

AGENDA
 SOUTH PLACER FIRE DISTRICT
 BOARD OF DIRECTORS
 Weds. December 14th, 2022

1. **6:00 p.m. Closed Session (Station 17, Portable Conference/Training Room)**
 - A. Labor Negotiations (Gov Code 54957.6) – Provide an update on contract negotiations
 - B. Employee Evaluation (Gov Code (54957) – Annual Fire Chief evaluation

2. **7:00 p.m. Regular Session (Station 17, Portable Conference/Training Room)**

3. Flag Salute

4. Public Comment

5. Closed Session

At any time during the regular session, the legislative body may adjourn to a closed session to confer with real property negotiators, labor negotiators, or legal counsel regarding existing or anticipated litigation. The legislative body may also adjourn to a closed session to consider liability claims, threats to public services or facilities, public employee appointment, public employment, public employee performance evaluation, or public employee discipline/dismissal/release.

6. Consent Agenda (Single Motion Needed)

All matters listed under the Consent Agenda are considered to be routine and will be enacted by one motion. There will be no separate discussion of these items unless a member of the Board of Directors, audience, or staff requests a specific item to be removed from the Consent Agenda for separate action. Any item removed will be considered after the motion to approve the Consent Agenda.

- A. Approval of the Agenda
- B. Approval of the Minutes
- C. Authorization of Deposits:

Ambulance	\$149,257.09
Consolidated Mitigation Fees	\$156,069.76
Plans/Inspections	\$27,478.00
Cell Tower Leases	\$8,054.89
MVA Fees	\$1,898.52
Refunds/Rebates	\$911.85
Engine 18 damage reimbursement	\$35,953.11
GEMT Reimbursement 2018/19	\$33,302.35
CFAA Reimbursement	\$33,611.50
Staffing Reimbursements	\$4,141.55
TOTAL	<u>\$450,678.62</u>

- D. Approval of the December 2022 Expenditures: \$392,986.80

- E. Personnel Items
 - Separations: None
 - Promotions: None
 - Reassignments: None
 - New Hires: None
 - Interns/Volunteers: None

7. Special Presentation

- A. **Board of Director Oath of Office:** The Chief recommends a special presentation to administer the oath of office for newly appointed and elected Directors. Placer County Supervisor Suzanne Jones will give the Oath of Office. PG#22

8. Old Business:

- A. **Employee Retention:** Staff recommends discussion on current issues facing the District involving employee retention. PG#27
- B. **District-Wide Photovoltaic Solar Electric Project:** Staff recommends discussion and direction on the Request for Qualifications (RFQ) for District-wide Solar. PG#28

9. New Business:

- A. **Resolution for Dedicated Service to South Placer Fire District:** Staff recommends adoption of the resolution recognizing Sean Mullin for his outstanding service to the Fire District and the community. PG#29
- B. **FY 2021/22 Audit Acceptance:** Staff recommends discussion and acceptance of the South Placer Fire District FY 2021/2022 third-party audit. PG#31
- C. **South Placer Fire District Special Tax Reports 2021/22:** Staff recommends reviewing and approving the Fiscal Year 2021/22 Fire Suppression and Protection Special Tax Reports for the South Placer Fire District-Former Loomis Fire District (Division 1) and the South Placer Fire District (Division 2). PG#95
- D. **Board of Director Officers and Committees 2023:** Staff recommends board officer position elections and committee appointments for 2023. PG#122
- E. **2023 Board Meeting Schedule:** Staff recommends a review of the proposed 2023 Board Meeting Schedule. PG#129
- F. **2022/2023 Long-Term Facilities Maintenance, Apparatus Replacement, and Major Equipment Replacement Plan Updates:** Staff recommends reviewing and approving the 2022/23 revised plans. PG#131

10. Information and Discussion:

- A. **District Operational Update:** Staff recommends discussion about District operations after recent changes.

11. Correspondence
12. Chief's Report
13. Functions
14. Board/Staff Comments
15. Future Agenda Items
16. Adjournment

SOUTH PLACER FIRE DISTRICT
BOARD OF DIRECTORS
Regular Board Meeting Minutes
November 09, 2022

REGULAR BUSINESS

The South Placer Fire District Board of Directors regular meeting was called to order on Wednesday, November 09, 2022, at 7:00 p.m. by President, Gary Grenfell.

Present:

Gary Grenfell, President
Dan Bajtos, Vice President
Sean Mullin, Clerk
Mike Johnson, Director
Terri Ryland, Director
Ken Musso, Director
Chris Gibson, Director

Absent:

None

Staff in Attendance:

Fire Chief, Mark Duerr
Deputy Chief, Matt Feeley
Division Chief, Jeff Ingolia
Division Chief, James Magnuson
Battalion Chief, Matt VanVollinburg
Captain, Tracey Kincheloe
Firefighter Paramedic, Kevin Cooney

Public Comment: None

Consent Agenda: Director Gibson made a motion to approve the items for the consent agenda. The motion was seconded by Director Ryland.

Rollcall:

Ayes: Grenfell, Bajtos, Johnson, Mullin, Ryland, Musso, Gibson Noes: None Abstain: None Absent: None
Carried

OLD BUSINESS

Employee Retention: Staff recommends discussion on current issues facing the District involving employee retention. Chief Duerr reported that the District has no vacancies at any rank at this time.

Fee for Non-Emergency Lift Assistance at Licensed Care Facilities: Staff recommends discussion and 2nd reading of the South Placer Fire District Ordinance implementing a fee for non-emergency lift assistance at licensed care facilities. The District is proposing a fee be implemented via Ordinance whenever a lift assist is performed in a licensed care facility for a non-injured resident. The fee will only apply to non-injury lift assists in licensed care facilities, registered family homes, and skilled nursing facilities, as identified by the California Code of Regulations Title 2, Division 6, Chapter 8. The proposed fee for non-emergency lift assistance at licensed care facilities is \$303.67 and staff will be trained to bill the fee accordingly. Chief Duerr stated that the fee will be up and running in February and then there will be data to report out on its impact. Director Gibson made a motion to

approve Ordinance No. 2-2022/23 implementing a fee for non-emergency lift assistance at licensed care facilities. Director Ryland made a second to the motion.

Ordinance 2-2022/23

Rollcall:

Ayes: Grenfell, Bajtos, Johnson, Mullin, Musso, Gibson, Ryland Noes: None Abstain: None Absent: None
Carried

Ad-hoc Funding Committee Formation: Staff recommends review and discussion of the formation of an Ad hoc Funding Committee. At the August board meeting, the Board requested establishing a committee with the expressed intent of researching and exploring additional funding opportunities from local, regional, county, state, and federal sources. The board recommended the committee consist of 1-2 members of the Board, community members, staff, labor, and the public. Director Johnson volunteered to immediately begin working on a Political Action Committee (PAC) for the Ad hoc committee with Director Bajtos volunteering to research grant opportunities. Director Ryland noted that there should be one committee to reduce duplication of effort. Members of the public Tracy Randall, Anita Wright, and Sandy Harris volunteered for the committee. Director Johnson added that he would like to get the committee together prior to Christmas to begin working together. It was agreed that the committee would begin a kickoff before the end of the year to educate and thereafter make subcommittees designated for different funding opportunities.

NEW BUSINESS

Fiscal Year 2022/23 First Quarter Budget Report: Staff recommends a short presentation on the status of the Fiscal Year 2022/23 budget. Chief Duerr began that with the end of the first quarter, revenues are at 6.2%, expenditures are at 28.7% overall, and salaries and benefits are at 31.3%. He noted that the first months of the year have had many vacancies and required backfilling with overtime. Service and operations expenditures are on track. Director Gibson made a motion to approve the Fiscal Year 2022/23 First Quarter Budget Report as presented. Director Ryland made a second to the motion.

Rollcall:

Ayes: Grenfell, Bajtos, Johnson, Mullin, Musso, Gibson, Ryland Noes: None Abstain: None Absent: None
Carried

Gann Limit Report and Resolution: Staff recommends discussing and adopting the resolution setting the Fiscal Year 2022/23 appropriations limit per Article XIIB of the State Constitution (1979) and verifying compliance for 2021/22. This is standard procedure as the District sets its appropriations limit by computing the previous year's limit to the per capita personal income and population factors. This calculation is made each year by multiplying the Districts adopted appropriations limit in the prior fiscal year by the change in the cost of living in the preceding year and the change in population within the District for the preceding fiscal year. This year the District is \$3.7 million under the appropriations limit. Director Ryland made a motion to approve Resolution No. 10-2022/23 adopting the annual appropriations limit for fiscal year 2022/23 and verifying compliance with Article XIIB for the 2021/22 fiscal year appropriations limit. Director Gibson made a second to the motion.

Rollcall:

Ayes: Grenfell, Bajtos, Johnson, Mullin, Musso, Gibson, Ryland Noes: None Abstain: None Absent: None
Carried

Adoption of the South Placer Fire District 2021/22 Annual Report for the Former Loomis FPD Fire Impact Fee Program: Staff recommends approval of the resolution adopting the fire impact fee program annual report for fiscal year 2021/22. The Loomis Fire Impact Fee program five-year report will be reviewed in 2024/25 as its final report as the fund is now fully expended. The District did post this report online for general viewing. Director Gibson made a motion to approve Resolution No. 11-2022/23 adopting the former Loomis Fire Protection Districts fire impact fee program annual report for fiscal year 2021/22. Director Musso made a second to the motion.

Rollcall:

Ayes: Grenfell, Bajtos, Johnson, Mullin, Musso, Gibson, Ryland Noes: None Abstain: None Absent: None
Carried

Adoption of the Consolidated South Placer Fire District 2021/22 Annual Report for the Fire Impact Fee Program: Staff recommends approval of the resolution adopting the fire impact fee program annual report for fiscal year 2021/22. The District did post this report online for general viewing. The fund was utilized to purchase equipment for suppression and investigations along with a new Type 1 Engine. The current balance of the reportable fee fund was \$787,458. Director Ryland made a motion to approve Resolution No. 12-2022/23 adopting the Consolidated South Placer Fire District Fire Impact Fee Program Annual Report for fiscal year 2021/22. Director Gibson made a second to the motion.

Rollcall:

Ayes: Grenfell, Bajtos, Johnson, Mullin, Musso, Gibson, Ryland Noes: None Abstain: None Absent: None
Carried

Assistance to Firefighters (AFG) and Staffing for Adequate and Emergency Response (SAFER) Grants: Staff recommends discussing the upcoming grant cycle. Chief Duerr began that two significant grants of interest are the AFG grant and the Safer grant. The AFG grant's primary goal is to help agencies obtain equipment, protective gear, emergency vehicles, training, and other resources necessary for protecting the public. SAFER grants create direct funding to fire departments and volunteer firefighter organizations to help increase or maintain the number of trained firefighters available in their communities. Over the years the funding model has changed from a cost-share model to full funding over three years. With the recent changes, a SAFER grant would be a great short-term opportunity to replace the lost front-line positions and reopen fire stations. However, without additional ongoing revenue, the District will not be able to support these positions long-term. Chief Duerr recommended applying for the grant if the terms are 100% funding for the grant. Director Bajtos agreed that the District should make all attempts to receive any funding available. Chief Duerr added directly to Director Johnson that an RFP for Standards of cover service has been issued. It was noted that opportunities for firefighter health and wellness grants will be researched as well.

INFORMATION AND DISCUSSION

District Operational Update: Staff recommends a discussion about District operations after recent changes. At a Special Board meeting on August 17th, the Board voted to alter the District's response model to align emergency response and services to District budgeting goals and revenues. Chief Duerr began that the call volume is down from last year at this time and down from the previous month from 346 calls in September to 305 calls in October. He noted that call volume is up ahead from two years ago. With the recent closure of Station 15 and Station 19, there is not a lot of data yet to review regarding response times. Incidents by station were highest at Station 18, with station 20 being the lowest. Average response times were down at Station 16 and Station 20 but up at Stations 18 and

Stations 19 with Station 17 having no change. Overtime hours were 29% due to sick leave use, with zero now due to open positions. Mandatory and volunteer overtime hours were also down. A recent payroll had overtime at \$30,000 compared to September had one payroll of \$117,000. Chief Duerr concluded that next month there will be more data to reflect an accurate sick leave report

Correspondence: One PARS financial statement for September, a thank you letter from the City of Lincoln for assistance during their recent testing process, a thank you card for the response during the fires in Foresthill, a thank you card from a neighbor to Station 17 C Shift for cleaning up debris along the fence line.

Chief's Report:

- Randy Peters Catering delivering Thanksgiving dinners to on-duty crews
- Lucas devices on all SPFD apparatus
- MSR is underway, LAFCO reviewing fire services in Placer County
- Fire Prevention department – 12 permits pulled this month down, total square feet down, 3 new starts

Functions: Lincoln Vet Memorial November 11, Elks Lodge November 17 for the Public Safety Awards, November 18 Firefighters Recognition Dinner, Loomis Tree Lighting December 3rd

Board/Staff Comments: Chief Duerr expressed his gratitude to Director Mullin for his 10 years of service to the District as a board member.

Future Agenda Items:

There being no further business to come before the Board, the meeting adjourned at 8:07 p.m. The next regular meeting will be held on Wednesday, December 14th, 2022.

Respectfully submitted,



Recording Secretary, Kathy Medeiros

Ranges: From: To: From: To:
 Checkbook ID First Last Number First Last
 Description First Last Date 11/2/2022 12/5/2022
 User-Defined 1 First Last Type Check Check

Sorted By: Date
 Include Trx: Reconciled, Unreconciled

* Voided transaction ^ Cleared amount is different than posted amount

Checkbook ID	Description	User-Defined 1	Current Balance
Number	Date	Type	Paid To/Rcvd From
PLACER COUNTY			(\$1,496,637.91)
24337	12/5/2022	CHK	AFLAC
24338	12/5/2022	CHK	California Assn of Prefessio
24339	12/5/2022	CHK	California Assn of Prefessio
24340	12/5/2022	CHK	NGLIC C/O Superior Vision Se
24341	12/5/2022	CHK	P.E.R.S
24342	12/5/2022	CHK	PRINCIPAL MUTUAL
24343	12/5/2022	CHK	Sacramento Area Fire Fighter
24344	12/5/2022	CHK	Sacramento Area Fire Fighter
24345	12/5/2022	CHK	Sacramento Area Fire Fighter
24346	12/5/2022	CHK	SPFAOA
24347	12/5/2022	CHK	SPFAOA
24348	12/5/2022	CHK	SPFAOA
24349	12/5/2022	CHK	TASC/ Total Admin Service
24350	12/5/2022	CHK	TASC/ Total Admin Service
24351	12/5/2022	CHK	TASC/ Total Admin Service
24352	12/5/2022	CHK	TASC/ Total Admin Service
24353	12/5/2022	CHK	Voya Financial Trust Co.
24354	12/5/2022	CHK	Voya Financial Trust Co.
24355	12/5/2022	CHK	Voya Financial Trust Co.
19 Transaction(s)			\$182,045.98

WELLS FARGO OP	Wells Fargo Operating Account	Current Balance
27602	11/17/2022 CHK BURTONS FIRE APPARATUS	\$158.80
27603	11/17/2022 CHK Benz Air Engineering Co, Inc	\$653.13
27604	11/17/2022 CHK Brookcrest By Culligan Water	\$103.50
27605	11/17/2022 CHK CRULL, JONATHAN	\$250.00
27606	11/17/2022 CHK Cline, Shawn	\$45.00
27607	11/17/2022 CHK FOLSOM LAKE FORD	\$106.28
27608	11/17/2022 CHK Fire Plan Review, Inc.	\$2,790.00
27609	11/17/2022 CHK Gray, Donavon	\$37.61
27610	11/17/2022 CHK HI-TECH	\$232.35
27611	11/17/2022 CHK Hunt and Sons, Inc	\$7,175.22
27612	11/17/2022 CHK HARRIS INDUSTRIAL GASES	\$933.28
27613	11/17/2022 CHK JRB Pest and Sanitation	\$550.00
27614	11/17/2022 CHK Johnson Industrial Sheet Met	\$1,778.21
27615	11/17/2022 CHK KINCHELOE, TRACEY	\$86.00
27616	11/17/2022 CHK LIFE ASSIST	\$5,537.77
27617	11/17/2022 CHK Mission Uniform Services	\$110.04
27618	11/17/2022 CHK Magnuson, James	\$186.50
27619	11/17/2022 CHK NETWORK DESIGN ASSOC	\$292.50
27620	11/17/2022 CHK Placer County Water Agency	\$522.49
27621	11/17/2022 CHK PATTERSON, PAT	\$174.00
27622	11/17/2022 CHK Pro시오 Communications	\$1,600.00
27623	11/17/2022 CHK Popoff, Lisa	\$599.00
27624	11/17/2022 CHK Recology Auburn Placer	\$705.94
27625	11/17/2022 CHK Steel in the Air, Inc	\$2,000.00
27626	11/17/2022 CHK SAN JUAN WATER	\$1,474.81
27627	11/17/2022 CHK STERICYCLE INC	\$289.41
27628	11/17/2022 CHK STRYKER-Sales Corp	\$130,357.67

Checkbook ID	Description	User-Defined 1	Current Balance				
Number	Date	Type	Paid To/Rcvd From	Reconciled Origin	Payment	Deposit	
27629	11/17/2022	CHK	Consolidated Communications	No	PMCHK00000998	\$2,479.95	
27630	11/17/2022	CHK	SAMBA Holdings Inc	No	PMCHK00000998	\$84.92	
27631	11/17/2022	CHK	TIFCO INDUSTRIES	No	PMCHK00000998	\$638.75	
27632	11/17/2022	CHK	T-Mobile	No	PMCHK00000998	\$350.01	
27633	11/17/2022	CHK	US Bank Corporate Payment Sy	No	PMCHK00000998	\$3,871.87	
27634	11/17/2022	CHK	Verizon Wireless	No	PMCHK00000998	\$60.23	
27635	11/17/2022	CHK	Velosio	No	PMCHK00000998	\$827.24	
27636	11/21/2022	CHK	Golden State Catering LLC	No	PMCHK00000999	\$2,220.13	
27637	12/1/2022	CHK	BURTONS FIRE APPARATUS	No	PMCHK00001000	\$62.31	
27638	12/1/2022	CHK	BART INDUSTRIES	No	PMCHK00001000	\$336.20	
27639	12/1/2022	CHK	Benz Air Engineering Co, Inc	No	PMCHK00001000	\$3,250.86	
27640	12/1/2022	CHK	CURTIS L.N. & SONS	No	PMCHK00001000	\$511.58	
27641	12/1/2022	CHK	CELL ENERGY	No	PMCHK00001000	\$866.52	
27642	12/1/2022	CHK	FOLSOM LAKE FORD	No	PMCHK00001000	\$16.77	
27643	12/1/2022	CHK	Firefighters Burn Institute	No	PMCHK00001000	\$150.00	
27644	12/1/2022	CHK	GRAINGER, W.W.	No	PMCHK00001000	\$47.11	
27645	12/1/2022	CHK	Hunt and Sons, Inc	No	PMCHK00001000	\$3,285.15	
27646	12/1/2022	CHK	Interwest Consulting Group I	No	PMCHK00001000	\$718.75	
27647	12/1/2022	CHK	LIFE ASSIST	No	PMCHK00001000	\$1,450.76	
27648	12/1/2022	CHK	Municipal Energy Advisors, In	No	PMCHK00001000	\$4,750.00	
27649	12/1/2022	CHK	Northwest Pump & Equipment C	No	PMCHK00001000	\$1,176.89	
27650	12/1/2022	CHK	NETWORK DESIGN ASSOC	No	PMCHK00001000	\$946.00	
27651	12/1/2022	CHK	PG & E	No	PMCHK00001000	\$6,000.48	
27652	12/1/2022	CHK	R & T Electric	No	PMCHK00001000	\$885.00	
27653	12/1/2022	CHK	TIFCO INDUSTRIES	No	PMCHK00001000	\$160.61	
27654	12/1/2022	CHK	Thomas, Tyler	No	PMCHK00001000	\$250.00	
27655	12/1/2022	CHK	T-Mobile	No	PMCHK00001000	\$337.67	
27656	12/1/2022	CHK	US Bank Corporate Payment Sy	No	PMCHK00001000	\$3,437.84	
27657	12/1/2022	CHK	WITTMAN ENTERPRISES, LLC	No	PMCHK00001000	\$7,939.67	
27658	12/1/2022	CHK	West Coast Frame	No	PMCHK00001000	\$1,050.00	
27659	12/1/2022	CHK	Xerox Financial Services	No	PMCHK00001000	\$2,522.83	
27660	12/2/2022	CHK	AT&T Mobility	No	PMCHK00001001	\$1,505.21	
59	Transaction(s)					\$210,940.82	\$0.00
78	Total Transaction(s)						

