



NEWCASTLE FIRE PROTECTION DISTRICT

PO Box 262, 9211 CYPRESS ST, NEWCASTLE, CA 95658

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*DIRECTORS: Lawrence Bettencourt, Jonita Elder, Robin Enos, James Heisterkamp, William Kahl
Fire Chief Ian Gow*

NOTICE OF A REGULAR MEETING and AGENDA

July 21, 2021 @ 6:00 p.m.

Long Valley Community Hall, 2008 Rattlesnake Rd., Newcastle Ca 95658

This meeting will be open to in-person attendance.

The meeting is also offered through a virtual Zoom meeting webinar. To join the meeting:

<https://us02web.zoom.us/j/7699308229>

[Meeting ID: 769 930 8229](https://us02web.zoom.us/j/7699308229)

[Dial by your location +1 669 900 9128 US \(San Jose\)](https://us02web.zoom.us/j/7699308229)

[Find your local number: https://us02web.zoom.us/u/kTxrun2H0](https://us02web.zoom.us/j/7699308229)

1. **CALL MEETING TO ORDER:** Pledge of Allegiance
2. **APPROVAL OF AGENDA:**
3. **APPROVAL OF MINUTES:** June 16, 2021 Regular Meeting
4. **BILL APPROVAL AND FINANCIAL REPORT:**
 - (A) Monthly Expense Report and Financial update: June/July 2021
5. **CORRESPONDENCE:**
6. **PUBLIC COMMENT:** (The Newcastle Fire Protection District Board of Directors has provided this period for members of the public to address the Board on items of interest to the public and which are applicable to the district. No action may be taken on any matter, which is not already on the agenda for consideration. Public comment will be limited to three (3) minutes per person, unless specifically authorized otherwise by the Chair).
7. **CHIEFS REPORTS:**
 - (A) Fire Chief Gow
 - (B) Fire Marshal D'Ambrogi
 - (C) Battalion Chiefs Nelson, Slusher and Williamson
8. **NEWCASTLE PROFESSIONAL FIREFIGHTER'S ASSOCIATION REPORT:**
9. **BOARD COMMITTEE REPORTS:**
 - (A)
10. **INFORMATIONAL AND DISCUSSION ITEMS:**
 - (A) Update on the Departments' COVID-19 response.
 - (B)
11. **ACTION ITEMS REQUIRE A VOTE BY ROLL CALL**
 - (A) Presentation of a commendation to Mr. Neil Anderson for his invaluable services to the fire district and the community of Newcastle.
 - (B) Building Committee: Update on the USDA loan for the new fire station and possible action on any outstanding items.
 - (C) Review the Grand Jury report regarding the district's website and approve the District's response to the Jury's recommendations.
 - (D) Review the Placer County Auditor-Controller's services for Fiscal Year 2021-2022 and approve the cost of \$2,006.93 for these services.

Newcastle Fire Protection District is committed to accommodate individuals with disabilities to participate in the public meeting process. If you have a special need to attend or participate in our public meetings, please contact our office at (530) 878-0405, in advance of the regular meeting so that we may make every reasonable effort to accommodate you.

(E) Closed Session

1. CONFERENCE WITH LABOR NEGOTIATORS pursuant to California Government Code § 54957.6(a) LABOR NEGOTIATIONS; Discussion of memorandum of understanding with Local 3800, District negotiators: Directors Heisterkamp and Enos.

Reconvene and report any action taken in closed session.

- (F)** Consider and approve the Memorandum of Understanding with Nevada County Professional Firefighters, Local 3800 for the term of July 1, 2021 through June 30, 2022

12. DIRECTORS REPORTS:

13. MEETING ADJOURNED:

Next Board meeting: August 18, 2021

Newcastle Fire Protection District
Minutes of Regular Board of Directors Meeting
Pursuant to the Governor's Special-Order N-29-20, issued March 17, 2020, the June 16, 2021 Regular
Board of Director's Meeting was held via teleconference and in-person at:
Long Valley Community Hall
2008 Rattlesnake Rd.
Newcastle, CA 95658

1. Call Meeting to Order

- a. Chairman Kahrl called the meeting to order at 6:00 p.m.
- b. Director Enos led the Flag Salute.
- c. All directors were present with the exception of Director Bettencourt.
- d. Chief Gow, District Manager Lofrano, and BC's Slusher and Williamson were present.

