

AGENDA
SOUTH PLACER FIRE DISTRICT
BOARD OF DIRECTORS
Weds. November 10th, 2021

1. 7:00 p.m. Regular Session (Station 17, Portable Conference/Training Room)
2. Flag Salute
3. Public Comment

4. 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	\$57,938.52
Consolidated Mitigation Fees	\$42,836.73
Plans/Inspections	\$21,525.00
Cell Tower Leases	\$7,666.09
Refunds/Reimbursements	\$45.00
TOTAL	<u>\$130,011.34</u>

- D. Approval of the November 2021 Expenditures: \$352,808.85

E. Personnel Items

<u>Separations:</u>	FF/PM Robert Sinetos
<u>Promotions:</u>	Deputy Chief Matt Feeley
	Battalion Chief Brian Midtlyng
<u>Reassignments:</u>	None
<u>New Hires:</u>	None
<u>Interns/Volunteers:</u>	None

5. Special Presentation - SCI Consulting Group to present information related to the recent Division 2 survey.

6. Old Business:

- A. Station 18 New Truck Room Update: Staff recommends discussion on the progress made on the project. PG#19
- B. Employee Retention: Staff recommends discussion on current issues facing the District involving employee retention. PG#20

7. New Business:

- A. Fiscal Year 2021/22 First Quarter Budget Report: Staff recommends a short presentation on the status of the Fiscal Year 2021/22 budget. PG#21
- B. Gann Limit Report: Staff recommends discussing and adopting the resolution setting the FY 2021/22 appropriations limit, per Article XIII B of the State Constitution (1979), and verifying compliance for 2020/21. PG#27
- C. FY 2020/21 Audit Acceptance: Staff recommends discussing and accepting the South Placer Fire District FY 2020/21 third-party audit. PG#34
- D. Assistance to Firefighters Grant (AFG): Staff recommends discussing the upcoming AFG grant cycle. PG#87

8. Information and Discussion:

- A. Covid-19 Update: Chief recommends updating the Board on the status of the current pandemic and the District's response and preparations. PG#88

9. Correspondence

10. Chief's Report

11. Functions

12. Board/Staff Comments

13. Future Agenda Items

14. Adjournment

SOUTH PLACER FIRE DISTRICT
BOARD OF DIRECTORS
Regular Board Meeting Minutes
October 20, 2021

REGULAR BUSINESS

The South Placer Fire District Board of Directors regular meeting was called to order on Wednesday, October 20, 2021 at 7:05 p.m. by President, Gary Grenfell.

Present:

Gary Grenfell, President
Chris Gibson, Vice President
Ken Musso, Director
Terri Ryland, Director
Dan Bajtos, Director

Absent:

Sean Mullin, Clerk
Mike Johnson, Director

Staff in Attendance:

Fire Chief, Mark Duerr
Fire Chief, Karl Fowler
Division Chief, Jeff Ingolia
Battalion Chief, Darren McMillin
Captain Paramedic, Donavon Gray
Captain, Tracey Kincheloe
Engineer Paramedic, Martin Ridgeway
Firefighter Paramedic, Kevin Cooney

Public Comment: None

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

Rollcall:

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

Closed Session Report: President Grenfell reported that a closed session meeting had occurred prior to the regular meeting to discuss a potential exposure to litigation. He noted that instruction has been given to Chief Duerr to move forward.

OLD BUSINESS

Station 18 New Truck Room Update: Staff recommends discussion on the proposed project and progress made to date. Chief Duerr began that the construction is delayed currently by PG&E but should begin in November as they need to pull the meter off the house. Due to the delay, repairs to the sinkholes will occur first once the contractor has enough labor to begin the project. Director Musso expressed concern at the vehicles that were parked at the property and Chief Duerr assured him that it would be looked into.

Employee Retention: Staff recommends discussion on current issues facing the District involving employee retention. Chief Duerr began that one firefighter has resigned to begin working at a bay area

agency. The hiring process for Firefighter Paramedic will be in late November with 7-9 candidates. Testing for Deputy Chief is complete and Battalion Chief is about to begin. There is one candidate on the current Captain hiring list should a vacancy occur.

NEW BUSINESS

Assessment Survey Update: Staff recommends a presentation and discussion about the assessment survey. Chief Duerr began that he wanted to touch base with the public and the board. A survey was sent to the community in Division 2 of Granite Bay to explore a funding solution for the District to assess the feasibility analysis of a new source of revenue. The survey presented two different amounts to test the tolerance of the assessment. He continued that the need for additional revenue is due to a disparity of salary and benefits to comparable agencies due to the static \$70 assessment done in 1984 with no inflationary factor. The survey is due October 30 and the next step will be for the consultants at SCI to conduct analysis to be presented at the next Board meeting. At that point the Board will decide if there is support for the measure and how to proceed. Members of the public stepped forward and asked for clarification on several items: the differing amount in the surveys, misleading information on the fact sheet, the high overtime costs in the District, and what the new tax would be spent on specifically. Chief Duerr responded that the intent of the survey was to be sent cold to gauge interest in support for a tax measure. Director Ryland added that it was interesting to see such a large response and added that any tax measure would be clear about any new tax in addition to the current tax being assessed.

INFORMATION AND DISCUSSION

FAIRA Meeting 2021 Update: Staff recommends a report from Director Musso on the events of the recent FAIRA board meeting. Director Musso began that he recently attended the FAIRA board meeting in Southern California to discuss the upcoming items for the general liability insurance carrier for the District. He explained that insurance rates are increasing with many carriers simply raising the deductibles on the contracts. It was explained that Sac Metro Fire was applying to join FAIRA and may be accepted although their risk as a large agency is still being determined. He noted that residential burning was not allowed in Southern California and expects that insurance companies may try to stop all residential burning in Northern California as well. A survey will be going out to all Districts to ascertain each agency's risk.

Covid-19 Update: Chief recommends updating the Board on the status of the current pandemic and the District's response and preparations. Chief noted that the numbers are trending down with 35,242 total cases – only 40 new cases a .1% increase. New deaths in the county are at 8 – a 2% increase and ICU bed patients are at 99 with 14 available.

Local Hazard Mitigation Plan (LHMP): Staff recommends update and discussion on the Placer County 2021 LHMP. This is the five year review and revision to the plan being prepared at the County level to refine the existing plan identifying local hazards and the District's mitigation plans. By being part of the process the District is now eligible for future federal disaster mitigation funding above and beyond what is available to jurisdictions that did not participate in the process. The LHMP for South Placer is 41 pages, while the overall plan is more than 2400 pages. At the next meeting a resolution to adopt the LHMP will be on the agenda.

Granite Bay Development Overview: Staff recommends discussion and information on the current and upcoming development in Division 2 (Granite Bay). The Granite Bay Mac provided information on the new development in the District. The power point presentation of the GB Mac was reviewed. 358

new residual developments under construction, 105 approved unbuilt, 355 units approved for care home/assisted living, and 16 pre-development projects underway.

Correspondence: A recent PARS statement for the month of August and many cards of appreciation from students at the John Adams Academy of Roseville were distributed.

Chief's Report:

- October 12 Placer County Board of Supervisors approved and finalized the Impact Fee increase of 5.7% to the impact fees for new construction and included an auto increase for future CPI increases every July without a need for Town or County approval.
- Covid relief reimbursement submitted to the CA Dept. of Finance for \$165,000 to offset costs for Supplemental sick leave, backfill for Supplemental sick leave, PPE purchases
- Commercial structure fire at Tree lake Village with sprinkler system containing it
- FAIRA completed their 5 year facility visit and took pictures of our properties
- FASIS site visit today for a policy audit – report out at the end of the week
- Fire season ending with the rain coming – operations to change to winter responses and looking at flooding opportunities
- Costco Loomis project halted after a lawsuit with the City of Rocklin - the court ruling expected soon for Loomis with construction to commence thereafter
- Run Statistics and responses: September 365 responses (253 ems, 15 fires, 3 hazardous conditions, 15 false alarms, 27 service calls, 45 good intent calls). Call volume increased 50 calls the past month versus the prior year. In the 3rd Quarter, EMS has 711 calls, fire 45, false alarms 53, service calls 86, good intent 154, and overpressure/ruptures 16.
- St. 18 attended the Harvest Festival at Loomis Grammar School and the Loomis Eggplant Festival

Functions: Every 15 minutes for Granite Bay High Nov. 17, Elks Lodge Safety Award to Capt. Doug Phillips for his service on Nov. 19

Board/Staff Comments: Chief Fowler clarified that both Loomis and Granite Bay homeowners pay equal property taxes on their assessed values - but the District allocation from those property taxes between the two Divisions is very different because of the AB8 rates.

Future Agenda Items: none

There being no further business to come before the Board, the meeting adjourned at 8:11 p.m. The next regular meeting will be held on Wednesday, November 10, 2021.

Respectfully submitted,



Recording Secretary, Kathy Medeiros

Ranges:	From:	To:		From:	To:
Checkbook ID	First	Last	Number	First	Last
Description	First	Last	Date	10/14/2021	11/2/2021
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	Reconciled Origin	Payment Deposit
PLACER COUNTY	County Of Placer				(\$367,007.19)
24129	11/1/2021	CHK	AFLAC	No PMCHK00000953	\$771.32
24130	11/1/2021	CHK	Bank Of New York Mellon Trus	No PMCHK00000953	\$118,148.75
24131	11/1/2021	CHK	California Assn of Prefessio	No PMCHK00000953	\$59.00
24132	11/1/2021	CHK	California Assn of Prefessio	No PMCHK00000953	\$1,416.00
24133	11/1/2021	CHK	Department of Health Care Se	No PMCHK00000953	\$10,159.68
24134	11/1/2021	CHK	NGLIC C/O Superior Vision Se	No PMCHK00000953	\$1,067.86
24135	11/1/2021	CHK	P.E.R.S	No PMCHK00000953	\$110,096.16
24136	11/1/2021	CHK	PRINCIPAL MUTUAL	No PMCHK00000953	\$7,742.19
24137	11/1/2021	CHK	Sacramento Area Fire Fighter	No PMCHK00000953	\$2,284.65
24138	11/1/2021	CHK	SPFAOA	No PMCHK00000953	\$100.00
24139	11/1/2021	CHK	TASC/ Total Admin Service	No PMCHK00000953	\$5,252.43
24140	11/1/2021	CHK	TASC/ Total Admin Service	No PMCHK00000953	\$240.21
24141	11/1/2021	CHK	Voya Financial Trust Co.	No PMCHK00000953	\$17,131.36
13 Transaction(s)					\$274,469.61 \$0.00
WELLS FARGO OP	Wells Fargo Operating Account				(\$173,962.26)
26809	10/21/2021	CHK	ACE HARDWARE	No PMCHK00000952	\$154.85
26810	10/21/2021	CHK	ADVANTAGE GEAR	No PMCHK00000952	\$139.05
26811	10/21/2021	CHK	Auburn Elks Lodge	No PMCHK00000952	\$75.00
26812	10/21/2021	CHK	BURTONS FIRE APPARATUS	No PMCHK00000952	\$58.11
26813	10/21/2021	CHK	BART INDUSTRIES	No PMCHK00000952	\$384.51
26814	10/21/2021	CHK	CASCADE FIRE EQUIPMENT	No PMCHK00000952	\$1,398.74
26815	10/21/2021	CHK	CAPITAL CLUTCH & BRAKE	No PMCHK00000952	\$47.36
26816	10/21/2021	CHK	Citrus Heights Saw & Mower	No PMCHK00000952	\$1,346.88
26817	10/21/2021	CHK	CELL ENERGY	No PMCHK00000952	\$300.28
26818	10/21/2021	CHK	CUMMINS Pacific, LLC	No PMCHK00000952	\$434.64
26819	10/21/2021	CHK	Central California Consultin	No PMCHK00000952	\$3,000.00
26820	10/21/2021	CHK	FOLSOM LAKE FORD	No PMCHK00000952	\$410.32
26821	10/21/2021	CHK	G & T Truck Repair	No PMCHK00000952	\$5,525.25
26822	10/21/2021	CHK	Hunt and Sons, Inc	No PMCHK00000952	\$3,673.70
26823	10/21/2021	CHK	HARRIS INDUSTRIAL GASES	No PMCHK00000952	\$654.20
26824	10/21/2021	CHK	JRB Pest and Sanitation	No PMCHK00000952	\$125.00
26825	10/21/2021	CHK	Kumar, Piyush	No PMCHK00000952	\$402.50
26826	10/21/2021	CHK	Loomis Ace Hardware	No PMCHK00000952	\$4.78
26827	10/21/2021	CHK	NETWORK DESIGN ASSOC	No PMCHK00000952	\$1,226.00
26828	10/21/2021	CHK	Quill Corporation	No PMCHK00000952	\$22.51
26829	10/21/2021	CHK	Recology Auburn Placer	No PMCHK00000952	\$948.46
26830	10/21/2021	CHK	SACRAMENTO TRUCK CENTER	No PMCHK00000952	\$876.20
26831	10/21/2021	CHK	Consolidated Communications	No PMCHK00000952	\$2,364.19
26832	10/21/2021	CHK	Sprint	No PMCHK00000952	\$118.57
26833	10/21/2021	CHK	TIFCO INDUSTRIES	No PMCHK00000952	\$140.92
26834	10/21/2021	CHK	US Bank Corporate Payment Sy	No PMCHK00000952	\$2,293.69
26835	10/21/2021	CHK	Verizon Wireless	No PMCHK00000952	\$422.82
26836	10/21/2021	CHK	Webber, Evelyn	No PMCHK00000952	\$195.00
26837	11/2/2021	CHK	AT & T	No PMCHK00000954	\$159.34
26838	11/2/2021	CHK	ACE HARDWARE	No PMCHK00000954	\$12.86
26839	11/2/2021	CHK	AT & T / T-1 Lines	No PMCHK00000954	\$1,288.94
26840	11/2/2021	CHK	AT&T Mobility	No PMCHK00000954	\$1,037.53
26841	11/2/2021	CHK	Adventist	No PMCHK00000954	\$1,383.98
26842	11/2/2021	CHK	BURTONS FIRE APPARATUS	No PMCHK00000954	\$249.63
26843	11/2/2021	CHK	BART INDUSTRIES	No PMCHK00000954	\$884.57
26844	11/2/2021	CHK	CIT Technology Fin Serv. Inc	No PMCHK00000954	\$1,178.67
26845	11/2/2021	CHK	DAWSON OIL	No PMCHK00000954	\$527.41
26846	11/2/2021	CHK	De Lage Landen Financial Ser	No PMCHK00000954	\$289.52
26847	11/2/2021	CHK	FASIS	No PMCHK00000954	\$5,196.12
26848	11/2/2021	CHK	FOLSOM LAKE FORD	No PMCHK00000954	\$322.74
26849	11/2/2021	CHK	Gym Doctor	No PMCHK00000954	\$3,521.83
26850	11/2/2021	CHK	Gold Country Water	No PMCHK00000954	\$338.50
26851	11/2/2021	CHK	Hunt and Sons, Inc	No PMCHK00000954	\$4,332.34
26852	11/2/2021	CHK	Interwest Consulting Group	No PMCHK00000954	\$4,067.50
26853	11/2/2021	CHK	Imperial Health Plan of Cali	No PMCHK00000954	\$640.77
26854	11/2/2021	CHK	Kaiser Foundation Health Pla	No PMCHK00000954	\$323.33
26855	11/2/2021	CHK	NETWORK ENVIROMENTAL SYSTEM	No PMCHK00000954	\$2,010.00

Checkbook ID	Description		User-Defined 1			Current Balance	
Number	Date	Type	Paid To/Rcvd From	Reconciled	Origin	Payment	Deposit
26856	11/2/2021	CHK	NETWORK DESIGN ASSOC	No	PMCHK00000954	\$552.50	
26857	11/2/2021	CHK	PG & E	No	PMCHK00000954	\$7,321.80	
26858	11/2/2021	CHK	PLACER CO. DEPT. OF PUBLIC W	No	PMCHK00000954	\$240.00	
26859	11/2/2021	CHK	Placer County Water Agency	No	PMCHK00000954	\$76.15	
26860	11/2/2021	CHK	Purchase Power	No	PMCHK00000954	\$36.43	
26861	11/2/2021	CHK	Quill Corporation	No	PMCHK00000954	\$566.23	
26862	11/2/2021	CHK	Romans Upholstery	No	PMCHK00000954	\$304.71	
26863	11/2/2021	CHK	SCI Consulting Group	No	PMCHK00000954	\$6,775.00	
26864	11/2/2021	CHK	TIFCO INDUSTRIES	No	PMCHK00000954	\$158.07	
26865	11/2/2021	CHK	US Bank Corporate Payment Sy	No	PMCHK00000954	\$6,429.94	
26866	11/2/2021	CHK	Veritiv Operating Company	No	PMCHK00000954	\$1,369.30	
						-----	-----
58	Transaction(s)					\$78,339.24	\$0.00
71	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	10/14/2021	11/2/2021		

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	AFLAC	PLACER COUNTY	24129	11/1/2021	\$771.32
33876	796449	Monthly premium	\$771.32		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-1550-000	Agency Share Insurance	\$771.32	\$0.00	
B174	Bank Of New York Mellon Trust	PLACER COUNTY	24130	11/1/2021	\$118,148.75
33877	33877	COP Bond	\$118,148.75		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-1552-002	COP Debt Service - Interest	\$118,148.75	\$0.00	
C273	California Assn of Prefessiona	PLACER COUNTY	24131	11/1/2021	\$59.00
33878	11/2021 NS LTD 11-2021 NSafety LTD	\$59.00			
	Type Account	Description	Debit	Credit	
	PURCH 0-000-0215-000	Group Insurance Payable	\$59.00	\$0.00	
C273	California Assn of Prefessiona	PLACER COUNTY	24132	11/1/2021	\$1,416.00
33879	11/2021 LTD 11-2021 Safety LTD	\$1,416.00			
	Type Account	Description	Debit	Credit	
	PURCH 0-000-0215-000	Group Insurance Payable	\$29.50	\$0.00	
	PURCH 0-000-0215-000	Group Insurance Payable	\$1,416.00	\$0.00	
	PURCH 0-000-0215-000	Group Insurance Payable	\$0.00	\$29.50	
D148	Department of Health Care Serv	PLACER COUNTY	24133	11/1/2021	\$10,159.68
33880	GEM1121OPX3 2021/22 Qtr 2 QAF Fee	\$10,159.68			
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2025-000	Ambulance Billing Services	\$10,159.68	\$0.00	
N115	NGLIC C/O Superior Vision Serv	PLACER COUNTY	24134	11/1/2021	\$1,067.86
33888	569768 11-2021 Vision premium	\$1,067.86			
	Type Account	Description	Debit	Credit	
	PURCH 0-000-1550-000	Agency Share Insurance	\$1,067.86	\$0.00	
P101	P.E.R.S	PLACER COUNTY	24135	11/1/2021	\$110,096.16
33881	16591303 November 2021 premium	\$110,096.16			
	Type Account	Description	Debit	Credit	
	PURCH 0-000-0215-000	Group Insurance Payable	\$28,486.23	\$0.00	
	PURCH 0-000-1550-000	Agency Share Insurance	\$60,795.24	\$0.00	
	PURCH 0-000-1550-000	Agency Share Insurance	\$20,814.69	\$0.00	
P159	PRINCIPAL MUTUAL	PLACER COUNTY	24136	11/1/2021	\$7,742.19
33882	11-2021 DENTAL November 2021 dental premium	\$7,742.19			
	Type Account	Description	Debit	Credit	
	PURCH 0-000-1550-000	Agency Share Insurance	\$7,742.19	\$0.00	
S043	Sacramento Area Fire Fighters	PLACER COUNTY	24137	11/1/2021	\$2,284.65