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Checkbook ID	PLACER COUNTY
Vendor Name	First	Last	Check Number	First
Check Date	11/2/2022	12/5/2022		

Sorted By: Checkbook ID

Distribution Types Included: PURCH

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
A212 35501	AFLAC 724365	PLACER COUNTY	24337	12/5/2022	\$714.44
	November premium				\$714.44
	Type Account	Description		Debit	Credit
	PURCH 0-000-1550-000	Agency Share Insurance		\$714.44	\$0.00
C273 35502	California Assn of Professiona 12/2022 NS	PLACER COUNTY	24338	12/5/2022	\$59.00
	12-2022 NS	12-2022 NS	Safety LTD		\$59.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-0215-000	Group Insurance Payable		\$59.00	\$0.00
C273 35503	California Assn of Professiona 12-2022 LTD	PLACER COUNTY	24339	12/5/2022	\$1,386.50
	12-2022 LTD	12-2022 Safety LTD			\$1,386.50
	Type Account	Description		Debit	Credit
	PURCH 0-000-0215-000	Group Insurance Payable		\$59.00	\$0.00
	PURCH 0-000-0215-000	Group Insurance Payable		\$1,327.50	\$0.00
N115 35504	NGLIC C/O Superior Vision Serv 683836	PLACER COUNTY	24340	12/5/2022	\$944.48
	12-2022 vision premium				\$944.48
	Type Account	Description		Debit	Credit
	PURCH 0-000-1550-000	Agency Share Insurance		\$944.48	\$0.00
P101 35505	P.E.R.S 1700811	PLACER COUNTY	24341	12/5/2022	\$105,506.41
	December 2022 premium				\$105,506.41
	Type Account	Description		Debit	Credit
	PURCH 0-000-0215-000	Group Insurance Payable		\$22,736.37	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$59,217.25	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$23,552.79	\$0.00
P159 35506	PRINCIPAL MUTUAL 12-2022 DENTAL	PLACER COUNTY	24342	12/5/2022	\$7,207.54
	December dental premium				\$7,207.54
	Type Account	Description		Debit	Credit
	PURCH 0-000-1550-000	Agency Share Insurance		\$7,207.54	\$0.00
S043 35507	Sacramento Area Fire Fighters PP10 UNION 2022	PLACER COUNTY	24343	12/5/2022	\$2,224.74
	EE Union dues PP 10				\$2,224.74
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$2,224.74	\$0.00
S043 35508	Sacramento Area Fire Fighters PP11 UNION 2022	PLACER COUNTY	24344	12/5/2022	\$2,224.74
	EE Union dues PP 11				\$2,224.74
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$2,224.74	\$0.00
S043	Sacramento Area Fire Fighters	PLACER COUNTY	24345	12/5/2022	\$2,224.74

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
35509	PP12 UNION 2022	EE Union dues	PP 12		\$2,224.74
	Type Account	Description		Debit	
	PURCH 0-000-0218-000	Union Dues Payable		\$2,224.74	Credit \$0.00
S233 35510	SPFAOA PP10 SPFAOA 2022	SPFAOA dues	PP 10	12/5/2022	\$75.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$75.00	\$0.00
S233 35511	SPFAOA PP11 SPFAOA 2022	SPFAOA dues	PP 11	12/5/2022	\$75.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$75.00	\$0.00
S233 35512	SPFAOA PP12 SPFAOA 2022	SPFAOA dues	PP 12	12/5/2022	\$75.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$75.00	\$0.00
T160 35513	TASC/ Total Admin Service	PLACER COUNTY	24349	12/5/2022	\$4,926.10
	PP10 DC/MR 2022	EE/ER DC/MR	PP 10		\$4,926.10
	Type Account	Description		Debit	Credit
	PURCH 0-000-0216-000	Flexible Benefits Payable		\$869.51	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$3,663.45	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$393.14	\$0.00
T160 35514	TASC/ Total Admin Service	PLACER COUNTY	24350	12/5/2022	\$4,926.10
	PP11 DC/MR 2022	EE/ER DC/MR	PP 11		\$4,926.10
	Type Account	Description		Debit	Credit
	PURCH 0-000-0216-000	Flexible Benefits Payable		\$869.51	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$3,663.45	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$393.14	\$0.00
T160 35515	TASC/ Total Admin Service	PLACER COUNTY	24351	12/5/2022	\$219.52
	IN2534912	12/1/22-12/31/22 Admin Fees			\$219.52
	Type Account	Description		Debit	Credit
	PURCH 0-000-0215-000	Group Insurance Payable		\$219.52	\$0.00
T160 35516	TASC/ Total Admin Service	PLACER COUNTY	24352	12/5/2022	\$4,797.26
	PP12 DC/MR 2022	EE/ER DC/MR	PP 12		\$4,797.26
	Type Account	Description		Debit	Credit
	PURCH 0-000-0216-000	Flexible Benefits Payable		\$869.51	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$3,553.84	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$373.91	\$0.00
V125 35517	Voya Financial Trust Co.	PLACER COUNTY	24353	12/5/2022	\$14,324.84
	PP10 DEF COMP 2022	EE/ER Def Comp	PP 10		\$14,324.84
	Type Account	Description		Debit	Credit
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$13,286.24	\$0.00
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$1,038.60	\$0.00
V125	Voya Financial Trust Co.	PLACER COUNTY	24354	12/5/2022	\$15,072.18

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
35518	PP11 DEF COMP 2022	EE/ER Def Comp PP 11			\$15,072.18
	Type Account	Description		Debit	Credit
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$14,056.66	\$0.00
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$1,015.52	\$0.00
V125	Voya Financial Trust Co.	PLACER COUNTY	24355	12/5/2022	\$15,062.39
35519	PP12 DEF COMP 2022	EE/ER Def Comp PP 12			\$15,062.39
	Type Account	Description		Debit	Credit
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$14,046.87	\$0.00
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$1,015.52	\$0.00
B138	BURTONS FIRE APPARATUS	WELLS FARGO OP	27602	11/17/2022	\$158.80
35408	S57821	Pac bracket			\$158.80
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-828	2018 Pierece Engine 18		\$158.80	\$0.00
B178	Benz Air Engineering Co, Inc	WELLS FARGO OP	27603	11/17/2022	\$653.13
35406	AWF221028	End nozzle for dual exhaust			\$653.13
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-016	5300 Olive Ranch Road		\$653.13	\$0.00
B194	Brookcrest By Culligan Water	WELLS FARGO OP	27604	11/17/2022	\$103.50
35407	35407	Monthly billing			\$103.50
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$103.50	\$0.00
C120	CRULL, JONATHAN	WELLS FARGO OP	27605	11/17/2022	\$250.00
35412	35412	Paramedic recertification			\$250.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$250.00	\$0.00
C268	Cline, Shawn	WELLS FARGO OP	27606	11/17/2022	\$45.00
35409	35409	DOT physical			\$45.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2023-000	Employee Physicals & Wellness		\$45.00	\$0.00
F109	FOLSOM LAKE FORD	WELLS FARGO OP	27607	11/17/2022	\$106.28
35414	738563	Brake switch			\$69.98
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-017	2016 Ford BC Vehicle		\$69.98	\$0.00
35415	738565	Switch			\$36.30
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-015	2009 Ford BC Vehicle		\$36.30	\$0.00
F173	Fire Plan Review, Inc.	WELLS FARGO OP	27608	11/17/2022	\$2,790.00
35413	1024	October services			\$2,790.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-001	Prevention Consulting Fees		\$2,790.00	\$0.00
G104	Gray, Donavon	WELLS FARGO OP	27609	11/17/2022	\$37.61

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
35416	35416	CO detector, reimbursement	\$37.61		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-005	3505 Auburn Folsom Road		\$37.61	\$0.00
H116	HI-TECH	WELLS FARGO OP	27610	11/17/2022	\$232.35
35422	174505	Driver side door latch	\$232.35		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-818	2004 Spartan HiTec		\$232.35	\$0.00
H130	Hunt and Sons, Inc	WELLS FARGO OP	27611	11/17/2022	\$7,175.22
35423	835721	Gasoline, diesel	\$2,044.57		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-001	Station 17 Fuel		\$2,044.57	\$0.00
35424	855897	Gasoline, diesel	\$3,183.26		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-001	Station 17 Fuel		\$3,183.26	\$0.00
35425	855898	Gasoline, diesel	\$1,947.39		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-003	Station 19 Fuel		\$1,947.39	\$0.00
H141	HARRIS INDUSTRIAL GASES	WELLS FARGO OP	27612	11/17/2022	\$933.28
35417	0001890122	Steel bars, argon gas	\$243.08		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$243.08	\$0.00
35418	0001891771	Medical oxygen	\$181.45		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$181.45	\$0.00
35419	0001892082	Cylinder rental	\$264.65		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$264.65	\$0.00
35420	0001892114	Cylinder rental	\$190.25		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$190.25	\$0.00
35421	0001892231	Cylinder rental	\$53.85		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$53.85	\$0.00
J128	JRB Pest and Sanitation	WELLS FARGO OP	27613	11/17/2022	\$550.00
35427	63925	Monthly billing	\$125.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$125.00	\$0.00
35428	63926	Monthly billing	\$85.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-006	4650 East Roseville Parkway		\$85.00	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
35429	63927	Monthly billing		\$85.00	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-005	3505 Auburn Folsom Road		\$85.00	\$0.00
35430	63928	Monthly billing		\$85.00	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$85.00	\$0.00
35431	63929	Monthly billing		\$85.00	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$85.00	\$0.00
35432	63930	Monthly billing		\$85.00	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-016	5300 Olive Ranch Road		\$85.00	\$0.00
J158	Johnson Industrial Sheet Metal	WELLS FARGO OP	27614	11/17/2022	\$1,778.21
35426	22563	Extrication shelf		\$1,778.21	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-830	2022 Pierce Freightlines		\$1,778.21	\$0.00
K121	KINCHELOE, TRACEY	WELLS FARGO OP	27615	11/17/2022	\$86.00
35433	35433	EMT recertification		\$86.00	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$86.00	\$0.00
L107	LIFE ASSIST	WELLS FARGO OP	27616	11/17/2022	\$5,537.77
35434	1263722	Various medical supplies		\$933.82	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$933.82	\$0.00
35435	1265301	Various medical supplies		\$3,302.93	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$3,302.93	\$0.00
35436	1265944	EKG paper		\$78.99	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$78.99	\$0.00
35437	1268276	Various medical supplies		\$1,222.03	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$1,222.03	\$0.00
M101	Mission Uniform Services	WELLS FARGO OP	27617	11/17/2022	\$110.04
35439	517921910	Weekly billing		\$27.51	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
35440	517969412	Weekly billing			\$27.51
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
35441	518015485	Weekly billing			\$27.51
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
35442	518059207	Weekly billing			\$27.51
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
M178	Magnuson, James	WELLS FARGO OP	27618	11/17/2022	\$186.50
35438	35438	Mosquito Fire CFAA reimburse			\$186.50
	Type Account	Description		Debit	Credit
	PURCH 0-000-1997-006	CFAA -Travel Expenses		\$186.50	\$0.00
N226	NETWORK DESIGN ASSOC	WELLS FARGO OP	27619	11/17/2022	\$292.50
35443	86268	IT consulting			\$260.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$260.00	\$0.00
35444	86312	IT consulting			\$32.50
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$32.50	\$0.00
P125	Placer County Water Agency	WELLS FARGO OP	27620	11/17/2022	\$522.49
35446	35446	Monthly billing, Sta 18			\$76.16
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-028	Water - Station #28		\$76.16	\$0.00
35447	35447	Monthly billing, Sta 18			\$38.74
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-028	Water - Station #28		\$38.74	\$0.00
35448	35448	Monthly billing, Sta 18			\$38.74
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-028	Water - Station #28		\$38.74	\$0.00
35449	35449	Monthly billing, Sta 19			\$223.87
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-003	Water - Station #19		\$223.87	\$0.00
35450	35450	Monthly billing, Sta 20			\$60.32
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-005	Water - Station #20		\$60.32	\$0.00
35451	35451	Monthly billing, Sta 20			\$84.66
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-005	Water - Station #20		\$84.66	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
P195 35445	PATTERSON, PAT 16082952	WELLS FARGO OP DOT physical	27621 \$174.00	11/17/2022	\$174.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2023-000	Employee Physicals & Wellness		\$174.00	\$0.00
P223 35453	Prozio Communications 2549	WELLS FARGO OP Station closure communicatio	27622 \$1,600.00	11/17/2022	\$1,600.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-000	Legal/Consulting Fees		\$1,600.00	\$0.00
P224 35452	Popoff, Lisa 22-002	WELLS FARGO OP Fit testing	27623 \$599.00	11/17/2022	\$599.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2226-000	SCBA/Stationary comp (maint/supplie		\$599.00	\$0.00
R129 35454	Recology Auburn Placer 69659761	WELLS FARGO OP Monthly billing, Sta 15	27624 \$34.51	11/17/2022	\$705.94
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$34.51	\$0.00
35455	69660892	Monthly billing, Sta 16	\$34.51		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$34.51	\$0.00
35456	69659464	Monthly billing, Sta 17	\$567.90		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$567.90	\$0.00
35457	69673762	Monthly billing, Sta 19	\$34.51		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$34.51	\$0.00
35458	69673754	Monthly billing, Sta 20	\$34.51		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$34.51	\$0.00
S056 35463	Steel in the Air, Inc 5335	WELLS FARGO OP Cell tower appraisal	27625 \$1,000.00	11/17/2022	\$2,000.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$1,000.00	\$0.00
35464	5356	Cell tower assessment	\$1,000.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$1,000.00	\$0.00
S107 35460	SAN JUAN WATER 35460	WELLS FARGO OP Bi-monthly billing, Sta 15	27626 \$734.69	11/17/2022	\$1,474.81
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-006	Water - Station #15		\$734.69	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
35461	35461	Monthly billing, Sta 16	\$513.10		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-016	Water-Station 16 Olive Ranch		\$513.10	\$0.00
35462	35462	Monthly billing, Sta 17	\$227.02		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-001	Water - Station #17		\$227.02	\$0.00
S145	STERICYCLE INC	WELLS FARGO OP	27627	11/17/2022	\$289.41
35465	3006249595	Monthly billing	\$289.41		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2046-000	Medical Waste Disposal		\$289.41	\$0.00
S155	STRYKER-Sales Corp	WELLS FARGO OP	27628	11/17/2022	\$130,357.67
35466	3941471M	Lucas devices	\$84,396.47		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4523-053	Lucas Devices		\$84,396.47	\$0.00
35467	3946916M	Lucas maintenance agreements	\$45,961.20		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4523-053	Lucas Devices		\$45,961.20	\$0.00
S282	Consolidated Communications In	WELLS FARGO OP	27629	11/17/2022	\$2,479.95
35410	35410	Monthly billing	\$130.16		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$130.16	\$0.00
35411	35411	Monthly billing	\$2,349.79		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-001	6900 Eureka Road		\$1,760.24	\$0.00
	PURCH 0-000-2037-003	7070 Auburn Folsom Road		\$200.86	\$0.00
	PURCH 0-000-2037-005	3505 Auburn Folsom Road		\$43.23	\$0.00
	PURCH 0-000-2037-006	4650 East Rsvl. Parkway		\$177.73	\$0.00
	PURCH 0-000-2037-016	Station 16 Olive Ranch		\$167.73	\$0.00
S286	SAMBA Holdings Inc	WELLS FARGO OP	27630	11/17/2022	\$84.92
35459	INV00988191	Driver monitoring	\$84.92		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2030-000	Memberships/Subscriptions		\$84.92	\$0.00
T117	TIFCO INDUSTRIES	WELLS FARGO OP	27631	11/17/2022	\$638.75
35468	71809053	Air conditioning fitting set	\$638.75		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$638.75	\$0.00
T150	T-Mobile	WELLS FARGO OP	27632	11/17/2022	\$350.01
35469	35469	Monthly billing	\$350.01		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$350.01	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
U109 35470	US Bank Corporate Payment Syst 35470	WELLS FARGO OP	27633	11/17/2022	\$3,871.87
	Monthly billing		\$3,871.87		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$20.00	\$0.00
	PURCH 0-000-2030-000	Memberships/Subscriptions		\$100.00	\$0.00
	PURCH 0-000-2032-000	News Publications & Ads		\$222.01	\$0.00
	PURCH 0-000-2037-001	6900 Eureka Road		\$27.10	\$0.00
	PURCH 0-000-2037-003	7070 Auburn Folsom Road		\$271.88	\$0.00
	PURCH 0-000-2037-005	3505 Auburn Folsom Road		\$241.26	\$0.00
	PURCH 0-000-2037-006	4650 East Rsvl. Parkway		\$235.41	\$0.00
	PURCH 0-000-2037-016	Station 16 Olive Ranch		\$286.52	\$0.00
	PURCH 0-000-2037-028	Station 28		\$511.41	\$0.00
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$15.75	\$0.00
	PURCH 0-000-2056-000	Software Subscriptions		\$16.98	\$0.00
	PURCH 0-000-2123-000	Fire Prevention Supplies & Educatio		\$987.58	\$0.00
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Supplies		\$255.13	\$0.00
	PURCH 0-000-2225-005	3505 Auburn Folsom Road		\$149.99	\$0.00
	PURCH 0-000-2225-011	6900 Eureka Road (Shop)		\$520.56	\$0.00
	PURCH 0-000-2225-016	5300 Olive Ranch Road		\$10.29	\$0.00
V114 35472	Verizon Wireless 9919458915	WELLS FARGO OP	27634	11/17/2022	\$60.23
	Monthly billing		\$60.23		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$60.23	\$0.00
V126 35471	Velosio 100RN-014495	WELLS FARGO OP	27635	11/17/2022	\$827.24
	Great Plains renewal		\$827.24		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2056-000	Software Subscriptions		\$827.24	\$0.00
G99 35473	Golden State Catering LLC 11/18/22 FF DINNER	WELLS FARGO OP	27636	11/21/2022	\$2,220.13
	11182022 FF Dinner		\$2,220.13		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2055-000	Safety Awards & Recognition		\$2,220.13	\$0.00
B138 35476	BURTONS FIRE APPARATUS S58579	WELLS FARGO OP	27637	12/1/2022	\$62.31
	Shelf rail		\$62.31		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$62.31	\$0.00
B147 35474	BART INDUSTRIES 6091-459426	WELLS FARGO OP	27638	12/1/2022	\$336.20
	Ozzy juice		\$336.20		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$336.20	\$0.00
B178 35475	Benz Air Engineering Co, Inc AWF111622	WELLS FARGO OP	27639	12/1/2022	\$3,250.86
	Exhaust system motor		\$3,250.86		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$3,250.86	\$0.00
C146 35478	CURTIS L.N. & SONS INV651736	WELLS FARGO OP	27640	12/1/2022	\$511.58
	Dry wall hooks		\$511.58		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Supplies		\$511.58	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
C204 35477	CELL ENERGY 9410033459	WELLS FARGO OP	27641	12/1/2022	\$866.52
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Batteries		\$866.52	\$0.00
		Automotive Repairs/Supplies			
F109 35480	FOLSOM LAKE FORD 740596	WELLS FARGO OP	27642	12/1/2022	\$16.77
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-016	Differential seal		\$16.77	\$0.00
		LFPD Ford Expedition			
F124 35479	Firefighters Burn Institute 35479	WELLS FARGO OP	27643	12/1/2022	\$150.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2123-000	Youth Firesetting class		\$150.00	\$0.00
		Fire Prevention Supplies & Educatio			
G110 35481	GRAINGER, W.W. 9501356431	WELLS FARGO OP	27644	12/1/2022	\$47.11
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Shelf liner		\$47.11	\$0.00
		Automotive Repairs/Supplies			
H130 35482	Hunt and Sons, Inc 871943	WELLS FARGO OP	27645	12/1/2022	\$3,285.15
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-001	Gasoline, diesel		\$2,212.20	\$0.00
		Station 17 Fuel			
35483	871944	Gasoline, diesel		\$1,072.95	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-003	Station 19 Fuel		\$1,072.95	\$0.00
I134 35484	Interwest Consulting Group Inc 83178	WELLS FARGO OP	27646	12/1/2022	\$718.75
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-001	October services		\$718.75	\$0.00
		Prevention Consulting Fees			
L107 35485	LIFE ASSIST 1269718	WELLS FARGO OP	27647	12/1/2022	\$1,450.76
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Various supplies		\$391.44	\$0.00
		Medical Supplies			
35486	1269750	Glucagen		\$1,059.32	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$1,059.32	\$0.00
M180 35487	Municipal Energy Advisors, Inc 2022-2	WELLS FARGO OP	27648	12/1/2022	\$4,750.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-4512-049	Solar consulting services		\$4,750.00	\$0.00
		Solar Project			
N146	Northwest Pump & Equipment Co	WELLS FARGO OP	27649	12/1/2022	\$1,176.89

