



PLACER HILLS FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

Established 1949

Alex Harvey Fred Lofrano Russell McCray Nicole Paskey Mark Wright

NOTICE of a REGULAR MEETING and AGENDA

Thursday, May 14, 2026 at 6 p.m.

17020 Placer Hills Road, Unit 2A, Meadow Vista CA 95722

1. Call to Order, Pledge of Allegiance and Roll Call
2. Agenda Approval; Board action may be taken on any item on this agenda.
3. Minutes Approval; Prior meeting(s) minutes:
4. Public Comment; Persons may address the Board on matters not on the agenda. Topics should be of jurisdictional interest to the Fire District. Please limit your comments to 5 min. as the Board is not permitted to take any action on non-agenda items.
5. Correspondence (not covered in agenda items):
6. Information Items:
 - a. Fire Chief report
 - b. Operations report
 - c. Prevention report
 - d. Placer Hills Firefighters Association report:
 - e. Sierra Nevada Firefighters (Local 3800) report
 - f. Board Committee reports:
 - i. Finance Committee: Lofrano and McCray
 - ii. Ad Hoc Committee for reorganizations: Harvey and Paskey
7. Discussion and Action Items:
 - a. Status on Placer County Local Hazard Mitigation Plan update for 2026 and CWPP Community Wildfire Prevention Plan
 - b. Approve the budget update and monthly expenses (action)
 - c. Consider and approve a new Master Service Agreement with LunaTech (action)
 - d. Consider and approve a memorandum or understanding between Midway Heights County Water District and Placer Hills Fire Protection District (action)
 - e. Consider and approve authorizing the Fire Chief to execute a memorandum of understanding with South Placer Fire for Tablet Command Services (action)
 - f. Consider and approve the first reading of an amended Controlled Substance Accountability Policy (action)
 - g. Consider and approve a first reading of a Fund Balance Policy (action)
 - h. Consider and approve a first reading of a Investment Policy (action)
 - i. Consider and approve the first reading of the updated Lexipol policies (action)
 - j. Select and approve the board members of the newly reorganized district (action)
 - k. Consider and Adopt Resolution No. 2026-05 Implementing the reorganization of the district (action)
8. Director's comments; This time is designated for Directors to:
 - a. Report on activities of interest to the District which the Director is engaged in or is considering. No action will be taken on these items at this meeting.

PO Box 350 Meadow Vista CA 95722 (530) 878-0405 www.placerhillsfire.org

Note: Placer Hills Fire District is committed to ensuring that persons with disabilities are provided the resources to participate fully in its public meetings. Please contact the District Office at (530) 878-0405 in advance of the meeting to enable the District to arrange reasonable accommodations for participation in the meeting. Except for records that are exempt from disclosure under the California Public Records Act, agendas and other writings relating to this agenda and meeting which are distributed to the Board Members prior to or at this meeting are available to the public.

- b. Request item(s) for inclusion in subsequent meetings, or request a Special Meeting.
 - c. Reminder of the next Board meeting (regular or special) date, time and location.
9. Adjournment

Next meeting: June 11, 2026

BOARD OF DIRECTORS

PLACER HILLS FIRE PROTECTION DISTRICT
P.O. Box 350, Meadow Vista, CA 95722
(530) 878-0405 Fax (530) 878-0959
www.placerhillsfire.org



Alex Harvey
Fred Lofrano
Russell McCray
Nicole Paskey
Mark Wright

MINUTES OF THE REGULAR MEETING: April 9, 2026

17020 Placer Hills Rd. Suite 2A, Meadow Vista

1. Call to order; Flag salute; Roll call:

Director Harvey convened the regular meeting at 6:00 p.m.

Directors in attendance: Harvey, Lofrano, McCray, Paskey and Wright

Directors absent: N/A

Staff in attendance: Chief Gow, Assistant Chief Slusher, Fire Marshal D'Ambrogi, and Division Chief Williamson.

2. Agenda approval:

Director Lofrano moved to approve the agenda. Director Wright seconded the motion which passed 5 to 0.

3. Approval of the minutes:

Director McCray moved to approve the minutes. Director Wright seconded the motion which passed 4 to 0, Abstain-Paskey

4. Public Comment:

Jennifer – Learned that the LAFCo office was threatened with violence, regarding the protest hearing. It led to sheriff officers attending the protest hearing, the crowd was rowdy during the hearing as they felt they didn't receive proper notice about the reorganization. There were 44 (1.2%) protests from registered voters and 70 land owner protests accounting for only 2.1% of the property value. LAFCo is working to make sure that the MSR that includes the City of Auburn and Foresthill get completed.