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
33883	PP09 UNION 2021	EE Union dues PP 09	\$2,284.65		
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$2,284.65	\$0.00
S233	SPFAOA	PLACER COUNTY	24138	11/1/2021	\$100.00
33884	PP09 SPFAOA 2021	SPFAOA dues PP 09	\$100.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$100.00	\$0.00
T160	TASC/ Total Admin Service	PLACER COUNTY	24139	11/1/2021	\$5,252.43
33885	PP09 DC/MR 2021	EE/ER DC/MR PP 09	\$5,252.43		
	Type Account	Description		Debit	Credit
	PURCH 0-000-0216-000	Flexible Benefits Payable		\$1,059.51	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$3,829.95	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$362.97	\$0.00
T160	TASC/ Total Admin Service	PLACER COUNTY	24140	11/1/2021	\$240.21
33886	IN2170503	12/2021 Admin fees	\$240.21		
	Type Account	Description		Debit	Credit
	PURCH 0-000-0215-000	Group Insurance Payable		\$240.21	\$0.00
V125	Voya Financial Trust Co.	PLACER COUNTY	24141	11/1/2021	\$17,131.36
33887	PP09 DEF COMP 2021	EE/ER Def Comp PP 09	\$17,131.36		
	Type Account	Description		Debit	Credit
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$16,092.76	\$0.00
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$1,038.60	\$0.00
A164	ACE HARDWARE	WELLS FARGO OP	26809	10/21/2021	\$154.85
33825	026017	Hole saw kit, file, handle	\$83.62		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$83.62	\$0.00
33826	026019	Ground connector	\$19.29		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$19.29	\$0.00
33827	026033	Goo Gone	\$7.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$7.50	\$0.00
33828	026047	Paint, stencils, painters ta	\$24.62		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$24.62	\$0.00
33829	026106	Air blow gun, plug	\$19.82		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-006	4650 East Roseville Parkway		\$19.82	\$0.00
A172	ADVANTAGE GEAR	WELLS FARGO OP	26810	10/21/2021	\$139.05
33830	47191-1	Shirt, radio holder, straps	\$139.05		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2133-000	Uniform Supplies		\$139.05	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
A237 33831	Auburn Elks Lodge 2021	WELLS FARGO OP	26811	10/21/2021	\$75.00
	Type Account	Public Safety Award Dinner	\$75.00		
	PURCH 0-000-2055-000	Description Safety Awards & Recognition		Debit \$75.00	Credit \$0.00
B138 33835	BURTONS FIRE APPARATUS S54496	WELLS FARGO OP	26812	10/21/2021	\$58.11
	Type Account	Auto eject cover white	\$58.11		
	PURCH 0-000-2222-000	Description Automotive Repairs/Supplies		Debit \$58.11	Credit \$0.00
B147 33832	BART INDUSTRIES 348204	WELLS FARGO OP	26813	10/21/2021	\$384.51
	Type Account	Wipers, oil filters	\$81.38		
	PURCH 0-000-2222-014	Description 2008 Ford F150 4X4		Debit \$81.38	Credit \$0.00
33833	349150	Oil & air filters	\$253.73		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-603	2008 Ford F550 4x4 Westmark Type 4		\$253.73	\$0.00
33834	345865	Gasket material	\$49.40		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-815	2013 HME/Aherns-Fox Engine OES 380		\$49.40	\$0.00
C108 33837	CASCADE FIRE EQUIPMENT 119436	WELLS FARGO OP	26814	10/21/2021	\$1,398.74
	Type Account	Brush coats & pants	\$1,398.74		
	PURCH 0-000-4511-008	Description Structure PPE/Gear		Debit \$1,244.88	Credit \$0.00
	PURCH 0-000-4523-020	Firefighting PPE		\$153.86	\$0.00
C115 33836	CAPITAL CLUTCH & BRAKE 1687164	WELLS FARGO OP	26815	10/21/2021	\$47.36
	Type Account	Air brake tubing	\$47.36		
	PURCH 0-000-2222-000	Description Automotive Repairs/Supplies		Debit \$47.36	Credit \$0.00
C123 33840	Citrus Heights Saw & Mower 546363	WELLS FARGO OP	26816	10/21/2021	\$1,346.88
	Type Account	Chain saw repair	\$77.02		
	PURCH 0-000-2135-000	Description Misc. Firefighting Equip/Supplies		Debit \$77.02	Credit \$0.00
33841	546364	Chain saw repair	\$201.62		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Supplies		\$201.62	\$0.00
33842	573951	Chain saw fuel mix	\$310.32		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-000	Fuel & Oil		\$310.32	\$0.00
33843	573954	Chain saw parts	\$757.92		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Supplies		\$757.92	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
C204 33838	CELL ENERGY 9410015694 Type Account PURCH 0-000-2222-000	WELLS FARGO OP Group 65 batteries Description Automotive Repairs/Supplies	26817 \$300.28	10/21/2021 Debit \$300.28	\$300.28 Credit \$0.00
C233 33846	CUMMINS Pacific, LLC Y5-60863 Type Account PURCH 0-000-2222-000	WELLS FARGO OP PG coolant OAT Description Automotive Repairs/Supplies	26818 \$434.64	10/21/2021 Debit \$434.64	\$434.64 Credit \$0.00
C271 33839	Central California Consulting, 022 Type Account PURCH 0-000-2043-000	WELLS FARGO OP Grant writing, 9/1/21-11/1/2 Description Legal/Consulting Fees	26819 \$3,000.00	10/21/2021 Debit \$3,000.00	\$3,000.00 Credit \$0.00
F109 33847	FOLSOM LAKE FORD 713930 Type Account PURCH 0-000-2222-604	WELLS FARGO OP Air & fuel filters Description 2008 Ford F550 4x4 Westmark Type 4	26820 \$274.75	10/21/2021 Debit \$274.75	\$410.32 Credit \$0.00
33848	713794 Type Account PURCH 0-000-2222-021	Lower valence Description 2017 Ford F250 XL	\$135.57	Debit \$135.57	Credit \$0.00
G164 33849	G & T Truck Repair 8597 Type Account PURCH 0-000-2222-814	WELLS FARGO OP Injectors replaced Description 2005 Spartan Hi-Tech Type One Engin	26821 \$5,525.25	10/21/2021 Debit \$5,525.25	\$5,525.25 Credit \$0.00
H130 33854	Hunt and Sons, Inc 168317 Type Account PURCH 0-000-2124-001	WELLS FARGO OP Monthly billing Description Station 17 Fuel	26822 \$2,087.62	10/21/2021 Debit \$2,087.62	\$3,673.70 Credit \$0.00
33855	168320 Type Account PURCH 0-000-2124-003	Monthly billing Description Station 19 Fuel	\$1,586.08	Debit \$1,586.08	Credit \$0.00
H141 33850	HARRIS INDUSTRIAL GASES 0001854789 Type Account PURCH 0-000-2130-000	WELLS FARGO OP Medical oxygen Description Oxygen	26823 \$173.45	10/21/2021 Debit \$173.45	\$654.20 Credit \$0.00
33851	0001855598 Type Account PURCH 0-000-2130-000	Cylinder rental Description Oxygen	\$256.25	Debit \$256.25	Credit \$0.00
33852	0001855632 Type Account PURCH 0-000-2130-000	Cylinder rental Description Oxygen	\$172.25	Debit \$172.25	Credit \$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
33853	0001855757	Cylinder rental	\$52.25		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$52.25	\$0.00
J128	JRB Pest and Sanitation	WELLS FARGO OP	26824	10/21/2021	\$125.00
33856	54965	Monthly billing	\$125.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$125.00	\$0.00
K140	Kumar, Piyush	WELLS FARGO OP	26825	10/21/2021	\$402.50
33857	FIRE ALARM REFUND	Fire alarm refund	\$402.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-8193-011	Fees For Service & Cost Recovery Ch		\$402.50	\$0.00
L149	Loomis Ace Hardware	WELLS FARGO OP	26826	10/21/2021	\$4.78
33858	001363/1	Drill bits, misc fasteners	\$4.78		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$4.78	\$0.00
N226	NETWORK DESIGN ASSOC	WELLS FARGO OP	26827	10/21/2021	\$1,226.00
33859	82414	IT consulting	\$357.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$357.50	\$0.00
33860	82537	Software subscriptions	\$836.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$836.00	\$0.00
33861	82596	IT consulting	\$32.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$32.50	\$0.00
Q004	Quill Corporation	WELLS FARGO OP	26828	10/21/2021	\$22.51
33862	19923438	Labeler tape	\$22.51		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2129-000	Office Supplies/Computer		\$22.51	\$0.00
R129	Recology Auburn Placer	WELLS FARGO OP	26829	10/21/2021	\$948.46
33863	66271255	Qtrly billing, Stn 18	\$249.06		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$249.06	\$0.00
33864	66271446	Monthly billing, Stn 17	\$562.64		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$562.64	\$0.00
33865	66271768	Monthly billing, Stn 15	\$34.19		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$34.19	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
33866	66272980	Monthly billing, Stn 16	\$34.19		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$34.19	\$0.00
33867	66381948	Monthly billing, Stn 20	\$34.19		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$34.19	\$0.00
33868	66381955	Monthly billing, Stn 19	\$34.19		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$34.19	\$0.00
S163	SACRAMENTO TRUCK CENTER	WELLS FARGO OP	26830	10/21/2021	\$876.20
33869	R009100423:01	Connector repair, temp senso	\$876.20		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-814	2005 Spartan Hi-Tech Type One Engin		\$876.20	\$0.00
S282	Consolidated Communications In	WELLS FARGO OP	26831	10/21/2021	\$2,364.19
33844	33844	Monthly billing	\$153.91		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$153.91	\$0.00
33845	33845	Monthly billing	\$2,210.28		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-001	6900 Eureka Road		\$1,620.73	\$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
S298	Sprint	WELLS FARGO OP	26832	10/21/2021	\$118.57
33870	467197811-167	Monthly billing	\$118.57		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$118.57	\$0.00
T117	TIFCO INDUSTRIES	WELLS FARGO OP	26833	10/21/2021	\$140.92
33875	71696403	Various hardware	\$140.92		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$140.92	\$0.00
U109	US Bank Corporate Payment Syst	WELLS FARGO OP	26834	10/21/2021	\$2,293.69
33871	33871	Monthly billing	\$2,293.69		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-001	6900 Eureka Road		\$50.29	\$0.00
	PURCH 0-000-2037-003	7070 Auburn Folsom Road		\$110.72	\$0.00
	PURCH 0-000-2037-005	3505 Auburn Folsom Road		\$122.23	\$0.00
	PURCH 0-000-2037-006	4650 East Rsvl. Parkway		\$215.80	\$0.00
	PURCH 0-000-2037-016	Station 16 Olive Ranch		\$147.46	\$0.00
	PURCH 0-000-2037-028	Station 28		\$255.24	\$0.00
	PURCH 0-000-2039-001	Admin. Conference & Seminars		\$439.14	\$0.00
	PURCH 0-000-2122-001	Software Support		\$123.50	\$0.00
	PURCH 0-000-2124-000	Fuel & Oil		\$50.00	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH 0-000-2131-000	Postage/Shipping		\$7.38	\$0.00
	PURCH 0-000-2228-000	Turnout Clothing Maint.		\$53.71	\$0.00
	PURCH 0-000-4511-008	Structure PPE/Gear		\$639.22	\$0.00
	PURCH 0-000-4523-020	Firefighting PPE		\$79.00	\$0.00
V114	Verizon Wireless	WELLS FARGO OP	26835	10/21/2021	\$422.82
33872	9889604445	Monthly billing	\$55.14		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$55.14	\$0.00
33873	9889604484	Monthly billing	\$367.68		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$367.68	\$0.00
W177	Webber, Evelyn	WELLS FARGO OP	26836	10/21/2021	\$195.00
33874	0001110	Weight room safety check	\$195.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2023-000	Employee Physicals & Wellness		\$195.00	\$0.00
A163	AT & T	WELLS FARGO OP	26837	11/2/2021	\$159.34
33891	X10252021	Monthly billing	\$159.34		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$159.34	\$0.00
A164	ACE HARDWARE	WELLS FARGO OP	26838	11/2/2021	\$12.86
33889	026135	Drain cleaner	\$12.86		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$12.86	\$0.00
A168	AT & T / T-1 Lines	WELLS FARGO OP	26839	11/2/2021	\$1,288.94
33892	102521	Monthly billing	\$1,288.94		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$1,288.94	\$0.00
A226	AT&T Mobility	WELLS FARGO OP	26840	11/2/2021	\$1,037.53
33893	18635824	Monthly billing	\$1,037.53		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$1,037.53	\$0.00
A238	Adventist	WELLS FARGO OP	26841	11/2/2021	\$1,383.98
33890	294247	Ambulance refund	\$1,383.98		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$1,383.98	\$0.00
B138	BURTONS FIRE APPARATUS	WELLS FARGO OP	26842	11/2/2021	\$249.63
33899	S54760	Swivel, O-ring, bearing, etc	\$249.63		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-604	2008 Ford F550 4x4 Westmark Type 4		\$249.63	\$0.00
B147	BART INDUSTRIES	WELLS FARGO OP	26843	11/2/2021	\$884.57
33894	350014	Valve cover gasket	\$88.53		
	Type Account	Description		Debit	Credit

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH 0-000-2222-603	2008 Ford F550 4x4 Westmark Type 4		\$88.53	\$0.00
33895	351790	Air filter	\$298.52		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin		\$298.52	\$0.00
33896	351791	Air filter	\$298.52		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin		\$298.52	\$0.00
33897	351845	Air filters	\$192.56		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-814	2005 Spartan Hi-Tech Type One Engin		\$192.56	\$0.00
33898	628042	Bulbs	\$6.44		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-710	2006 Freightliner/Hi-Tech BR19		\$6.44	\$0.00
C251	CIT Technology Fin Serv. Inc	WELLS FARGO OP 26844		11/2/2021	\$1,178.67
33900	38738572	Copier lease 1	\$1,178.67		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2121-000	Copy Machine Contract/Maint.		\$1,178.67	\$0.00
D101	DAWSON OIL	WELLS FARGO OP 26845		11/2/2021	\$527.41
33901	519345	Monthly billing	\$527.41		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-000	Fuel & Oil		\$527.41	\$0.00
D144	De Lage Landen Financial Servi	WELLS FARGO OP 26846		11/2/2021	\$289.52
33902	74224410	Copier lease 2	\$289.52		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2121-000	Copy Machine Contract/Maint.		\$289.52	\$0.00
F107	FASIS	WELLS FARGO OP 26847		11/2/2021	\$5,196.12
33903	FASIS-2022-0403	2021/22 Employment Asst Prog	\$5,196.12		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2019-000	Employees Assistance Program		\$5,196.12	\$0.00
F109	FOLSOM LAKE FORD	WELLS FARGO OP 26848		11/2/2021	\$322.74
33905	714001	Radiator hose, gaskets	\$299.42		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-603	2008 Ford F550 4x4 Westmark Type 4		\$158.42	\$0.00
33906	714462	Bolts	\$24.74		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-603	2008 Ford F550 4x4 Westmark Type 4		\$24.74	\$0.00
33907	713931	Filter element	\$139.58		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-603	2008 Ford F550 4x4 Westmark Type 4		\$139.58	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
G156 33909	Gym Doctor 00124312	WELLS FARGO OP 6-mo maintenance, repairs	26849 \$2,643.77	11/2/2021	\$3,521.83
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2225-001	6900 Eureka Road	\$615.50	\$0.00	
	PURCH 0-000-2225-003	7070 Auburn Folsom Road	\$75.00	\$0.00	
	PURCH 0-000-2225-005	3505 Auburn Folsom Road	\$75.00	\$0.00	
	PURCH 0-000-2225-006	4650 East Roseville Parkway	\$75.00	\$0.00	
	PURCH 0-000-2225-016	5300 Olive Ranch Road	\$1,123.21	\$0.00	
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd	\$680.06	\$0.00	
33910	00125142	Weight stack machine cable	\$260.16		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2225-003	7070 Auburn Folsom Road	\$260.16	\$0.00	
33911	00125143	Treadmill quick start button	\$288.02		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2225-005	3505 Auburn Folsom Road	\$288.02	\$0.00	
33912	00125478	Weight stack equipment cable	\$329.88		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2225-001	6900 Eureka Road	\$329.88	\$0.00	
G158 33908	Gold Country Water 33908	WELLS FARGO OP Monthly billing	26850 \$338.50	11/2/2021	\$338.50
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies	\$338.50	\$0.00	
H130 33913	Hunt and Sons, Inc 198649	WELLS FARGO OP Gasoline, diesel	26851 \$3,021.12	11/2/2021	\$4,332.34
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2124-001	Station 17 Fuel	\$3,021.12	\$0.00	
33914	198650	Gasoline, diesel	\$1,311.22		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2124-003	Station 19 Fuel	\$1,311.22	\$0.00	
I134 33917	Interwest Consulting Group 72992	WELLS FARGO OP September billing	26852 \$4,067.50	11/2/2021	\$4,067.50
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2043-001	Prevention Consulting Fees	\$4,067.50	\$0.00	
I138 33915	Imperial Health Plan of Califo 30810	WELLS FARGO OP Amulance refund	26853 \$313.38	11/2/2021	\$640.77
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2025-000	Ambulance Billing Services	\$313.38	\$0.00	
33916	267108	Ambulance refund	\$327.39		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2025-000	Ambulance Billing Services	\$327.39	\$0.00	