2. Approval of Agenda

- i. Chairman Kahrl announced that Newcastle resident Art Berliner passed away and he would like to adjourn tonight's meeting in Mr. Berliner's memory.
- ii. VC Elder announced that former Board Chairperson, Yvonne Lewis also passed away.
- iii. VC Elder made a motion to approve the agenda as presented. Secretary Heisterkamp seconds the motion. Motion carries unanimously via roll call vote (4/0).

3. Approval of Minutes

- a. VC Elder made a motion to approve the minutes as presented. Director Enos seconds the motion. Motion carries unanimously via roll call vote (4/0).

4. Approval and Financial Report

- a. Chief Gow reported that the district is currently 92% of their overall budget.
 - i. Slightly over in equipment maintenance, overtime and utilities.
- b. Secretary Heisterkamp made a motion to approve the financial report as presented. VC Elder seconds the motion. Motion carries unanimously via roll call (4/0).

5. Correspondence

- a. Chief Gow reported that correspondence from FASIS was received regarding the tri-annual inspection. There were no issues.
- b. Chief Gow also reported that a kind letter was received from Mrs. Sherlock. She praised the crew that responded to a medical aid at her residence.

6. Public Comment

- a. Jon Anacker reported that he has done some clearing along the road he lives on (Castle Ln.).

7. Fire Chief Gow's Report:

- a. Chairman Kahrl reported that the PHF board has asked Chief Gow to stay on as Fire Chief for another year.
- b. Chief Gow reported that:
 - i. PHF has hired a consultant to see about refinancing their PERS unfunded liability.
 - ii. RYN- Everyone is getting up to speed. Chief Gow met with their board president and Gill met with their board secretary to make sure everyone was on the same page.
 - iii. RYN-is in the process of getting PERS retirement.

- iv. SPL-Rejected considering Sac Metro for administrative services. Six candidates for Fire Chief are moving forward in the hiring process.
- v. ABR-Is expected to fund a second station at their next city council meeting.
- vi. BC Williamson reported-
 - 1. B41 had an air leak which was repaired, but in the course of the repairs other leaks were reported.
 - 2. E41 air conditioner is not working and will be repaired.
- vii. BC Slusher reported-
 - 1. 56 calls for May, 15 were fires.
 - 2. On 6/28 a Captain's exam will be held. PHF is only testing internal candidates, NEW and RYN are testing both internal and external candidates.

8. Newcastle Professional Firefighter's Association

- i. Engineer McCoy introduced L3800 President, Clayton Thomas via Zoom. President Thomas addressed the board:
 - 1. L3800 is very excited to be engaged in contract negotiations.
 - 2. L3800 has concerns regarding the financial implications of the receipt of a loan from the USDA to finance a new fire station. Based on the local's analysis, it appears that the district is on track to encumber between \$130K and \$135K annually for 40 years. Given their review of the district's current finances that could severely impact any employees negotiating item related to wages and benefits. From the local's (Local 3800) perspective, they believe there may be other options available to preserve the deeded restriction on the property as well as supplying a more seismic stable structure for the staff to work out of. If the district engages a multi-million-dollar loan with such a large annual payment, the retention and recruiting of employees could be in serious jeopardy. There are up to 50% of current employees pursuing employment elsewhere as a direct result of wage and benefit concerns. The union is suggesting that there is other, more cost-effective means (design) to build a station and would urge the district to explore an alternative that would meet the needs of the district and provide a safer structure for staff to operate out of while still allowing the district to remain competitive with regards to wages and benefits.
- ii. Chairman Kahrl reported that President Thomas' comments have raised some important issues that the board will need to address during the closed session. Further, Chairman Kahrl reiterated that the district and community have been committed to building the new fire station for eight years. The board has been working intensively for the last six years toward the promise of finally having the funding to move forward with construction. Chairman Kahrl told President Thomas that when the time arises to discuss all the changes (design) to the project that the union would like to make (this meeting is not the place) the board will be happy to entertain them. As part of the next phase of the project, development will be looked at and the board is committed to saving money wherever possible. The board is also very aware of the financial implications of the project. Prior to President Thomas' concerns, the board was under the impression that the FF Association was on board with the idea of having a new fire station.