5. Correspondence (not covered in Agenda items below): N/A

6. Information Items:

a. Fire Chief Report – Chief Gow

- i. At last night's LAFCo meeting they officially accepted the protest hearing results.
- ii. Will be meeting with our attorney to determine the final steps of the reorganization. One of the items we are discussing is onboarding the staff a bit sooner than the formation date of July 1st.
- iii. Penryn is starting the process of working on their strategic plan.
- iv. Project updates; new physical exams set up, Lexipol policy manual ready for review
- v. South Placer donated a reserve fire engine to Newcastle Fire

b. Operations Report – Chief Slusher

- i. 86 calls for service in March, provided aid 3 times and received once. Year to date 343 calls, call volume down slightly.
- ii. JOA functioning successfully, Battalion Chiefs are providing good field leadership
- iii. Surplus engine from South Placer Fire, 1999 Westates Engine, will become a front-line reserve. One of our current engines will be brought forward to be surplus at a future date.
- iv. Completed a testing process for Engineer/Paramedic, two offers have been extended.

c. Prevention Report – Chief Williamson

- i. Completed 3 plans, 3 hydro/rough, 1 final, and 2 propane line.
- ii. Hum in Peace properly split has a public hearing in April.

- d. Placer Hills Firefighters Association report: N/A
 - e. Local 3800: N/A
 - f. Board Committee reports:
 - i. Finance Committee: Director McCray reported that the committee met and an amended budget will be presented later in the agenda.
 - ii. Ad hoc Committee for reorganizations: N/A
7. Discussion and Action Items:
- a. Status on Placer County Local Hazard Mitigation Plan update for 2026 and CWPP Community Wildfire Prevention Plan

Fire Marshal D'Ambrogi reported that the draft is out for public review, on April 21 a public meeting will be held. For CWPP, there is a survey out and is available to the public, collected information will assist in developing the plan. A new plan is being started, the evacuation transportation resiliency plan; focused on evacuation and transportation systems within the county. Looking how areas within the county can be improved and expect to bring information forward in January or February.
 - b. Approve the budget update and monthly expenses (action)

Director Paskey motions to approve the budget update and monthly expenses. Director McCray seconded the motion, which passed 5-0.
 - c. Consider and vote for the Special District Representative on the Placer County Local Agency Formation Commission (action)

Chief Gow reported that one of the current members running is the current Special District seat. Director Wright motions to nominate Judy Friedman for the special district representative for Placer County LAFCo. Director McCray seconded the motion, which passed 5-0.
 - d. Board to consider and approve a selection process for the board members of the reorganized Placer Hills and Newcastle Fire Protection District (action)

Director Harvey suggested that it be handle the same way as the officer selection process; nomination and vote. This would be completed at the next board meeting. Director McCray made a suggestion to make selections based off who received the most votes in the last election. Director Wright made a motion to use the nominations, similar to the officer selection process. Director Lofrano seconded the motion, which passed 4-0. McCray voted nay.
 - e. Consider and approve a 3% increase, consistent with approved changes in Memorandum of Understanding with Local 3800, for the Fire Chief, Assistant Chief, Division Chief, Fire Marshal, District Manger and Admin Assistant. (action)

Director Harvey reported that approving a pay increase for those not included in the MOU is a formality, which is consistent with the boards historical practice. Director Lofrano motions to approve the 3% increase. Director Paskey seconded the motion, which passed 5-0.
 - f. Consider and adopt Resolution 2026-04 amending the budget for Fiscal year 2025-2026 (action)

Chief Gow reported that the Finance Committee met to review and discuss and the Business Manager included a staff report with the details. Director Lofrano reported that the budget is reflective of the situation and there may be other revenue coming in later in the year. The overtime is high due to being without a few staff members. Assistant Chief Slusher reported that there is a potential for receiving additional funds back through the subrogation process,

for the replacement command vehicle and that the amended budget includes expenses associated with 4 employees currently being out and approved MOU and staff changes. Director Lofrano motions to approve and adopt Resolution 2026-04. Director Wright seconded the motion, which passed 5-0.

g. Consider and approve the Audit for Fiscal Year 2024/2025 prepared by Smith & Newell CPA's (action)

Chief Gow reported that there were a few recommendations from the auditor. Director Paskey motions to approve the audit for Fiscal Year 2024/2025. Director Wright seconded the motion, which passed 5-0.