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
35489	3366792-00	Fuel hose convault			\$1,176.89
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-003	Station 19 Fuel		\$1,176.89	\$0.00
N226	NETWORK DESIGN ASSOC	WELLS FARGO OP	27650	12/1/2022	\$946.00
35488	86439	Office 365, Exchange, Duo et			\$946.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2056-000	Software Subscriptions		\$946.00	\$0.00
P111	PG & E	WELLS FARGO OP	27651	12/1/2022	\$6,000.48
35490	35490	Monthly billing			\$6,000.48
	Type Account	Description		Debit	Credit
	PURCH 0-000-2027-001	6900 Eureka Road		\$2,119.86	\$0.00
	PURCH 0-000-2027-003	7070 Auburn Folsom Road		\$937.47	\$0.00
	PURCH 0-000-2027-005	3505 Auburn Folsom Road		\$529.00	\$0.00
	PURCH 0-000-2027-006	4650 East Rsvl. Parkway		\$58.34	\$0.00
	PURCH 0-000-2027-016	Station 16 5300 Olive Ranch Road		\$1,325.06	\$0.00
	PURCH 0-000-2027-028	Station 28		\$996.38	\$0.00
	PURCH 0-000-2027-029	Station 29		\$34.37	\$0.00
R146	R & T Electric	WELLS FARGO OP	27652	12/1/2022	\$885.00
35491	14002	Outlet for cord reel			\$885.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-016	5300 Olive Ranch Road		\$885.00	\$0.00
T117	TIFCO INDUSTRIES	WELLS FARGO OP	27653	12/1/2022	\$160.61
35493	71813860	AC fittings			\$160.61
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$160.61	\$0.00
T138	Thomas, Tyler	WELLS FARGO OP	27654	12/1/2022	\$250.00
35492	35492	Paramedic license renewal			\$250.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$250.00	\$0.00
T150	T-Mobile	WELLS FARGO OP	27655	12/1/2022	\$337.67
35494	35494	Monthly billing			\$337.67
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$337.67	\$0.00
U109	US Bank Corporate Payment Syst	WELLS FARGO OP	27656	12/1/2022	\$3,437.84
35495	35495	Monthly billing			\$3,437.84
	Type Account	Description		Debit	Credit
	PURCH 0-000-1997-006	CFAA -Travel Expenses		\$418.96	\$0.00
	PURCH 0-000-2010-000	Labor Legal Fees		\$79.45	\$0.00
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$336.00	\$0.00
	PURCH 0-000-2032-000	News Publications & Ads		\$48.80	\$0.00
	PURCH 0-000-2040-000	Education/Training		\$465.00	\$0.00
	PURCH 0-000-2056-000	Software Subscriptions		\$519.98	\$0.00
	PURCH 0-000-2122-000	Computer Service & Maint.		\$134.67	\$0.00
	PURCH 0-000-2123-000	Fire Prevention Supplies & Educatio		\$499.32	\$0.00
	PURCH 0-000-2129-000	Office Supplies/Computer		\$31.93	\$0.00
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Supplies		\$28.99	\$0.00
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$359.41	\$0.00
	PURCH 0-000-2222-209	2006 Ford F-550 Shop Truck		\$9.64	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH 0-000-2222-507		2017 Ford E450 Medix Type III M20	\$47.17	\$0.00
	PURCH 0-000-2222-812		2001 Weststaes Pumper Engine OES 2	\$420.03	\$0.00
	PURCH 0-000-2225-028		5840 Horseshoe Bar Rd	\$38.49	\$0.00
W121 35498	WITTMAN ENTERPRISES, LLC 2210046	WELLS FARGO OP October services	27657	12/1/2022	\$7,939.67
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$7,939.67	\$0.00
W129 35496	West Coast Frame 63494	WELLS FARGO OP Pump testing	27658	12/1/2022	\$1,050.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-830	2022 Pierce Freightlines		\$525.00	\$0.00
35497	63495	Pump testing		\$525.00	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-829	2022 Pierce Freightlines		\$525.00	\$0.00
X001 35499	Xerox Financial Services 3619161	WELLS FARGO OP DocuWare & copier lease	27659	12/1/2022	\$2,522.83
	Type Account	Description		Debit	Credit
	PURCH 0-000-2056-000	Software Subscriptions		\$2,522.83	\$0.00
A226 35500	AT&T Mobility 20332773	WELLS FARGO OP Final billing	27660	12/2/2022	\$1,505.21
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$1,505.21	\$0.00

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, DECEMBER 14TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Special Presentation – Board of Director Oath of Office:

Action Requested: The Chief recommends a special presentation to administer the oath of office for newly appointed and elected Directors. Placer County Board of Supervisor Suzanne Jones will administer the Oath of Office.

Background: The District had three (3) Board of Director seats up for election in the November 2022 primary election, one seat from District One (Former Loomis FPD) and two seats from District Two (Former SPFD). District One elected incumbent Director Chris Gibson. In District Two, the elected Directors include Theresa Ryland and Tracy Randall. All Board members will serve four-year terms.

Impact: Continued Governance of the District.

Attachments: Correspondence from the Placer County Clerk-Recorder-Elections, Oath

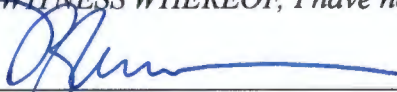
Mark Duerr
Fire Chief
South Placer Fire District

Certificate of Appointment and Oath of Office

STATE OF CALIFORNIA, }
County of Placer } ss.

I, Ryan Ronco, County Clerk-Recorder-Registrar of Voters in and for the County of Placer in the State of California, do hereby certify that upon the conclusion of the candidate filing period for the **November 8, 2022 General Election**, **Chris S. Gibson** was appointed to the office of **Director** for the **South Placer Fire Protection District, Division 1** for a term of 4 years in accordance with Section 10515 of the California Election Code.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this 19th day of August, 2022.


_____, County Clerk/Registrar of Voters

STATE OF CALIFORNIA }
County of Placer } ss.

I, **Chris S. Gibson** do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature of person receiving Oath

Signature of person administering Oath

Title

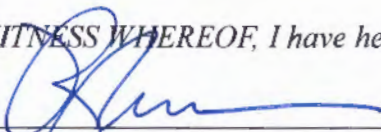
Subscribed and sworn to before me, this _____ day of _____, 20__.

Certificate of Election and Oath of Office

STATE OF CALIFORNIA }
County of Placer } ss.

I, Ryan Ronco, County Clerk-Recorder-Registrar of Voters in and for the County of Placer in the State of California, do hereby certify that at the General Election held in and for said County on November 8, 2022, **Teresa Ryland** was elected to the office of **Director** for the **South Placer Fire Protection District, Division 2** for a term of **4 years** as appears in the official returns of said election and the statement of votes cast now on file in my office.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this 7th day of December, 2022.


_____, County Clerk-Recorder-Registrar of Voters

STATE OF CALIFORNIA }
County of Placer } ss.

I, **Teresa Ryland**, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature of person receiving Oath

Signature of person administering Oath

Title

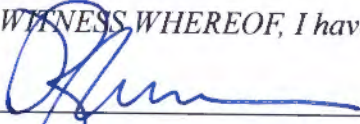
Subscribed and sworn to before me, this ___ day of _____, 20__.

Certificate of Election and Oath of Office

STATE OF CALIFORNIA }
County of Placer } ss.

I, Ryan Ronco, County Clerk-Recorder-Registrar of Voters in and for the County of Placer in the State of California, do hereby certify that at the General Election held in and for said County on November 8, 2022, **Tracy Randall** was elected to the office of **Director** for the **South Placer Fire Protection District, Division 2** for a term of **4 years** as appears in the official returns of said election and the statement of votes cast now on file in my office.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this 7th day of DECEMBER, 2022.


_____, County Clerk-Recorder-Registrar of Voters

STATE OF CALIFORNIA }
County of Placer } ss.

I, **Tracy Randall**, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature of person receiving Oath

Signature of person administering Oath

Title

Subscribed and sworn to before me, this ____ day of _____, 20__.

Raise your right hand and repeat after me:

- I, [employee name], state your name?
- do solemnly swear
- that I will support and defend
- the Constitution of the United States
- and the Constitution of the State of California
- against all enemies, foreign and domestic;
- that I will bear true faith and allegiance
- to the Constitution of the United States
- and the Constitution of the State of California;
- that I take this obligation freely,
- without any mental reservation or purpose of evasion;
- and that I will well and faithfully discharge
- the duties upon which I am about to enter.

**SOUTH PLACER FIRE PROTECTION DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, DECEMBER 14TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Employee Retention

Action Requested: The Chief recommends discussing current issues facing the District involving employee retention.

Background: The South Placer Fire District has experienced vacancies at every rank for many reasons, including competition with other agencies, retirements, and competitive wages. The District continues to recruit, test, and hire personnel. With the direction approved by the Board at the August 17 Special Meeting, the District has redeployed staff to maximize effective responses within the District.

- **Apprentice** – No vacant positions.
- **Firefighter** – No vacant positions.
- **Engineer** - No vacant positions.
- **Captain** – No vacant position.
- **Battalion Chief** – No vacant positions.

Impact: Increased awareness of retention issues at all ranks.

Attachments: None

Mark Duerr
Fire Chief
South Placer Fire Protection District

**SOUTH PLACER FIRE PROTECTION DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, DECEMBER 14TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: District-wide Photovoltaic Solar Electric Project :

Action Requested: Staff recommends discussion and direction on the Request for Qualifications (RFQ) for District-wide Solar.

Background – The District operates out of four (4) stations and a maintenance shop that operate on electricity. This is a considerable, ongoing expense for the District. Additionally, this cost is not fixed but increasing due to PG&E continuing to raise rates. PG&E increased rates 8-9% in January and an additional 9% in March. PG&E also projects a 22% rate hike from 2023 to 2026. Fixing the District's utility costs through the addition of solar benefits the District in stabilizing the budget and reducing expenses.

Over the last few months, the District solicited a number of well-qualified vendors through a Request for Qualifications (RFQ). At the submission deadline, the District had two responses to the RFQ. Of those two responses, one met all the process requirements and was asked to provide a proposal. DC Solar will provide a proposal for the work. DC Solar is attending the meeting to provide a short presentation, present their proposal and answer questions. They are accompanied by MEA, the third-party consultant retained to administer the RFQ process and provide oversight on the construction projects.

Impact: Upfront costs to secure energy efficiency into the future.

Attachments: None.

Mark Duerr
Fire Chief
South Placer Fire Protection District

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, DECEMBER 14, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: **Resolution for Dedicated Service to South Placer Fire District:**

Action Requested: Staff recommends adopting the resolution recognizing Sean Mullin for his outstanding service to the Fire District and the community.

Background: Director Sean Mullin was sworn onto the Board of Directors of the South Placer Fire District in December 2012. Since that time, he has represented the public well through keen financial acumen and a willingness to put service before self by ensuring that Public Safety was paramount.

Director Mullin was instrumental in the Consolidation process between Loomis Fire District and South Placer Fire District. Director Mullin has sacrificed his time and energy to move the District forward over the past ten years, participating in many committees, events, and meetings. With our sincerest gratitude, we thank Director Mullin for his service and wish him well in his future endeavors.

Impact: Recognition for a job well done

Attachments: Resolution No. 13-2022/23

Mark Duerr
Fire Chief
South Placer Fire District

RESOLUTION NO. 13-2022/23

RESOLUTION OF COMMENDATION FOR DEDICATED SERVICE TO THE
SOUTH PLACER FIRE DISTRICT

DIRECTOR SEAN MULLIN

WHEREAS, Sean Mullin served as a member of the Board of Directors of the South Placer fire Protection District from December 2012 through December 2022; and

WHEREAS, he has given selflessly for ten years on the Board of Directors and through his vision, commitment, experience, leadership and adherence to his principles for what he perceives as the good of the District has contributed to building the District into the professional organization it is today; and

WHEREAS, this was all accomplished by maintaining his integrity in doing what he felt was the best for the long-term benefit of the District and its citizens;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the South Placer Fire District that Sean Mullin be commended for his dedicated service to the District and to the Community served by the District.

The foregoing resolution was adopted at the regular meeting of the Board of Directors of the South Placer Fire Protection District held on the 14th day of December 2022 by the following vote:

AYES:

NOES:

ABSENT:

President of the Board

ATTEST:

Clerk of the Board

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, DECEMBER 14TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: FY 2021/22 Audit Acceptance

Action Requested: Staff recommends discussion and acceptance of the South Placer Fire District FY 2021/2022 third-party audit.

Background: This is standard procedure. A third-party audit is conducted each year on the previous budget year's financial statements. Attached is the audit for the FY 2021/22 budget year.

Impact: Informational, Review of District Fiscal Performance

Attachments: Auditor's letter dated Nov. 18, 2022; FY 2021/22 Audited Financial Statements and Independent Auditor's Report; Report on Accounting Controls and Procedures June 30, 2022; Balance Sheet Twelve Months Ending June 30, 2022; Final Profit and Loss, June 30, 2022.