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
K130 33918	Kaiser Foundation Health Plan 184578	WELLS FARGO OP	26854	11/2/2021	\$323.33
	Ambulance refund		\$323.33		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$323.33	\$0.00
N129 33920	NETWORK ENVIROMENTAL SYSTEM IN 45354	WELLS FARGO OP	26855	11/2/2021	\$2,010.00
	Fit tests		\$2,010.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2226-000	SCBA/Stationary comp (maint/supplie		\$2,010.00	\$0.00
N226 33919	NETWORK DESIGN ASSOC 82648	WELLS FARGO OP	26856	11/2/2021	\$552.50
	IT consulting		\$552.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$552.50	\$0.00
P111 33921	PG & E 33921	WELLS FARGO OP	26857	11/2/2021	\$7,321.80
	Monthly billing		\$13.14		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2027-028	Station 28		\$13.14	\$0.00
33922	33922	Monthly billing	\$7,308.66		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2027-001	6900 Eureka Road		\$2,767.80	\$0.00
	PURCH 0-000-2027-003	7070 Auburn Folsom Road		\$1,803.53	\$0.00
	PURCH 0-000-2027-005	3505 Auburn Folsom Road		\$678.37	\$0.00
	PURCH 0-000-2027-006	4650 East Rsvl. Parkway		\$65.82	\$0.00
	PURCH 0-000-2027-016	Station 16 5300 Olive Ranch Road		\$869.94	\$0.00
	PURCH 0-000-2027-028	Station 28		\$1,067.79	\$0.00
	PURCH 0-000-2027-029	Station 29		\$55.41	\$0.00
P118 33924	PLACER CO. DEPT. OF PUBLIC WKS CI 14416	WELLS FARGO OP	26858	11/2/2021	\$240.00
	Taffic signal maintenance		\$240.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$240.00	\$0.00
P125 33925	Placer County Water Agency 33925	WELLS FARGO OP	26859	11/2/2021	\$76.15
	Monthly billing		\$76.15		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-001	Water - Station #17		\$76.15	\$0.00
P269 33923	Purchase Power 33923	WELLS FARGO OP	26860	11/2/2021	\$36.43
	Postage		\$36.43		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2131-000	Postage/Shipping		\$36.43	\$0.00
Q004 33926	Quill Corporation 20399291	WELLS FARGO OP	26861	11/2/2021	\$566.23
	Printer toner		\$342.10		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2129-000	Office Supplies/Computer		\$342.10	\$0.00
33927	20399707	Printer toner	\$224.13		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2129-000	Office Supplies/Computer		\$224.13	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
R169 33928	Romans Upholstery 33928	WELLS FARGO OP	26862	11/2/2021	\$304.71
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-014	Driver seat repair 2008 Ford F150 4X4	\$304.71	\$304.71	\$0.00
S142 33929	SCI Consulting Group SBS10005	WELLS FARGO OP	26863	11/2/2021	\$6,775.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-000	Funding feasibility research Legal/Consulting Fees	\$6,775.00	\$6,775.00	\$0.00
T117 33930	TIFCO INDUSTRIES 71699975	WELLS FARGO OP	26864	11/2/2021	\$158.07
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Various hardware Automotive Repairs/Supplies	\$158.07	\$158.07	\$0.00
U109 33931	US Bank Corporate Payment Syst 33931	WELLS FARGO OP	26865	11/2/2021	\$6,429.94
	Type Account	Description		Debit	Credit
	PURCH 0-000-2030-000	Monthly billing Memberships/Subscriptions	\$6,429.94	\$480.00	\$0.00
	PURCH 0-000-2037-001	6900 Eureka Road		\$50.29	\$0.00
	PURCH 0-000-2037-003	7070 Auburn Folsom Road		\$110.72	\$0.00
	PURCH 0-000-2037-005	3505 Auburn Folsom Road		\$122.23	\$0.00
	PURCH 0-000-2037-006	4650 East Rsvl. Parkway		\$215.80	\$0.00
	PURCH 0-000-2037-016	Station 16 Olive Ranch		\$147.46	\$0.00
	PURCH 0-000-2037-028	Station 28		\$255.24	\$0.00
	PURCH 0-000-2039-000	Business/Conference		\$573.29	\$0.00
	PURCH 0-000-2039-001	Admin. Conference & Seminars		\$107.52	\$0.00
	PURCH 0-000-2040-000	Education/Training		\$1,703.96	\$0.00
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$364.99	\$0.00
	PURCH 0-000-2122-001	Software Support		\$46.96	\$0.00
	PURCH 0-000-2123-000	Fire Prevention Supplies		\$1,252.82	\$0.00
	PURCH 0-000-2124-000	Fuel & Oil		\$86.00	\$0.00
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Supplies		\$50.17	\$0.00
	PURCH 0-000-2221-000	Radio Repair		\$18.93	\$0.00
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$167.05	\$0.00
	PURCH 0-000-2222-014	2008 Ford F150 4X4		\$110.35	\$0.00
	PURCH 0-000-2222-815	2013 HME/Aherns-Fox Engine OES 380		\$14.94	\$0.00
	PURCH 0-000-2222-818	2004 Spartan HiTec		\$52.19	\$0.00
	PURCH 0-000-2225-001	6900 Eureka Road		\$141.89	\$0.00
	PURCH 0-000-4465-001	Laptop		\$357.14	\$0.00
V123 33932	Veritiv Operating Company 628-33924175	WELLS FARGO OP	26866	11/2/2021	\$1,369.30
	Type Account	Description		Debit	Credit
	PURCH 0-000-2120-000	Cleaners, TP, trash liners Cleaning/Maintenance Supplies	\$1,369.30	\$1,369.30	\$0.00

**SOUTH PLACER FIRE PROTECTION DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, NOVEMBER 10TH, 2021
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Station 18 New Truck Room Update:

Action Requested: Chief recommends discussion on the progress made on the project.

Background:

- Lionakis has produced drawings for the Town specific to the wall construction and training house demolition so that specific permits can be issued for both items.
Estimated Cost - \$11,800.00
- PNP estimate for phase 1 of this project – wall construction and structure demolition:
 - Wall Construction - \$86,532.00
 - House/Garage Demolition - \$86,532.00
 - Surveying, Grading, General Conditions, Mobilization and Bond Costs - \$37,000 to \$52,000
- The Town of Loomis required a complete stormwater runoff protection plan. The plan is completed, and the project is ready to move forward.
- Total Cost Estimate - \$160,000 to \$180,000

House demo and wall construction are delayed due to PG&E staff's availability to remove the house's meters. PG&E is estimating late November to complete the work. Once the meter is disconnected, the estimated completion time is 4-5 weeks.

With the house demo/wall construction delay, the sinkhole repair is tentatively scheduled for mid-November and with an estimated work schedule of 2-4 weeks.

Impact: Costs associated with the wall construction and demolition of the old building.

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, NOVEMBER 10TH, 2021
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Employee Retention:

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

Background: The South Placer Fire District has experienced vacancies at almost every rank for many reasons, including competition with other agencies for personnel, retirements from tenured employees, and competitive wages. The District continues to recruit, test, and hire personnel to allow the continued day-to-day operations.

- There are two vacancies in the FF/PM rank effective November 8th, with a member finding employment with another Sacramento area agency. Initial testing for FF/PM position is scheduled for November 18th.
- BC Testing is complete with the new Battalion Chief starting December 4th.

Impact: Increased awareness of retention issues at all ranks. Continue to find ways to reduce vacant positions and create a succession plan for anticipated retirements.

Attachments: None

Mark Duerr
Fire Chief
South Placer Fire Protection District

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, NOVEMBER 10TH, 2021
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: FY 2021/2022 1st Quarter Budget Report:

Action Requested: The Chief recommends a short presentation on the status of the FY 2021/22 budget.

Background: Staff assembles a budget overview every quarter for information and discussion.

Impact: Informational

Attachments: 1st Quarter Budget overview sheet, September 2021 Profit and Loss Statement.

Mark Duerr
Fire Chief
South Placer Fire District

FY 2021/22 1st Quarter Budget Report (July - September)

Revenue	1st Quarter	Budgeted	Other Sources	Percentage
General Revenue	\$547,336	\$13,374,983		4.1 %
Loomis Mitigation Revenue	\$45	\$450		10.0 %
Consolidated Mitigation Revenue	\$108,806	\$423,600		25.7 %
CFAA Staffing Reimbursements	\$98,622	\$355,000		27.8 %
LFPD Facilities Reserve Account			\$1,501,966	0.0 %
Total Revenue	\$754,809	\$14,154,033	\$1,501,966	5.3 %

Expenditures	1st Quarter	Budgeted	Other Sources	Percentage
Salaries/Benefits (PP 2 -7) 6 PP's	\$3,552,901	\$11,844,369		30.0 %
CFAA Expenditures	\$87,115	\$355,000		24.5 %
Service and Operations	\$360,921	\$1,439,528		25.1 %
Fixed Assets	\$171	\$34,030		0.5 %
Capital Expenditures	\$18,275	\$135,660		13.5 %
Loomis Mitigation Expenditures	\$0	\$101,011		0.0 %
Consolidated Mitigation Expenditures	\$2,815	\$244,149		1.2 %
LFPD St. 18 Project from Reserves	\$0		\$1,501,966	0.0 %
Total Expenditures	\$4,022,198	\$14,153,747	\$1,501,966	28.4 %

Report Prepared By Kathy Medeiros October 2021

South Placer Fire District
Profit & Loss Statement
For the Three Months Ending Thursday, September 30, 2021

		YTD	BUDGET	----- REMAINING ----- VARIANCE	%
REVENUES					
Secured Property Tax General	6000-000-001	(\$165)	\$8,357,006	\$8,357,171	100.00%
Unitary & Op Non-Unitary	0-000-6000-002	139	166,590	166,451	99.92%
Current Unsecured Property Tax	0-000-6000-003	160,322	176,158	15,836	8.99%
Delinquent Secured Property Taxes	0-000-6000-004	(37)	(26)	11	(43.27%)
Delinquent Unsecured Property Tax	0-000-6000-005	29	2,363	2,334	98.79%
Current Supplemental Property Tax	0-000-6000-006	3,524	143,319	139,795	97.54%
Delinquent Supplemental Property Tax	0-000-6000-008	5	225	220	97.74%
SPFD Special Tax	0-000-6001-000	(105)	1,199,045	1,199,150	100.01%
Loomis Fire Protection & Response Assessment	0-000-6002-000	0	1,047,827	1,047,827	100.00%
Railroad Unitary Tax	0-000-6106-000	0	5,428	5,428	100.00%
Interest-County	0-000-6950-000	966	70,639	69,673	98.63%
Loomis Interest-County	0-000-6950-001	0	(350)	(350)	100.00%
HOPTERS Intergovernmental Revenue	0-000-7000-000	0	53,379	53,379	100.00%
Ambulance Services	0-000-8192-000	292,862	1,700,000	1,407,138	82.77%
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	5,294	120,800	115,506	95.62%
Fees For Service & Cost Recovery Charges	0-000-8193-011	58,052	180,500	122,448	67.84%
4850 Reimbursements	0-000-8193-014	10,463	25,975	15,512	59.72%
Cellular Tower Lease	0-000-8193-015	15,915	95,000	79,085	83.25%
MVA Fees	0-000-8193-016	0	28,000	28,000	100.00%
CFAA Revenues	8197	98,622	355,000	256,378	72.22%
Loomis Mitigation Interest	0-000-8264-006	45	450	405	90.00%
Consolidated Mitigation Fee Revenue	0-000-8267-000	108,592	420,000	311,408	74.14%
Consolidated Mitigation Interest	0-000-8264-007	214	3,600	3,386	94.04%
TOTAL REVENUES		754,809	14,154,033	13,399,226	94.67%
OPERATING EXPENSES					
SALARIES/BENEFITS					
Salaries & Wages	1002:1003	1,387,226	6,104,821	4,717,595	77.28%
Sellback/Admin. & FF's	1004	0	200,000	200,000	100.00%
Intern FF/Board/App FF/PT	1005	3,000	15,000	12,000	80.00%
Callback/Overtime-Firefighter	1006	619,259	1,050,000	430,741	41.02%
Comp For Absence/Illness	1007	7,329	20,000	12,671	63.36%
Out of Grade Pay	1008	209	2,000	1,791	89.56%
Other Payroll	1015	0	9,000	9,000	100.00%
Volunteer Length of Service Award	1016	0	1,000	1,000	100.00%
PERS Retirement	1300	191,619	943,147	751,528	79.68%
PERS Lump Sum Payment	1302	824,547	852,918	28,371	3.33%
Employer 457 Def. Comp. Match	1305	7,208	25,000	17,792	71.17%
Employment Taxes (FICA/Medicare/SUI)	1301	34,434	120,013	85,579	71.31%
Workmans Comp. Insurance	1315	171,704	686,814	515,110	75.00%
Agency Share Insurance	1550	271,404	1,301,358	1,029,954	79.14%
OPEB Contribution	1551	0	40,000	40,000	100.00%
COP Debt Service	1552	0	371,298	371,298	100.00%
Labor Legal	2010	0	30,000	30,000	100.00%
Uniform Allowance/Cell Phone	2017	34,962	66,000	31,038	47.03%
Employees Assistance Program	2019	0	6,000	6,000	100.00%
CFAA Expenditures	1997	87,115	355,000	267,885	75.46%
TOTAL SALARIES/BENEFITS/CFAA		3,640,016	12,199,369	8,559,353	70.16%
SERVICE & OPERATIONS					
Audit	2020	0	14,200	14,200	100.00%
Propane	2021	393	3,000	2,607	86.90%
Employee Physicals/DL/Wellness	2023	2,792	12,000	9,208	76.73%
ParamedicCert.EMT/CPR Classes	2024	250	6,000	5,750	95.83%
Ambulance Billing Service	2025	12,232	115,000	102,768	89.36%
Garbage	2026	1,658	9,500	7,842	82.54%
Gas & Electric	2027	19,440	80,000	60,560	75.70%

South Placer Fire District
Profit & Loss Statement
For the Three Months Ending Thursday, September 30, 2021

		YTD	BUDGET	----- REMAINING ----- VARIANCE	%
Insurance (FAIRA)	2028	108,033	103,033	(5,000)	(4.85%)
Memberships/Subscriptions	2030	563	10,000	9,438	94.38%
News Publications & Ads	2032	0	1,000	1,000	100.00%
Sewer	2035	281	6,300	6,019	95.54%
Telephone	2037	15,824	63,000	47,176	74.88%
Training Supplies	2038	0	7,000	7,000	100.00%
Business/Conference	2039	1,443	4,000	2,557	63.93%
Education/Training	2040	6,850	20,000	13,150	65.75%
Water	2041	3,391	14,000	10,609	75.78%
Laundry	2042	138	1,700	1,562	91.91%
Legal/Consulting Fees	2043-000	37,580	90,000	52,420	58.24%
Prevention Consulting Fees	2043-001	7,333	42,000	34,667	82.54%
Petty Cash Fund	2044	0	250	250	100.00%
Pre-Employment Testing/Background Inv.	2045	6,007	14,000	7,993	57.09%
Medical Waste Disposal	2046	551	4,000	3,449	86.22%
Phsio Control Contract	2047	0	18,000	18,000	100.00%
County Charges (Tax Collection/LAFCO/Refunds)	2050	0	180,000	180,000	100.00%
Elections	2051	0	30,000	30,000	100.00%
Public Education	2052	0	2,000	2,000	100.00%
Food/Drink-Incident Supplies	2053	1,062	10,000	8,938	89.38%
Safety Awards	2055	804	2,000	1,196	59.79%
Fire RMS User Maintenance	2056	26,787	18,000	(8,787)	(48.82%)
Cleaning/Maintenance Supplies	2120	1,126	12,000	10,874	90.62%
Copy Machine Contract/Maint.	2121	3,164	16,000	12,836	80.23%
Computer Service & Maint.	2122	10,924	40,000	29,076	72.69%
Fire Prevention Supplies	2123	1,070	8,000	6,930	86.62%
Fuel & Oil	2124	21,049	64,000	42,951	67.11%
Medical Supplies	2127	20,274	105,000	84,726	80.69%
Miscellaneous Supplies	2128	0	885	885	100.00%
Office Supplies/Computer	2129	1,225	8,000	6,775	84.68%
Oxygen	2130	993	5,000	4,007	80.15%
Postage/Shipping	2131	214	2,000	1,786	89.29%
Storage	2132	0	2,000	2,000	100.00%
Uniform Supplies	2133	4,980	13,000	8,020	61.69%
Misc. Firefighting Equip/Supplies	2135	4,560	22,000	17,440	79.27%
Radio Repair	2221	765	8,000	7,235	90.44%
Automotive Repairs/Supplies	2222	23,822	109,000	85,179	78.15%
Facilities Maintenance	2225	10,795	80,000	69,205	86.51%
SCBA Maintenance	2226	566	7,260	6,694	92.21%
Turnout Clothing Maint.	2228	340	5,000	4,660	93.20%
Extinguisher Service/Repair	2229	1,160	1,200	40	3.30%
Outside Services	2523	482	1,200	718	59.82%
Bad Debt Expense	8510 + 4521	0	50,000	50,000	100.00%
TOTAL SERVICE & OPERATIONS		360,921	1,439,528	1,078,608	74.93%
FIXED ASSETS					
Facilities,	4456	0	14,150	14,150	100.00%
Firefighting Equipment	4462	0	3,854	3,854	100.00%
EMS Equipment	4464	0	3,210	3,210	100.00%
Office & Communication Equipment	4465	0	3,560	3,560	100.00%
Radio & Communications	4469	171	2,000	1,829	91.43%
Shop Equipment	4470	0	1,000	1,000	100.00%
Training/Operations Equipment	4472	0	1,880	1,880	100.00%
Rescue Equipment	4475	0	1,576	1,576	100.00%
Aparatus Upgrades	4476	0	2,800	2,800	100.00%
TOTAL FIXED ASSETS		171	34,030	33,859	99.50%
CAPITAL EXPENDITURES					
2021 Ford Expedition (012 Replacement)	0-000-4510-030	11,363	15,000	3,637	24.25%
Structure PPE/Gear	0-000-4511-008	6,912	62,300	55,388	88.91%
Station 18 Schematic Design/Truckroom Build	0-000-4512-031	0	1,501,966	1,501,966	100.00%
St. 18 Sink Hole Repair	0-000-4512-034	0	26,500	26,500	100.00%

South Placer Fire District
Profit & Loss Statement
For the Three Months Ending Thursday, September 30, 2021

		----- REMAINING -----			
		YTD	BUDGET	VARIANCE	%
St. 20 Ice Machine Relocated/Hot Water Heater	0-000-4512-035	0	1,200	1,200	100.00%
St. 20 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		18,275	1,637,626	1,619,351	98.88%
SPFD MITIGATION EXPENDITURES					
LFPD MITIGATION EXPENDITURES					
Station 18 Schematic Design/Build	0-000-4522-001	0	101,011	101,011	100.00%
TOTAL LFPD MITIGATION EXPENDITURES		0	101,011	101,011	100.00%
CONSOLIDATED MITIGATION EXPENDITURES					
Front/Rear Side Level III Rag Coating	0-000-4523-002	472	354	(118)	(33.29%)
Investigation Team Equipment	0-000-4523-008	626	12,000	11,374	94.78%
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	587	7,700	7,113	92.38%
Type 1 Engine/PNC Equipment Finance	0-000-4523-021	0	146,158	146,158	100.00%
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	0	900	900	100.00%
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	0	500	500	100.00%
2 Red Head 6" 4.5" DF Threaded New	0-000-4523-027	0	500	500	100.00%
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	0	550	550	100.00%
10 TFT 1/2" 50 gpm SB tips-low flow	0-000-4523-030	0	1,300	1,300	100.00%
3 TFT 15/16" replacement SB tips for reserve	0-000-4523-031	0	390	390	100.00%
24 key FDNY spec. 1.75" attack hose	0-000-4523-032	0	4,000	4,000	100.00%
8 Elkhart XC 150 gpm 50 psi comb nozzles	0-000-4523-033	0	6,912	6,912	100.00%
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	0	3,628	3,628	100.00%
4 sticks Outback HD 1.5" rubber lined hose 11%	0-000-4523-036	0	87	87	100.00%
20 various sized red head tail gaskets 11%	0-000-4523-037	0	10	10	100.00%
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	0	179	179	100.00%
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	0	2,000	2,000	100.00%
Station 17 Generator new	0-000-4523-047	0	28,000	28,000	100.00%
Station 15 Generator New	0-000-4523-048	0	16,000	16,000	100.00%
2021 Ford Expedition (012 Replacement) 11%	0-000-4523-049	0	2,817	2,817	100.00%
Airway/Pedi Bags 11%	0-000-4523-050	0	385	385	100.00%
TOTAL CONSOLIDATED MITIGATION EXPENDITURES		2,815	244,149	241,334	98.85%
TOTAL OPERATING EXPENSES		4,022,198	15,655,713	11,633,516	74.31%
EXCESS OF REVENUE/EXPENDITURES		(3,267,389)	(1,501,680)	1,765,710	(117.58%)
BEGINNING FUND BALANCE		3,926,701	3,926,701	0	0.00%
ENDING FUND BALANCE		659,312	2,425,021	1,765,710	72.81%
COMPONENTS OF FUND BALANCE					
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	550,013	550,013	100.00%

South Placer Fire District
Profit & Loss Statement
For the Three Months Ending Thursday, September 30, 2021

		----- REMAINING -----			
		YTD	BUDGET	VARIANCE	%
Ending FB Unassigned	0-000-0554-000	0	472,727	472,727	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: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, NOVEMBER 10TH, 2021
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Gann Limit Report and Resolution:

Action Requested: Staff recommends discussing and adopting the resolution setting the FY 2021/22 appropriations limit, per Article XIII B of the State Constitution (1979), and verifying compliance for 2020/21.

