any, to prepare and file information reports under Code Section 6041, and the Treasury regulations thereunder, with respect to amounts of imputed interest income, as determined pursuant to Code Sections 483 or 1272. The Escrow Agent shall not be responsible for determining or reporting such imputed interest.

10. This Agreement shall be governed by and construed in accordance with the laws of the State of California and the parties hereto consent to jurisdiction in the State of California and venue in any state or federal court located in Sacramento County, California.

11. Any bank or corporation into which the Escrow Agent may be merged or with which it may be consolidated, or any bank or corporation to whom the Escrow Agent may transfer a substantial amount of its escrow business, shall be the successor to the Escrow Agent without the execution or filing of any paper or any further act on the part of any of the parties, anything herein to the contrary notwithstanding. Any bank or corporation into which the Lessor may be merged or with which it may be consolidated, or any bank or corporation to whom the Lessor may transfer a substantial amount of its business, shall be the successor to the Lessor without the execution or filing of any paper or any further act on the part of any of the parties, anything herein to the contrary notwithstanding.

12. This Agreement may be amended, modified, and/or supplemented only by an instrument in writing executed by all parties hereto.



13. No party hereto shall assign its rights hereunder until its assignee has submitted to the Escrow Agent (i) Patriot Act disclosure materials and the Escrow Agent has determined that on the basis of such materials it may accept such assignee as a customer and (ii) assignee has delivered an IRS Form W-8 or W-9, as appropriate, to the Escrow Agent which the Escrow Agent has determined to have been properly signed and completed.

14. Escrow Agent will treat information related to this Agreement as confidential but, unless prohibited by law, Lessee and Lessor authorize the transfer or disclosure of any information relating to this Agreement to and between the subsidiaries, officers, affiliates and other representatives and advisors of Escrow Agent and third parties selected by any of them, wherever situated, for confidential use in the ordinary course of business, and further acknowledge that Escrow Agent and any such subsidiary, officer, affiliate or third party may transfer or disclose any such information as required by any law, court, regulator or legal process.

Lessor will treat information related to this Agreement as confidential but, unless prohibited by law, Escrow Agent and Lessee authorize the transfer or disclosure of any information relating to this Agreement to and between the subsidiaries, officers, affiliates, other representatives and advisors of Lessor and debt and equity sources and third parties selected by any of them, and to their prospective assignees wherever situated, for confidential use in the ordinary course of business, and further acknowledge that Lessor and any such subsidiary, officer, affiliate, debt and equity source or third party or prospective assignee may transfer or disclose any such information as required by any law, court, regulator or legal process.

Lessee will treat the terms of this Agreement as confidential except on a "need to know" basis to persons within or outside Lessee's organization (including affiliates of such party), such as attorneys, accountants, bankers, financial advisors, auditors and other consultants of such party and its affiliates, except as required by any law, court, regulator or legal process and except pursuant to the express prior written consent of the other parties, which consent shall not be unreasonably withheld.

*[Remainder of page intentionally left blank; signature page follows]*

IN WITNESS WHEREOF, the parties have executed this Escrow and Account Control Agreement as of the date first above written.

BANC OF AMERICA PUBLIC CAPITAL CORP  
as Lessor

SACRAMENTO METROPOLITAN FIRE DISTRICT  
as Lessee

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

ARGENT INSTITUTIONAL TRUST COMPANY  
as Escrow Agent

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_



**SCHEDULE 1**  
**to the Escrow and Account Control Agreement**

**FORM OF DISBURSEMENT REQUEST**

Re: Schedule of Property No. 2 dated June 13, 2024 to Master Equipment Lease/Purchase Agreement dated as of May 24, 2021, by and between Banc of America Public Capital Corp, as Lessor, and the Sacramento Metropolitan Fire District, as Lessee (the "*Lease*") (Capitalized terms not otherwise defined herein shall have the meanings assigned to them in the Lease.)

In accordance with the terms of the Escrow and Account Control Agreement, dated as of June 13, 2024 (the "*Escrow and Account Control Agreement*") by and among Banc of America Public Capital Corp ("*Lessor*"), the Sacramento Metropolitan Fire District ("*Lessee*") and Argent Institutional Trust Company, as escrow agent (the "*Escrow Agent*"), the undersigned hereby requests the Escrow Agent pay the following persons the following amounts from the Escrow Account created under the Escrow and Account Control Agreement for the following purposes:

Disbursement Amounts:

Payee's Name and Address	Invoice Number	Dollar Amount	Purpose
<Payee's Name> <Payee Address 1> <Payee Address 2> <Payee Address 3>  <Payee Bank Name*> <Payee Bank ABA/Routing*> <Payee Bank Account No*> <Payee Account Name*>  <*Payee Address and Payee Bank information is required.>	<invoice list OR "see attached" with a spreadsheet>	< invoice amount>	<general description of equipment; ex "police cruiser">
<Payee's Name> <Payee Address 1> <Payee Address 2> <Payee Address 3>  <Payee Bank Name*> <Payee Bank ABA/Routing*> <Payee Bank Account No*> <Payee Account Name*>  <*Payee Address and Payee Bank information is required.>	<invoice list OR "see attached" with a spreadsheet>	<invoice amount>	<general description of equipment; ex "police cruiser">