- iii. President Thomas reiterated that the association is not opposed to the building of a new fire station, but concerned about the ramifications of the financial burden that will be put on the district's finances (and future salary adjustments).
- iv. Chairman Kahrl asked if any of the other board members had questions for President Thomas. All declined.
- v. Chairman Kahrl thanked President Thomas for his comments.

9. Board Committee Reports

- a. None

10. Informational/Non-Action Items

- a. Update on the Departments' COVID-19 response.
 - i. Chief Gow reports that the State has relaxed restrictions. OSHA meets tomorrow to decide on how workplace issues will be handled. A memo will be sent to staff outlining changes to current restrictions.

11. Action Items

- a. Consider and approve the addition of Section 2.7 Independent Contractors to the Administrative Services Agreement with Placer Hills Fire District for FY 2021/2022.
 - i. Chief Gow reported that the RYN board requested that verbiage stating that PHF employees are not independent contractors, they work for Placer Hills Fire be added to the contract. This addendum has been vetted through the RYN and PHF attorneys.
 - ii. VC Elder made a motion to approve the addition of Section 2.7 as presented. Director Enos seconds the motion. Motion carries unanimously via roll call vote (4/0).
- b. Building Committee: Update on the USDA loan for the new fire station and possible action on any outstanding items.
 - i. Secretary Heisterkamp reporting:
 - 1. Loan for \$3.629M is being sought from the USDA.
 - 2. Of the 22 items the USDA requested, 19 have been provided (86%).
 - 3. The most recent item was the Financial Feasibility Analysis which was completed Capital Finance Group. It has been submitted to the USDA for review. They have questions, which were expected. They will be addressed at the beginning of next week then maybe the loan will be approved at that level or at a higher level depending on what the USDA finds in the district's financials.
 - 4. There are still a few environmental steps left to go.
 - 5. Some professional fees will be incorporated into the loan as well as interim financing.
 - 6. The plans were reviewed with the contractor who indicated that costs could increase up to 14%, however some redesign work is being done which may keep the increase at about 5%.
 - 7. The next steps:
 - a. Once the district is qualified, there will be additional commitment letters with conditions associated with the funding of the loan. All must

be done by 8/20 to be funded in this fiscal funding year.

8. Chairman Kahrl recapped the process.
9. Chairman Kahrl further commented that the design of the project included input from the Newcastle public and from the United Auburn Indian Community. The board would hate to sacrifice the relationship with the UAIC.
- c. Consider and adopt Resolution No. 21-02 (Measure B) and Resolution No. 21-03 (Measure F) adjusting the special tax measures by a cost-of-living increase for 2021/2022.
 - i. Secretary Heisterkamp made a motion to adopt Resolution No. 21-02 raising Measure B by 3% and Resolution No. 21-03 raising Measure F by 3.8%. Director Enos seconds the motion. Motion carries unanimously via roll call vote (4/0).
- d. Consider and adopt the Preliminary Budget for FY 2021/2022.
 - i. DM Lofrano reported that the Finance Committee presented the draft budget at the June meeting. The 21/22 budget includes:
 1. 4% increase in tax revenue.
 2. Increase in both measure's B and F.
 3. \$13K in inspection fees that the district will keep this year.
 4. This is largely a roll over budget.
 5. The district was able to save \$2K by having Gillian submit the direct charges to Placer County.
 6. There may still be some budget changes prior to the final budget being adopted in September.
 - ii. VC Elder made a motion to adopt the preliminary budget for FY 2021/2022 as presented. Director Enos seconds the motion. Motion carries unanimously via roll call vote (4/0).
- e. Select and vote for 2 candidates for the Special District Representative and Alternate for the Placer County Local Agency Formation Commission (LAFCO).
 - i. Chairman Kahrl reported that no action was needed.
- f. Closed Session: Conference with Labor Negotiators. Discussion of MOU with L3800. District negotiators: Directors Heisterkamp and Enos.
 - i. Chairman Kahrl adjourned the meeting to Closed Session at 7:14 p.m.
 - ii. Chairman Kahrl reopened the meeting at 7:49 p.m. He reported that the board gave direction to the negotiating team.