Mark Duerr
Fire Chief
South Placer Fire District



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California, 95610 | robertwjohncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

November 18, 2022

To the Board of Directors
South Placer Fire District
6900 Eureka Road
Granite Bay, CA 95746

We have audited the financial statements of South Placer Fire District for the year ended June 30, 2022, and we will issue our report thereon dated November 18, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 8, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by South Placer Fire District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Certain financial statement

disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive estimates affecting the financial statements were:

- Accrual and disclosure of compensated absences: Management's estimate is based on information collected by the District using current pay rates and District's policy on employee use of compensating time-off. Our audit agreed balances reported in the financial statements to those in the District calculated spreadsheets.
- Capital asset lives and the related depreciation expense: Management's estimate is based on the District's policy of depreciating assets. We scanned asset listings for reasonable compliance to this approach.
- Estimates pertaining to the calculation of Net Pension and OPEB liabilities and related deferred inflows and outflows of financial resources, as prepared by actuaries.
- Allowance for doubtful accounts is estimated at 30% of ambulance accounts receivable.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 18, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to RSI, which is required supplementary information that supplement the basic financial statements. Our procedures consisted of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompany the financial statements but are not required supplementary information (RSI). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of American, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the management and the Board of Directors of South Placer Fire District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation

**SOUTH PLACER
FIRE DISTRICT**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2022**

ROBERT W. JOHNSON
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of South Placer Fire District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of South Placer Fire District as of June 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and State Regulations governing Special Districts.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of South Placer Fire District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about South Placer Fire District's ability to continue as a going concern for twelve months after the date that financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of South Placer Fire District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about South Placer Fire District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise South Placer Fire District 's basic financial statements. The accompanying supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Robert W. Johnson, An Accountancy Corporation

Citrus Heights, California

November 18, 2022

SOUTH PLACER FIRE DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2022

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS AND DEFERRED OUTFLOWS			
Cash and investments (Note 3)	\$4,855,474	\$ -	\$ 4,855,474
Accounts receivable (Note 4)	429,940	-	429,940
Prepaid expenses	8,271	-	8,271
Capital assets (Note 5)	-	18,668,668	18,668,668
Less, accumulated depreciation	<u>-</u>	<u>(7,200,876)</u>	<u>(7,200,876)</u>
Total assets	5,293,685	11,467,792	16,761,477
Deferred outflows (Notes 9 and 10):			
Pension related amounts	-	4,958,002	4,958,002
OPEB related amounts	<u>-</u>	<u>923,578</u>	<u>923,578</u>
Total assets and deferred outflows	<u>\$5,293,685</u>	<u>\$17,349,372</u>	<u>\$22,643,057</u>
LIABILITIES, DEFERRED INFLOWS AND NET POSITION			
Accounts payable	\$ 317,078	\$ -	\$ 317,078
Accrued salaries and benefits	659,345	-	659,345
Compensated absences	484,306	-	484,306
Long-term debt (Note 6)	-	5,240,744	5,240,744
Net pension liability (Note 9)	-	3,437,844	3,437,844
Net OPEB liability (Note 10)	<u>-</u>	<u>3,663,661</u>	<u>3,663,661</u>
Total liabilities	1,460,729	12,342,249	13,802,978
Deferred inflows (Notes 9 and 10):			
Pension related amounts	-	8,660,094	8,660,094
OPEB related amounts	<u>-</u>	<u>160,395</u>	<u>160,395</u>

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET,
continued
June 30, 2022

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
FUND BALANCES/NET POSITION			
Fund balances (Note 8):			
Restricted (Note 7)	\$ 787,459	\$(787,459)	\$ -
Committed	2,917,787	(2,917,787)	-
Unassigned	<u>127,710</u>	<u>(127,710)</u>	<u>-</u>
Total fund balances	<u>3,832,956</u>	<u>(3,832,956)</u>	<u>-</u>
Total liabilities, deferred inflows and fund balances	<u>\$5,293,685</u>		
Net position (Note 8):			
Net investment in capital assets		\$ 10,907,048	\$ 10,907,048
Restricted		787,459	787,459
Unrestricted		<u>(11,674,917)</u>	<u>(11,674,917)</u>
Total net position/(deficiency)		<u>\$ 19,590</u>	<u>\$ 19,590</u>

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
for the year ended June 30, 2022

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Public protection	\$13,819,116	\$(2,929,970)	\$10,889,146
Support services	442,922	-	442,922
Debt service	274,410	(274,410)	-
Capital outlay	244,779	(244,779)	-
Depreciation	<u>-</u>	<u>608,208</u>	<u>608,208</u>
Total program expenditures/expenses	<u>14,781,227</u>	<u>(2,840,951)</u>	<u>11,940,276</u>
Program revenues:			
Ambulance services (Note 4)	1,747,537	-	1,747,537
Other misc. and GEMT	230,222	-	230,222
Fees and cost recovery	322,803	-	322,803
CFAA revenues	435,212	-	435,212
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total program revenues	<u>2,735,774</u>	<u>-</u>	<u>2,735,774</u>
General revenues:			
Tax revenue	9,070,472	-	9,070,472
Special tax	1,205,068	-	1,205,068
Loomis assessment	1,048,996	-	1,048,996
Mitigation fees	525,147	-	525,147
Cellular tower lease	94,353	-	94,353
Interest income	7,601	-	7,601
Other	<u>72</u>	<u>-</u>	<u>72</u>
Total general revenues	<u>11,951,709</u>	<u>-</u>	<u>11,951,709</u>
Excess of revenues (expenditures)/ changes in net position	<u>(93,744)</u>	<u>2,840,951</u>	<u>2,747,207</u>

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES, continued
for the year ended June 30, 2022

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Fund balances/net position (deficit):			
Beginning of year	\$ <u>3,926,700</u>	\$(<u>6,654,317</u>)	\$(<u>2,727,617</u>)
End of year	\$ <u>3,832,956</u>	\$(<u>3,813,366</u>)	\$ <u>19,590</u>

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
for the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Taxes revenue	\$ 8,904,442	\$ 9,070,472	\$ 166,030
Special tax	1,199,045	1,205,068	6,023
Ambulance service (Note 4)	1,700,000	1,747,537	47,537
Interest income	74,339	7,601	(66,738)
Mitigation fees	420,000	525,147	105,147
Homeland Security Grant	39,289	-	(39,289)
Other misc. and GEMT	146,775	230,222	83,447
Fees and cost recovery	180,500	322,803	142,303
Cellular tower lease	95,000	94,353	(647)
Loomis assessment	1,047,827	1,048,996	1,169
CFAA revenues	355,000	435,212	80,212
Other	<u>3,105</u>	<u>72</u>	<u>(3,033)</u>
 Total revenues	 <u>14,165,322</u>	 <u>14,687,483</u>	 <u>522,161</u>
Expenditures:			
Salaries and wages	6,145,041	5,903,339	241,702
Sellback (Admin.)	200,000	243,544	(43,544)
Callback/overtime	1,050,000	1,733,397	(683,397)
PERS retirement	1,796,065	1,785,806	10,259
OPEB funding	40,000	-	40,000
Employer 457 Def. Comp Match	25,000	27,173	(2,173)
Payroll taxes	120,013	123,665	(3,652)
Workers comp.	686,814	709,279	(22,465)
Agency share insurance	1,301,358	1,204,090	97,268
Labor legal	30,000	5,119	24,881
Uniform/cell allowance	66,000	46,849	19,151
Employee assistance program	6,000	5,196	804
CFAA expenditures	355,000	412,656	(57,656)

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES, continued
COMPARED TO BUDGET
for the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Expenditures, continued:			
Audit	\$ 14,200	\$ 14,200	\$ -
Propane	3,000	2,279	721
Employee physicals	12,000	6,284	5,716
COP bond payments	371,298	371,298	-
Storage	2,000	-	2,000
Paramedic/EMT cert. classes	6,000	4,867	1,133
Ambulance billing service	115,000	147,639	(32,639)
Garbage	9,500	9,495	5
Gas & electric	80,000	88,177	(8,177)
Insurance (FAIRA)	103,033	113,433	(10,400)
Memberships & subs.	10,000	16,230	(6,230)
News publications	1,000	840	160
Sewer	6,300	6,713	(413)
Telephone	63,000	71,127	(8,127)
Training supplies	7,000	921	6,079
Business & conference	4,000	4,601	(601)
Education & training	20,000	18,627	1,373
Water	14,000	14,578	(578)
Laundry	1,700	1,458	242
Legal & consulting	90,000	124,010	(34,010)
Prevention consulting fees	42,000	45,689	(3,689)
Petty cash fund	250	-	250
Pre-employment testing	14,000	15,669	(1,669)
Medical waste disposal	4,000	3,390	610
Physio control contract	18,000	15,066	2,934
County charges	180,000	186,724	(6,724)
Elections	30,000	-	30,000
Public education	2,000	451	1,549
Incident supplies	10,000	6,763	3,237
Awards & recognition	2,000	2,034	(34)
Telestaff User mtce. fee	18,000	37,871	(19,871)
Cleaning supplies	12,000	9,814	2,186
Copy machine contract	16,000	21,617	(5,617)
Computer service	40,000	46,868	(6,868)

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES, continued
COMPARED TO BUDGET
for the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Expenditures, continued:			
Fire prevention supplies	\$ 8,000	\$ 8,210	\$(210)
Fuel & oil	64,000	110,284	(46,284)
Medical supplies	105,000	99,413	5,587
Miscellaneous	885	37	848
Office supplies	8,000	6,751	1,249
Oxygen	5,000	7,775	(2,775)
Postage	2,000	1,861	139
Uniform supplies	13,000	10,008	2,992
Firefighting supplies	22,000	17,800	4,200
Radio/Firecom repairs	8,000	9,231	(1,231)
Automotive repairs	109,000	117,856	(8,856)
Facilities maintenance	80,000	68,217	11,783
SCBA & compressor mtce.	7,260	6,698	562
Turnout clothing mtce.	5,000	3,493	1,507
Extinguisher service	1,200	1,160	40
Outside services	1,200	848	352
Bad debt provision	50,000	173,096	(123,096)
Mitigation capital expenditures	356,451	222,082	134,369
Fixed assets-minor	34,030	15,968	18,062
Capital expenditures	135,660	291,593	(155,933)
Contingency	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>14,158,258</u>	 <u>14,781,227</u>	 <u>(622,969)</u>
 Excess of revenues/ (expenditures)	 <u>\$ 7,064</u>	 <u>\$(93,744)</u>	 <u>\$(100,808)</u>

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2022

1. Organization:

South Placer Fire District (the “District”) was formed in 1952. The District serves Granite Bay, Loomis, Folsom Lake State Recreation Area, and portions of Penryn and Newcastle. The South Placer Fire District is an all-hazard response agency answering residential, commercial, and wildland fire alarms, emergency medical requests, including paramedic ambulance transport services, as well as general and technical rescue. The District also provides outreach, education, and prevention services through the Fire Marshall’s office to actively reduce risk to the community.

The District is a special district funded primarily by property tax, a special tax, and the District’s ability to generate revenue by providing ambulance service and contracting for other services. The District is governed by a seven-member board that provides oversight and direction to an organization of professional, apprentice, and volunteer employees operating out of five staffed stations. These stations are strategically located throughout the unincorporated areas of Southern Placer County and the Town of Loomis.

The mission of the South Placer Fire Protection District is to provide exceptional customer service to our community, and the men and the women of the District are privileged and proud to serve.

2. Summary of Significant Accounting Policies:

The basic financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District’s significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes and

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

2. Summary of Significant Accounting Policies (continued):

Measurement Focus and Basis of Accounting, continued

assessments, grants, and donations. Under the accrual basis, revenue from property taxes and assessments are recognized in the fiscal year for which they are levied. Revenues from grants, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property taxes and assessments, interest, grants, and charges for services are accrued when their receipt occurs within thirty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

The District has combined the statements of net position and the statement of activities, with the balance sheet and the statement of revenues, expenditures, and changes in fund balances, into two statements, the statement of net position and governmental funds balance sheet and the statement of activities and governmental fund revenues, expenditures, and changes in fund balances, for simplicity.

Government-wide Financial Statements

The statement of net position and statement of activities display information about the primary activities of the District. These statements include the financial activities of the overall District.

The statement of activities present direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program, and are clearly identifiable to a particular function. Program revenues include 1) charges for services and 2) grant and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements, governmental funds balance sheet and governmental fund revenues, expenditures, budgetary comparison, and changes in fund balances, provide information about the District's funds, which include only governmental funds.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

2. Summary of Significant Accounting Policies (continued):

Measurement Focus and Basis of Accounting, continued

Fund Financial Statements, continued

The District reports a General Fund that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The financial transactions of the District are reported in an individual fund in the fund financial statements. The fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures.

Investments

The District maintains cash balances with the Treasurer of Placer County in interest-bearing pooled investment accounts. Investments are reported at fair value.

Ambulance Accounts Receivable

Ambulance accounts receivable is stated at the amount the EMS Billing Service expects to collect from outstanding balances at year end. Balances that are still outstanding after use of reasonable collection efforts are written off through a 30% charge to the valuation allowance and a credit to ambulance accounts receivable.

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Structures and equipment are depreciated using the straight-line method over their estimated useful lives.

Compensated Absences

Vested or accumulated vacation time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability. Sick pay is not vested.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

2. Summary of Significant Accounting Policies (continued):

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final balanced budget for each fiscal year.

Revenue Recognition

The District receives revenues for performing emergency medical and ambulatory services to District residents. The District's policy for recognizing these revenues is billing and recording revenues as services are performed. Patient service revenues (ambulance revenues) are reported net of provisions for contractual allowances in the government-wide and fund financial statements.

Property Taxes

The District receives property taxes from Placer County. Property taxes receivable are recorded in the fiscal year for which the tax is levied based on the assessed value as of September 1 of the preceding fiscal year. They become a lien on the first day of the year they are levied. Secured property tax is levied on September 1 and due in two installments, on November 1 and March 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are levied on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

2. Summary of Significant Accounting Policies (continued):

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS.

Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows and outflows of resources and amortized as a component of pension expense.

Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the trustee for the plan. For this purpose, the OPEB plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year 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 Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future reporting period and will not be recognized as an outflow of resources (expense) until that future time.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

2. Summary of Significant Accounting Policies (continued):

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future reporting period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Net Position

Net position is classified in the following categories:

Net Investment in capital assets – groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

Fund Balance

Fund balance is classified in the following categories:

Restricted – includes fund balance amounts that are subject to externally enforceable legal restrictions or constrained for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed – includes fund balance amount that can only be used for specific purposes pursuant to constraints imposed by the formal actions of the District’s Board of Directors.

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

Unassigned – includes fund balance which has not been classified within the above mentioned categories.

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2022

2. Summary of Significant Accounting Policies (continued):

Implementation of New GASB Pronouncement

GASB Statement No. 87, Leases

In June 2017, GASB issued Statement No. 87, to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments.

The District is a lessor on various cellular tower leases with annual rental income totaling approximately \$95,000.

District concluded that such leases do not meet the criteria as to specificity of lease terms to require the implementation of GASB No. 87. Had it been applicable, the implementation of the new leasing standard would have required the District to recognize leases receivable and deferred inflows of resources on the June 30, 2022 financial statements.

3. Cash and Investments:

Cash and investments as of June 30, 2022 consisted of the following:

	Balance June 30 <u>2022</u>
Imprest cash	\$ 250
Checking – general	168,723
Cash with County – general	3,899,042
– mitigation	<u>787,459</u>
	<u>\$4,855,474</u>

Cash and investments are classified as follows:

Unrestricted	\$4,068,015
Restricted	<u>787,459</u>
	<u>\$4,855,474</u>

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2022

3. Cash and Investments, continued:

The District maintains most of its funds in the County of Placer Pooled Investment Fund for the purpose of increasing interest earnings through pooled investment activities. Interest earned on the investment pool is allocated monthly. The Placer County Pooled Investment Fund is a pooled investment fund program governed by the County which monitors and reviews the management of public funds maintained in the investment pool in accordance with the County investment policy and California Government Code Section 53648 et. seq. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements.

At June 30, 2022, the carrying amount of the District's deposits with a bank was \$168,723 and the balance in financial institutions was \$174,773. The deposits are secured by federal depository insurance or are collateralized with securities held by the pledging or financial institution's trust department or agent, but not in the District's name.

4. Accounts Receivable:

The District is under contract with a private EMS Billing Service to provide patient care reporting and ambulance billing. Accounts receivable at June 30, 2022 consist of:

Ambulance receivables		\$ 553,605
Deduct, allowance for bad debts		<u>166,082</u>
Net ambulance accounts receivable		387,523
Add, interest receivable (County)	\$ 1,847	
Accounts receivable - other	<u>40,570</u>	
		<u>42,417</u>
		<u>\$ 429,940</u>

Ambulance revenues are analyzed as follows:

Gross revenues		\$4,530,015
Deduct, contractual and other adjustments		<u>2,782,478</u>
Net revenues		<u>\$1,747,537</u>

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2022

5. Capital Assets:

Changes in capital assets for the year ended June 30, 2022 are as follows:

	<u>Balance, Beginning of year</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance, end of year</u>
Land	\$ 379,248	\$ -	\$ -	\$ 379,248
Buildings	9,080,238	186,136	-	9,266,374
Equipment	1,769,938	21,097	-	1,791,035
Apparatus	<u>7,194,465</u>	<u>37,546</u>	<u>-</u>	<u>7,232,011</u>
	<u>\$18,423,889</u>	<u>\$ 244,779</u>	<u>\$ -</u>	<u>\$18,668,668</u>

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2022

6. Long-Term Debt:

Long-term debt activities for the year ended June 30, 2022 consist of:

	<u>Balance</u> July 1, 2021	<u>Additions</u>	<u>(Reductions)</u>	<u>Balance</u> June 30, 2022	<u>Principal</u> Due Within One Year	<u>Interest</u> Due Within One Year
2015 Certificates of Participation	\$4,815,000	\$ -	\$ 135,000	\$4,680,000	\$ 155,000	\$ 231,370
Two Pierce Enforcers	<u>700,154</u>	<u>-</u>	<u>139,410</u>	<u>560,744</u>	<u>136,682</u>	<u>9,476</u>
	<u>\$5,515,154</u>	<u>\$ -</u>	<u>\$ 274,410</u>	<u>\$5,240,744</u>	<u>\$ 291,682</u>	<u>\$ 240,846</u>

Certificates of Participation:

In 2015, the District issued \$5,375,000 of Certificates of Participation (Certificates) with an interest rate of 5.25%. These 2015 Certificates were issued to pay the District's outstanding side fund obligation to California Public Employees' Retirement System (CalPERS) with respect to its Safety and Miscellaneous Plans. The Certificates also paid on the District's unfunded actuarial pre-2013 Safety and Miscellaneous Fund liabilities to CalPERS. Annual principal payments ranging from \$70,000 to \$490,000 are due on June 1 through June 1, 2037 and semi-annual interest payments are due on December 1 and June 1 through June 2037.

Equipment Financing:

In 2021, the District purchased two Pierce Enforcer Type 1 Pumpers. The five year purchase agreement with PNC Equipment Financing requires an annual payment of \$146,158 including an interest rate of 1.445% through January 2026. The loan is collateralized by the two Pierce Enforcers.

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2022

6. Long-Term Debt, continued:

The future annual maturities of all long-term borrowings as of June 30, 2022 are as follows:

<u>Year ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 291,682	\$ 240,846	\$ 532,528
2024	313,992	232,569	546,561
2025	326,341	223,220	549,561
2026	348,729	213,154	561,883
2027	230,000	201,244	431,244
2028-2032	1,525,000	822,625	2,347,625
2033-2037	<u>2,205,000</u>	<u>359,888</u>	<u>2,564,888</u>
	<u>\$5,240,744</u>	<u>\$2,293,546</u>	<u>\$7,534,290</u>

7. Mitigation Fees:

Activities of the mitigation reserve for 2021-22 follows:

Balance, 7/1/21		\$ 457,584
Add, mitigation fees	\$ 525,147	
interest income	<u>1,717</u>	
	526,864	
Deduct, provided for capital items	<u>196,989</u>	
		<u>329,875</u>
Balance, 6/30/22		<u>\$ 787,459</u>
Cash on hand:		
County		<u>\$ 787,459</u>

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

8. Equity:

General Fund:

Restricted for:

Mitigation reserve \$ 787,459

Committed for:

Imprest cash reserve	\$ 250	
Facilities reserve	316,487	
Apparatus reserve	404,873	
Major equipment reserve	89,598	
Contingency reserve	410,000	
Facilities reserve – Loomis	1,561,261	
Apparatus reserve – Loomis	96,832	
Major equipment reserve – Loomis	34,029	
Contingency reserve - Loomis	<u>4,457</u>	2,917,787

Unassigned 127,710

\$ 3,832,956

Statement of Net Position/Deficiency:

Net investment in capital assets \$ 10,907,048

Restricted:

Mitigation reserve 787,459

Unrestricted:

Board designated:

Imprest cash reserve	\$ 250	
Facilities reserve	316,487	
Apparatus reserve	404,873	
Major equipment reserve	89,598	
Contingency reserve	410,000	
Facilities reserve – Loomis	1,561,261	
Apparatus reserve – Loomis	96,832	
Major equipment reserve – Loomis	34,029	
Contingency reserve - Loomis	<u>4,457</u>	
	2,917,787	

Undesignated (14,592,704) (11,674,917)

\$ 19,590

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

9. Defined Benefit Retirement Plan:

A. General Information About the Pension Plan

Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), a cost sharing multiple-employer defined benefit pension plan. The District participates in the miscellaneous 3% at age 55 risk pool (safety) and 3.0% at age 60 risk pool (miscellaneous). Effective on January 1, 2013, in accordance with Public Employees' Pension Reform Act (PEPRA), new employees who meet the definition of new member of CalPERS will have benefit formulas calculated as (safety) 2.7% at age 57 and (miscellaneous) 2% at age 62.