8. Directors' comments:

- a. Report on activities of interest to the District which the Director is engaged in or is considering. No action will be taken on these items at this meeting.*
- b. Request item(s) for inclusion on subsequent meetings, or request a Special Meeting.*
- c. Reminder of next Board meeting(s): Regular Meeting on May 14, 2026.*

9. Adjournment:

There being no further business, the meeting was adjourned at 6:40pm.

Respectfully submitted by:



Michelle Armstrong, District Manager

	Jul 1, '25 - May 5, 26	Budget	% of Budget
Ordinary Income/Expense			
Income			
Revenue			
Proceeds of Asset Sale	3,300.00	14,500.00	22.8%
42010 Rental income	19,100.00	22,920.00	83.3%
Taxes			
40010 Current Secured Property	872,318.88	1,586,481.00	55.0%
40040 Railroad Unitary Property	860.17	1,564.00	55.0%
40050 Unitary Non-Unitary	16,980.48	30,874.00	55.0%
40060 Current Unsecured Prprty	33,824.60	34,773.00	97.3%
40090 Delinquent Unsecured	576.92	0.00	100.0%
40100 Current Supplemental	16,431.33	34,610.00	47.5%
40110 Delinquent Supplemental	70.82	0.00	100.0%
40180-RC0240 Timber tax	0.06	0.00	100.0%
40180 PHFD FEE	241,671.63	439,403.00	55.0%
Total Taxes	<u>1,182,734.89</u>	<u>2,127,705.00</u>	<u>55.6%</u>
Non-operating Revenue			
42010 Investment income	39,080.13	45,000.00	86.8%
Total Non-operating Revenue	<u>39,080.13</u>	<u>45,000.00</u>	<u>86.8%</u>
Intergovernmental Revenue			
44350 Homeowners Tax Relief	3,859.60	7,567.00	51.0%
Total Intergovernmental Revenue	<u>3,859.60</u>	<u>7,567.00</u>	<u>51.0%</u>
Charges for Services			
46030 Direct Charges			
46030 PHFD FEE 2004	198,531.57	360,966.00	55.0%
46030 MEASURE A	613,767.79	1,115,941.00	55.0%
Total 46030 Direct Charges	<u>812,299.36</u>	<u>1,476,907.00</u>	<u>55.0%</u>
46350 Fire Services			
Cal Fire requested resources	1,536.68	5,000.00	30.7%
Total 46350 Fire Services	<u>1,536.68</u>	<u>5,000.00</u>	<u>30.7%</u>
46360 Other Fees and Charges			
JOA Staffing reimbursement	17,499.39	17,500.00	100.0%
Administrative Services	235,277.50	373,500.00	63.0%
Code Inspection Fees	13,750.00	18,500.00	74.3%
Response recovery fees	954.00	2,500.00	38.2%
Total 46360 Other Fees and Charges	<u>267,480.89</u>	<u>412,000.00</u>	<u>64.9%</u>
Total Charges for Services	<u>1,081,316.93</u>	<u>1,893,907.00</u>	<u>57.1%</u>
48030 Miscellaneous Revenues			
Fleet Services	12,136.19	20,000.00	60.7%
48030 Miscellaneous Revenues - Other	64,448.21	66,000.00	97.6%
Total 48030 Miscellaneous Revenues	<u>76,584.40</u>	<u>86,000.00</u>	<u>89.1%</u>
47010 Donations	0.49	200.00	0.2%
Grants			
California Fire Foundation	23,000.00	23,000.00	100.0%
EMS improvement Fund	12,140.70	12,141.00	100.0%
Total Grants	<u>35,140.70</u>	<u>35,141.00</u>	<u>100.0%</u>
Total Revenue	<u>2,441,117.14</u>	<u>4,232,940.00</u>	<u>57.7%</u>
Total Income	<u>2,441,117.14</u>	<u>4,232,940.00</u>	<u>57.7%</u>
Gross Profit	<u>2,441,117.14</u>	<u>4,232,940.00</u>	<u>57.7%</u>
Expense			

Placer Hills Fire District
Revenues and Expenses Budget vs. Actual
05/05/2026 88% FY elapsed