12. Directors Reports:

- a. None

13. Chairman Kahrl adjourned the meeting at 7:50 p.m.

Respectfully Submitted by:



Patrice Metz, Recording Secretary

Approved: _____

Newcastle Fire Protection District
Revenue and Expense Report
 Fiscal Year 2020/2021 98% elapsed

	Jul '20 - Jun 21	Budget	% of Budget
Income			
REVENUE			
Property Taxes			
40010 Current Secured Property	259,682.05	260,605.00	99.6%
40040 Railroad Unitary Property	254.36	254.00	100.1%
40050 Unitary Property	6,174.46	6,174.00	100.0%
40060 Current Unsecured	6,196.14	5,887.00	105.3%
40070 Delinquent Secured	-15.90		
40090 Delinquent Unsecured	41.52	0.00	100.0%
40100 Current Supplemental Prop	7,402.44	3,498.00	211.6%
40110 Delinquent Supplemental	7.09	0.00	100.0%
Total Property Taxes	279,742.16	276,418.00	101.2%
40180 Other Taxes Measure B	340,357.66	340,358.00	100.0%
40180 Other Taxes Measure F	167,839.46	167,493.00	100.2%
42010 Investment Income	607.35	4,000.00	15.2%
44350 State Homeowners Relief	1,800.96	1,755.00	102.6%
46350 Fire Services			
Fire Recovery	1,965.38	0.00	100.0%
Strike Team deployments	77,687.68	30,000.00	259.0%
Total 46350 Fire Services	79,653.06	30,000.00	265.5%
46360 Other Fees and Charges			
Fire Code Compliance Inspection	12,125.00	15,000.00	80.8%
Total 46360 Other Fees and Charges	12,125.00	15,000.00	80.8%
48030 Miscellaneous	4,706.84	500.00	941.4%
Total REVENUE	886,832.49	835,524.00	106.1%
Total Income	886,832.49	835,524.00	106.1%
Expense			
EXPENSES			
52030 Fire Protective clothing	4,722.30	6,000.00	78.7%
52040 Communication Services	2,851.66	4,000.00	71.3%
52060 Station/Household Expense	2,348.58	3,000.00	78.3%
52080 General Liability Ins	8,224.00	7,800.00	105.4%
52160 Equipment Maintenance	19,633.99	15,000.00	130.9%
52170 Fuels & Lubricants	5,825.34	6,000.00	97.1%
52180 Building maintenance	2,423.06	2,000.00	121.2%
52220 Gases, medical	980.27	750.00	130.7%
52240 Membership Dues	0.00	360.00	0.0%
52260 Miscellaneous Expense	1,185.60	1,000.00	118.6%
52330 General Office	1,856.41	2,000.00	92.8%
52360 Special Services			
Parcel Tax preparation	2,000.00	2,000.00	100.0%
SC2820 Personnel/policies	1,805.00	2,000.00	90.3%
SC2840 Parcel collection charge	5,078.51	5,080.00	100.0%
SC2860 Prop Tax Admin costs	4,637.33	4,640.00	99.9%