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. CalPERS require agencies with less than 100 active members in the plan to participate in the risk pool. All District permanent employees are eligible to participate in the System. Benefits vest after five years of service. Pre-PEPRA (December 31, 2012 and earlier hires) District employees who retire at age 50 to 55 and with over 5 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.40 to 3.00 percent of their average salary (safety) during their last highest year of employment and 2.00 to 2.50 percent (miscellaneous). Employees hired on or after January 1, 2013 use last highest three years of employment to determine retirement benefit.

A menu of benefits provision as well as other requirements is established by State Statutes within the Public Employees Retirement Law. The plan selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through District resolution. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS executive Office, 400 P Street, Sacramento, California, 95814.

Funding Policy

Covered employees are required by statute to contribute 9 to 11.5% percent (safety) and 6.25 to 8 percent (miscellaneous) of their salary to the plan after a formula to coordinate with Social Security. The District is required by the same statute to contribute the remaining amounts necessary to pay benefits when due; however, the employees paid all employees' share. The District is required to contribute at an actuarially determined rate.

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2022

9. Defined Benefit Retirement Plan, continued:

Funding Policy, continued

The contribution requirements of the plan members and the District are established and may be amended by CalPERS.

In 2015, the District contributed an additional \$5,039,967 to pay the 6/30/15 Side Fund and Share of Pre-2013 Pool UAL. The contribution was funded by the issuance of Certificates of Participation.

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	PEPRA <u>Safety Plan</u>	PEPRA <u>Miscellaneous</u>
Benefit formula	3% at 55	3% at 60	2.7% at 57	2.0% at 62
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50 to 55+	50 to 60+	50-57+	52+
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 3.0%	2-2.7%	1-2.5%
Required employee contribution rates	9%	8%	13%	6.75%
Required employer contribution rates	21.790%	15.250%	13.130%	7.590%

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

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2022

9. Defined Benefit Retirement Plan, continued:

Contributions, continued –

For the year ended June 30, 2022, District’s contributions to the Plan were as follows:

	<u>Safety & Miscellaneous</u>
Contributions – employer	\$ <u>1,785,806</u>

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

As of June 30, 2022, the District reported net pension liability for the District as follows:

Net pension liability	\$ <u>3,437,844</u>
-----------------------	---------------------

The District’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District’s proportionate share of the net pension liability for the Plan as of June 30, 2021 was as follows:

	<u>Miscellaneous Plan</u>
Proportion – June 30, 2020	0.0190%
Proportion – June 30, 2021	<u>0.0163%</u>
Change – Increase/(Decrease)	<u>-0.0027%</u>
	<u>Safety Plan</u>
Proportion – June 30, 2020	0.1616%
Proportion – June 30, 2021	<u>0.0892%</u>
Change – Increase/(Decrease)	<u>-0.0724%</u>

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 For the year ended June 30, 2022

9. Defined Benefit Retirement Plan, continued:

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

For the year ended June 30, 2022, the District recognized pension expense of \$(995,804). At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumptions	\$ -	\$ -
Diff. between expected and actual experience	1,524,998	-
Net diff. between projected and actual earnings on pension plan investments	-	5,611,451
Changes in proportion and differences between District contributions and proportionate share of employer contributions	1,647,198	3,048,643
District contributions subsequent to the measurement date	<u>1,785,806</u>	<u>-</u>
	<u>\$4,958,002</u>	<u>\$ 8,660,094</u>

\$1,785,806 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ended June 30, 2023. Other following amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	<u>Annual Amortization</u>
2023	\$(1,298,631)
2024	(1,295,944)
2025	(1,351,743)
2026	(1,541,580)
Thereafter	-

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2022

9. Defined Benefit Retirement Plan, continued:

Actuarial Assumptions – The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Actuarial Assumptions:	
Discount rate	7.15%
Inflation	2.50%
Payroll Growth	3.0%
Projected Salary Increase	3.3%-14.2%
Investment Rate of Return	7.15%
Mortality	2021 CalPERS mortality table, with adjustments for mortality improvements using Scale MP-2020

Discount Rate – The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

9. Defined Benefit Retirement Plan, continued:

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2022

9. Defined Benefit Retirement Plan, continued:

The table below reflects the expected real rate of return by asset class.

<u>Asset Class (a)</u>	<u>Current Target Allocation</u>	<u>Real Return Years 1-10(b)</u>	<u>Real Return Years 11+(c)</u>
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	<u>1.0%</u>	0.00%	-0.92%
Total	<u>100%</u>		

- (a) In the System's AFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
- (b) An expected inflation of 2.00% used for this period.
- (c) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease Net Pension Liability	6.15% \$12,860,766
Current Discount Rate Net Pension Liability	7.15% \$ 3,437,844
1% Increase Net Pension Liability	8.15% \$(4,305,040)

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

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

10. Other Post-Employment Benefits (OPEB):

Plan Description

The District provides post-employment health care benefits to eligible retirees and their eligible dependents who retire from the District at age 50 with at least five years of service, or become fully disabled while working. The District participates in the CalPERS Medical Program and retirees may enroll in one of the medical plans offered by CalPERS. Benefits continue throughout the lifetime of the retiring employee and his/her spouse, or registered domestic partner. The District will pay the full amount of the CalPERS medical premium for the retiree and spouse, but not to exceed \$858.08 per month.

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021.

Actuarial Assumptions

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions:

Discount rate	6.15%
Inflation	2.75%
Payroll Increase	3.0%
Healthcare Trend	5.25%

Discount Rate

The discount rate used to measure the total OPEB liability was 6.15%. The discount rate is based on the expected long-term rate of return on the invested assets.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

10. Other Postemployment Benefits (OPEB), continued:

Change in Net OPEB Liability as of June 30, 2021

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Rollback balance at June 30, 2020	\$4,862,681	\$1,253,112	\$3,609,569
Changes recognized for the measurement period:			
Service cost	73,373	-	73,373
Interest	289,826	-	289,826
Differences between actual and expected experience	306,672	-	306,672
Assumption changes	-	-	-
Employer contributions	-	340,136	(340,136)
Net investment income	-	275,643	(275,643)
Benefits paid to retirees	<u>(300,136)</u>	<u>(300,136)</u>	<u>-</u>
Net changes during July 1, 2020 to June 30, 2021	<u>369,735</u>	<u>315,643</u>	<u>54,092</u>
Balance at June 30, 2021 (Measurement Date)	<u>\$5,232,416</u>	<u>\$1,568,755</u>	<u>\$3,663,661</u>

Sensitivity of the Net OPEB liability to changes in the discount rate

The following presents the net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation:

	<u>Discount Rate 1% Lower 5.15%</u>	<u>Valuation Discount Rate 6.15%</u>	<u>Discount Rate 1% Higher 7.15%</u>
Net OPEB liability, June 30, 2021	\$4,351,769	\$3,663,661	\$3,098,893

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2022

10. Other Postemployment Benefits “OPEB”, continued:

Sensitivity of the Total OPEB liability to changes in healthcare cost trend rates

The following presents the total OPEB liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation:

	1% Decrease <u>4.25% to 4.5%</u>	Trend rates <u>5.25% to 5.5%</u>	1% Increase <u>6.25% to 6.5%</u>
Net OPEB liability, June 30, 2021	\$ <u>3,584,697</u>	\$ <u>3,663,661</u>	\$ <u>3,719,509</u>

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

For the fiscal year ended June 30, 2022 the District recognized OPEB expense of \$319,010. The values of deferred outflows and inflows of resources related to OPEB as of June 30, 2022 are:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 528,491	\$ -
Changes of assumptions	11,046	-
Net difference between projected and actual earnings on OPEB plan investments	20,254	160,395
District contributions subsequent to the measurement date	<u>363,787</u>	<u>-</u>
	<u>\$ 923,578</u>	<u>\$ 160,395</u>

\$363,787 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2023.

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2022

10. Other Postemployment Benefits “OPEB”, continued:

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended	
<u>June 30</u>	
2023	\$ 37,436
2024	37,018
2025	37,783
2026	31,170
2027	70,887
Thereafter	185,102

Funding Policy

The contribution requirements of plan members and the District are established and may be amended by the Board of Directors. For the fiscal year ended June 30, 2022, the District did not fund the budgeted \$40,000 contribution. As of June 30, 2022, the District had accumulated \$1,357,528 in an irrevocable trust with PARS (Public Agency Retirement Services) toward the cost of future benefits.

11. Subsequent Events:

Management has evaluated subsequent events through November 18, 2022, the date these June 30, 2022 financial statements were available to be issued.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

12. COVID-19:

In March 2020, the World Health Organization declared a global health pandemic of the Coronavirus Disease COVID-19. At the time, the District committed itself to maintain emergency service response to the community and other essential services to the South Placer Fire District. The impact of the pandemic was unprecedented with its reach and magnitude affecting all aspects of the District and still continuing into 2022. Our personnel have done an admirable job in mitigating the risk through effective exposure reduction and infection control, but the virus has impacted many members and their families. These impacts can be seen throughout the budget, affecting personnel and material costs. Overtime reached a record high as members were required to quarantine, isolated because of family needs, or were part of the State's unfunded mandate for COVID leave. Additionally, the costs of personal protective equipment, decontamination supplies, and the general inflation resulting from supply chain issues caused an increased financial burden to the District. With all of that said, the District was uninterrupted in its delivery of service to the community, and that is solely attributable to the dedication, perseverance, and hard work of the men and women of the South Placer Fire District.

13. Assessment:

The District put forward a proposed Benefit Assessment to the community that, if successful, would have increased District revenue by approximately \$2.5 million. These funds would bolster the District's operating revenue and provide funding to maintain the existing staffing model and the possibility of reopening station 16, which has been closed for several years. Without the funding, the District would need to make significant changes to operate within its existing budget. These messages were conveyed to the community through two town hall meetings, six open houses, and the ballot and voting material. Voting for the ballot started in late April, with the final day to vote on June 8th. The results of the vote were announced on July 13th, 2022, not passing by a margin of 47% for and 53% against. The lack of support for the assessment will result in operational changes in the next FY, including the reduction of personnel (through attrition), the closure of an additional station, and the relocation of resources to serve the District best.

REQUIRED SUPPLEMENTARY INFORMATION

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

As of June 30, 2022

Last 10 years (1)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
District's proportion of the net pension liability	0.0636%	0.1063%	0.0960%	0.0888%
District's proportionate share of the net pension liability	\$3,437,844	\$11,566,739	\$9,833,883	\$8,560,939
District's covered – employee payroll	\$8,309,669	\$ 5,555,120	\$5,381,980	\$5,352,069
Proportionate share of the net pension liability as percentage of covered-employee payroll	41.37%	208.22%	182.72%	159.96%
Plan fiduciary net position as a percentage of the total pension liability	95.09%	82.07%	83.61%	84.30%

Changes in assumptions: None

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

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0787%	0.0717%	0.0506%	0.04557%
\$7,809,356	\$6,202,656	\$3,472,072	\$8,506,504
\$4,945,831	\$3,930,094	\$3,917,318	\$3,983,515
157.90%	157.82%	88.63%	262.31%
83.76%	85.06%	91.01%	77.32%

SOUTH PLACER FIRE DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR PENSIONS
As of June 30, 2022
Last 10 years (1)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution (actuarially determined)	\$1,785,806	\$ 898,376	\$ 828,340	\$ 773,241
Contributions in relation to the actuarially determined contributions	<u>1,785,806</u>	<u>898,376</u>	<u>828,340</u>	<u>773,241</u>
Contribution deficiency (excess)	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
Covered – employee payroll	\$8,309,669	\$5,555,120	\$5,381,980	\$5,352,069
Contributions as a percentage of covered employee payroll	21.49%	16.17%	15.39%	14.45%
Notes to Schedule:				
Valuation date:	6/30/21	6/30/20	6/30/19	6/30/18

Methods and assumptions used to determine contribution rates:

Amortization method	Entry Age Normal Cost Method
Remaining amortization period	15 years
Asset valuation method	Market Value
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Discount rate	7.15% Net of Pension Plan Investment and Admin. Expenses

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

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 699,342	\$ 753,888	\$1,749,040	\$ 916,652
<u>699,342</u>	<u>753,888</u>	<u>2,148,756</u>	<u>916,652</u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>(399,716)</u>	\$ <u>-</u>
\$4,945,831	\$3,930,094	\$3,917,318	\$3,372,003
14.14%	14.05%	20.70%	24.83%
6/30/17	6/30/16	6/30/15	6/30/14

SOUTH PLACER FIRE DISTRICT
 SCHEDULE OF CONTRIBUTIONS FOR OPEB
 As of June 30, 2022
 Last 10 years (1)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution (actuarially determined)	\$ 363,787	\$ 294,000	\$ 273,000	\$ 331,718
Contributions in relation to the actuarially determined contributions	<u>363,787</u>	<u>294,000</u>	<u>273,000</u>	<u>331,718</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Covered – employee payroll	\$7,976,458	\$7,620,717	\$7,243,269	\$7,129,638
Contributions as a percentage of covered employee payroll	4.56%	3.86%	3.77%	4.65%
Notes to Schedule:				
Valuation date:	6/30/21	6/30/20	6/30/19	6/30/18

(1) Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

2018

\$ 303,128

275,827

\$ 27,301

\$3,930,094

7.02%

6/30/17

SOUTH PLACER FIRE DISTRICT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
As of June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total OPEB liability:			
Service cost	\$ 73,373	\$ 71,236	\$ 60,958
Interest	289,826	284,804	255,887
Differences between actual and expected experience	306,672	-	365,718
Changes of assumptions	-	-	15,918
Benefit payments to retirees	<u>(300,136)</u>	<u>(248,638)</u>	<u>(207,928)</u>
Net change in total OPEB liability	369,735	107,402	490,553
Total OPEB liability, beginning	<u>4,862,681</u>	<u>4,755,279</u>	<u>4,264,726</u>
Total OPEB liability, ending	5,232,416	4,862,681	4,755,279
Plan fiduciary net position			
Contributions – employer	\$ 340,136	\$ 288,638	\$ 287,928
Net investment income	275,643	39,140	66,993
Benefit paid to retirees	<u>(300,136)</u>	<u>(248,638)</u>	<u>(207,928)</u>
Administrative expense	<u>-</u>	<u>-</u>	<u>(0)</u>
Net change in plan fiduciary net position	315,643	79,140	146,993
Plan fiduciary net position - beginning	<u>1,253,112</u>	<u>1,173,972</u>	<u>1,026,979</u>
Plan fiduciary net position – ending	1,568,755	1,253,112	1,173,972
Net OPEB Liability - ending	<u>\$3,663,661</u>	<u>\$3,609,569</u>	<u>\$3,581,307</u>
Plan fiduciary net position as a percentage of the total OPEB liability	29.98%	25.77%	24.69%
Covered-employee payroll	\$7,976,458	\$7,620,717	\$7,243,269
Net OPEB liability as a percentage of covered- employee payroll	45.93%	47.37%	49.44%

Notes to Schedule:

Changes in assumptions: none

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

<u>2019</u>	<u>2018</u>
\$ 59,183	\$ 57,459
249,210	240,931
-	-
-	-
(191,718)	(135,827)
116,675	162,563
<u>4,148,051</u>	<u>3,985,488</u>
4,264,726	4,148,051
\$ 331,718	\$ 275,827
49,415	61,893
(191,718)	(135,827)
(0)	(0)
189,415	201,893
<u>837,564</u>	<u>635,671</u>
1,026,979	837,564
<u>\$3,237,747</u>	<u>\$3,310,487</u>
24.08%	20.19%
\$7,129,638	\$3,930,094
45.41%	84.23%

SUPPLEMENTAL INFORMATION

SOUTH PLACER FIRE DISTRICT
PRINCIPAL OFFICIALS
As of June 30, 2022

Board of Directors:

Gary Grenfell	President
Dan Bajtos	Vice President
Sean Mullin	Clerk
Mike Johnson	
Ken Musso	
Chris Gibson	
Terri Ryland	

Operations:

Mark Duerr	Fire Chief
Matt Feeley	Deputy Fire Chief
Katherine Medeiros	Business Manager
Katrina Hoop	Fire Inspector/Admin. Asst.
Barbara Leak	District Secretary
James Magnuson	Division Chief/EMS & Safety
Jeff Ingolia	Fire Marshal
Kelly Moretti	Battalion Chief
Brian Midtlyng	Battalion Chief
Matt VanVoldinburg	Battalion Chief

**SOUTH PLACER
FIRE DISTRICT**

**REPORT ON ACCOUNTING CONTROLS
AND PROCEDURES**

June 30, 2022

ROBERT W. JOHNSON
Certified Public Accountant



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

November 18, 2022

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

In planning and performing our audit of the financial statements of South Placer Fire District as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered South Placer Fire District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

This communication is intended solely for the information and use of management and Board of Directors, and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation
Citrus Heights, California
November 18, 2022

1. Comparison of Operational Results – Government-wide:

	<u>2022</u>	<u>2021</u>	Favorable (Unfavorable) <u>Variance</u>
Program revenues	\$ 2,735,774	\$ 2,493,631	\$ 242,143
General revenues	<u>11,951,709</u>	<u>11,265,093</u>	<u>686,616</u>
Total revenues	14,687,483	13,758,724	928,759
Expenses	<u>11,940,276</u>	<u>15,562,853</u>	<u>3,622,577</u>
Net income/(loss)	<u>\$ 2,747,207</u>	<u>\$(1,804,129)</u>	<u>\$ 4,551,336</u>
Cash	<u>\$ 4,855,474</u>	<u>\$ 4,764,404</u>	<u>\$ 91,070</u>
Net pension liability	<u>\$ 3,437,844</u>	<u>\$11,566,739</u>	<u>\$ 8,128,895</u>
Deferred inflows – pension	<u>\$ 8,660,094</u>	<u>\$ 2,749,379</u>	<u>\$(5,910,715)</u>
Net OPEB liability	<u>\$ 3,663,661</u>	<u>\$ 3,609,569</u>	<u>\$ 54,092</u>

Observations:

Government-wide financial statements present capital assets and depreciation, long-term debt, including net pension and net OPEB liabilities. Noteworthy items are as follows:

23% decline in expenses (government-wide financial statements refer to “expenses” rather than “expenditures” in fund financial statements)—due to a \$2.9M adjustment on the government-wide basis resulting from a significant decline in net pension liability.