Lessee hereby represents, covenants and warrants for the benefit of Lessor on the date hereof as follows:

(i) (a) Each obligation specified in the table herein titled as "Disbursement Amounts" has been incurred by Lessee in the stated amount, (b) the same is a proper charge against the Escrow Account for costs relating to the Equipment identified in the Lease, and (c) has not been paid (or has been paid by Lessee and Lessee requests reimbursement thereof).

(ii) Each item of Equipment relating to an obligation specified in the table herein titled as "Disbursement Amounts" has been delivered, installed and accepted by Lessee. Attached hereto is a copy of the invoice with respect to such obligation.

(iii) The undersigned, as Authorized Representative, has no notice of any vendor's, mechanic's or other liens or rights to liens, chattel mortgages, conditional sales contracts or security interest which should be satisfied or discharged before such payment is made.

(iv) This requisition contains no item representing payment on account, or any retained percentages which Lessee is, at the date hereof, entitled to retain (except to the extent such amounts represent a reimbursement to Lessee).

(v) The Equipment is insured in accordance with the Lease.

(vi) No Event of Default, and no event which with notice or lapse of time, or both, would become an Event of Default, under the Lease has occurred and is continuing at the date hereof. No Event of Non-appropriation has occurred or is threatened with respect to the Lease.

(vii) The disbursement shall occur during the Acquisition Period.

(viii) The representations, warranties and covenants of Lessee set forth in the Lease are true and correct as of the date hereof.

(ix) No Material Adverse Change has occurred since the date of the execution and delivery of the Lease.

(x) The information in this Disbursement Request regarding each Payee, including their respective name, address and wiring instructions, (collectively, the "Payee Information") is true and correct, such Payee Information has been verified and confirmed by Lessee and the Lessor can rely on Lessee's verification and confirmation of the accuracy of such Payee Information. Lessee hereby acknowledges and agrees that any call-back performed by Lessor to verify the disbursement instructions pursuant to this Disbursement Request shall be made to Lessee only and Lessor shall have no obligation to call-back any Payee listed above.

*[Remainder of page intentionally left blank]*



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

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Disbursement of funds from the Escrow Account in accordance with the foregoing Disbursement Request hereby is authorized

BANC OF AMERICA PUBLIC CAPITAL CORP  
as Lessor under the Lease

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

[AN "EXHIBIT A-1" MUST BE COMPLETED AND EXECUTED AT TIME OF EXECUTION OF THE AGREEMENT]

EXHIBIT A-1

FORM OF INCUMBENCY AND AUTHORIZATION CERTIFICATE

The undersigned, a duly elected or appointed and acting Clerk of the Board of Directors for the Sacramento Metropolitan Fire District ("*Lessee*") certifies as follows:

A. The following listed persons are duly elected or appointed and acting officials of Lessee (the "*Officials*") in the capacity set forth opposite their respective names below and the facsimile signatures below are true and correct as of the date hereof; and

B. The Officials are duly authorized, on behalf of Lessee, to negotiate, execute and deliver Schedule of Property No. 2 dated June 13, 2024 (the "*Schedule*") to that certain Master Equipment Lease/Purchase Agreement, dated as of May 24, 2021 (the "*Agreement*") and separate Schedules relating thereto from time to time as provided in the Agreement (collectively, the "*Schedules*"), each by and between Lessee and Banc of America Public Capital Corp ("*Lessor*"), the Escrow and Account Control Agreement dated as of June 13, 2024, by and among Lessor, Lessee and Argent Institutional Trust Company as Escrow Agent, all documents related thereto and delivered in connection therewith, and any future modification(s) or amendments thereof (collectively, the "*Operative Agreements*"), and the Operative Agreements are binding and authorized agreements of Lessee, enforceable in all respects in accordance with their respective terms.

Name of Official	Title	Signature
_____	FIRE CHIEF	_____
_____	CHIEF FINANCIAL OFFICER	_____
_____	_____	_____

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

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: CLERK OF THE BOARD

(The signer of this Certificate cannot be listed above as authorized to execute the Operative Agreements.)



[AN "EXHIBIT A-2" MUST BE COMPLETED AND EXECUTED AT TIME OF EXECUTION OF THE AGREEMENT]

**EXHIBIT A-2**

**Escrow and Account Control Agreement dated as of \_\_\_\_\_, \_\_\_\_ by and among Banc of America Public Capital Corp, as Lessor, the Sacramento Metropolitan Fire District, as Lessee and Argent Institutional Trust Company, as Escrow Agent**

**Certificate of Authorized Representatives – [Lessor]**

**TO BE PROVIDED**