**Newcastle Fire Protection District
Revenue and Expense Report**

Fiscal Year 2020/2021 98% elapsed

	Jul '20 - Jun 21	Budget	% of Budget
SC2880 Admin Services	124,300.00	127,300.00	97.6%
SC2900 Audit Costs	5,100.00	5,100.00	100.0%
SC3070 LAFCO fees	426.88	450.00	94.9%
Total 52360 Special Services	143,347.72	146,570.00	97.8%
52370 Professional Services	0.00	3,000.00	0.0%
52390 County Services	3,373.35	0.00	100.0%
52460 Small Tools, Accessories	321.81	4,000.00	8.0%
52570 Publications Legal Notice	124.74	500.00	24.9%
52580 Special District Expense			
SC3900 Precinct Costs	500.00	500.00	100.0%
SC4000 Education & Training	13,813.48	2,000.00	690.7%
SC4050 Commission Reimburse	1,050.00	1,200.00	87.5%
Total 52580 Special District Expense	15,363.48	3,700.00	415.2%
52800 Utilities			
Phone/Cable/Internet	1,950.66	1,200.00	162.6%
Pest control	95.00	300.00	31.7%
Sewer	1,080.00	1,000.00	108.0%
Garbage collection	753.48	1,000.00	75.3%
Water	578.72	500.00	115.7%
Electricity/gas	10,915.66	8,000.00	136.4%
Total 52800 Utilities	15,373.52	12,000.00	128.1%
Total EXPENSES	227,955.83	217,680.00	104.7%
54440 Fixed Assets Buildings	24,952.90	108,000.00	23.1%
Payroll Expenses			
51010 Salaries & Wages	379,233.33	386,450.00	98.1%
51030 Extra Help	21.79	6,000.00	0.4%
51040 Overtime Call Back	70,350.71	66,000.00	106.6%
51220 Payroll Tax	35,137.69	36,000.00	97.6%
51310 Employee Group Insurance	44,108.85	45,000.00	98.0%
51360 Workers Comp Insurance	42,717.00	38,800.00	110.1%
Total Payroll Expenses	571,569.37	578,250.00	98.8%
Total Expense	824,478.10	903,930.00	91.2%
Net Income	62,354.39	-68,406.00	-91.2%

Newcastle Fire Protection District
Check Detail
June 12 - 30, 2021

Num	Date	Name	Account	Paid Amount	Original Amount
203	06/29/2021	Advantage Gear	US Bank Checking		-172.62
42192	06/29/2021		52030 Fire Protective clothing	-172.62	172.62
TOTAL				-172.62	172.62
204	06/29/2021	AT&T	US Bank Checking		-44.21
16581209	06/29/2021		52040 Communication Services	-44.21	44.21
TOTAL				-44.21	44.21
205	06/29/2021	Bill Kahrl	US Bank Checking		-125.00
6/16/2021	06/29/2021		SC4050 Commission Reimburse	-125.00	125.00
TOTAL				-125.00	125.00
206	06/29/2021	G&T Truck Repair, Inc.	US Bank Checking		-343.00
28590	06/29/2021		Brush 41 2014 Freightliner	-289.82	289.82
			Brush 41 2014 Freightliner	-53.18	53.18
TOTAL				-343.00	343.00
207	06/29/2021	Kleenair Heating & AC	US Bank Checking		-150.00
10879	06/29/2021		52180 Building maintenance	-150.00	150.00
TOTAL				-150.00	150.00
208	06/29/2021	Lawrence Bettencourt	US Bank Checking		-100.00
6/16/2021	06/29/2021		SC4050 Commission Reimburse	-100.00	100.00
TOTAL				-100.00	100.00
209	06/29/2021	Metz, Patrice	US Bank Checking		-150.00
May June...	06/29/2021		SC2660 Recording Secretary	-150.00	150.00
TOTAL				-150.00	150.00
210	06/29/2021	PG&E	US Bank Checking		-919.40
6/14/2021	06/29/2021		Electricity/gas	-919.40	919.40
TOTAL				-919.40	919.40
211	06/29/2021	Placer Hills Fire District	US Bank Checking		-40,096.79
6/28/2021	06/29/2021		Admin services	-28,075.00	28,075.00
			Fire Code Inspection Fees	-12,000.00	12,000.00
			JOA staffing	-21.79	21.79
TOTAL				-40,096.79	40,096.79
212	06/29/2021	Robin Enos	US Bank Checking		-125.00
6/16/2021	06/29/2021		SC4050 Commission Reimburse	-125.00	125.00
TOTAL				-125.00	125.00
213	06/29/2021	Ron Lichau & Associates	US Bank Checking		-4,158.00
3/22/2021	06/29/2021		54440 Fixed Assets Buildings	-4,158.00	4,158.00
TOTAL				-4,158.00	4,158.00
214	06/29/2021	United Healthcare	US Bank Checking		-123.60