The District’s net pension liability (NPL) decreased by \$8.1M, although it was somewhat offset by a large increase in deferred inflows of resources. The CalPERS pension plan investment pool the District participates in saw a positive result due to high investment returns in CalPERS investments as of the Plan 6/30/20 measurement date. The District will likely see the NPL increase in the next two years as CalPERS pension fund reflects the recent decline in the stock market.

2. Prior Year Recommendation:

Board Designated (Equity) Reserves:

Recommendation:

We recommended that the Board of Directors review its board-designated reserves (not mitigation reserves), possibly consolidating some of the former Loomis Fire Department reserves into the consolidated district. We further recommended the Board review the Contingency Reserve, currently set at \$410,000, less than the historical 5% of budget, which is closer to \$700,000. Board may give special consideration to updating reserves, bearing in mind that deficit budgets and / or operating losses degrade rather than bolster reserves.

Follow up:

Mitigation fees from the former Loomis Fire Department were consolidated with South Placer Fire District mitigation reserves, pursuant to our recommendation. Subsequent to June 30, 2022 fiscal year end, by action of the District's Board of Directors, reserves were reviewed and reallocated. Such changes to reserves will be reflected on the 6/30/23 interim and year-end financial statements.

South Placer Fire District
BALANCE SHEET
For the Twelve Months Ending Thursday, June 30, 2022

ASSETS	
CURRENT ASSETS	
Cash	\$3,899,042.10
Imprest Cash	250.00
Wells Fargo Operating General Checking Account	168,723.09
Consolidated Mitigation Account	787,458.66
Prepaid Expenses	8,271.23
Accounts Receivable	553,605.31
Accounts Receivable -Other	40,570.06
Interest Receivable	1,846.84
Allowance for Bad Debt	(166,082.00)
FIXED ASSETS	
Land	379,248.00
Buildings	9,266,373.95
Equipment	1,791,034.50
Apparatus	7,232,011.20
Accumulated Depreciation	(7,200,876.00)
TOTAL FIXED ASSETS	<u>11,467,791.65</u>
TOTAL ASSETS	<u><u>16,761,476.94</u></u>

South Placer Fire District
BALANCE SHEET
For the Twelve Months Ending Thursday, June 30, 2022

LIABILITIES & EQUITY

CURRENT LIABILITIES

Accounts Payable	263,151.52
Salaries & Benefits Payable	659,344.77
Compensated Absences Payable	484,306.00
457 Deferred Comp. Payable	14,955.98
Group Insurance Payable	20,835.23
Flexible Benefits Payable	14,595.48
Union Dues Payable	3,539.44
TOTAL CURRENT LIABILITIES	1,460,728.42

LONG TERM LIABILITIES

EQUITY

Loomis Contingencies	4,456.60
Loomis Apparatus Replacement	96,831.82
Loomis Equipment Replacement	34,029.00
Loomis LT Facilities Maintenance	1,561,260.77
Mitigation Reserve	787,458.66
Fund Balance Unassigned	221,456.43
F/B Res For Imprest Cash	250.00
Investment in Fixed Assets	11,467,791.65
F/B Designated For F/A Acq	404,873.00
Reserve for Facilities	316,487.00
Unassigned Major Equipment	89,598.00
F/B Designated For Contingency	410,000.00
Net Profit	(93,744.41)
TOTAL EQUITY	15,300,748.52
TOTAL LIABILITIES & EQUITY	16,761,476.94

South Placer Fire District
Profit & Loss Statement
For the Twelve Months Ending Thursday, June 30, 2022

		YTD	BUDGET	----- REMAINING ----- VARIANCE	%
REVENUES					
Secured Property Tax General	0-000-6000-001	\$8,341,549	\$8,357,006	\$15,457	0.18%
Unitary & Op Non-Unitary	0-000-6000-002	166,644	166,590	(54)	(0.03%)
Current Unsecured Property Tax	0-000-6000-003	176,894	176,158	(736)	(0.42%)
Delinquent Secured Property Taxes	0-000-6000-004	(1,483)	(26)	1,457	(5,602.50%)
Delinquent Unsecured Property Tax	0-000-6000-005	1,908	2,363	455	19.24%
Current Supplemental Property Tax	0-000-6000-006	324,357	143,319	(181,038)	(126.32%)
Delinquent Supplemental Property Tax	0-000-6000-008	298	225	(73)	(32.36%)
SPFD Special Tax	0-000-6001-000	1,205,173	1,199,045	(6,128)	(0.51%)
Loomis Fire Protection & Response Assessment	0-000-6002-000	1,048,996	1,047,827	(1,169)	(0.11%)
Railroad Unitary Tax	0-000-6106-000	5,429	5,428	(1)	(0.02%)
Interest-County	0-000-6950-000	5,884	70,639	64,755	91.67%
Sect. 5151 Interest Refunded	0-000-6957-000	0	(350)	(350)	100.00%
HOPTERS Intergovernmental Revenue	0-000-7000-000	54,771	53,379	(1,392)	(2.61%)
Ambulance Services	0-000-8192-000	1,747,537	1,700,000	(47,537)	(2.80%)
Uniform Reimbursement	0-000-8193-001	72	2,070	1,998	96.52%
Other Staffing Reimbursements	0-000-8193-009	0	1,035	1,035	100.00%
Other Miscellaneous	0-000-8193-010	194,334	120,800	(73,534)	(60.87%)
Fees For Service & Cost Recovery Charges	0-000-8193-011	322,317	180,500	(141,817)	(78.57%)
4850 Reimbursements	0-000-8193-014	35,888	25,975	(9,913)	(38.16%)
Cellular Tower Lease	0-000-8193-015	94,353	95,000	647	0.68%
MVA Fees	0-000-8193-016	486	0	(486)	0.00%
Local/State/Federal Grants	0-000-8193-018	0	39,289	39,289	100.00%
CFAA Revenues	8197	435,212	355,000	(80,212)	(22.60%)
Loomis Mitigation Interest	0-000-8264-006	66	450	384	85.39%
Consolidated Mitigation Fee Revenue	0-000-8267-000	525,147	420,000	(105,147)	(25.04%)
Consolidated Mitigation Interest	0-000-8264-007	1,651	3,600	1,949	54.15%
TOTAL REVENUES		14,687,483	14,165,322	(522,161)	(3.69%)
OPERATING EXPENSES					
SALARIES/BENEFITS					
Salaries & Wages	1002:1003	5,842,682	6,104,821	262,139	4.29%
Sellback/Admin. & FF's	1004	243,544	200,000	(43,544)	(21.77%)
Intern FF/Board/Res.App FF/PT	1005	6,100	15,000	8,900	59.33%
Callback/Overtime-Firefighter	1006	1,733,397	1,050,000	(683,397)	(65.09%)
Comp For Absence/Illness	1007	50,178	20,000	(30,178)	(150.89%)
Out of Grade Pay	1008	239	2,000	1,761	88.07%
Other Payroll	1015	3,140	9,000	5,860	65.11%
Volunteer Length of Service Award	1016	1,000	1,000	0	0.00%
PERS Retirement	1300	961,259	943,147	(18,112)	(1.92%)
PERS Lump Sum Payment	1302	824,547	852,918	28,371	3.33%
Employer 457 Def. Comp. Match	1305	27,173	25,000	(2,173)	(8.69%)
Employment Taxes (FICA/Medicare/SUI)	1301	123,665	120,013	(3,652)	(3.04%)
Workmans Comp. Insurance	1315	709,279	686,814	(22,465)	(3.27%)
Agency Share Insurance	1550	1,204,090	1,301,358	97,268	7.47%
OPEB Contribution	1551	0	40,000	40,000	100.00%
COP Debt Service	1552	371,298	371,298	1	0.00%
Labor Legal	2010	5,119	30,000	24,881	82.94%
Uniform Allowance/Cell Phone	2017	46,849	66,000	19,151	29.02%
Employees Assistance Program	2019	5,196	6,000	804	13.40%
CFAA Expenditures	1997	412,656	355,000	(57,656)	(16.24%)
TOTAL SALARIES/BENEFITS/CFAA		12,571,411	12,199,369	(372,040)	(3.05%)
SERVICE & OPERATIONS					
Audit	2020	14,200	14,200	0	0.00%
Propane	2021	2,279	3,000	721	24.04%
Employee Physicals/DL/Wellness	2023	6,284	12,000	5,716	47.63%
ParamedicCert.EMT/CPR Classes	2024	4,867	6,000	1,133	18.88%
Ambulance Billing Service	2025	147,639	115,000	(32,639)	(28.38%)
Garbage	2026	9,495	9,500	6	0.06%
Gas & Electric	2027	88,177	80,000	(8,177)	(10.22%)

South Placer Fire District
Profit & Loss Statement
For the Twelve Months Ending Thursday, June 30, 2022

		YTD	BUDGET	----- REMAINING ----- VARIANCE	%
Insurance (FAIRA)	2028	113,433	103,033	(10,400)	(10.09%)
Memberships/Subscriptions	2030	16,230	10,000	(6,230)	(62.30%)
News Publications & Ads	2032	840	1,000	160	16.00%
Sewer	2035	6,713	6,300	(413)	(6.55%)
Telephone	2037	71,127	63,000	(8,127)	(12.90%)
Training Supplies	2038	921	7,000	6,079	86.85%
Business/Conference	2039	4,601	4,000	(601)	(15.02%)
Education/Training	2040	18,627	20,000	1,373	6.86%
Water	2041	14,578	14,000	(578)	(4.13%)
Laundry	2042	1,458	1,700	242	14.23%
Legal/Consulting Fees	2043-000	124,010	90,000	(34,010)	(37.79%)
Prevention Consulting Fees	2043-001	45,689	42,000	(3,689)	(8.78%)
Petty Cash Fund	2044	0	250	250	100.00%
Pre-Employment Testing/Background Inv.	2045	15,669	14,000	(1,669)	(11.92%)
Medical Waste Disposal	2046	3,390	4,000	610	15.24%
Phsio Control Contract	2047	15,066	18,000	2,934	16.30%
County Charges (Tax Collection/LAFCO/Refunds)	2050	186,724	180,000	(6,724)	(3.74%)
Elections	2051	0	30,000	30,000	100.00%
Public Education	2052	451	2,000	1,549	77.46%
Food/Drink-Incident Supplies	2053	6,763	10,000	3,237	32.37%
Safety Awards	2055	2,034	2,000	(34)	(1.71%)
Software Subscriptions	2056	37,871	18,000	(19,871)	(110.40%)
Cleaning/Maintenance Supplies	2120	9,814	12,000	2,186	18.21%
Copy Machine Contract/Maint.	2121	21,617	16,000	(5,617)	(35.11%)
Computer Service & Maint.	2122	46,868	40,000	(6,868)	(17.17%)
Fire Prevention Supplies	2123	8,210	8,000	(210)	(2.62%)
Fuel & Oil	2124	110,284	64,000	(46,284)	(72.32%)
Medical Supplies	2127	99,413	105,000	5,587	5.32%
Miscellaneous Supplies	2128	37	885	848	95.85%
Office Supplies/Computer	2129	6,751	8,000	1,249	15.61%
Oxygen	2130	7,775	5,000	(2,775)	(55.50%)
Postage/Shipping	2131	1,861	2,000	139	6.97%
Storage	2132	0	2,000	2,000	100.00%
Uniform Supplies	2133	10,008	13,000	2,992	23.02%
Misc. Firefighting Equip/Supplies	2135	17,800	22,000	4,200	19.09%
Radio Repair	2221	9,231	8,000	(1,231)	(15.39%)
Automotive Repairs/Supplies	2222	117,861	109,000	(8,861)	(8.13%)
Facilities Maintenance	2225	68,217	80,000	11,783	14.73%
SCBA Maintenance	2226	6,698	7,260	562	7.75%
Turnout Clothing Maint.	2228	3,493	5,000	1,507	30.15%
Extinguisher Service/Repair	2229	1,160	1,200	40	3.30%
Outside Services/Printing	2523	848	1,200	352	29.33%
Bad Debt Expense	8510 + 4521	173,096	50,000	(123,096)	(246.19%)
TOTAL SERVICE & OPERATIONS		1,680,178	1,439,528	(240,647)	(16.72%)
FIXED ASSETS					
Facilities,	4456	1,884	14,150	12,266	86.68%
Firefighting Equipment	4462	5,680	3,854	(1,826)	(47.38%)
EMS Equipment	4464	888	3,210	2,322	72.35%
Office & Communication Equipment	4465	817	3,560	2,743	77.05%
Radio & Communications	4469	3,287	2,000	(1,287)	(64.36%)
Shop Equipment	4470	812	1,000	188	18.77%
Training/Operations Equipment	4472	0	1,880	1,880	100.00%
Rescue Equipment	4475	2,600	1,576	(1,024)	(64.96%)
Aparatus Upgrades	4476	0	2,800	2,800	100.00%
TOTAL FIXED ASSETS		15,968	34,030	18,062	53.08%
CAPITAL EXPENDITURES					
2021 Ford Expedition (012 Replacement)	0-000-4510-030	16,449	15,000	(1,449)	(9.66%)
Structure PPE/Gear	0-000-4511-008	62,300	62,300	0	(0.00%)
Station 18 Schematic Design/Truckroom Build	0-000-4512-031	186,136	1,501,966	1,315,830	87.61%
St. 18 Sink Hole Repair	0-000-4512-034	26,708	26,500	(208)	(0.78%)

South Placer Fire District
Profit & Loss Statement
For the Twelve Months Ending Thursday, June 30, 2022

		YTD	BUDGET	----- REMAINING ----- VARIANCE	%
St. 20 Ice Machine Relocated/Hot Water Heater	0-000-4512-035	0	1,200	1,200	100.00%
Dry Rot Repair	0-000-4512-037	0	6,000	6,000	100.00%
St. 15 Sod Repair Replacement	0-000-4512-040	0	11,160	11,160	100.00%
St. 16 Landscape Project	0-000-4512-043	0	5,000	5,000	100.00%
Drainage Work	0-000-4512-044	0	5,000	5,000	100.00%
Patio Roof Repair	0-000-4512-045	0	3,000	3,000	100.00%
Electrical for TV	0-000-4512-046	0	500	500	100.00%
TOTAL CAPITAL EXPENDITURES		291,593	1,637,626	1,346,033	82.19%
Station 18 Schematic Design/Build	0-000-4522-001	0	13,922	13,922	100.00%
Type 1 Engine/PNC Equipment Finance	0-000-4522-012	87,101	87,089	(12)	(0.01%)
TOTAL LFPD MITIGATION EXPENDITURES		87,101	101,011	13,910	13.77%
CONSOLIDATED MITIGATION EXPENDITURES					
Front/Rear Side Level III Frag Coating	0-000-4523-002	472	354	(118)	(33.29%)
Investigation Team Equipment	0-000-4523-008	6,968	12,000	5,032	41.93%
Workstation/Laptop Upgrades 11%	0-000-4523-015	0	275	275	100.00%
MDC/Vehicle Computers T17 11%	0-000-4523-016	0	165	165	100.00%
Firefighter PPE	0-000-4523-020	7,700	7,700	0	0.00%
Type 1 Engine/PNC Equipment Finance	0-000-4523-021	59,057	146,158	87,101	59.59%
3 Hard Suction Extensions (TFT 6" F 6"M) New	0-000-4523-022	0	900	900	100.00%
3 Red Head 1.5 x 1.5 Gated WYE New	0-000-4523-023	440	900	460	51.11%
3 Red Head 2.5x1.5 Gated WYE New	0-000-4523-024	0	1,050	1,050	100.00%
3 Red Head 5" Storz 4.5 M Threaded New	0-000-4523-025	0	600	600	100.00%
2 Craftsman Toolsets for Toolboxes New	0-000-4523-026	55	500	445	89.08%
2 Red Head 6" 4.5" DF Threaded New	0-000-4523-027	423	500	77	15.35%
4 USDA Forestry Svc 1.5" to 1" NSPH New	0-000-4523-028	0	150	150	100.00%
1 Aluminum 5" Storz -3 -2.5" Gated WYE New	0-000-4523-029	982	550	(432)	(78.59%)
10 TFT 1/2" 50 gpm SB tips-low flow	0-000-4523-030	1,067	1,300	233	17.91%
3 TFT 15/16" replacement SB tips for reserve	0-000-4523-031	390	390	0	0.00%
24 key FDNY spec. 1.75" attack hose	0-000-4523-032	6,563	4,000	(2,563)	(64.08%)
8 Elkhart XC 150 gpm 50 psi comb nozzles	0-000-4523-033	6,221	6,912	691	10.00%
5 Elkhart Xd 2.5" shut offs for blitz line	0-000-4523-034	0	3,240	3,240	100.00%
30 sticks Snaptite 1.5" Wayjax SJ hose	0-000-4523-035	3,628	3,628	0	0.00%
4 sticks Outback HD 1.5" rubber lined hose 11%	0-000-4523-036	269	87	(182)	(209.57%)
20 various sized red head tail gaskets 11%	0-000-4523-037	98	10	(88)	(883.70%)
20 various sized red head expansion rings 11%	0-000-4523-038	0	14	14	100.00%
10 sticks 3" Key Eco10 soft suction hoses	0-000-4523-039	1,489	179	(1,310)	(731.65%)
5 LDH Eco10 soft suction hoses	0-000-4523-040	0	185	185	100.00%
Plans Cabinets New	0-000-4523-041	0	1,200	1,200	100.00%
OTC 6522 Smoke Machine New	0-000-4523-042	1,130	1,000	(130)	(13.04%)
Under Lift Jack New	0-000-4523-043	0	1,000	1,000	100.00%
Transmission Jack New	0-000-4523-044	851	2,000	1,149	57.44%
Station 17 Generator new	0-000-4523-047	0	28,000	28,000	100.00%
Station 15 Generator New	0-000-4523-048	21,097	16,000	(5,097)	(31.85%)
2021 Ford Expedition (012 Replacement) 11%	0-000-4523-049	4,682	2,817	(1,865)	(66.22%)
Airway/Pedi Bags 11%	0-000-4523-050	110	385	275	71.50%
Fire Pro X/Thermal Imaging Cameras	0-000-4523-051	11,289	11,289	0	0.00%
TOTAL CONSOLIDATED MITIGATION EXPENDITURES		134,981	255,438	120,456	47.16%
TOTAL OPERATING EXPENSES		14,781,232	15,667,002	885,774	5.65%
EXCESS OF REVENUE/EXPENDITURES		(93,749)	(1,501,680)	(1,407,935)	93.76%
BEGINNING FUND BALANCE		3,926,701	3,926,701	0	0.00%
ENDING FUND BALANCE		3,832,952	2,425,021	(1,407,935)	(58.06%)
COMPONENTS OF FUND BALANCE					

South Placer Fire District
 Profit & Loss Statement
 For the Twelve Months Ending Thursday, June 30, 2022

		YTD	BUDGET	----- REMAINING -----	
				VARIANCE	%
Ending FB Loomis Mit. Reserve	0-000-0560-000	0	(13,539)	(13,539)	100.00%
Ending FB Consolidated Mit. Reserve	0-000-0565-000	0	538,724	538,724	100.00%
Ending FB Unassigned	0-000-0554-000	0	484,016	484,016	100.00%
Ending FB Res for Imprest Cash	0-000-0555-000	0	250	250	100.00%
Ending FB Designated for F/A Acq	0-000-0556-000	0	404,873	404,873	100.00%
Ending FB Facilities	0-000-0557-000	0	316,487	316,487	100.00%
Ending FB Unassigned Major Equipment	0-000-0558-000	0	89,598	89,598	100.00%
Ending FB Contingent Reserve	0-000-0559-000	0	410,000	410,000	100.00%
Ending FB Loomis Contingent	0-000-0562-000	0	4,456	4,456	100.00%
Ending FB Loomis Equipment Replacement	0-000-0563-000	0	34,029	34,029	100.00%
Ending FB Loomis Apparatus Replacement	0-000-0564-000	0	96,832	96,832	100.00%
Ending FB Loomis LT Facility Maintenance	0-000-0561-000	0	59,295	59,295	100.00%
		0	2,425,021	2,425,021	100.00%

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, DECEMBER 14TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: South Placer Fire District Special Tax Reports 2021/22:

Action Requested: Staff recommends review and approval of the Fiscal Year 2021/22 Fire Suppression and Protection Special Tax Reports for the South Placer Fire District-Former Loomis Fire District (Division 1) and the South Placer Fire District (Division 2).