Background: This is standard procedure. Each year, 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 District's 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.

Impact: Procedural

Attachments: 2020/21 Gann Limit Compliance Evaluation and 2021/22 Gann Limit Report, and Resolution No. 01- 2021/22.

Mark Duerr
Fire Chief
South Placer Fire District

South Placer Fire Protection District 2020-21 Gann Limit Compliance Evaluation and 2021-22 Gann Limit

2020-21 Gann Limit Compliance Evaluation

The District's 2020-21 Gann Limit was calculated to be \$11,753,480. Based on 2020-21 Budget figures, it was expected that the District's appropriations subject to limitation would not exceed this figure. At the end of the 2020-21 fiscal year, after all property tax receipts and expenditures were documented, a compliance calculation demonstrated that the District's appropriations subject to limitation were in fact below the Gann Limit, as demonstrated in the following table.

2020-21 Appropriations Subject to Limitation	
	2020-21 Actuals
Unadjusted Appropriations Subject to the Limit	
Property Tax	\$8,608,748
Special Tax	\$1,187,130
Total Unadjusted Appropriations Subject to the Limit	\$9,795,878
Adjustments for Appropriations Not Subject to the Limit	
Court Ordered Mandates - FLSA Overtime	\$0
Federal Mandates - Worker's Compensation	\$569,393
Qualified Capital Outlay	\$490,822
Qualified Debt Service	\$365,610
Total Adjustments for Appropriations Not Subject to the Limit	\$1,425,825
Adjusted Appropriations Subject to the Limit	\$8,370,053
Gann Limit	\$11,753,480
Appropriations Under/(Over) the Limit	\$3,383,427

As shown in the table, the District's appropriations were \$3,383,427 under the Limit. Since the District has demonstrated its compliance with the 2020-21 Gann Limit, no further action is required.

2021-22 Gann Limit and Estimated Compliance

For 2021-22, the District must calculate its new Gann Limit, based on both Cost of Living and Population Factors. Additionally, as part of the Budget adoption process, the District should estimate whether it will be in compliance with its 2021-22 Gann Limit by evaluating appropriations subject to limitation.

Gann Limit Calculation

The Gann Limit is calculated by first using the prior year's Limit as a base, then applying a Cost of Living Factor and a Population Factor. The Cost of Living Factor is equal to the ***greater of*** the percent change in non-residential new construction or the percent change in California per capita personal income. For 2021-22, the Placer County Assessor's Office has calculated that the District's percent change in non-residential new construction is 2.75%. The California Department of Finance calculated the percent change in California per capita personal income to be 5.73%. Therefore, the Cost of Living Factor to be applied to the District's 2021-22 Gann Limit is 5.73%.

The Population Factor is equal to the ***greater of*** the percent change in county population or the percent change in unincorporated County population, or the percent change in the District's population. According to data provided by the California Department of Finance, the percent change in Placer County population was 1.50% and the percent change in unincorporated Placer County population was 0.61%. In order to determine the percentage change in the District's population, a special population estimate must be specifically requested to the Department of Finance at the District's expense. Due to the fact that there was minimal residential new construction in the District's boundaries, this was not completed this year. Therefore, the Population factor to be applied to the District's 2021-22 Gann Limit is 1.50%.

As shown in the following table, the District's 2021-22 Gann Limit is calculated to be \$12,613,359.

Gann Limit Calculation				
	Prior Year Gann Limit	Cost of Living Factor	Population Factor	Current Year Gann Limit
2021-22	\$11,753,480	1.0573	1.0150	\$12,613,359

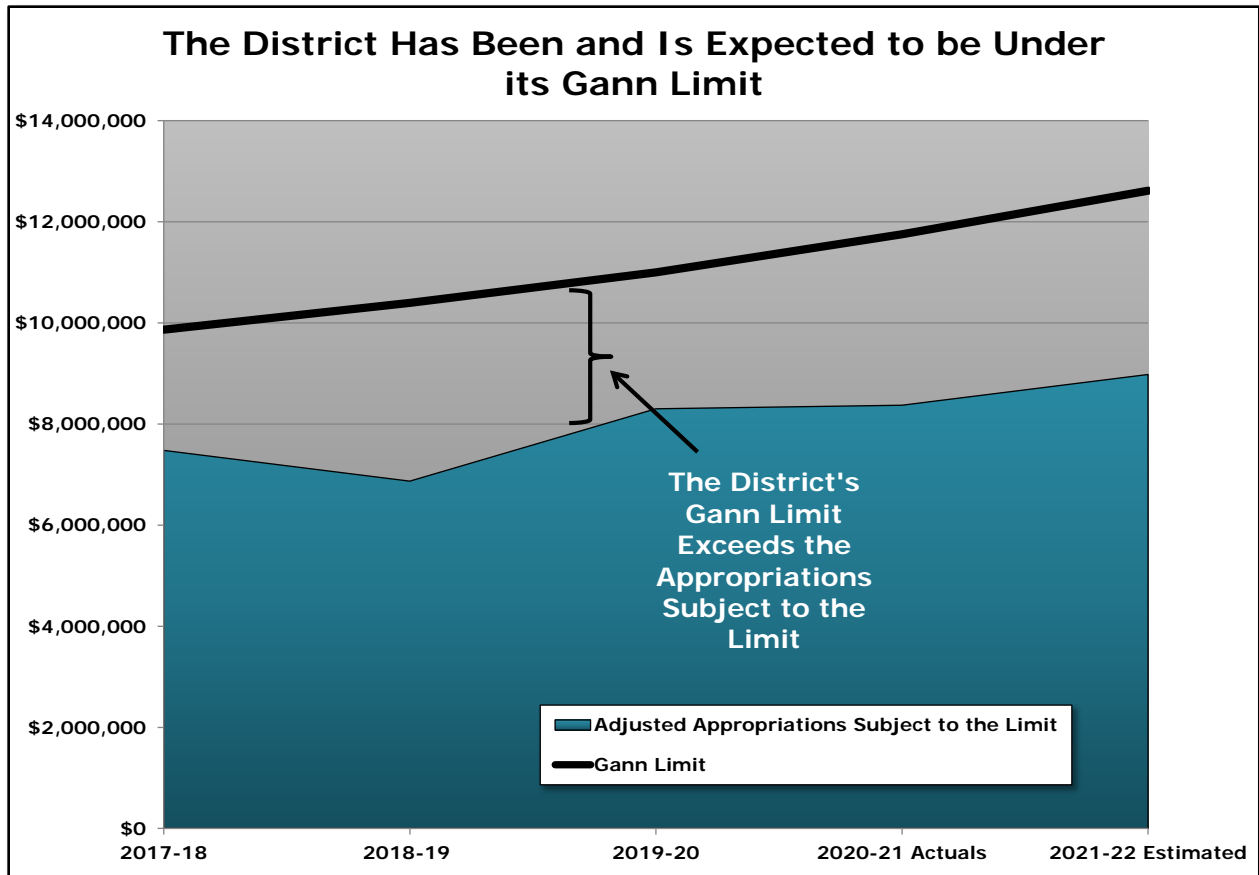
Estimated Appropriations Subject to Limitation

Based on the District's 2021-22 budget, the District is estimating tax receipts of \$10,171,564 from general property taxes, the District's Special Tax and the Loomis Parcel Tax. These tax receipts can be adjusted for appropriations that are not subject to limitation from sources such as: FLSA Overtime, Federal Mandates (Worker's Compensation), Qualified Capital Outlay and Debt Service. Based on 2021-22 budget estimates, the District will have approximately \$1,193,772 of appropriations that are not subject to limitation. Therefore, the District's total appropriations subject to the Gann Limit total \$8,977,792, which is \$3,635,567 below the calculated 2021-22 Gann Limit, as shown in the following table. ***Therefore, we can reasonably estimate that the District will be in compliance with its Gann Limit for 2021-22.***

2021-22 Estimated Appropriations Subject to Limitation	
	2021-22 Estimated
Unadjusted Appropriations Subject to the Limit	
Property Tax	\$8,972,519
Special Tax	\$1,199,045
Total Unadjusted Appropriations Subject to the Limit	\$10,171,564
Adjustments for Appropriations Not Subject to the Limit	
Court Ordered Mandates - FLSA Overtime	
Federal Mandates - Worker's Compensation	\$686,814
Qualified Capital Outlay	\$135,660
Qualified Debt Service	\$371,298
Total Adjustments for Appropriations Not Subject to the Limit	\$1,193,772
Adjusted Appropriations Subject to the Limit	\$8,977,792
Gann Limit	\$12,613,359
Appropriations Under/(Over) the Limit	\$3,635,567

Summary

In summary, the District has met its Gann Limit requirements for 2020-21 and is estimated to again meet its limitations for 2021-22.



RESOLUTION NO. 01- 2021/22

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SOUTH PLACER FIRE PROTECTION DISTRICT ADOPTING THE
ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2021/22
AND VERIFYING COMPLIANCE WITH ARTICLE XIII B FOR THE
2020/21 FISCAL YEAR APPROPRIATIONS LIMIT**

WHEREAS, the voters of California, on November 6, 1979 adopted Article XIII B of the State Constitution placing various limits on the appropriations of proceeds of taxes by the State and local governments, such as District. An appropriation is a legal authorization from the Board of Directors of the District to make expenditures or to incur obligations for specific purposes; and

WHEREAS, the voters adopted Proposition 111 on June 5, 1990, amending Article XIII B of the State Constitution and modifying the appropriations limit calculation formula; and

WHEREAS, Article XIII B, as amended, provides that the appropriations limit for the District for Fiscal Year 2021-22 is calculated by annually adjusting the District's base year appropriations limit in Fiscal Year 1986-87 for the annual change in the cost of living and change in population within the District each year. This calculation is made each year by multiplying the District's 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; and

WHEREAS, the Board of Directors adopted Appropriations Limit Policies and Procedures in Fiscal Year 2011-12 providing guidance related to the calculation and implementation of the appropriations limit; and

WHEREAS, Article XIII B, as amended, and Government Code section 7901 require the District to specify the adjustment factors utilized in calculation of the cost of living and change in population adjustments to the District's appropriations limit each year by a recorded vote of the District's Board of Directors; and

WHEREAS, the calculation of the District's appropriations limit for Fiscal Year 2021-22 and the explanation for such calculations are attached hereto, marked Exhibit A, and incorporated herein by this reference;

NOW THEREFORE, THE BOARD OF THE SOUTH PLACER FIRE DISTRICT DOES RESOLVE AS FOLLOWS:

Section 1. The appropriations limit for Fiscal Year 2021-22 has been calculated by utilizing the appropriate adjustment factors for cost of living and population which

were applied to the Fiscal Year 2020-21 appropriations limit, as authorized by the Board of Directors.

Section 2. The District's appropriations limit pursuant to Article XIII B for Fiscal Year 2021-22 shall be \$12,613,359. The Board expressly adopts the appropriations limit calculations for Fiscal Year 2021-22.

Section 3. The District Board of Directors hereby finds that the District has complied with all of the provisions of Article XIII B, as amended, and Government Code section 7900 et seq., in determining the District's appropriations limit for Fiscal Year 2020-21.

Section 4. The Board hereby directs staff to perform a compliance calculation as soon as possible after the completion of Fiscal Year 2021-22 to determine if appropriations subject to limitation of the proceeds of taxes subject to the appropriations limit during the Fiscal Year 2021-22 have exceeded this appropriations limit established for Fiscal Year 2021-22.

Section 5. The Board hereby finds that appropriations subject to limitation of the proceeds of taxes subject to the appropriations limit during the Fiscal Year 2020-21 have not exceeded the appropriations limit established for Fiscal Year 2020-21.

PASSED AND ADOPTED this 10th day of November, 2021, by the following roll call vote.

AYES:

NOES:

ABSENT:

President

ATTEST:

Secretary 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, NOVEMBER 10TH, 2021
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: FY 2020/21 Audit Acceptance

Action Requested: Staff recommends discussion and acceptance of the South Placer Fire District FY 2020/2021 third party audit.

Background: This is standard procedure. Each year a third-party audit is conducted on the previous budget year financial statements. Attached is the audit for the FY 2020/21 budget year.

Impact: Informational, Review of District Fiscal Performance

Attachments: Auditor's letter dated Oct 12, 2021; FY 2020/21 Audited Financial Statements and Independent Auditor's Report; Report on Accounting Controls and Procedures, June 30, 2021.

Mark Duerr
Fire Chief
South Placer Fire District



Robert W. Johnson
an accountancy corporation

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

October 12, 2021

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, 2021, and we will issue our report thereon dated October 12, 2021. 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 July 14, 2021. 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 2021. 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 October 12, 2021.

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

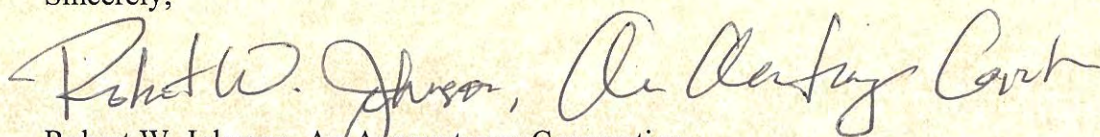
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were 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.

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

**SOUTH PLACER
FIRE DISTRICT**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2021**

CONTENTS

	<u>Pages</u>
Independent Auditor's Report	1-2
Basic Financial Statements:	
Statement of Net Position and Governmental Fund Balance Sheet	3-4
Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balances	5-6
Statement of Revenues and Expenditures - Compared to Budget	7-9
Notes to Financial Statements	10-32
Required Supplementary Information:	
Schedule of the District's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date	34
Schedule of Contributions for Pensions	35
Schedule of Contributions for OPEB	36
Schedule of Changes in Net OPEB Liability and Related Ratios	37
Supplemental Information:	
Principal Officials	39



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of South Placer Fire District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of South Placer Fire District as of June 30, 2021, and the respective change in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Other Matters

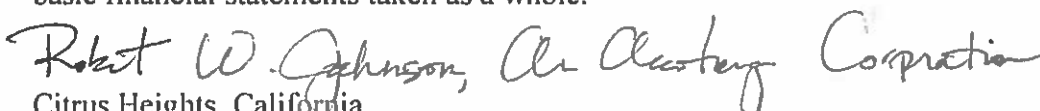
Required Supplementary Information

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, 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is 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.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.