**Newcastle Fire Protection District
Check Detail
June 12 - 30, 2021**

Num	Date	Name	Account	Paid Amount	Original Amount
2358993...	06/29/2021		51310 Employee Group Insurance	-123.60	123.60
TOTAL				-123.60	123.60
215	06/30/2021	Kronick, Moskovitz, Tiedemann & Gi...	US Bank Checking		-2,396.00
301071	06/30/2021		54440 Fixed Assets Buildings	-2,396.00	2,396.00
TOTAL				-2,396.00	2,396.00
216	06/30/2021	US Bank	US Bank Checking		-1,548.09
6/22/2021	06/30/2021		Phone/Cable/Internet	-76.02	76.02
			52180 Building maintenance	-795.00	795.00
			52170 Fuels & Lubricants	-498.20	498.20
			52060 Station/Household Expense	-148.88	148.88
			52040 Communication Services	-29.99	29.99
TOTAL				-1,548.09	1,548.09

**Newcastle Fire Protection District
Check Detail
July 1 - 17, 2021**

Num	Date	Name	Account	Paid Amount	Original Amount
217	07/16/2021	Kaiser	US Bank Checking		-2,209.93
August 2...	07/16/2021		51310 Employee Group Insurance	-2,209.93	2,209.93
TOTAL				-2,209.93	2,209.93
218	07/16/2021	PCWA	US Bank Checking		-93.36
7/1/2021	07/16/2021		Water	-93.36	93.36
TOTAL				-93.36	93.36
219	07/16/2021	Principal Life	US Bank Checking		-409.59
July 2021	07/16/2021		51310 Employee Group Insurance	-409.59	409.59
TOTAL				-409.59	409.59
220	07/16/2021	Recology Auburn Placer	US Bank Checking		-189.72
July Sept ...	07/16/2021		Garbage collection	-189.72	189.72
TOTAL				-189.72	189.72
221	07/16/2021	Sierra Morning Website	US Bank Checking		-50.00
July 2021	07/16/2021		SC2660 Website Maintenance	-50.00	50.00
TOTAL				-50.00	50.00

**Newcastle Fire Development Fees
Revenue & Expense
July 2020 through June 2021**

	Jul '20 - Jun 21	Budget	% of Budget
Income			
Income Mitigation Fees			
42010 Investment Income	381.27	1,500.00	25.4%
46440 Mitigation Fees	76,137.48	90,000.00	84.6%
Total Income Mitigation Fees	76,518.75	91,500.00	83.6%
Total Income	76,518.75	91,500.00	83.6%
Expense			
54460 Fixed Assets (Equipment)	29,179.87	29,200.00	99.9%
Total Expense	29,179.87	29,200.00	99.9%
Net Income	47,338.88	62,300.00	76.0%

**Newcastle Fire Development Fees
Fund Balance
As of June 30, 2021**

Accrual Basis

Date	Memo	Split	Amount	Balance
FD32812 NEW Fire Fees				74,681.81
08/07/2020	Deposit	-SPLIT-	8,713.60	83,395.41
08/28/2020	Deposit	-SPLIT-	3,360.00	86,755.41
09/25/2020	Deposit	46440 Mitigation Fees	1,280.00	88,035.41
09/30/2020	Deposit	42010 Investment Income	148.78	88,184.19
10/05/2020	Deposit	-SPLIT-	7,053.70	95,237.89
10/30/2020	Deposit	42010 Investment Income	47.98	95,285.87
11/12/2020	Deposit	-SPLIT-	4,020.83	99,306.70
11/30/2020	Deposit	42010 Investment Income	39.16	99,345.86
12/31/2020	Deposit	42010 Investment Income	27.12	99,372.98
01/31/2021	Deposit	42010 Investment Income	24.31	99,397.29
02/05/2021	Deposit	-SPLIT-	4,981.57	104,378.86
02/24/2021	Deposit	46440 Mitigation Fees	6,861.91	111,240.77
02/25/2021	Brush 41, 7 of 10 annual payments	54460 Fixed Assets (Equipment)	-29,179.87	82,060.90
03/11/2021	Deposit	46440 Mitigation Fees	3,717.12	85,778.02
03/15/2021	Deposit	46440 Mitigation Fees	3,146.00	88,924.02
03/16/2021	Deposit	46440 Mitigation Fees	3,025.00	91,949.02
04/01/2021	Deposit	46440 Mitigation Fees	7,875.89	99,824.91
05/14/2021	Deposit	-SPLIT-	4,665.76	104,490.67
06/10/2021	Deposit	-SPLIT-	11,807.18	116,297.85
06/30/2021	Deposit	46440 Mitigation Fees	5,628.92	121,926.77
06/30/2021	Deposit	42010 Investment Income	76.17	122,002.94
06/30/2021	Deposit	42010 Investment Income	17.75	122,020.69
Total FD32812 NEW Fire Fees			47,338.88	122,020.69
TOTAL			47,338.88	122,020.69



NEWCASTLE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS



IN THE MATTER OF A COMMENDATION PRESENTED TO NEIL ANDERSON FOR HIS INVALUABLE SERVICE TO NEWCASTLE FIRE PROTECTION DISTRICT AND THE COMMUNITY OF NEWCASTLE.