Background: The District's Special Tax administrator, SCI Consulting Group, prepared the reports for the SPFD (Division 1, formerly Loomis Fire District) and the SPFD (Division 2) Special Taxes which include brief histories of the special taxes and summarize the parcel tax submittals to the County, expenditures for the fiscal year 2021/22, and projections for the current fiscal year 2022/23.

Impact: The Fire District's (former Loomis Fire District) Special Tax revenues for 2021/22 were \$497,311. The South Placer Fire District's Special Tax revenues for 2021/22 were \$707,862

Attachments: 2021/22 South Placer Fire District-Former Loomis Fire District Tax Report, dated November 2022; 2021/22 South Placer Fire District Tax Report, dated November 2022.

Mark Duerr
Fire Chief
South Placer Fire District

FY 2021-22

TAX REPORT

South Placer Fire Protection District

Former Loomis Fire Protection District

Fire Suppression and Protection Special Tax

November 2022

Final Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534

707.430.4300

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South Placer Fire Protection District

Board of Directors

Chris S. Gibson, President

Gary Grenfell, Vice President

Sean Mullin, Clerk

Dan Bajtos, Director

Ken Musso, Director

Mike Johnson, Director

Terri Ryland, Director

Fire Chief

Mark Duerr, Fire Chief

Secretary of the Board

Katherine Medeiros

Engineer of Work

SCI Consulting Group

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Introduction

In June 2017 Loomis Fire Protection District (the “former District”) completed the necessary steps, as directed by the Placer County Local Agency Formation Commission (PCLAFCO), in order to merge with South Placer Fire Protection District (the “Consolidated District”). The former District was formed in 1930 as a volunteer department. The former District is located in the rural foothills of Placer County along Interstate 80, and its service area encompasses approximately 18 square miles. The former District includes most of the town of Loomis as well as some unincorporated areas. The former District also provides service along Interstate 80 and the main line for Amtrak and the Union Pacific Railroad, a major tourist transportation corridor.

On June 3, 1997, registered voters in the town of Loomis and some unincorporated areas that make up the former District voted to approve a special tax. After 67 years of providing fire protection and emergency medical services, the once all volunteer fire department was unable to keep up with the growth in the area and thus needed additional funding. The purpose of this tax is to ensure that former District continues to receive fire protection and emergency medical services. In addition, former District receives some minimal property tax revenues.

The Special Tax was collected for the first time in fiscal year 1997-98. This Report summarizes the purpose of the Special Tax, the fiscal year 2021-22 Special Tax, method of apportionment, and other related data as required by Government Code Section 50075.1 et seq.

In future years, the Special Tax will continue to be collected and its revenue will continue to be used to provide local fire suppression, protection and emergency response services in the former District area, as approved by its voters on June 3, 1997.

Rate and Special Tax Method of Apportionment

The passage of the Special Tax by the voters on June 3, 1997 authorized the District to levy the Special Tax at a rate of \$63.46 per tax unit or Single Family Residence for fiscal year 1996-97. In order to help ensure that the revenues from the special tax grow in line with the inflation-adjusted cost of providing local fire protection and medical emergency response services, the tax rate may be increased in future years by an annual amount determined by the Consumer Price Index. The Board of Directors determined that the tax rate for fiscal year 2021-22 would be increased by the total CPI change of 3.81%, according to the Consumer Price Index (“CPI”) for All Urban Consumers – San Francisco Bay Area from April 2020 to April 2021, as determined by the United States Bureau of Labor Statistics.

Therefore, the rates shown for fiscal year 2021-22 are shown in the following Figure.

Figure 1 –Special Tax Rate

Use of Property	2017-18	2018-19	2019-20	2020-21	2021-22	Unit
	Rate	Rate	Rate	Rate	Rate	
Single-Family	\$105.12	\$108.50	\$112.85	\$114.10	\$118.45	per parcel
Multi-family Residential	\$51.40	\$53.05	\$55.18	\$55.79	\$57.92	SFR rate + MFR for each additional unit
Apartment Building	\$105.12	\$108.50	\$112.85	\$114.10	\$118.45	per parcel
Apartment Units	\$51.40	\$53.05	\$55.18	\$55.79	\$57.92	per unit
Mobile Homes on a Separate Parcel	\$105.12	\$108.50	\$112.85	\$114.10	\$118.45	per parcel
Mobile Home Park	\$105.12	\$108.50	\$112.85	\$114.10	\$118.45	per parcel
Mobile Home Units	\$5.00	\$5.16	\$5.36	\$5.42	\$5.63	per unit
Commercial/ Industrial	\$105.12	\$108.50	\$112.85	\$114.10	\$118.45	per parcel
Agricultural / Vacant	\$105.12	\$108.50	\$112.85	\$114.10	\$118.45	per parcel
All other uses	\$105.12	\$108.50	\$112.85	\$114.10	\$118.45	per parcel

Summary of Special Tax Revenues by Year

The Special Tax revenue for fiscal year 2021-22, as well as the amounts for previous fiscal years, are summarized in Figure 2.

Figure 2 – Summary of Special Tax Revenues

Fiscal Year	Tax Units	Tax Amount per Tax Unit	Total Tax ¹	Annual Change	
				Tax Units	Tax Amount
2017-18	4,161	\$105.12	\$436,574	-	\$15,454
2018-19	4,164	\$108.50	\$451,115	3	\$14,541
2019-20	4,189	\$112.85	\$469,771	25	\$18,656
2020-21	4,231	\$114.10	\$480,906	42	\$11,135
2021-22	4,211	\$118.45	\$497,429	(20)	\$16,523

¹ Amounts submitted to the County Tax Collector.

Expenditures for Fiscal Year 2021-22

There were 4,115 parcels in the District as of June 30, 2021. The total annual taxes to be collected within the District for fiscal year 2021-22 were \$497,311.

Figure 3 –Expenditures for Fiscal Year 2021-22

Revenue	
Parcel Tax	\$497,311
Expenses	
Salaries and Benefits	\$422,615
Administraton/ Benefits	\$0
Service and Ops	\$74,696
Fixes Assets	\$0
Ending Balance	\$0

¹ Revenues are based on final parcel tax revenues less County costs and fees

Projections for Fiscal Year 2022-23

Revenue from fiscal year 2022-23 property tax bill collections will be used to fund operating expenses in order to provide local fire protection and emergency medical services in the District.

The Figure below displays the preliminary budget for the Loomis Fire Protection District for fiscal year 2022-23:

Figure 4 – projected Budget for Fiscal Year 2022-23

Revenue	
Parcel Tax	\$523,883
Expenses	
Salaries and Benefits	\$445,300
Administraton Salaties/ Benefits	\$0
Service and Ops	\$78,583
Fixes Assets	\$0
Ending Balance	
	\$0

Administration of Special Taxes

General Administrative Requirements

The Special Tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the Special Tax levies have been computed, the levy data must be filed with the County Auditor prior to August 10 of each year for inclusion on property tax bills.

After submission of the Special Tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The Special Tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

Use of Proceeds

All proceeds of the Special Tax levied and imposed shall be accounted for and paid into a special account designated for use of operations and maintenance of the District, pursuant to Government Code Section 50075.1(b) and (c).

Appropriations Limit

Pursuant to Section 7902.1 of the California Government Code or any successor provision of law, the Board shall provide in each year for any increase in the District's appropriations limit as shall be necessary to ensure that Parcel Tax proceeds, and of all qualified parcel tax levied by the District, may be spent for the authorized purposes.

Delinquencies

The District participates in the "Teeter Plan" with the County of Placer whereby the County pays all delinquent parcel taxes to the District and in return the County institutes collection proceedings and, when collected, keeps all delinquent payments with interest and penalties. This plan allows the District to maintain reliable parcel tax revenues and reduces the cost of collection. Contract to include in the Teeter Plan is at the option of the County. It is not anticipated that the County will discontinue the Teeter Plan unless the level of delinquencies becomes excessive. Delinquencies are 1.77% for fiscal year 2021-22, which is below the Teeter Plan upper threshold limit of 4% and, therefore, should continue to be closely monitored. See Figure 5 on the following page:

Figure 5 - Summary of % of Unpaid Delinquencies

As of June 30, 2022	
Total Special Tax Levied	497,311
Total Special Taxes Delinquent	8,816
Percent of Special Tax Delinquent	1.77%

Appeals Procedure

Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of the Parcel Tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

Public Information

Taxpayers and other interested persons can obtain information regarding the parcel tax, or other information by contacting the District's parcel tax levy administrator, SCI Consulting Group at telephone number (707) 430-4300 or (800) 273-5167. SCI Consulting Group's toll free property-owner inquiry line is also included with property tax bills.

Auditor Filing and Reporting

Parcel tax levies for the upcoming fiscal year must be filed with the Placer Tax Collector by August 10. The parcel tax levies have been submitted and confirmed for the fiscal year 2021-22. After submission of the parcel tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills which typically occurs in October. The parcel tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

Exhibit A – Special Tax Roll, Fiscal year 2021-22

Reference is hereby made to the Assessment Roll in and for the assessment proceedings is on file in the office of the Fire Chief of the South Placer Fire Protection District, as the Assessment Roll is too voluminous.

FY 2021-22

TAX REPORT

South Placer Fire Protection District

Measure A Special Tax

November 2022

Final Report

Tax Administrator:



4745 Mangels Boulevard
Fairfield, California 94534

707.430.4300

www.sci-cg.com

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South Placer Fire Protection District

Board of Directors

Chris S. Gibson, President

Gary Grenfell, Vice President

Sean Mullin, Clerk

Dan Bajtos, Director

Ken Musso, Director

Mike Johnson, Director

Terri Ryland, Director

Fire Chief

Mark Duerr, Fire Chief

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Katherine Medeiros

Engineer of Work

SCI Consulting Group

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Introduction

The South Placer Fire District has served the community of Granite Bay and portions of Loomis, Penryn, and Newcastle since 1952. The South Placer First District formed a Special Tax by way of Ordinance No. FP6 of the Board of the South Place Fire District "SPFD", adopted on June 3, 1980. The purpose of this tax is to ensure that the residents within the South Placer Fire District continue to receive Advance Life Support and transportation, fire suppression, and Rescue/Special Operations services. In addition, SPFD receives some minimal property tax revenues.

The Special Tax was collected for the first time on July 1,1980. This Report summarizes the purpose of the Special Tax, the fiscal year 2021-22 Special Tax, method of apportionment, and other related data as required by Government Code Section 50075.1 et seq.

In future years, the Special Tax will continue to be collected and its revenue will continue to be used to provide Advance Life Support and transportation, fire suppression, and Rescue/Special Operations services.in the South Placer area, as approved by way of Ordinance No. FP6 of the Board of the South Placer Fire District.

Special Tax Rate

The passage of the Special Tax by the voters on June 3, 1980 authorized the District to levy the Special Tax. SCI Consulting Group became the parcel tax administrator beginning with the submittal of the Fiscal Year 2016-17. The Board of Directors determined that the tax rate for fiscal year 2021-22 shall remain as follows:

Therefore, the rates shown for fiscal year 2021-22 are shown in the following Figure.

Figure 1 –Special Tax Rate

Use of Property	Rate	Unit
Residential Parcel	\$70.00	per parcel *
Commercial Unit	\$0.05	per square feet *
Irrigated Farm	\$70.00	for all builings *
Mobile Home Park	\$20.00	per unit *
Land	\$2.00	per acre

Note: All marked (*) will include an additional \$2.00 per acre

Fiscal Year 2021-22 Parcel Tax

There were currently 9,996 parcels in the District as of June 30, 2021. The total annual parcel tax submitted collected within the district for fiscal year 2021-22 was approximately \$707,966.

Figure 2 below will summarize the Parcel Tax Levies for the previous five years.

Figure 2 –Summary of Parcel Tax Submittal FY 2021-22

Fiscal Year	Tax Units	Tax Amount per Tax Unit¹	Total Tax
2017-18	9976.0	see Figure 1 for details	\$ 693,033.98
2018-19	9987.0	see Figure 1 for details	\$ 696,222.84
2019-20	10014.2	see Figure 1 for details	\$ 700,995.80
2020-21	10020.0	see Figure 1 for details	\$ 706,259.04
2021-22	10108.3	see Figure 1 for details	\$ 707,862.00

¹ Amounts submitted to the County Tax Collector

Figure 3 below displays the Parcel Tax Levies expenditures for fiscal year 2021-22:

Figure 3– Estimated Expenditures for Fiscal Year 2021-22

Expenditure for Fiscal year 2021/22	
Revenue	
Special Parcel Tax: Measure A Revenue:	\$ 707,862
Expenses	
Legal Fees and Consulting Fees	\$ 90,000
County Charges	\$ 180,000
Other Services & Operational Expendit	\$ 437,862
Ending Balance	\$ -

¹ Revenues are based on final parcel tax revenues less County costs and fees

Figure 4 below displays the Parcel Tax Levies projections for fiscal year 2022-23:

Figure 4 – Projections for Fiscal Year 2022-23

Expenditure for Fiscal year 2022/23	
Revenue	
Special Parcel Tax: Measure A Revenue:	\$ 702,240.00
Expenses	
Salaries and Benefits	\$ 582,860.00
Service and Operations	\$ 87,780.00
Fixed Assets	\$ 31,600.00
Ending Balance	\$ -

Administration of Special Taxes

General Administrative Requirements

The Special Tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the Special Tax levies have been computed, the levy data must be filed with the County Auditor prior to July 24th of each year for inclusion on property tax bills.

After submission of the Special Tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The Special Tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

AB2109 Requirements

During last year's legislative session, the Governor signed AB2109 that is effective January 1, 2015. In summary, each county, city, and special district that assesses a parcel tax (direct charge) shall provide information to the Controller in the annual Financial Transaction Report. The information to be provided is as follows:

- The type and rate of parcel tax imposed
- The number of parcels subject to the parcel tax
- The number of parcels exempt from the parcel tax
- The sunset date of the parcel tax, if any
- The amount of revenue received from the parcel tax
- The manner in which the revenue received from the parcel tax is being used

Use of Proceeds

All proceeds of the Special Tax levied and imposed shall be accounted for and paid into a special account designated for use of operations and maintenance of the District, pursuant to Government Code Section 50075.1(b) and (c).

Delinquencies

Beginning in 1993/94, Placer County implemented the alternative method of apportionment commonly referred to as the Teeter Plan. The basic concept of the Teeter Plan is that the County apportions to taxing agencies 100% of their secured (and supplemental secured) levy (adjusted for roll changes), with the County owning the delinquent receivables. Placer County “Teeters” all secured ad valorem taxes as well as all direct charges (with the exception of 1915 Act Bond and Mello Roos charges). 55% of the current secured roll is apportioned in December, 40% in April and 5% in June. They also distribute any adjustments due to roll changes processed during the year in June.

The District participates in the “Teeter Plan” with the County of Placer whereby the County pays all delinquent parcel taxes to the District and in return the County institutes collection proceedings and, when collected, keeps all delinquent payments with interest and penalties. This plan allows the District to maintain reliable parcel tax revenues and reduces the cost of collection. Contract to include in the Teeter Plan is at the option of the County. It is not anticipated that the County will discontinue the Teeter Plan unless the level of delinquencies becomes excessive. Delinquencies are 0.74% for fiscal year 2021-22, which is below the Teeter Plan upper threshold limit of 4% and, therefore, should continue to be closely monitored.

See Figure 5 below:

Figure 3 – Delinquencies for Fiscal Year 2021-22

As of June 30, 2022	
Total Special Tax Levied	\$707,862
Total Special Taxes Delinquent	\$5,217
Percent of Special Tax Delinquent	0.74%

Exhibit A – Special Tax Roll, Fiscal year 2021-22

Special Tax Roll – Exhibit A – begins on the following page.

Exhibit B-AB 2109 Reporting Requirements, Fiscal year 2021-22

AB 2109 Reporting Requirements, – Exhibit B– begins on the following page.

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, DECEMBER 14TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Board of Director Officers and Committees 2023:

Action Requested: Staff recommends board officer position elections and committee appointments for 2023.

Background: This is standard procedure each December. The Board will elect a President, Vice President, Clerk, and appoint members to various standing committees.

Excerpt from Policy 1206:

1206.2 The officers of the Board of Directors shall be President, Vice President, and Clerk. The Board shall elect a President, Vice President, and Clerk during the regularly scheduled meeting in December of each year to serve throughout the subsequent calendar year. Upon the occurrence of an officer's vacancy, the Board shall fill such vacancy from the remaining members. An interim election for the Board Officers may be held upon approval by a majority of the Directors.

Excerpt from Policy 1207:

1207.3 The following shall be standing committees of the Board:

- 1 Personnel Committee;*
- 2 Facilities Committee;*
- 3 Budget Committee;*

Impact: Future direction

Attachments: Board officer position election and committee appointment worksheet; Policy 1206; Policy 1207.

Mark Duerr
Fire Chief
South Placer Fire District

2023
Board Officer Position and
Committee Appointment Worksheet

	2023	Current Incumbent
Board President:	_____	Director Grenfell
Board Vice President:	_____	Director Bajtos
Board Clerk:	_____	Director Mullin
Personnel Committee: (3 Recommended)	_____	Director Musso
	_____	Director Grenfell
	_____	Director Gibson
Finance Committee: (2 Recommended)	_____	Director Mullin
	_____	Director Ryland
Facilities Committee: (2 Recommended)	_____	Director Johnson
	_____	Director Bajtos
FAIRA: (1 primary, 1 alternate)	_____	Director Musso
	_____	Vacant (Alternate)

BOARD STRUCTURE AND GENERAL STRUCTURE

1206.1 SCOPE AND PURPOSE

The Board of Directors shall define the make up and duties of the South Placer Fire District Board of Directors in the form of members and officers.