Citrus Heights, California
October 12, 2021

SOUTH PLACER FIRE DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2021

ASSETS AND DEFERRED OUTFLOWS	General Fund	Adjustments	Statement of Net Position
Cash (Note 3)	\$4,764,404	\$ -	\$ 4,764,404
Accounts receivable (Note 4)	332,762	-	332,762
Prepaid expenses	9,230	-	9,230
Capital assets (Note 5)	-	18,423,889	18,423,889
Less, accumulated depreciation	<u>-</u>	<u>(6,592,668)</u>	<u>(6,592,668)</u>
Total assets	5,106,396	11,831,221	16,937,617
Deferred outflows (Notes 9 and 10):			
Pension related amounts	-	4,394,572	4,394,572
OPEB related amounts	<u>-</u>	<u>567,300</u>	<u>567,300</u>
Total assets and deferred outflows	<u>\$5,106,396</u>	<u>\$16,793,093</u>	<u>\$21,899,489</u>

LIABILITIES, DEFERRED INFLOWS AND NET POSITION

Accounts payable	\$ 98,066	\$ -	\$ 98,066
Accrued salaries and benefits	623,300	-	623,300
Compensated absences	458,330	-	458,330
Long-term debt (Note 6)	-	5,515,154	5,515,154
Net pension liability (Note 9)	-	11,566,739	11,566,739
Net OPEB liability (Note 10)	<u>-</u>	<u>3,609,569</u>	<u>3,609,569</u>
Total liabilities	1,179,696	20,691,462	21,871,158
Deferred inflows (Notes 9 and 10):			
Pension related amounts	-	2,749,379	2,749,379
OPEB related amounts	<u>-</u>	<u>6,569</u>	<u>6,569</u>

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET,
continued
June 30, 2021

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
FUND BALANCES/NET POSITION			
Fund balances (Note 8):			
Restricted (Note 7)	\$ 457,584	\$(457,584)	\$ -
Committed	2,917,785	(2,917,785)	-
Unassigned	<u>551,331</u>	<u>(551,331)</u>	<u>-</u>
Total fund balances	<u>3,926,700</u>	<u>(3,926,700)</u>	<u>-</u>
Total liabilities, deferred inflows and fund balances	<u>\$5,106,396</u>		
Net position (Note 8):			
Net investment in capital assets		\$ 11,131,067	\$ 11,131,067
Restricted		457,584	457,584
Unrestricted		<u>(14,316,268)</u>	<u>(14,316,268)</u>
Total net position/(deficiency)		<u>\$(2,727,617)</u>	<u>\$(2,727,617)</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, 2021

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Public protection	\$13,145,098	\$ 1,480,542	\$14,625,640
Support services	364,698	-	364,698
Debt service	125,000	(125,000)	-
Capital outlay	1,441,281	(1,441,281)	-
Depreciation	<u>-</u>	<u>572,515</u>	<u>572,515</u>
Total program expenditures/expenses	<u>15,076,077</u>	<u>486,776</u>	<u>15,562,853</u>
Program revenues:			
Ambulance services (Note 4)	1,573,545	-	1,573,545
Other misc. and GEMT	188,569	-	188,569
SAFER revenues	95,497	-	95,497
Fees and cost recovery	181,647	-	181,647
CFAA revenues	453,444	-	453,444
Other	<u>929</u>	<u>-</u>	<u>929</u>
Total program revenues	<u>2,493,631</u>	<u>-</u>	<u>2,493,631</u>
General revenues:			
Tax revenue	8,601,032	-	8,601,032
Special tax	1,187,130	-	1,187,130
Loomis assessment	1,022,929	-	1,022,929
Mitigation fees	346,393	-	346,393
Cellular tower lease	96,539	-	96,539
Interest income	11,070	-	11,070
Other	-	-	-
Proceeds from equipment financing	<u>700,154</u>	<u>(700,154)</u>	<u>-</u>
Total general revenues	<u>11,965,247</u>	<u>(700,154)</u>	<u>11,265,093</u>
Excess of revenues (expenditures)/ changes in net position	<u>(617,199)</u>	<u>(1,186,930)</u>	<u>(1,804,129)</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, 2021

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Fund balances/net position (deficit):			
Beginning of year	\$ <u>4,543,899</u>	\$(<u>5,467,387</u>)	\$(<u>923,488</u>)
End of year	\$ <u>3,926,700</u>	\$(<u>6,654,317</u>)	\$(<u>2,727,617</u>)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
for the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Taxes revenue	\$ 8,504,686	\$ 8,601,032	\$ 96,346
Special tax	1,177,600	1,187,130	9,530
Ambulance service (Note 4)	1,700,000	1,573,545	(126,455)
Interest income	74,942	11,070	(63,872)
Mitigation fees	420,000	346,393	(73,607)
Homeland Security Grant	28,000	-	(28,000)
Other misc. and GEMT	108,775	188,569	79,794
Fees and cost recovery	134,550	181,647	47,097
Cellular tower lease	95,000	96,539	1,539
Loomis assessment	1,024,380	1,022,929	(1,451)
CFAA revenues	355,000	453,444	98,444
SAFER revenues	50,000	95,497	45,497
Other	3,105	929	(2,176)
Proceeds from equipment financing	<u>-</u>	<u>700,154</u>	<u>700,154</u>
Total revenues	<u>13,676,038</u>	<u>14,458,878</u>	<u>782,840</u>
Expenditures:			
Salaries and wages	5,602,017	5,549,772	52,245
Sellback (Admin.)	200,000	196,035	3,965
Callback/overtime	1,050,000	1,779,618	(729,618)
PERS retirement	1,518,318	1,549,561	(31,243)
OPEB funding	40,000	40,000	-
Employer 457 Def. Comp Match	25,000	27,610	(2,610)
Payroll taxes	105,000	113,212	(8,212)
WC	535,349	569,393	(34,044)
Agency share insurance	1,220,773	1,056,550	164,223
Labor legal	45,000	9,183	35,817
Uniform/cell allowance	66,000	8,504	57,496
Employee assistance program	6,500	6,275	225
CFAA expenditures	355,000	442,529	(87,529)

(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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Expenditures, continued:			
Audit	\$ 10,500	\$ 10,500	\$ -
Propane	3,500	1,880	1,620
Employee physicals	20,000	7,844	12,156
COP bond payments	365,610	365,610	-
Storage	2,000	-	2,000
Paramedic/EMT cert. classes	6,000	6,986	(986)
Ambulance billing service	115,000	122,841	(7,841)
Garbage	9,000	9,499	(499)
Gas & electric	74,000	84,687	(10,687)
Insurance (FAIRA)	60,213	60,213	-
Memberships & subs.	10,000	12,349	(2,349)
News publications	1,000	3,152	(2,152)
Sewer	6,300	6,713	(413)
Telephone	63,000	75,857	(12,857)
Training supplies	11,000	5,878	5,122
Business & conference	7,266	1,209	6,057
Education & training	44,000	31,787	12,213
Water	12,000	14,633	(2,633)
Laundry	1,700	1,627	73
Legal & consulting	95,000	103,114	(8,114)
Prevention consulting fees	42,000	56,130	(14,130)
Petty cash fund	250	-	250
Pre-employment testing	14,000	14,982	(982)
Medical waste disposal	4,400	3,495	905
Physio control contract	16,000	15,869	131
County charges	180,000	184,412	(4,412)
Elections	30,000	34,626	(4,626)
Public education	2,000	-	2,000
Incident supplies	12,000	10,608	1,392
Awards & recognition	6,332	2,497	3,835
Telestaff User mtce. fee	10,000	4,234	5,766
Cleaning supplies	12,000	15,252	(3,252)
Copy machine contract	16,000	18,458	(2,458)
Computer service	42,939	30,230	12,709

(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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Expenditures, continued:			
Fire prevention supplies	\$ 4,000	\$ 220	\$ 3,780
Fuel & oil	70,000	72,709	(2,709)
Medical supplies	110,000	119,515	(9,515)
Miscellaneous	885	259	626
Office supplies	12,000	8,525	3,475
Oxygen	5,000	7,368	(2,368)
Postage	2,000	1,562	438
Uniform supplies	13,000	12,630	370
Firefighting supplies	40,000	36,748	3,252
Radio/Firecom repairs	10,000	8,673	1,327
Automotive repairs	110,000	134,742	(24,742)
Facilities maintenance	93,000	85,595	7,405
SCBA & compressor mtce.	6,000	6,067	(67)
Turnout clothing mtce.	5,000	-	5,000
Extinguisher service	900	1,161	(261)
Outside services	1,200	926	274
Bad debt provision	50,000	245,714	(195,714)
Mitigation capital expenditures	566,705	451,551	115,154
Fixed assets-minor	65,755	22,837	42,918
Capital expenditures	2,122,616	1,193,861	928,755
Contingency	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>15,362,028</u>	<u>15,076,077</u>	<u>285,951</u>
Excess of revenues/ (expenditures)	<u>\$ (1,685,990)</u>	<u>\$ (617,199)</u>	<u>\$ 1,068,791</u>

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2021

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 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 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.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

2. Summary of Significant Accounting Policies (continued):

Measurement Focus and Basis of Accounting, continued

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements 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. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. 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 assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

2. Summary of Significant Accounting Policies (continued):

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, 2021

2. Summary of Significant Accounting Policies (continued):

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. Amortization of assets acquired under capital lease is included in depreciation. 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.

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 basic and fund financial statements.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

2. Summary of Significant Accounting Policies (continued):

Investments

The District maintains cash balances with the Treasurer of Placer County in interest-bearing pooled investment accounts.

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.

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. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

2. Summary of Significant Accounting Policies (continued):

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 net position of the District's OPEB plan and additions to/deductions from the OPEB plan's net position have been determined on the same basis as they are reported by the plan. For this purpose, the OPEB plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Gains and losses related to changes in total OPEB liability and net position are recognized in OPEB expense systematically over time. The amortized amounts are 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 period and will not be recognized as an outflow of resources (expense) until that future time.

Deferred Inflows of Resources

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

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

3. Cash and Investments:

The District maintains certain portions of its funds with Placer County. The County is authorized to deposit cash and invest excess funds by the California Government code Section 53648 et. seq. The funds maintained by the County are secured by federal depository insurance.

At year-end the carrying amount of the District's deposits was \$4,764,404 and the bank and County Treasury balance was \$4,770,429.

	Balance June 30 <u>2021</u>
Imprest cash	\$ 250
Checking – general	168,744
Cash with County – general	4,137,826
– mitigation	<u>457,584</u>
	<u>\$4,764,404</u>

Cash and investments are classified as follows:

Unrestricted	\$4,306,820
Restricted	<u>457,584</u>
	<u>\$4,764,404</u>

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

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, 2021 consist of:

Ambulance receivables		\$ 474,445
Deduct, allowance for bad debts		<u>142,334</u>
Net ambulance accounts receivable		332,111
Add, interest receivable (County)	\$ 651	
Accounts receivable - other	<u>-</u>	
		<u>651</u>
		<u>\$ 332,762</u>

Ambulance revenues are analyzed as follows:

Gross revenues	\$3,943,046
Deduct, contractual and other adjustments	<u>2,369,501</u>
Net revenues	<u>\$1,573,545</u>

5. Capital Assets:

Changes in capital assets for the year ended June 30, 2021 are as follows:

	Balance, Beginning of year	Additions	Disposals	Balance, end of year
Land	\$ 379,248	\$ -	\$ -	\$ 379,248
Buildings	9,080,238	-	-	9,080,238
Equipment	1,769,938	-	-	1,769,938
Apparatus	<u>5,936,961</u>	<u>1,441,281</u>	<u>183,777</u>	<u>7,194,465</u>
	<u>\$17,166,385</u>	<u>\$1,441,281</u>	<u>\$ 183,777</u>	<u>\$18,423,889</u>

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

6. Long-Term Debt:

Long-term debt activities for the year ended June 30, 2021 consist of:

	Balance July 1, 2020	Additions	(Reductions)	Balance June 30, 2021	Principal Due Within One Year	Interest Due Within One Year
2015 Certificates of Participation	\$4,940,000	\$ -	\$ 125,000	\$4,815,000	\$ 135,000	\$ 236,298
Two Pierce Enforcers	<u>-</u>	<u>700,154</u>	<u>-</u>	<u>700,154</u>	<u>136,046</u>	<u>10,112</u>
	<u>\$4,940,000</u>	<u>\$ 700,154</u>	<u>\$ 125,000</u>	<u>\$5,515,154</u>	<u>\$ 271,046</u>	<u>\$ 246,410</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.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

6. Long-Term Debt, continued:

The future annual maturities of all long-term borrowings as of June 30, 2021 are as follows:

<u>Year ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 271,046	\$ 246,410	\$ 517,456
2023	293,011	239,517	532,528
2024	315,004	231,557	546,561
2025	327,015	222,546	549,561
2026	349,078	212,806	561,884
2027-2031	1,395,000	889,206	2,284,206
2032-2036	2,075,000	468,825	2,543,825
2037	<u>490,000</u>	<u>25,725</u>	<u>515,725</u>
	<u>\$5,515,154</u>	<u>\$2,536,592</u>	<u>\$8,051,746</u>

7. Mitigation Fees:

Activities of the mitigation reserve for 2020-21 follows:

Balance, 6-30-20		\$ 559,967
Add, mitigation fees	\$ 346,393	
interest income	<u>2,775</u>	
	349,168	
Deduct, provided for capital items	<u>451,551</u>	
		(102,383)
Balance, 6-30-21		<u>\$ 457,584</u>
Cash on hand:		
County		<u>\$ 457,584</u>

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

8. Equity:

General Fund:

Restricted for:

Mitigation reserve	\$ 457,584
--------------------	------------

Committed for:

Imprest cash reserve	\$ 250	
Facilities reserve	316,487	
Apparatus reserve	404,873	
Major equipment reserve	89,596	
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>	2,917,785

Unassigned	<u>551,331</u>
	<u>\$ 3,926,700</u>

Statement of Net Position/Deficiency:

Net investment in capital assets	\$ 11,131,067
----------------------------------	---------------

Restricted:

Mitigation reserve	457,584
--------------------	---------

Unrestricted:

Board designated:

Imprest cash reserve	\$ 250
Facilities reserve	316,487
Apparatus reserve	404,873
Major equipment reserve	89,596
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>
	2,917,785

Undesignated	<u>(17,234,053)</u>	(14,316,268)
		<u>\$ (2,727,617)</u>

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

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, 2021

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, 2021, are summarized as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA Safety Plan</u>	<u>PEPRA 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	21.746%	15.445%	13.044%	7.732%

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, 2021

9. Defined Benefit Retirement Plan, continued:

Contributions, continued –

For the year ended June 30, 2021, District's contributions to the Plan were as follows:

	<u>Safety & Miscellaneous</u>
Contributions – employer	\$ <u>898,376</u>

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

As of June 30, 2021, the District reported net pension liability for the District as follows:

Net pension liability	\$ <u>11,566,739</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, 2020, 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, 2019 rolled forward to June 30, 2020 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, 2020 was as follows:

	<u>Miscellaneous Plan</u>
Proportion – June 30, 2019	0.0178%
Proportion – June 30, 2020	<u>0.0190%</u>
Change – Increase/(Decrease)	<u>-0.0012%</u>
	<u>Safety Plan</u>
Proportion – June 30, 2019	0.1461%
Proportion – June 30, 2020	<u>0.1616%</u>
Change – Increase/(Decrease)	<u>-0.0155%</u>

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

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, 2021, the District recognized pension expense of \$2,461,713. At June 30, 2021, 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	\$ -	\$ 57,915
Diff. between expected and actual experience	1,292,368	-
Net diff. between projected and actual earnings on pension plan investments	889,063	462,889
Changes in proportion and difference between District contributions and proportionate share of employer contributions	1,314,765	2,228,575
District contributions subsequent to measurement date	<u>898,376</u>	<u>-</u>
	<u>\$4,394,572</u>	<u>\$2,749,379</u>

\$898,376 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, 2022. 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>
2022	\$ 67,940
2023	243,117
2024	245,804
2025	189,956
2026	-
Thereafter	-

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

9. Defined Benefit Retirement Plan, continued:

Actuarial Assumptions – The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2019
Measurement date	June 30, 2020
Actuarial Assumptions:	
Discount rate	7.15%
Inflation	2.75%
Payroll Growth	3.0%
Projected Salary Increase	3.3%-14.2%
Investment Rate of Return	7.15%
Mortality	CalPERS mortality table, with adjustments for mortality improvements using Scale BB

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, 2021

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, 2021

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	6.15%
Net Pension Liability	\$20,317,304
Current Discount Rate	7.15%
Net Pension Liability	\$11,566,739
1% Increase	8.15%
Net Pension Liability	\$ 4,382,850

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, 2021

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 any of the available health plans. Benefits continue throughout the lifetime of the retiring employee and his/her spouse.

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019.

Actuarial Assumptions

The total OPEB liability in the June 30, 2020 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, 2021

10. Other Postemployment Benefits "OPEB", continued:

Change in Net OPEB Liability as of June 30, 2020

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Rollback balance at June 30, 2019	\$4,755,279	\$1,173,972	\$3,581,307
Changes recognized for the measurement period:			
Service cost	71,236	-	71,236
Interest	284,804	-	284,804
Differences between actual and expected experience	-	-	-
Assumption changes	-	-	-
Employer contributions	-	288,638	(288,638)
Net investment income	-	39,140	(39,140)
Benefits paid to retirees	(248,638)	(248,638)	-
Net changes during July 1, 2019 to June 30, 2020	<u>107,402</u>	<u>79,140</u>	<u>28,262</u>
Balance at June 30, 2020 (Measurement Date)	<u>\$4,862,681</u>	<u>\$1,253,112</u>	<u>\$3,609,569</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, 2020	\$4,280,472	\$3,609,569	\$3,059,969

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

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, 2020	\$ <u>3,550,678</u>	\$ <u>3,609,569</u>	\$ <u>3,647,498</u>

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

For the fiscal year ended June 30, 2021 the District recognized OPEB expense of \$324,487. The values of deferred outflows and inflows of resources related to OPEB as of June 30, 2021 are:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 291,082	\$ -
Changes of assumptions	12,670	-
Net difference between projected and actual earnings on OPEB plan investments	27,285	6,569
District contributions subsequent to the measurement date	<u>236,263</u>	<u>-</u>
	<u>\$ 567,300</u>	<u>\$ 6,569</u>

\$236,263 is the total amount contributed by the District to retirees' benefits and to the PARS trust during the year ending June 30, 2021.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2021

10. Other Postemployment Benefits "OPEB", continued:

Amounts reported as deferred outflows and inflows of resources related to OPEB as of June 30, 2021, will be recognized in OPEB expense as follows:

<u>Year Ended</u> <u>June 30</u>	
2022	\$ 40,647
2023	45,206
2024	44,788
2025	45,533
2026	38,942
Thereafter	108,752

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, 2021, the District funded \$40,000. As of June 30, 2021, the District has accumulated \$1,568,755 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 October 12, 2021, the date these June 30, 2020 financial statements were available to be issued.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
For the year ended June 30, 2021

12. COVID-19:

In March 2020, the World Health Organization declared a global health pandemic of the Coronavirus Disease COVID-19. The District is committed to maintaining emergency services response and other essential services to South Placer Fire District. The impact of the pandemic has been unprecedented. Its reach and magnitude have affected all aspects of the District, from the community to the staff. Our responders have done a tremendous job in mitigating the risk through effective exposure reduction and infection control, but many members have been impacted directly. Additionally, there has been a material impact on the budget and funding mechanisms that affect the District.

While it is challenging to pinpoint COVID's direct causation to the District's finances, the increased need for personal protective equipment, disinfection materials, and the financial burden of members and their families being off duty due to infection has caused a strain on the District Budget. With that said, the men and women of the District continue to represent everything great about the fire service and have provided uninterrupted service throughout the pandemic.

REQUIRED SUPPLEMENTARY INFORMATION

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

As of June 30, 2021

Last 10 years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net pension liability	0.1063%	0.0960%	0.0888%	0.0787%
Proportionate share of the net pension liability	\$11,566,739	\$9,833,883	\$8,560,939	\$7,809,356
Covered – employee payroll	\$ 5,555,120	\$5,381,980	\$5,352,069	\$4,945,831
Proportionate share of the net pension liability as percentage of covered-employee payroll	208.22%	182.72%	159.96%	157.90%
Plan fiduciary net position as a percentage of the total pension liability	82.07%	83.61%	84.30%	83.76%

Changes in assumptions: None

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

<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0717%	0.0506%	0.04557%
\$6,202,656	\$3,472,072	\$8,506,504
\$3,930,094	\$3,917,318	\$3,983,515
157.82%	88.63%	262.31%
85.06%	91.01%	77.32%

SOUTH PLACER FIRE DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR PENSIONS
As of June 30, 2021
Last 10 years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution (actuarially determined)	\$ 898,376	\$ 828,340	\$ 773,241	\$ 699,342
Contributions in relation to the actuarially determined contributions	<u>898,376</u>	<u>828,340</u>	<u>773,241</u>	<u>699,342</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Covered – employee payroll	\$5,555,120	\$5,381,980	\$5,352,069	\$4,945,831
Contributions as a percentage of covered employee payroll	16.17%	15.39%	14.45%	14.14%
Notes to Schedule:				
Valuation date:	6/30/20	6/30/19	6/30/18	6/30/17

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	2.75%
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 seven years are shown.