WHEREAS, Neil Anderson and his wife of 59 years, Karen, are valued members of the Newcastle community, having raised three children here and improved the quality of life for their friends and neighbors; and

WHEREAS, Neil was born and reared in Redlands, California, where he took an early, enduring interest in promoting public safety and law enforcement; and

WHEREAS, Neil worked as a dispatcher and patrol officer, first with the Redlands Police Department and then with the Garden Grove Police Department while attending night school to obtain his law degree from the Western State University College of Law; and

WHEREAS, he subsequently moved north and joined the staff of the District Attorney of Sacramento County, where he demonstrated an abiding interest and singular proficiency in the development of automated information systems; and

WHEREAS, Neil became a member of the District Attorneys Association of California, and later was elected to the Board of Directors of that Association, and

WHEREAS, Neil's success in accelerating the automation of the District Attorneys Office provided many benefits for the prosecution of criminal cases and Neil was asked by the District Attorneys Association to create an even broader system of information retrieval through the creation of the state wide Consumer Protection Information Network; and

WHEREAS, that network today provides increased security for millions of consumers throughout the state, in recognition of which Neil received the Award of Merit from the California District Attorneys Association; and

WHEREAS, Neil's commitment to public service has extended beyond his employment in law enforcement to include service in the United States Coast Guard Reserve and election to the Newcastle Fire Protection District Board of Directors; and

WHEREAS, he was first elected to the Newcastle fire board in 1987, when the district was still staffed by volunteers, and over the next 18 years, Neil worked diligently to upgrade, modernize and expand the range of services that the fire district provides to Newcastle; and

WHEREAS, since leaving the fire board in 2005, Neil has continued to assist the district by providing the necessary accounting and oversight to ensure that the collection of tax revenues for the district is fairly and accurately distributed among the residents and taxpayers within the district's jurisdiction;

NOW THEREFORE BE IT RESOLVED, that the members of the Newcastle Fire District Board of Directors do hereby thank Neil Anderson for his many years of service to the district and, on behalf of the community as a whole, we express our appreciation for his leadership in helping to make Newcastle a safer and more secure community for all.

William Kahrl, Chair

Jonita Elder, Vice-Chair

James Heisterkamp, Secretary

Lawrence Bettencourt

Robin Enos

NEW CASTLE FIRE PROTECTION DISTRICT

Response to Grand Jury Report Form

Report Title: SPECIAL DISTRICTS AND LAFCO
Report Date: 6/11/2021
Response By: IAN GOW Title: FIRE CHIEF

FINDINGS

- I (we) agree with the findings, numbered: F4.
- I (we) disagree wholly or partially with the findings, numbered: _____.
(Describe here or attach a statement specifying any portions of the findings that are disputed or not applicable; include an explanation of the reasons therefore.)

RECOMMENDATIONS

- Recommendations numbered R3 have been implemented.
(Describe here or attach a summary statement regarding the implemented actions.)
- Recommendations numbered _____ have not yet been implemented but will be implemented in the future.
(Per Penal Code 933.05(b)(2), a time frame for implementation must be included. Describe here or in an attachment.)
- Recommendations numbered _____ require further analysis.
(Describe here or attach an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or director of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This timeframe shall not exceed six (6) months from the date of publication of the grand jury report.)
- Recommendations numbered _____ will not be implemented because they are not warranted or are not reasonable.
(Describe here or attach an explanation.)

Date: _____ Signed: _____

Number of pages attached ____.