1206.2 POLICY

The officers of the Board of Directors shall be President, Vice President, and Clerk. The Board shall elect a President, Vice President, and Clerk during the regularly scheduled meeting in December of each year to serve throughout the subsequent calendar year. Upon the occurrence of an officer's vacancy, the Board shall fill such vacancy from the remaining members. An interim election for the Board Officers may be held upon approval by a majority of the Directors.

1206.2.1 PRESIDENT OF THE BOARD OF DIRECTORS

The President of the Board of Directors shall serve as chairperson at all Board meetings. He/she shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions. The President is responsible for the following:

1. **Presiding at Meetings:** The President, when present, shall preside at all meetings of the Board, shall take the chair at the time appointed for every Board meeting, and immediately call the members to order and proceed with the business of the Board.
2. **General Direction:** Have general direction of the boardroom and assign seats for the use of the Board members and members of the staff as required.
3. **Order and Decorum:** Preserve order and decorum, prevent demonstrations, and in accordance with law, order removal from the boardroom any person whose conduct is deemed objectionable, and order the boardroom cleared whenever deemed necessary.
4. **Length of Time for Public Discussion:** Allocate the length of time for public discussion of any matter in advance of such discussion with the concurrence of the Board.
5. **Other Responsibilities:** The Board may prescribe other responsibilities.
6. **Official Spokesperson:** Shall be the official Spokesperson and representative for the board and the principal contact with legal counsel and the media.
7. In the absence of the President, the Vice President of the Board of Directors shall serve as chairperson over all meetings of the Board.
8. The Clerk is responsible for signing Board Action Summaries and shall act as the President in the absence of the President and Vice President.
9. It is the responsibility of each Director to serve on committees and thoroughly prepare to discuss agenda items at meetings of the Board of Directors.

South Placer Fire District

SPFD Policy Manual

BOARD STRUCTURE AND GENERAL STRUCTURE

- (a) Information may be requested from staff or exchanged between Directors before meetings.
- (b) Information that is exchanged before meetings shall be distributed through the Fire Chief, and all Directors will receive all information being distributed.
- (c) Requests by individual Directors for substantive information and/or research from District staff will be channeled through the Fire Chief.
- (d) Directors shall at all times conduct themselves with courtesy to each other, to staff and to members of the audience present at Board meetings.
- (e) Directors shall defer to the chairperson for conduct of meetings of the Board but, shall be free to question and discuss items on the agenda.
- (f) All comments should be brief and confined to the matter being discussed by the Board. Directors may request for inclusion into minutes brief comments pertinent to an agenda item, only at the meeting that item is discussed (including, if desired, a position on abstention or dissenting vote).
- (g) Directors shall abstain from participating in consideration on any item involving a personal or financial conflict of interest. Unless such a conflict of interest exists, however, Directors should not abstain from the Board's decision-making responsibilities.

1206.2.2 GENERAL DUTIES

The general duties of the Board shall be legislative and administrative in nature. They shall formulate and adopt policy for the District. The fundamental roll of the board is to represent the community's interests by assuring that the communities service needs are met, assuring the service is appropriate quality, assuring that the publics' money is used responsibly and assuring that all are treated equally and fairly.

- 1. They shall conduct their business for the public benefit, abiding by the Brown Act.
- 2. The Board is not directly responsible for the day-to-day operations or operational decision making.
- 3. They shall review and adopt a preliminary budget by June 30 and adopt a final budget by September 30. Establishment of reserve accounts and transfer of reserve funds require approval by a minimum of two-thirds vote of the Board of Directors.

1206.2.3 FIRE CHIEF

They shall employ a qualified, competent person as a Fire Chief, who will administer and supervise the District under the direction of the Board. Through separate employment agreement with the District, the Fire Chief shall work directly for the Board of Directors and represent the interest of the Directors to any person, group or agency having business with the District.

- 1. The Board of Directors shall conduct an annual performance evaluation of the Fire Chief. The evaluation will be conducted during a closed session end of the year presentation and report prepared by the Fire Chief in June of each year.

South Placer Fire District

SPFD Policy Manual

BOARD STRUCTURE AND GENERAL STRUCTURE

- (a) The end of the year presentation and report shall be related to the previous fiscal years' activities and ability of the district to meet the goals and objectives adopted for that year.

1206.2.4 SECRETARY OF THE BOARD

The Secretary of the Board shall be an employee selected by the Board who shall attend each regularly scheduled meeting of the Board and maintain a record of all proceedings thereof as required by law.

1. If the Secretary of the Board cannot attend a meeting, the President or the Fire Chief shall make arrangements to have someone in attendance to properly record the Board's proceedings.
2. It shall be the duty of the Secretary of the Board to attest to all District Resolutions, attend closed sessions of the Board if requested, adhere to the guidelines for taping open and closed sessions (as necessary) and record all open and closed sessions (as necessary).

COMMITTEES OF THE BOARD OF DIRECTORS

1207.1 SCOPE AND PURPOSE

The South Placer Fire Board of Directors shall define the standing and ad-hoc committees and their associated duties.

1207.2 POLICY

The Board President shall appoint such ad hoc committees as may be deemed necessary or advisable by himself/herself and/or the Board. The duties of the ad hoc committees shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made.

1207.3 STANDING COMMITTEES

The following shall be standing committees of the Board:

1. Personnel Committee;
2. Facilities Committee;
3. Budget Committee;

1207.4 ANNOUNCEMENT OF STANDING COMMITTEES

The Board President shall appoint and publicly announce the members of the standing committees for the ensuing year no later than the Board's regular meeting in January.

1207.5 COMMITTEE ASSIGNMENT

The Board's standing committees may be assigned to review District functions, activities, and/or operations pertaining to their designated concerns, as specified below. Said assignment may be made by the Board President, a majority vote of the Board, or on their own initiative. Any recommendations resulting from said review should be submitted to the Board via a written or oral report.

1207.5.1 COMMITTEE PURPOSES

The purpose of standing and ad hoc committees is to provide for oversight, review, and policymaking and not to engage in management activities of the District.

1207.5.2 COMMITTEE AUTHORITY

The authority of standing and ad hoc committees is limited to providing recommendations to the Board of Directors for committee responsibilities as specified in a committee charter approved by the Board of Directors or as otherwise specifically authorized by the Board of Directors.

1207.6 STANDING PERSONNEL COMMITTEE

The Board's standing Personnel Committee shall be concerned with labor negotiations and contract development with recognized employee groups in an effort to meet District goals.

South Placer Fire District

SPFD Policy Manual

COMMITTEES OF THE BOARD OF DIRECTORS

1207.7 STANDING FACILITY COMMITTEE

The Board's standing Facilities Committee shall be concerned with the development and revision of the District's Capital Facilities Plan and Facilities Maintenance Plan.

1207.8 STANDING BUDGET COMMITTEE

The Board's standing Budget Committee shall be concerned with the development and revision of the District's Fundamental Budgeting Principles.

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, DECEMBER 14, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: 2023 Board Meeting Schedule:

Action Requested: Staff recommends reviewing the proposed 2023 Board Meeting Schedule.

Background: This is standard procedure. Each year the Board adopts an annual meeting calendar. The proposed calendar outlines each regular board meeting, any recommended changes in the regular meetings, and requested special meetings or workshops.

Impact: Planning

Attachments: Recommended calendar

Mark Duerr
Fire Chief
South Placer Fire District

2023 Board Meeting Calendar

January 11th, 2023 – Regular Board Meeting

January 24th, 2023 – Board Training

February 8th, 2023 – Regular Board Meeting

March 8th, 2023 – Regular Board Meeting

April 12th, 2023 – Regular Board Meeting

May 10th, 2023 – Regular Board Meeting

June 14th, 2023 – Regular Board Meeting

June 2023 TBA – 2023 Fire Chief Evaluation

July 12th, 2023 – Regular Board Meeting

August 9th, 2023 – Regular Board Meeting

August TBA – 2023/24 Goal Setting Workshop

September 13th, 2023 – Regular Board Meeting

October 11th, 2023 – Regular Board Meeting

November 8th, 2023 – Regular Board Meeting

December 13th, 2023 – Regular Board Meeting

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, DECEMBER 14TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: 2022/2023 Long-Term Facilities Maintenance, Apparatus Replacement, and Major Equipment Replacement Plan Updates:

Action Requested: The Chief recommends a review and approval of the 2022/23 revised plans.

Background: Staff will give a brief presentation on the highlights of the revised plans, which will be included in the Fire Fee Annual Report. Additionally, these plans are a planning guide for the District, to include the long-term facilities maintenance plan, apparatus replacement plan, and major equipment replacement plans.

Impact: Future planning

Attachments: Proposed plans

Mark Duerr
Fire Chief
South Placer Fire District

2022/23 SPFD Major Equipment Plan

Assig.	Year	Est. Life	Rplc Yr	Description	2022/23	2024/25	2026/27	2027/28	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40	
All	2019	10	2029	Breathing Apparatus System					\$ 395,000											
All	2023	10	2033	Heart Monitors 12-Lead	\$ 42,000								\$ 525,000							
All			0	Thermal Imaging Cameras																
All			0	Structure Protective Gear/Helmets(2 per F/F)				\$ 75,000				\$ 75,000			\$ 75,000					
All			0	VHF Digital Trunking Radios (Portable/Mobile)			\$ 175,000			\$ 150,000										
All	2022	10	2032	Lucas CPR Devices	\$ 145,000											\$ 200,000				
M				Power Cot																
All Type I			0	Combustible Gas Detectors																
CO 15	2022	25	2047	Auxiliary Power Generator (St 15)	\$ 47,000															
CO 16			0	Auxiliary Power Generator (St 16)							\$ 65,000									
Co 17	2024	25	2049	Auxiliary Power Generator (St 17)		\$ 165,000														
CO 17	2000	20	2020	Extractor (St 17)		\$ 37,500														
Co 17	1990	30	2020	Above Ground Fuel Storage (St 17)	\$ 37,000															
Co 17	2013	15	2028	Air Bag(s) Rescue System (Truck)																
CO 18	2016	25	2041	Auxiliary Power Generator (St 18)																
CO 18	2005	20	2025	Extractor (St 18)		\$ 32,500														
CO 18 & 19	2013	15	2028	Rescue Tools	\$ 35,000															
CO 19	2005	20	2025	Extractor (St 19)										\$ 37,500						
Co 19	2004	30	2034	Above Ground Fuel Storage (St 19)																
CO 19	2006	20	2026	SCBA Air Compressor																
CO 19	2005	25	2030	Auxiliary Power Generator (St 19)																
CO 20	2020	25	2045	Auxiliary Power Generator (St 20)																
Shop	2004	15	2019	Hoist (Shop)							\$ 47,500									
Total Annual Project Costs					\$306,000	\$235,000	\$175,000	\$75,000	\$395,000	\$150,000	\$112,500	\$75,000	\$525,000	\$37,500	\$75,000	\$200,000	\$0	\$0	\$0	
General Revenue/Projections (No OES)					3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
					\$13,763,124	\$14,176,018	\$14,601,298	\$15,039,337	\$15,490,517	\$15,955,233	\$16,433,890	\$16,926,907	\$17,434,714	\$17,957,755	\$18,496,488	\$19,051,382	\$19,622,924	\$20,211,612	\$20,817,960	
(Budget Principles)					0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	
PAPC (General Revenue)					\$103,223	\$106,320	\$109,510	\$112,795	\$116,179	\$119,664	\$123,254	\$126,952	\$130,760	\$134,683	\$138,724	\$142,885	\$147,172	\$151,587	\$156,135	
PAPC (Fire development Fee)					\$192,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
*Major Equipment Reserve					\$123,627															
*PAPC=Projected Annual Plan Contributor																				
Plan Balance					\$112,850	\$59,171	\$68,680	\$181,475	(\$22,346)	\$22,318	\$108,073	\$235,024	(\$84,215)	\$87,968	\$226,692	\$244,577	\$466,749	\$693,336	\$924,471	

SPFD Long Term Facilities Maintenance Plan 2022-2023 Update

2022/2023 Revision														
Long Term Facilities Maintenance Plan					1	2	3	4	5	6	7	8	9	10
Budget Year					2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Facility Description					Year Built	Upgrade Year	Life Expect	Replcement						
Station 15 - 4650 East Roseville Parkway					1991	2019	50	2056						
Station 16 - 5300 Olive Ranch					2008	2038	60	2068	\$80,000					
Station 17 Grounds														
Station 17 - 6900 Eureka Road					1975	2005	30	2035	\$125,000		\$2,000,000			
Administrative Office and Meeting Room					2004	N/A		2014						
Maintenance Shop					1990	2020	50	2040	\$42,000		\$350,000			
Training/Hose Tower					1993	2023	60	2053		\$250,000				
Station 18 - 5840 Horsehoe Bar Rd									\$65,000					
Station 19 - 7070 Auburn Folsom					2003	2043	60	2063						
Station 20 - 3505 Auburn Folsom					1985	2015	50	2035	\$65,000	\$1,250,000				
Station 29 Horseshoe Bar Rd and Tudsburry											\$50,000			
Total Annual Project Costs					\$377,000	\$1,500,000	\$0	\$0	\$2,000,000	\$350,000	\$50,000	\$0	\$0	
Budget/Estimated Increase					3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
General Revenue(Inc.OES)/Projections (no OES)					\$13,763,124	\$14,176,018	\$14,601,298	\$15,039,337	\$15,490,517	\$15,955,233	\$16,433,890	\$16,926,907	\$17,434,714	\$17,957,755
Budget Principles					3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
Projected Annual Plan Contribution					\$412,894	\$425,281	\$438,039	\$451,180	\$464,716	\$478,657	\$493,017	\$507,807	\$523,041	\$538,733
Projected Developer Fee Contribution					\$253,000	\$750,000	\$100,000	\$100,000	\$250,000	\$75,000	\$75,000	\$50,000	\$50,000	\$50,000
*Facilities Reserve					\$375,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Plan Balance					\$664,676	\$339,956	\$877,995	\$1,429,175	\$143,891	\$347,548	\$865,565	\$1,423,372	\$1,996,413	\$2,585,146

2022/2023 Appratus Replacement Plan

Unit	Description	Unit ID	Est Rep	Condition	Year	Exp Life	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	
Battalion Chief	Ford Expedition ©	17	2025	Excellent	2015	10												
Battalion Chief - B/U	Ford Expedition ©	15	2019	Good	2009	10				\$82,000								
Brush - Reserve	Peirce	713	2027	Excellent	2012	15								\$328,324				
Brush 17	Pierce	711	2034	Excellent	2014	20												
Brush 18	Freightliner Hi tech	710	2026	Good	2006	20						\$325,000						
Chief	Ford Expedition ©	25	2031	Excellent	2021	10	\$15,000											
Deputy Chief	Ford Expedition MAX ©	23	2030	Excellent	2020	10												
Division Chief	Ford Pick-Up ©	14	2018	Fair	2008	10												
Division Chief	Ford Expedition ©	16	2019	Fair	2009	10												
Engine - Reserve	Hi tech	818	2030	Fair	2005	25										\$850,000		
Engine - Reserve	Hi Tech	814	2021	Fair	2004	25												
Engine - Reserve	Hi Tech	813	2021	FAIR	2004	25												
Engine 16	Pierce	828	2038	Excellent	2018	20												
Engine 17 (n)	Pierce	830	2042	Excellent	2022	20	\$147,000	\$147,000	\$147,000	\$147,000								
Engine 18 (n)	Pierce	829	2042	Excellent	2022	20												
Engine 20	Westates	812	2024	Fair	1999	25												
Fire Marshall	Ford F250	21	2033	Excellent	2018	15												
Grass 16	Ford West Mark	603	2023	Excellent	2008	15					\$204,725							
Grass 20	Ford West Mark	604	2023	Excellent	2008	15						\$212,914						
Medic			2038	Excellent	2023	15		\$375,000										
Medic - Reserve	Road Rescue	506	2028	Excellent	2013	15					\$303,000							
Medic 16	Medix	508	2028	Excellent	2018	10								\$422,000				
Medic 20	Medix	507	2028	Excellent	2018	10						\$406,000						
Polaris	Ranger 4 x 4 OHV	210	2021	Excellent	2006	15												
Pool (Training)	Ford Van	24	2035	Excellent	2020	15												
Pool Vehicle	Crown Victoria	11	2013	Fair	2003	10												
Shop	Ford IMT	209	2021	Excellent	2006	15							\$76,203					
Shop - B/U	Ford F550	605	2026	Good	2021	5												
Truck 17 - Reserve	Pierce	301	2034	Excellent	2014	20												
Utility	Ford Flat Bed	205	2016	Poor	2001	15												
Utility Pickup	Chevy 2500	401	2012	Good/Fair	2002	10												
Water Tender 19	GMC (SPFD Shop)	900	2015	Good	1985	30		\$75,000										
© Indicates Command Vehicle							Total Cost	\$162,000	\$597,000	\$147,000	\$229,000	\$507,725	\$537,914	\$482,203	\$750,324	\$0	\$850,000	\$0
							Estimated Budget Increase		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
							Total Annual Project Costs	\$13,763,124	\$14,176,018	\$14,601,298	\$15,039,337	\$15,490,517	\$15,955,233	\$16,433,890	\$16,926,907	\$17,434,714	\$17,957,755	\$18,496,488
							Budget Principles	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
							Projected Annual Plan Contribution (General Revenue)	\$0	\$283,520	\$292,026	\$300,787	\$309,810	\$319,105	\$328,678	\$338,538	\$348,694	\$359,155	\$369,930
							Projected Annual Plan Contribution (Development Fees)	\$147,000	\$375,000	\$147,000	\$147,000	\$75,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
							Apparatus Reserve Audited #	\$501,705										
							Plan Balance	\$486,705	\$548,225	\$840,251	\$1,059,038	\$936,123	\$767,314	\$663,788	\$302,002	\$700,697	\$259,852	\$679,782

SOUTH PLACER FIRE PROTECTION DISTRICT
PARS OPEB Trust Program

Account Report for the Period
10/1/2022 to 10/31/2022

Mark Duerr
Fire Chief
South Placer Fire Protection District
6900 Eureka Rd.
Granite Bay, CA 95746

Account Summary

Source	Beginning Balance as of 10/1/2022	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 10/31/2022
OPEB	\$1,295,474.45	\$0.00	\$36,742.12	\$680.35	\$0.00	\$0.00	\$1,331,536.22
Totals	\$1,295,474.45	\$0.00	\$36,742.12	\$680.35	\$0.00	\$0.00	\$1,331,536.22

Investment Selection

Source

OPEB Moderate HighMark PLUS

Investment Objective

Source

OPEB The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	2.84%	-6.22%	-15.72%	2.32%	3.67%	5.40%	5/31/2012

Information as provided by US Bank, Trustee for PARS: Not FDIC Insured: No Bank Guarantee: May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.
Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.
Account balances are inclusive of Trust Administration, Trustee and Investment Management fees