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

SOUTH PLACER FIRE DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR OPEB
As of June 30, 2021
Last 10 years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution (actuarially determined)	\$ 294,000	\$ 273,000	\$ 331,718	\$ 303,128
Contributions in relation to the actuarially determined contributions	<u>294,000</u>	<u>273,000</u>	<u>331,718</u>	<u>275,827</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>27,301</u>
Covered – employee payroll	\$7,620,717	\$7,243,269	\$7,129,638	\$3,930,094
Contributions as a percentage of covered employee payroll	3.86%	3.77%	4.65%	7.02%
Notes to Schedule:				
Valuation date:	6/30/20	6/30/19	6/30/18	6/30/17

(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.

SOUTH PLACER FIRE DISTRICT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
As of June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB liability:			
Service cost	\$ 71,236	\$ 60,958	\$ 59,183
Interest	284,804	255,887	249,210
Differences between actual and expected experience	-	365,718	-
Changes of assumptions	-	15,918	-
Benefit payments to retirees	<u>(248,638)</u>	<u>(207,928)</u>	<u>(191,718)</u>
Net change in total OPEB liability	107,402	490,553	116,675
Total OPEB liability, beginning	<u>4,755,279</u>	<u>4,264,726</u>	<u>4,148,051</u>
Total OPEB liability, ending	4,862,681	4,755,279	4,264,726
Plan fiduciary net position			
Contributions – employer	\$ 288,638	\$ 287,928	\$ 331,718
Net investment income	39,140	66,993	49,415
Benefit paid to retirees	(248,638)	(207,928)	(191,718)
Administrative expense	<u>-</u>	<u>(0)</u>	<u>(0)</u>
Net change in plan fiduciary net position	79,140	146,993	189,415
Plan fiduciary net position - beginning	<u>1,173,972</u>	<u>1,026,979</u>	<u>837,564</u>
Plan fiduciary net position – ending	1,253,112	1,173,972	1,026,979
Net OPEB Liability - ending	<u>\$3,609,569</u>	<u>\$3,581,307</u>	<u>\$3,237,747</u>
Plan fiduciary net position as a percentage of the total OPEB liability	25.77%	24.69%	24.08%
Covered-employee payroll	\$7,620,717	\$7,243,269	\$7,129,638
Net OPEB liability as a percentage of covered- employee payroll	47.37%	49.44%	45.41%

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.

2018

\$ 57,459
240,931

-
-
(135,827)

162,563

3,985,488

4,148,051

\$ 275,827
61,893
(135,827)
(0)
201,893
635,671
837,564

\$3,310,487

20.19%

\$3,930,094

84.23%

SUPPLEMENTAL DATA

SOUTH PLACER FIRE DISTRICT
PRINCIPAL OFFICIALS
As of June 30, 2021

Board of Directors:

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

Operations:

Karl Fowler	Fire Chief
Vacant	Deputy Fire Chief
Katherine Medeiros	Business Manager
Katrina Hoop	Fire Inspector/Admin. Asst.
Barbara Leak	District Secretary
Jason Brooks	Battalion Chief/Acting Div. Chief
Darren McMillin	Battalion Chief
Matt Feeley	Battalion Chief

**SOUTH PLACER
FIRE DISTRICT**

**REPORT ON ACCOUNTING CONTROLS
AND PROCEDURES**

June 30, 2021



Robert W. Johnson
an accountancy corporation

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

October 12, 2021

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

We have audited the financial statements of South Placer Fire District as of and for the year ended June 30, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts.

In planning and performing our audit of the financial statements of South Placer Fire District as of and for the year ended June 30, 2021, 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 second 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,

A handwritten signature in cursive script that reads "Robert W. Johnson, An Accountancy Corporation". The signature is written in dark ink and is positioned above the printed name.

Robert W. Johnson, An Accountancy Corporation

1. Operational Analysis:

Business Basis:

	<u>2021</u>	<u>2020</u>	Favorable (Unfavorable) <u>Variance</u>
Program revenues	\$ 2,493,631	\$ 2,214,714	\$ 278,917
General revenues	<u>11,265,093</u>	<u>10,933,938</u>	<u>331,155</u>
Total revenues	13,758,724	13,148,652	610,072
Expenses	<u>15,562,853</u>	<u>14,728,372</u>	(<u>834,481</u>)
Net income/(loss)	<u>\$ (1,804,129)</u>	<u>\$ (1,579,720)</u>	<u>\$ (224,409)</u>
Cash	<u>\$ 4,764,404</u>	<u>\$ 5,148,098</u>	<u>\$ (383,694)</u>
Net pension liability	<u>\$11,566,739</u>	<u>\$ 9,833,883</u>	<u>\$ (1,732,856)</u>
Net OPEB liability	<u>\$ 3,609,569</u>	<u>\$ 3,581,307</u>	<u>\$ (28,262)</u>

Observations:

- On a business basis – large loss of \$1,804,129 was realized. Large loss was primarily due to continuing large increases in pension costs - \$1,732,856 increase in net pension liability in 2020-21 fiscal year alone.
- District's cash position declined by \$383,694.

Board Designated (Equity) Reserves:

Observation:

At June 30, 2021 the District had Board-designated equity reserves of \$2,917,785. Several of these reserves, totaling approximately \$1.7M, are related to the former Loomis Fire Protection District. See Note 8 to the June 30, 2021 audited financial statements for more detail on components of equity.

Recommendation:

Board of Directors may wish to review the District's board-designated reserves (not mitigation reserves), possibly consolidating some of the former Loomis Fire Department reserves in with the consolidated district. The Board may also 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.

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, NOVEMBER 10TH, 2021
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Assistance to Firefighters Grant (AFG):

Action Requested: Staff recommends discussing the upcoming AFG grant cycle.

Background: Each year, the Department of Homeland Security provides funding to assist firefighting and emergency departments, nonaffiliated emergency medical service organizations, and State Fire Training Academies. AFG has helped firefighters, emergency medical responders, and SFTAs obtain critically needed equipment, protective gear, emergency vehicles, training, and other resources required to protect the public and emergency personnel from fire and related hazards.

This discussion is to determine if the board is interested in pursuing AFG grant funding.

Impact: Board Direction

Attachments: None

Mark Duerr
Fire Chief
South Placer Fire District

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, NOVEMBER 10TH, 2021
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Covid-19 Update:

Action Requested: Chief recommends updating the Board on the status of the current pandemic and the District's response and preparations.

Background: The pandemic is still ongoing. Cases are on the increase due to the Delta variant. Countywide numbers as of Thursday 11/04/2021 @ 1200:

Total Cases	36,868	New Cases	51 (0.1% increase)
Deaths	438	New Deaths	0 (0% Increase)
ICU Bed Patients	28	ICU Beds Available	23
Tests Performed	657,683	7 Day Positive Rate	5.0%

In conjunction with the State and Countywide increase in cases, the District has experienced staffing issues related to the virus. Staff is working diligently to prevent the spread and we continue to utilize a mask policy to reduce spread and exposure.

An updated and condensed South Placer COVID-19 Procedures on Prevention and Response has been distributed to the district. This new document took the previous two documents (the South Placer Fire District Covid-19 Plan and the South Pacer COVID-19 Prevention Program) and combined them into a single, cohesive document to address all COVID-19 issues.

Impact: Continued Operation

Attachments: South Placer Fire District COVID-19 Procedures on Prevention and Response, 11/01/2021

Mark Duerr
Fire Chief
South Placer Fire District

South Placer Fire District COVID-19 Procedures on Prevention and Response 11/01/2021



Table of Contents

Contents

Introduction	3
Current Information	3
Objectives	3
Scope	4
Authority and Responsibility	4
Training and Instruction.....	4
Identification and Evaluation of COVID-19 Hazards	5
Employee Participation	6
Correction of COVID-19 Hazards	6
Employee Screening When Coming on Shift	7
Control of COVID-19 Hazards.....	7
PPE Used to Control Employees' Exposure to COVID-19	7
Face Coverings and Social Distancing	8
Engineering Controls	9
Ventilation and Filtration Efficiency.....	9
Cleaning and Disinfecting	9
Hand Sanitizing.....	11
Control of Covid-19 During Medical Response.....	12
Patient Assessment & Treatment.....	12
All Incidents:	12
If COVID-19 is suspected or known:	13
Precautions for Aerosol-Generating Procedures:	13
Personal/PPE Hygiene:	14
PPE Inventory	14
Communication:	14
Inventory:	15
Medical Equipment Replacement	15
Masks/Safety Glasses:	15
Investigating and Responding to Employee COVID-19 Cases	15
System for Communicating and Testing.....	16
Our goal is to ensure we have effective two-way communication with our employees in a form they can readily understand, and it includes the following information:	16
Exclusion of COVID-19 Cases (Quarantine and/or Isolation)	18
Return-to-Work Criteria	18

Employee Support Center	20
Station 16 has been closed, and Medic 16 moved to Station 17. This has been done in the order of the Fire Chief.....	20
Employee & Family Support	21
Reporting, Record keeping, and Access	21
Appendix A: Definitions	23
Appendix B: Identification of COVID-19 Hazards.....	26
Appendix C: COVID-19 Inspections.....	27
Appendix D: Investigating COVID-19 Cases.....	28
Appendix E: Potential COVID-19 Exposure Contact Tracing	30
Appendix F: COVID-19 Training Roster.....	31

This COVID-19 Procedures on Prevention and Response (CPPR) is designed to control exposures to the SARS-CoV-2 virus that may occur in our workplace.

INTRODUCTION

This Plan represents the efforts of the South Placer Fire District to prepare for a widespread infectious disease or pandemic event which could create an emergency or even a disaster. This Plan is specific to South Placer Fire District. It does not supersede agency-specific direction found in SPFD Bulletin #2021-5, or direction from either a State Agency or State or Local Health officials.

CURRENT INFORMATION

The Fire Chief or designee (Deputy Chief) will provide routine updates via Email that reflect new information, direction, and guidance as it becomes available from the CDC, Public Health, SSV, or other relevant sources. Should **you have any questions about this Plan or its direction, contact your Battalion Chief.**

OBJECTIVES

1. Maintain the health and well-being of agency personnel and their families.
2. Ensure continued emergency response capabilities to protect the citizens and to fulfill the District's mission.
3. Institute preventive measures at all South Placer Fire District Facilities.
4. Promote proper hygiene to prevent the further spread of the Disease.

5. Monitor the health of employees to ensure they receive proper and appropriate care.

SCOPE

1. This policy applies to all employees with the following exceptions:
2. Work locations with one Employee who does not have contact with other persons
3. Employees working from home
4. Employees with occupational exposure as defined by Cal/OSHA Title 8 Section 5199, when covered by that section
5. Employees teleworking from a location of the Employee's choice that is not under the control of the South Placer Fire District

AUTHORITY AND RESPONSIBILITY

The Fire Chief has overall authority and responsibility for implementing the provisions of this CPPR in our workplace. In addition, all managers and supervisors are responsible for implementing and maintaining the CPPR in their assigned work areas and ensuring employees receive answers to questions about the program in a language they understand.

All employees are responsible for using safe work practices, following all directives, policies, and procedures, and maintaining a safe work environment.

TRAINING AND INSTRUCTION

We will provide effective training and instruction that includes:

- Our COVID-19 policies and procedures to protect employees from COVID-19 hazards.
- Information regarding COVID-19-related benefits to which the Employee may be entitled under applicable federal, State, or local laws. This includes any benefits available under legally mandated sick and vaccination leave, if applicable, workers' compensation law, local governmental requirements, our leave policies, and leave guaranteed by contract, and Cal/Osha Title 8 Section 3205.

The fact that:

- COVID-19 is an infectious disease that can be spread through the air.
- COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth.
- An infected person may have no symptoms.

- Methods of physical distancing of at least six feet and the importance of combining physical distancing with the wearing of face coverings.
- Our policy for providing respirators and the right of employees who are not fully vaccinated to request a respirator for voluntary use as stated in this program, without fear of retaliation and at no cost to employees. Whenever respirators are provided for voluntary use under this section or Cal/Osha Title 8 section 3205.1 through 3205.4, training will be provided on how to wear the respirator properly and how to perform a seal check according to the manufacturer's instructions each time a respirator is worn, and the fact that facial hair interferes with the seal.
- The fact that particles containing the virus can travel more than six feet, especially indoors, so physical distancing, face coverings, increased ventilation indoors, and respiratory protection decrease the spread of COVID-19 but are most effective when used in combination.
- The importance of frequent handwashing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or handwashing facility and that hand sanitizer does not work if the hands are soiled.
- Proper use of face coverings and the fact that face coverings are not respiratory protective equipment. COVID-19 is an airborne disease. N95s and more protective respirators protect the users from airborne Disease, while face coverings are intended to protect people around the user primarily.
- COVID-19 symptoms and the importance of obtaining a COVID-19 test and not coming to work if the Employee has COVID-19 symptoms.
- Information on our COVID-19 policy, how to access COVID-19 testing and vaccination, and the fact that vaccination is effective at preventing COVID-19, protecting against both transmission and serious illness or death.
- The conditions under which face coverings must be worn at the workplace and those face coverings are additionally recommended outdoors for people who are not fully vaccinated if six feet of distance cannot be maintained. Employees can request face coverings from the employer at no cost to the Employee and wear them at work, regardless of vaccination status, without fear of retaliation.

COVID-19 Training Roster will be used to document this training.

IDENTIFICATION AND EVALUATION OF COVID-19 HAZARDS

We will implement the following:

- No public presentations/ school visits (internal or external)
- Practice social distancing to the extent possible

- Review all CDC/Placer Public Health/State changes/recommendations when received
- All stations will be cleaned at a minimum of twice a shift or more often as appropriate.
- Prepare personal Plan (home plan)
 - Educate our employees on how to prevent cross-contamination to family/friends
 - CDC Home plan checklist:
 - <https://www.cdc.gov/coronavirus/2019-ncov/community/home/index.html>
- Conduct workplace-specific evaluations using Appendix B: Identification of COVID-19 Hazards form.
- Evaluate employees' potential workplace exposures to all persons at or who may enter our workplace.
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention.
- Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls.
- Conduct periodic inspections using Appendix C: COVID-19 Inspections form as needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and ensure compliance with our COVID-19 policies, directives, and procedures.

EMPLOYEE PARTICIPATION

Employees and their authorized employee representatives are encouraged to participate in identifying and evaluating COVID-19 hazards; Employees can participate by communicating potential or perceived workplace COVID -19 hazards to their immediate supervisor. Employee representatives are directly involved with the ongoing implementation and updating of this Plan and the Covid -19 Directives in collaboration with the Districts administration.

CORRECTION OF COVID-19 HAZARDS

Unsafe or unhealthy work conditions, practices, or procedures will be documented on Appendix C: COVID-19 Inspection form and corrected in a timely manner based on the severity of the hazards, as follows:

- The severity of the hazard will be assessed, and correction time frames assigned accordingly.
- Individuals are identified as being responsible for timely correction.
- Follow-up measures are taken to ensure timely correction.

Employee Screening When Coming on Shift

We screen our employees at the beginning of every shift (24hr work period), temperatures are taken with non-contact thermometers, and employees' general health is screened. The results of each Employee's daily screen are documented in the Target Solutions program. We ensure face covering are always worn in the workplace.

- At the beginning of each shift, the captain will conduct a Covid-19 screening which will be documented in the daily Safety Briefing on Target Solutions, notating the temperature of all crew members and if any symptoms are present.
- Common Symptoms of COVID-19 Include –
- Fever of 100.4 degrees Fahrenheit or higher, chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting, or diarrhea, unless a licensed health care professional determines the Person's symptoms were caused by a known condition other than COVID-19.
- Each station is issued a MedSource Non-Contact Infrared Body Thermometer Model MS-131002 with User Manual. This is to remain in the captain's office. A spare will be in the administrative office.
- How to operate:
 - The thermometer is aligned with the middle of the forehead to measure body temperature (between the eyebrows) and keep the distance at 1-5cms, press the On/Scan button. Please refer to User Manual for further operating instructions.

CONTROL OF COVID-19 HAZARDS

PPE Used to Control Employees' Exposure to COVID-19

We evaluate the need for PPE (such as gloves, goggles, and face shields) as required by Cal/Osha Title 8 section 3380, and provide such PPE as needed.

Upon request, we will provide respirators for voluntary use, in compliance with Cal/Osha Title 8 subsection 5144 (c)(2), to all employees who are not fully vaccinated and working indoors or in vehicles with more than one person. We will encourage their use and ensure employees are provided with a respirator of the correct size.

We provide and ensure the use of eye protection and respiratory protection in accordance with Cal/Osha Title 8 section 5144 when employees are exposed to procedures that may aerosolize potentially infectious material such as saliva or respiratory tract fluids.

Additional measures will be utilized as required by state and local health departments.

Face Coverings and Social Distancing

We will provide face coverings for all employees and ensure they are worn when indoors or in vehicles and where required by orders from the CDPH. We will ensure required face coverings are clean and undamaged, and worn over the nose and mouth. **Face coverings can be obtained by contacting your supervisor. A good fit and good filtration are the most critical factors for face-covering selection.**

Least Effective	Better	Best
Cloth mask w/ 1 or 2 layers	Fitted medical mask	N95
Bandana	Cloth mask w/ 3 layers	
Gaiter	Double mask (cloth +medical)	
	KN95	

1. **Personnel** are to wear a face cover while at work indoors and in vehicles. This includes while working within the fire station, traveling in the fire apparatus, and public. When employees are required to wear face coverings under this Cal/Osha Title 8 section 3205 or sections 3205.1 through 3205.4, the following exceptions apply:
 - a. While working or covered under other Cal OSHA standards outlined in Title 8 that are more restrictive and provide equal or greater respiratory protections (such as an SCBA, P100 or N95 is used.) These standards include Sections 5144 Respiratory Protection and 5199 Aerosol Transmissible Diseases Standard (ATD). You do not need to combine the standards. For example, a face covering is not required while using an SCBA.
 - b. While eating or drinking. The social distancing of six feet will be maintained while eating or drinking. A facial covering will be worn while preparing food.
 - c. While exercising alone in a well-ventilated room or outside with a social distancing of six feet or more. Exercise equipment must be cleaned between employees before and after use.
 - d. While isolated in a room by yourself.
 - e. While traveling in a vehicle alone.
 - f. While sleeping in a bed with six feet or more of separation.
 - g. For additional information, refer to Cal/Osha Title 8 Section 3205.

h. A face covering will be worn as soon as feasible after following a mask-wearing exception outlined above or in Section 3205.