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

ANDREW C. SISK, CPA
Auditor-Controller
E-mail: asisk@placer.ca.gov

NICOLE C. HOWARD, CPA
Assistant Auditor-Controller
E-mail: nhoward@placer.ca.gov

June 30, 2021

To the Board of Directors and Management
Newcastle Fire District

The Auditor-Controller is pleased to confirm our understanding of the terms and costs of our services under this agreement for the 2021-2022 fiscal year.

A. Scope of Services

The Auditor-Controller will provide the following services to Newcastle Fire District ("District"):

1. **General Accounting** – includes use of County's centralized accounting system and recording of financial system entries submitted by the District. Transactions will be reviewed for authorization by appropriate District personnel prior to processing. This also includes compiling the District's financial information to report within the County's A-87 Cost Plan, if applicable.
2. **Accounts Payable** – includes processing payment claims by warrant, wire or ACH. Claims will be reviewed to validate authorized District signers have approved the payment prior to processing, recording and mailing payments. Any invoices submitted with payment claims will be scanned and archived for retention. Review of invoices for mathematical accuracy and appropriateness of expenditure is not part of the service agreement. Maintaining vendors and payments for purposes of 1099 reporting along with issuing 1099 forms for the calendar year, if applicable. Starting in January 2021 the district will process payment claims from an outside bank account and complete 1099 reporting for the 2021 calendar year.
3. **Accounting Support** – includes responding to routine inquiries, working with external auditors, and replying to bank confirmations.
4. **Payroll** – includes bi-weekly payroll processing and validating employees' time cards including wage garnishments, recording and mailing payments, submitting retirement and deferred compensation data, remitting tax payments, filing quarterly tax reports, issuing W-2 forms and maintaining complete records. All payroll will be reviewed by the District prior to submitting for payment.
5. **Adopted Budget** – includes recording your District's adopted budget, ensuring expenditures do not exceed authorized budget and processing budget revisions.
6. **Gann Limit** - calculation of appropriation limit for the current fiscal year and measurement (testing) of appropriation limit for the previous fiscal year to assist the District in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution.

B. Term

The term of this Agreement will commence on July 1, 2021 and end on June 30, 2022. Subject to written agreement of the parties, this agreement may be renewed annually.

C. Responsibilities of Auditor-Controller

The Auditor-Controller's responsibility under this Agreement is to perform the services enumerated above. The Auditor-Controller will not audit accounting entries, payment claims or budget transactions, nor will we validate the appropriateness of accounting transactions or claims for payment.

The Auditor-Controller's services are not designed to detect instances of fraud, noncompliance with laws or regulations or significant errors; however, the Auditor-Controller will communicate to District any known and suspected fraud, noncompliance with laws or regulations or significant errors that come to their attention. Neither the County nor the Auditor-Controller will be held liable should any instances of fraud, noncompliance with laws or regulations or significant errors be subsequently discovered by either District or through a claim or lawsuit to District.

D. Responsibilities of District Management

District is responsible for (1) ensuring all transactions are submitted and/or approved by authorized staff, (2) reviewing all transactions prior to submittal to ensure appropriateness of the expenditure, compliance with laws or regulations and to check for significant errors and fraud, (3) retaining all source documents, and (4) providing all District Board authorized budgets and budget amendments. District is encouraged to routinely provide accounting reports and payment registers to its Board for review.

District agrees to inform County of significant noncompliance, fraud and/or errors immediately upon discovery.

For all services provided District management agrees to assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, and/or experience to understand the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. District agrees to hold the County and the Auditor-Controller harmless for any subsequent claims or lawsuits that may arise from the results of the services.

Annual Cost and Billing

The annual cost of services identified above is \$2,006.93. Your District will be billed by journal entry during the third quarter of the fiscal year for the entire annual costs. A copy of the journal entry will be provided to your District.

Agreement

The Auditor-Controller appreciates the opportunity to be of service to you and believes this letter accurately summarizes the significant terms of your agreement. This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements. Please execute this document and return the original version to my office at your earliest convenience.

Sincerely,

Andrew C. Sisk, CPA
Auditor-Controller

We, the undersigned, have read and agree to the terms of this Agreement. We represent we have the authority to execute this Agreement on behalf of the Newcastle Fire District.

Authorized Signature Director: _____ Dated: _____

Authorized Signature Board Chair: _____ Dated: _____

District Name: _____