2. Any employee not wearing a face covering, according to the exceptions listed in items above, and not wearing a non-restrictive alternative when allowed by Cal/Osha Title 8 Section 3205 (c)(6)(E) shall be at least six feet apart from all other persons.
3. When face coverings are not required by this section, Cal/Osha Title 8 section 3205, or sections 3205.1 through 3205.4, we will provide face coverings to employees upon request, regardless of vaccination status.

Engineering Controls

Ventilation and Filtration Efficiency

For indoor locations, we will evaluate how to maximize ventilation with outdoor air to the highest level of filtration efficiency compatible with the existing ventilation system and whether the use of portable or mounted high-efficiency particulate air (HEPA) filtration units, or other air cleaning systems, would reduce the risk of COVID-19 transmission.

We will review applicable orders and guidance from the State of California and the local health department related to COVID-19 hazards and prevention. These orders and guidance are both general application information, including Interim Guidance for Ventilation, Filtration, and Air Quality in Indoor Environments by the California Department of Public Health (CDPH) and information specific to our industry, location, and operations.

We maximize, to the extent feasible, the quantity of outside air for our buildings with mechanical or natural ventilation systems by:

- Properly maintaining and adjusting ventilation control systems regularly.
- We will reduce outside air in the event of an “Unhealthy” Air Quality Index rating from the National Weather Service.
- We will ensure that the ventilation systems are maintained and adjusted as recommended by an HVAC expert.
- If possible, we will increase filtration efficiency to the highest level compatible with the existing ventilation system by consulting with an HVAC expert.

Cleaning and Disinfecting

The following cleaning and disinfection measures for frequently touched surfaces have been implemented

- Daily cleaning of all facilities will include all common areas including but not limited to handrails, doorknobs, surfaces, and floors with proper disinfectant sprays and solutions.
 - Disinfectant Spray / Disinfectant wipes
 - Hand sanitizer
 - Soap and water
- As needed and a minimum of daily disinfecting of engine/truck/medic/duty rigs:
 - Headsets/Mic
 - Steering Wheel
 - Door Latches
 - Window controls and dashboard controls
- After each response or public contact, immediately disinfect yourself, apparatus, equipment, gear, PPE/uniform.
- Conference rooms are also disinfected after each use by employees.
- Employees have been instructed to clean their workspace each day, especially high contact areas such as keyboard, mouse, phones, headsets, door handles, light switches, and desktops.
- Employees have been instructed to follow the manufacturer's instructions for all cleaning and disinfection products (e.g., safety requirements, personal protective equipment, concentration, contact time).
- The EMS Supply Coordinator and all department heads conduct an inventory to ensure adequate supplies to support cleaning and disinfection practices.
- Disposable gloves are provided to employees who handle items touched by the public.
- Hand sanitizer stations are in place, and employees are encouraged to wash their hands frequently with soap and water for 20 seconds
- South Placer Fire Logistical Leads will ensure a 30-day supply of available disinfecting cleaners and PPE for use in District storerooms.

Should we have a COVID-19 case in our workplace, we have implemented the following procedures:

- SPFD Fire Facility Decon Protocol-This document can be found in Target Solutions/File Center/Decon/Disinfection Procedures

Should we have a COVID-19 case during the high-risk exposure period, and disinfection of the area, material, or equipment is indoors and will be used by another employee within 24 hours

of the COVID-19 case, employees will not be allowed in the area where a COVID-19 confirmed or suspected employee/person worked until the area has been deep cleaned and disinfected.

Deep cleaning will consist of the following procedures:

- Opening outside doors and windows to increase air circulation in the area.
- Using a disinfectant that is approved for use against SARS-CoV-2, the coronavirus that causes COVID-19.
- Disinfecting all touchpoints, not just the frequently touched surfaces.
- Making sure the custodial staff are properly trained and wear appropriate personal protective equipment.
- Removing any visible soil with a detergent-based cleaner before applying a disinfectant and following instructions on the product label for effective disinfecting. Some disinfectants are also cleaners and, therefore, can be used for both steps.
- Ensuring surfaces remain visibly wet for the contact time specified on the product label.

To minimize cross-contamination, additional considerations when disinfecting surfaces may include:

- Disinfecting surfaces from clean areas to dirty areas. For example, restrooms being one of the highly contaminated areas, should be cleaned last.
- Disinfect surfaces from high to low areas, so any dirt or dust that may contain germs dislodged from above is removed when you clean the lower surfaces.
- Disinfecting lasts after other activities (including emptying trash, removing visible soil, and vacuuming) are complete, so any potentially contaminated dirt or dust do not re-contaminate already disinfected surfaces.

Hand Sanitizing

To implement effective hand sanitizing procedures, we:

- Encourage and allow work time for employee handwashing.
 - Hand washing is the most critical action to prevent the transmission of an infectious disease. All personnel should practice good hygiene by regularly washing their hands.
 - Always wash hands with soap and water or waterless instant hand antiseptic for a minimum of 20 to 30 seconds:
 - Avoid touching eyes, nose, mouth, especially with unwashed hands
 - After any patient contact (in addition to wearing gloves)

- Before eating and drinking
 - Before cooking or handling food
 - After using the restroom
 - After any contact with vehicles and equipment, and when entering offices and crews' quarters.
- Provide employees with an effective hand sanitizer and prohibit hand sanitizers containing methanol (i.e., methyl alcohol).

CONTROL OF COVID-19 DURING MEDICAL RESPONSE

- Use enhanced dispatch and response procedures
- Due to the spread of the Disease and the number of positive cases, address lists are not being provided by HHS.
- Placer County Dispatch will continue processing calls as usual and asking specific questions related to the current pandemic. If the Dispatcher receives any information that leads them to suspect the patient may have Covid-19, they will voice "PPE Alert" over the radio.
- Incidents dispatched with "PPE Alert," recommended PPE includes Disposable patient examination gloves, eye protection, disposable isolation gown, respiratory protection (N-95 or higher) for all personnel on the call.
- The Dispatcher questioning is only as good as the information they receive back, do not rely on the absence of "PPE Alert" to assume the absence of COVID-19.

PATIENT ASSESSMENT & TREATMENT

All Incidents:

- Personnel will exercise appropriate precautions when responding to all incidents.
- Personnel will wear a facemask on all patient contacts where Covid-19 is not suspected. A single facemask can be worn for the entire shift unless the facemask becomes contaminated. If facemasks are unavailable, personnel can utilize N95 respirators as above.
- If possible, the patient should be instructed (either by dispatch or initial arriving responders) to meet EMS personnel outside the building or in an area that will allow for adequate distancing (living room, etc.).
- If possible, initial assessment should occur from a distance of at least six (6) feet from the patient. Involve the fewest personnel required to minimize potential exposures.

- Patient contact should be minimized to the extent possible until a facemask is placed on the patient.
- If possible, a facemask should be worn by any patient with signs/symptoms of respiratory infection for source control. If a nasal cannula is in place, a facemask should be worn over the nasal cannula. Alternatively, an oxygen mask can be used if clinically indicated. If none of these options are possible, have the patient cover their mouth/nose with a tissue when coughing.
- To reduce exposure risk, family members are not allowed to ride to receiving facility in District vehicles. Exception: Guardians of minors and other dependent individuals
 - Guardians will ride in the patient care compartment of ambulances in a seated position and must wear a mask at all times.
- If COVID-19 is not suspected, personnel shall follow standard procedures and use appropriate PPE for routine evaluation of patients with a potential respiratory infection. **At a minimum, a simple face mask will be worn on all calls.**

IF COVID-19 IS SUSPECTED OR KNOWN:

- Involve the fewest personnel required to minimize possible exposures.
- Personnel providing direct patient care, or who will be in the ambulance patient care compartment with the patient, shall follow contact and airborne precautions. Required PPE includes:
 - N-95 or higher-level respirator or facemask (if a respirator is not available).
 - N-95 respirators or respirators that offer a higher level of protection should be used instead of a facemask when performing or present for an aerosol-generating procedure.
 - When the supply chain is restored, fit-tested EMS clinicians should return to the use of respirators for patients with known or suspected COVID-19.
 - Eye protection (i.e., goggles or disposable face shield that fully covers the front and sides of the face). Personal eyeglasses and contact lenses are NOT considered adequate eye protection.
 - A single pair of disposable patient examination gloves. Change gloves if they become torn or heavily contaminated.

PRECAUTIONS FOR AEROSOL-GENERATING PROCEDURES:

- If possible, consult with the base/modified base hospital for specific guidance before performing aerosol-generating procedures.
- An N-95 or higher-level respirator, instead of a facemask, should be worn in addition to the other PPE described above for personnel present for or performing aerosol-generating procedures.
- Eye protection (i.e., goggles or disposable face shield that fully covers the front and sides of the face). Personal eyeglasses and contact lenses are NOT considered adequate eye protection.
- A single pair of disposable patient examination gloves. Change gloves if they become torn or heavily contaminated.
- EMS personnel should exercise caution if an aerosol-generating procedure (BVM ventilation, oropharyngeal suctioning, endotracheal intubation, nebulizer treatment, CPAP, etc.) is necessary.
- If possible (i.e., while still on scene), the ambulance's rear doors should be opened, and the HVAC system should be activated during aerosol-generating procedures. This should be done away from pedestrian traffic.
 - Engine/Truck Personnel should not accompany ambulance personnel for transport unless the patient is in cardiac arrest, respiratory failure, severe trauma, etc. Use your best clinical judgment if the additional exposure risk is needed for the appropriate treatment of your patient.

Personal/PPE Hygiene:

- Respiratory and cough etiquette
- Wash hands with soap and water for a minimum of 20 seconds before and after contact with patients, after using PPE, and after touching contaminated surfaces
- Complete gross decontamination at the scene, including medical gear and bags
- Properly doff and dispose of medical waste into a biohazard bag
- Clean and disinfect boots using proper disinfectants
- If appropriate, shower and launder uniforms

PPE INVENTORY

Communication:

- South Placer employees will contact their supervisor to assess that appropriate inventory levels of PPE are being met and to confirm and evaluate any employee health issues. The goal is to maintain sufficient personnel staffing for continuity of service and identify any unrecognized trends of multiple illnesses.

Inventory:

- South Placer Fire Logistical Leads will ensure a 30-day supply of available disinfecting cleaners and PPE for use in District storerooms.

Medical Equipment Replacement

- Keep the fire station equipment stock at a level to run emergency incidents for two weeks at the minimum. This is to eliminate the mixing of crews and reduce the possible spread of COVID-19.
- Document any equipment needs to the appropriate contact Via Email with detailed descriptions of the need.

Masks/Safety Glasses:

- If PPE becomes limited and PPE is not contaminated, such as your N95 masks, you may use it again. Eye protection can be cleaned and disinfected, and used again. Use proper donning and doffing of PPE and launder and change clothing as needed.
- Mounting evidence shows that infected persons can transmit COVID-19 during the pre-symptomatic phase. EMS personnel are strongly advised to wear a facemask during all patient care activities when using an N-95 or a higher-level respirator is not indicated. A single facemask can be worn for the entire day. This will provide some protection to EMS personnel and will help to prevent inadvertent transmission from pre-symptomatic healthcare workers to patients and coworkers.
- To extend the supply of N95 respirators, CDC has issued guidance on decontamination processes for N95s using vaporous hydrogen peroxide, ultraviolet germicidal irradiation, or moist steam. N95s may be decontaminated 3-5 times, depending on the process, thereby greatly extending N95 supplies (<https://www.cdc.gov/coronavirus/2019-ncov/hcp/ppe-strategy/decontamination-reuse-respirators.html>). Currently, the District has a sufficient supply of new N95's for use within the District.

INVESTIGATING AND RESPONDING TO EMPLOYEE COVID-19 CASES

This will be accomplished by using the Appendix D: Investigating COVID-19 Cases form.

Unvaccinated employees who had potential COVID-19 exposure* in our workplace will be:

- Informed of their possible exposure to COVID-19 in the workplace while maintaining confidentiality
- Offered COVID-19 testing through their health provider or, if not covered by insurance, offered testing through another provider at no cost during their working hours
- Provided information on benefits as outlined in the Training and Instruction section

- Advised of the temporary closing of the general area where the infected Employee (s) worked until cleaning is completed
- Advised of the deep cleaning of the entire area where the infected Employee (s) worked and may have been.

*COVID exposure definition: Employee who was within six feet of an infected person, **without appropriate PPE**, for a cumulative total of 15 minutes or more over 24 hours starting from two days before illness onset (or, for asymptomatic patients, two days prior to testing specimen collection).

SYSTEM FOR COMMUNICATING AND TESTING

Our goal is to ensure we have effective two-way communication with our employees in a form they can readily understand, and it includes the following information:

- Effective immediately, if calling in sick with flu-like symptoms, call in sick to the on-duty Battalion Chief. This will expedite the activation of the COVID-19 Plan and contact tracing within the District. The District will use the form Appendix E to assist with contact tracing. For all other sick leave, issues follow the normal call-in procedures.
- Any employees, while on Duty, with symptoms indicative of flu (fever, headache, muscle aches, respiratory symptoms, sore throat) should contact their supervisor immediately. Exposing coworkers puts our workforce and vulnerable patients at risk. The District has available to all employees for initial testing antigen rapid tests (while supplies last) contact Battalion Chief for testing location. If positive, the District will provide PCR testing for confirmation.
- All employees can report symptoms and hazards without fear of reprisal.
- When the Employee has an exposure to Covid – 19 that is not work-related, the District is not required by Cal OSHA to provide testing at the District's expense. Depending on the situation, testing may be made available at the District's expense. This testing determination will not be unreasonably withheld. Contact the Battalion Chief on Duty for testing determination. Other options for receiving Covid-19 testing for a non-work-related exposure can be found in the District's COVID -19 plan or with the Employee's primary healthcare physician.
- COVID-19 testing is not required for employees who are fully vaccinated before the close contact and do not have symptoms and for COVID-19 cases who have returned to work pursuant to Cal/Osha Title 8 subsection 3205(c)(11)(A) or (B) and have remained free of COVID-19 symptoms, for 90 days after the initial onset of COVID-19 symptoms or, for COVID-19 cases who never developed symptoms, for 90 days after their first positive test.

- In the event we are required to provide testing because of a workplace exposure or outbreak, you will be given direction on where to schedule an expedited test at the District's expense by the on-Duty Battalion Chief or Administrative Chief. We will then begin the contact tracing process and make the proper notifications to possible exposed employees and their labor representatives. The test will be provided on Duty, or overtime will be paid to the Employee for the time spent receiving a test for an on-Duty Exposure or illness.
- Upon leaving work, the Employee will be given direction for receiving a COVID-19 test by their Battalion Chief or Supervisor.

A COVID-19 Test will be administered as soon as medically possible under the direction of the on-duty Battalion Chief or Supervisor. The District may identify an alternate COVID -19 testing facility or site in addition to or in place of the ER, County recommended, or Occupational Health testing. This is to get test results returned in the minimum amount of time. The OptumServe testing may not be the fastest available testing but may still be used in conjunction with other available testing sites and or vendors.

- Priority Covid-19 Testing for First Responders- The testing process is reported to be working well. As stated below, all first responders who want a test can be tested. You do not have to be symptomatic.
 - M-F, 0700 – 1900
 - Appointment only
 - Online appointments are available at <https://lhi.care/covidtesting>
 - Phone registration will only be used for people without internet access at 888-634-1123
 - Up to 12 appointments per hour
 - Symptomatic
 - Asymptomatic first responders
 - OptumServe will bill insurance for those with insurance or bill the State for individuals without insurance.
 - StemExpress drive through testing at 1743 Creekside Dr. Folsom, Ca 95630
 - For online appointment <https://www.stemexpress.com/get-tested-for-covid-19/>

EXCLUSION OF COVID-19 CASES (QUARANTINE AND/OR ISOLATION)

Where we have a COVID-19 case in our workplace and employees who had close contact, we will limit transmission by:

- Ensuring COVID-19 cases are excluded from the workplace until our return-to-work requirements are met.
- Excluding asymptomatic employees with COVID-19 exposure from the workplace for ten days after the last known COVID-19 exposure to a COVID-19 case with or without testing.
 - Employees who are fully vaccinated or tested positive for Covid 19 and are symptom-free <90 days from current exposure need not be excluded (quarantined or isolated) unless they become symptomatic.
- During critical staffing shortages when there are not enough staff to provide safe patient care, essential critical infrastructure workers in the following categories may return after Day 7 from the date of last exposure if they have received a negative PCR test result from a specimen collected after Day 5:
 - Exposed asymptomatic health care workers; and
 - Exposed asymptomatic emergency response and social services workers work face-to-face with clients in the child welfare system or assisted living facilities.
- Continuing and maintaining an employee's earnings, seniority, and all other employee rights and benefits whenever we've demonstrated that the COVID-19 exposure is work-related. This will be accomplished by:
 - We will allow employees to work remotely when they can fulfill their duties from home.
 - Employees are entitled to pursue workers' compensation benefits if they test positive for COVID-19 within 14 days of physically reporting to a worksite.
- Providing employees at the time of exclusion with information on available benefits.

RETURN-TO-WORK CRITERIA

- COVID-19 cases with COVID-19 symptoms will not return to work until all the following have occurred:
 - At least 24 hours have passed since a fever of 100.4, or higher has resolved without the use of fever-reducing medications.
 - COVID-19 symptoms have improved.
 - At least ten days have passed since COVID-19 symptoms first appeared.

- COVID-19 cases that tested positive but never developed COVID-19 symptoms will not return to work until a minimum of 10 days has passed since the specimen collection date of their first positive COVID-19 test.
- Exception: During critical staffing shortages, as stated in the Exclusion of COVID-19 Cases section of this document.
 - Employees who are fully vaccinated or tested positive for Covid 19 and are symptom-free <90 days from current exposure need not be excluded (quarantined or isolated) unless they become symptomatic.
- A negative COVID-19 test will not be required for an employee to return to work.
- Persons who have a close contact may return to work as follows:
 - Persons who had close contact but never developed any COVID-19 symptoms may return to work when ten days have passed since the last contact.
 - Persons who had close contact and developed any COVID-19 symptom cannot return to work until the requirements listed above have been met unless all the following are true:
 - The Person tested negative for COVID-19 using a polymerase chain reaction (PCR) COVID-19 test with specimen taken after the onset of symptoms; and
 - At least ten days have passed since the last known close contact; and
 - The Person has been symptom-free for at least 24 hours without using fever-reducing medications.
- During critical staffing shortages when there are insufficient staff to provide safe patient care, essential critical infrastructure workers in the following categories may return after Day 7 from the date of last exposure if they have received a negative PCR COVID-19 test result from a specimen collected after Day 5.
 - Health care workers who did not develop COVID-19 symptoms.
 - Emergency response workers who did not develop COVID-19 symptoms; and
 - Social services workers who did not develop COVID-19 symptoms work face-to-face with clients in the child welfare system or assisted living facilities.

If an order to isolate, quarantine, or exclude an employee is issued by a local or State health official, the Employee will not return to work until the period of isolation or quarantine is completed, or the order is lifted. If no period was specified, then the period shall be in accordance with the return-to-work period listed in this program's return-to-work criteria.

EMPLOYEE SUPPORT CENTER

Station 16 has been closed, and Medic 16 moved to Station 17. This has been done in the order of the Fire Chief.

Station 16 will be utilized as an Employee Support Center during isolation periods if an employee becomes symptomatic. This is an option for the Employee. If the employee wishes, they may choose to isolate themselves at home. Isolation at a District-supported Employee Support Center will be provided until a negative COVID-19 Test is received or a physician clears the Employee to return to Duty.

- Support to be provided at the Employee Support Center will include:
 - Utilities- Gas, Electricity, Etc.
 - Subsistence- Runners, Pick-up/Delivery, Stock Station with basic level needs.
 - Finance - District - As approved by Fire Chief
 - Communications- Station Phones / Radios - Emergency use
 - Personal Item assistance- Assist with obtaining personal Items
 - Medical Evaluation/Doctor visits- Supported with on-duty personnel and administration as needed.
 - Note: Medical Care is not provided. If Employee needs continual care, the Employee must seek medical care/treatment at a medical facility as direct by their health care professional or occupational health care provider. In an Emergency Situation, Call 911.
- The Employee Support Center will be monitored daily for any logistical needs.
- Logistical needs will be monitored and requested through the on-duty Battalion Chief and or Administrative Chief Officers.
- When more capacity is needed beyond which the Station 16 Support Center can accommodate, the Fire Chief may alter operations at other facilities to support the ongoing isolation of District employees. Commercial lodging facilities may be considered, but the District faces many logistical restrictions with this option.
- The stations/employee support center will not be open to the public, no visitors or family will be allowed, except the station's 17 front public areas and the training room.

Employee & Family Support

If an employee is utilizing an Employee Support Center, the following units of the District are a support resource for the Employee and their family members:

- Local 522 - South Placer Unit
- South Placer Fire Administrative Officers Association -SPFAOA
- South Placer Firefighters Association
- South Placer Peer Support/Chaplain Service
- Chief Officers
- Employee Assistance Program (EAP)

REPORTING, RECORD KEEPING, AND ACCESS

It is our policy to:

- Report information about COVID-19 cases at our workplace to the local health department whenever required by law, and provide any related information requested by the local health department.
- Maintain records of the steps taken to implement our written COVID-19 Prevention Program in accordance with CCR Title 8 section 3203(b).
- Make our written COVID-19 Prevention Program available at the workplace to employees, authorized employee representatives, and representatives of Cal/OSHA immediately upon request.
- Use Appendix D: Investigating COVID-19 Cases form to keep a record of and track all COVID-19 cases. The information will be made available to employees, authorized employee representatives, or as otherwise required by law, with personal identifying information removed.

Mark Duerr, Fire Chief

10/01/2021

Date

Appendix A: Definitions

Close Contact	<p>Being within six feet of a COVID-19 case for a cumulative total of 15 minutes or greater in any 24-hour period within or overlapping with the “high-risk exposure period” defined by this section. This definition applies regardless of the use of face coverings.</p> <p>Exception: Employees have not had a close contact if they wore a respirator required by employer and used in compliance with section 5144, whenever they were within six feet of the COVID-19 case during the high-risk period.</p>
COVID-19	Coronavirus disease, an infectious disease caused by the severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2)
COVID-19 Case	<p>A person who:</p> <ul style="list-style-type: none"> (1) Has a positive “COVID-19 test” as defined in Section 3205 (2) Has a positive COVID-19 diagnosis from a licensed health care provider; or (3) Is subject to COVID-19-related order to isolate issued by a local or State health official; or (4) Has died due to COVID-19, in determination of a local health department or per inclusion in the COVID-19 statistics of a county.
COVID-19 Hazard	Exposure to potentially infectious material that may contain SARS-CoV-2, the virus that causes COVID-19. Potentially infectious materials include airborne droplets, small particle aerosols, and airborne droplet nuclei, which most commonly result from a person or persons exhaling, talking or vocalizing, coughing or sneezing, or from procedures performed on a person that may aerosolize saliva or respiratory tract fluids. This also includes objects or surfaces that may be contaminated with SARS-CoV-2.
COVID-19 Symptoms	Fever of 100.4 degrees Fahrenheit or higher, chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting, or diarrhea, unless a licensed health care professional determines the Person’s symptoms were caused by a known condition other than COVID-19.
COVID-19 Test	<p>A viral test for SARS-CoV-2 that is:</p> <ul style="list-style-type: none"> (1) Approved by the United States Food and Drug Administration (FDA) or has an Emergency Use Authorization from the FDA to diagnose current infection with the SARS-CoV-2 virus; and (2) Administered in accordance with the FDA approval or FDA Emergency Use Authorization as applicable.

Exposed Group	<p>All employees at a work location, working area, or a common area at work, where an employee was present at any time during the high-risk exposure period. A common area at work includes bathrooms, walkways, hallways, aisles, break or eating areas, and waiting areas. The following exceptions apply;</p> <p>A) For the purposed of determining the exposed group, a place where persons momentarily pass through while everyone is wearing face coverings, without congregating, is not a work location, working area, or a common area at work.</p> <p>B) If the COVID-19 case was part of a distinct group of employees who are not present at the workplace at the same time as other employees, for instance a work crew or shift that does not overlap with another work crew or shift, only employees within that distinct group are part of the exposed group.</p> <p>C) If the COVID-19 case visited a work location, working area, or a common area at work for less than 15 minutes during the high-risk exposure period, and all persons were wearing face coverings at the time the COVID-19 case was present, other people at the work location, working area, or common area are not part of the exposed group.</p> <p>NOTE: An exposed group may include the employees of more than one employer. See Labor Code sections 6303 and 64304.1.</p>
Face Covering	A surgical mask, a medical procedure mask, a respirator worn voluntarily, or a tightly woven fabric or non-woven material of at least two layers. A face covering has no visible holes or openings and must cover the nose and mouth. A face covering does not include a scarf, ski mask, balaclava, bandana, turtleneck, collar, or single layer of fabric.
Fully Vaccinated	The employer has documented that the Person received, at least 14 days prior, either the second dose in a two-dose COVID-19 vaccine series or a single dose COVID-19 vaccine. Vaccines must be FDA approved; or have an emergency use authorization from the FDA; or, for persons fully vaccinated outside the United States, be listed for emergency use by the World Health Organization (WHO).
High-Risk Exposure Period	<p>The following time period:</p> <p>(1) For COVID-19 cases who develop COVID-19 symptoms: from 2 days before they first develop symptoms until all of the following are true; it has been 10 days since symptoms first appeared, 24 hours have passed with no fever, without the use of fever-reducing medications, and symptoms have improved</p> <p>(2) For COVID-19 cases who never develop COVID-19 symptoms: from 2 days before until 10 days after the specimen for their first positive test for COVID-19 was collected.</p>
Respirator	A respiratory protection device approved by the National Institute for Occupational Safety and Health (NIOSH) to protect the wearer from particulate matters, such as an N95 filtering facepiece respirator.

Worksite	For the limited purposes of COVID-19 prevention regulations only, it is a building, store, facility, agricultural field, or other location where a COVID-19 case was present during the high-risk exposure period. It does not apply to buildings, floors, or other locations of the employer that a COVID-19 case did not enter.
----------	---

Appendix B: Identification of COVID-19 Hazards

All persons regardless of symptoms or negative COVID-19 test results will be considered potentially infectious. Particular attention will be paid to areas where people may congregate or come in contact with one another, regardless of whether employees are performing an assigned work task or not. For example: meetings, entrances, bathrooms, hallways, aisles, walkways, elevators, break or eating areas, cool-down areas, and waiting areas.

Evaluation of potential workplace exposure will be to all persons at the workplace or who may enter the workplace, including coworkers, employees of other entities, members of the public, customers or clients, and independent contractors. We will consider how employees and other persons enter, leave, and travel through the workplace, in addition to addressing fixed work locations.

Person conducting the evaluation: [Enter Name\(s\)](#)

Date: [Enter Date](#)

Name(s) of Employee and authorized employee representative that participated: [Enter Name\(s\)](#)

Interaction, area, activity, work task, process, equipment and material that potentially exposes employees to COVID-19 hazards	Places and times	Potential for COVID-19 exposures and employees affected, including members of the public and employees of other employers	Existing and/or additional COVID-19 prevention controls, including barriers, partitions and ventilation

Appendix C: COVID-19 Inspections

Date: Enter date

Name of Person conducting the inspection: Enter names

Work location evaluated: Enter information

Exposure Controls	Status	Person Assigned to Correct	Date Corrected
Engineering			
Barriers/partitions			
Ventilation (amount of fresh air and filtration maximized)			
Additional room air filtration			
Add any additional controls your workplace is using			
Administrative			
Physical distancing			
Surface cleaning and disinfection (frequently enough and adequate supplies)			
Hand washing facilities (adequate numbers and supplies)			
Disinfecting and hand sanitizing solutions being used according to manufacturer instructions			
Add any additional controls your workplace is using			
PPE (not shared, available and being worn)			
Face coverings (cleaned sufficiently often)			
Gloves			
Face shields/goggles			
Respiratory protection			
Add any additional controls your workplace is using			

Appendix D: Investigating COVID-19 Cases

All personal identifying information of COVID-19 cases or symptoms will be kept confidential. All COVID-19 testing or related medical services provided by us will be provided in a manner that ensures the confidentiality of employees, with the exception of unredacted information on COVID-19 cases that will be provided immediately upon request to the local health department, CDPH, Cal/OSHA, the National Institute for Occupational Safety and Health (NIOSH), or as otherwise required by law.

All employees' medical records will also be kept confidential and not disclosed or reported without the Employee's express written consent to any person within or outside the workplace, with the following exceptions: (1) Unredacted medical records provided to the local health department, CDPH, Cal/OSHA, NIOSH, or as otherwise required by law immediately upon request; and (2) Records that do not contain individually identifiable medical information or from which individually identifiable medical information has been removed.

Date: [Enter date](#)

Name of Person conducting the investigation: [Enter name\(s\)](#)

COVID-19 Case Investigation Information			
Employee (or non-employee*) name:		Occupation (if non-employee, why they were in the workplace):	
Location where Employee worked (or non-employee was present in the workplace):		Date investigation was initiated:	
Was COVID-19 test offered?		Name(s) of staff involved in the investigation:	
Date and time the COVID-19 case was last present in the workplace:		Date of the positive or negative test and/or diagnosis:	
Date the case first had one or more COVID-19 symptoms:		Information received regarding COVID-19 test results and onset of symptoms (attach documentation):	
Results of the evaluation of the COVID-19 case and all locations at the workplace that may have been visited by the COVID-19 case during the high-risk exposure period, and who may have been exposed (attach additional information):			

Notice given (within one business day, in a way that does not reveal any personal identifying information of the COVID-19 case) of the potential COVID-19 exposure to:			
All employees who may have had a close contact with a COVID-19 case and their authorized representatives.	Date:		
	Names of employees that were notified:		
Independent contractors and other employers present at the workplace during the high-risk exposure period.	Date:		
	Names of individuals that were notified:		
What were the workplace conditions that could have contributed to the risk of COVID-19 exposure?		What could be done to reduce exposure to COVID-19?	
Was local health department notified?		Date:	

*Should an employer be made aware of a non-employee infection source COVID-19 status.

Appendix E: Potential COVID-19 Exposure Contact Tracing

Name/Title of Person Being Traced: _____

Date Form was Completed: _____

Date I was within 6 feet (with or without a mask) of this Person	Duration (Total number of minutes during a 24-hour period)	Name/Title of the Person Involved	Location/Task Where Contact was Made

Appendix F: COVID-19 Training Roster

Date: Enter date

Person that conducted the training: Enter name(s)

Employee Name	Signature

Appendix H: COVID Vaccination Self- Attestation Statement

South Placer Fire District

I, _____, attest that I have:

- ☐ Have been fully vaccinated for COVID-19 (attach proof of vaccination)
- ☐ Have not been fully vaccinated for COVID-19
- ☐ Choose not to disclose my vaccination status

I understand that:

- if I am unvaccinated or choose not to disclose my vaccination status, that Cal/OSHA requires that I wear face coverings when indoors or in a vehicle, and/or when required by CDPH.
- South Placer Fire District will provide me with face coverings that are clean and undamaged, and that I may contact my supervisor for replacements.
- South Placer Fire District will provide a respirator if I request one and that it is my responsibility to wear it properly and ensure I have a proper seal when I wear it.

Signature of Employee

Date

Additional Considerations

Additional Consideration #1

Multiple COVID-19 Infections and COVID-19 Outbreaks

This section will need to be added to your CPP if your workplace is identified by a local health department as the location of a COVID-19 outbreak, or there are three or more COVID-19 cases within an exposed workgroup and they visited the workplace during the high-risk exposure period at any time during a 14-day period. Reference section 3205.1 for details.

This section of the CPP will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

COVID-19 testing

- We will make COVID-19 testing available at no cost to all employees within the exposed group except for employees who were not present during the period of an outbreak identified by a local health department or the relevant 14-day period, or employees who were fully vaccinated before section 3205.1 became applicable and who do not have COVID-19 symptoms; and for COVID-19 cases who did not develop symptoms after returning to work pursuant to subsections 3205(c)(11)(A) or (B), no testing is required for 90 days after the initial onset of COVID-19 symptoms or, for COVID-19 cases who never developed symptoms, 90 days after the first positive test. COVID-19 testing will be provided at no cost to employees during employees' working hours.
- COVID-19 testing consists of the following:
 - Testing shall be made available to all employees in the exposed group and then again one week later. Negative COVID-19 test results of employees with COVID-19 exposure will not impact the duration of any quarantine period required by, or orders issued by, the local health department.
 - After the first two COVID-19 tests, we will continue to make COVID-19 testing available once a week at no cost to all employees in the exposed group who remain at the workplace at least once per week, or more frequently if recommended by the local health department, until this section no longer applies, pursuant to more protective stringent State or local health department mandates or guidance. Any employees in the exposed group who are not wearing respirators required by this policy and used in compliance with section 5144 shall be separated from other persons by at least six feet, except where it can be demonstrated that six feet of separation is not feasible, and except for momentary exposure while persons are in movement. When it is not feasible to maintain a distance of at least six feet, individuals shall be as far apart as feasible.

All employees in the exposed group shall wear face coverings when indoors or when outdoors and less than six feet from another person, unless one of the exceptions in subsection 3205 (c)(6) (D) applies.

Notice shall be given to employees in the exposed group of their right to request a respirator for voluntary use under subsection 3205(c)(7)(D)2., if they are not fully vaccinated.

An evaluation of the worksite will be completed to determine whether to implement physical distancing of at least six feet between persons or, where six feet of physical distancing is not feasible, the use of cleanable solid partitions of sufficient size to reduce COVID-19 transmission.

COVID-19 investigation, review and hazard correction

In addition to our *CPP Identification and Evaluation of COVID-19 Hazards and Correction of COVID-19 Hazards*, we will immediately perform a review of potentially relevant COVID-19 policies, procedures, and controls and implement changes as needed to prevent further spread of COVID-19.

The investigation and review will be documented and include:

- Investigation of new or unabated COVID-19 hazards including:
 - Our leave policies and practices and whether employees are discouraged from remaining home when sick.
 - Our COVID-19 testing policies.
 - Insufficient outdoor air.
 - Insufficient air filtration.
 - Lack of physical distancing.
- Updating the review:
 - Every thirty days that the outbreak continues.
 - In response to new information or to new or previously unrecognized COVID-19 hazards.
 - When otherwise necessary.
- Implementing changes to reduce the transmission of COVID-19 based on the investigation and review. We will consider:
 - Moving indoor tasks outdoors or having them performed remotely.
 - Increasing outdoor air supply when work is done indoors.
 - Improving air filtration.
 - Increasing physical distancing as much as possible.
 - Respiratory protection.

In buildings or structures with mechanical ventilation, we will filter recirculated air with minimum efficiency reporting value (MERV) 13 or higher efficiency filters if compatible with the ventilation system. If MERV-13 or higher filters are not compatible with the ventilation system, we will use filters with the highest compatible filtering efficiency. We will also evaluate whether portable mounted high efficiency particulate air (HEPA) filtration units or other air cleaning systems would reduce the risk of transmission and, if so, will implement their use to the degree feasible.

Additional Consideration #2 Major COVID-19 Outbreaks

This section will need to be added to your CPP should your workplace experience 20 or more employee COVID-19 cases within a 30-day period. Reference section 3205.2 for details.

This section of the CPP will stay in effect until there are fewer than three COVID-19 cases detected in the exposed group for a 14-day period.

COVID-19 testing

We will continue to comply with Section 3205.1 and Additional Consideration #1, except that COVID-19 testing described in section 3205.1(b) shall be made available to all employees in the exposed group, regardless of vaccination status twice a week, or more frequently if recommended by the local health department. COVID-19 testing will be provided at no cost to employees during employees' working hours.

We will provide a respirator for voluntary use in compliance with subsection 5144 (c)(2) to employees in the exposed groups and will determine the need for a respiratory protection program or changes to an existing respiratory protection program under section 5144 to address COVID-19 hazards.

Any employees in the exposed group who are not wearing respirators required by this policy and used in compliance with section 5144 shall be separated from other persons by at least six feet, except where it can be demonstrated that six feet of separation is not feasible, and except momentary exposure while persons are in movement. Methods of physical distancing include: telework or other remote work arrangements; reducing the number of persons in an area at one time, including visitors; visual cues such as signs and floor markings to indicate where employees and others should be located or their direction and path of travel; staggered arrival, departure, work, and break times; and adjusted work processes or procedures, such as reducing production speed, to allow greater distance between employees. When it is not feasible to maintain a distance of at least six feet, individuals shall be as far apart as feasible.

At workstations where an employee in the exposed group is assigned to work for an extended period of time, such as cash registers, desks, and production line stations, and where physical distancing requirements in this policy is not maintained at all times, the employer shall install cleanable solid partitions that effectively reduce transmission between the Employee and other persons.

We will evaluate whether to halt some or all operations at the workplace until COVID-19 hazards have been corrected.

SOUTH PLACER FIRE PROTECTION DISTRICT
PARS OPEB Trust ProgramAccount Report for the Period
9/1/2021 to 9/30/2021Mark Duerr
Fire Chief
South Placer Fire Protection District
6900 Eureka Rd.
Granite Bay, CA 95746*Account Summary*

Source	Beginning Balance as of 9/1/2021	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 9/30/2021
OPEB	\$1,593,838.47	\$0.00	-\$43,388.48	\$788.09	\$0.00	\$0.00	\$1,549,661.90
Totals	\$1,593,838.47	\$0.00	-\$43,388.48	\$788.09	\$0.00	\$0.00	\$1,549,661.90

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	-2.72%	-1.07%	15.98%	9.58%	8.96%	-	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