	Jul 1, '25 - May 5, 26	Budget	% of Budget
Pension Obligation Bond	72,175.00	72,175.00	100.0%
Building Improvements			
Admin Improvements	1,994.79	2,000.00	99.7%
Total Building Improvements	1,994.79	2,000.00	99.7%
Dues and Subscriptions	560.00	2,000.00	28.0%
Fire Prevention	2,780.01	3,700.00	75.1%
Gas, Diesel and Oil	40,902.87	55,000.00	74.4%
Insurance	242,395.00	245,078.00	98.9%
Lease Payments	9,412.37	10,500.00	89.6%
Legal Fees	15,461.71	17,500.00	88.4%
Medical	9,939.26	15,500.00	64.1%
Miscellaneous	1,747.11	3,500.00	49.9%
Office	9,307.36	11,000.00	84.6%
Payroll Expenses			
JOA staffing	53,238.53	0.00	100.0%
Benefits			
CalPERS retirement	179,406.06	271,450.00	66.1%
CalPERS UAL annual contribution	62,326.00	62,326.00	100.0%
Health/Dental/Life benefits	264,859.40	293,000.00	90.4%
457 Deferred Compensation	121,892.68	170,525.00	71.5%
Total Benefits	628,484.14	797,301.00	78.8%
Wages			
51010 Salaries and Wages	1,341,357.56	2,112,684.00	63.5%
51030 Extra Help	59,573.78	59,473.00	100.2%
51120 Uniform Allowance	18,650.00	27,300.00	68.3%
51040 Overtime	432,881.04	295,000.00	146.7%
Total Wages	1,852,462.38	2,494,457.00	74.3%
51220 Payroll Taxes	33,810.49	46,350.00	72.9%
51370 Disability/Absence Com	49,056.62	0.00	100.0%
Unemployment Insurance	0.00	4,000.00	0.0%
Total Payroll Expenses	2,617,052.16	3,342,108.00	78.3%
Planned Expenditure			
Grant Expenditures			
CA Fire Foundation	23,000.00	23,000.00	100.0%
EMS Improvement Fund	12,140.70	12,141.00	100.0%
Total Grant Expenditures	35,140.70	35,141.00	100.0%
Safety Equipment			
PPE Wildland	532.67	0.00	100.0%
Safety Equipment - Other	166.21	4,000.00	4.2%
Total Safety Equipment	698.88	4,000.00	17.5%
Planned Assets			
Equipment	0.00	14,500.00	0.0%
Apparatus			
Smeal 2024	82,189.32	82,189.00	100.0%
Command vehicle	9,971.22	115,000.00	8.7%
Total Apparatus	92,160.54	197,189.00	46.7%
Total Planned Assets	92,160.54	211,689.00	43.5%
Total Planned Expenditure	128,000.12	250,830.00	51.0%

Placer Hills Fire District
Revenues and Expenses Budget vs. Actual
05/05/2026 88% FY elapsed

	<u>Jul 1, '25 - May 5, 26</u>	<u>Budget</u>	<u>% of Budget</u>
Professional Fees	78,125.64	80,750.00	96.8%
Repairs and Maintenance			
PPE repairs and maintenance	488.09	2,500.00	19.5%
Facilities	22,805.20	26,000.00	87.7%
Equipment Repairs	41,430.23	70,000.00	59.2%
Total Repairs and Maintenance	64,723.52	98,500.00	65.7%
Station Supplies & Tools	3,781.44	6,000.00	63.0%
Tax Collections	47,042.71	47,043.00	100.0%
Training and Fitness	15,085.50	20,000.00	75.4%
Uniform Costs	1,986.79	8,000.00	24.8%
Utilities	66,725.52	80,550.00	82.8%
Volunteer Awards	2,801.47	3,000.00	93.4%
Total Expense	3,432,000.35	4,374,734.00	78.5%
Net Ordinary Income	-990,883.21	-141,794.00	698.8%
Net Income	-990,883.21	-141,794.00	698.8%

From 04/01/2026 through 05/05/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
04/03/2026	To Print	Anderson's Sierra Pip...	Accounts Payable	Account PLA425	8.08		1,116,613.22
04/03/2026	To Print	CA Dept of Tax & F...	Accounts Payable		548.00		1,116,065.22
04/03/2026	To Print	Culligan of Sacramen...	Accounts Payable	Account 833170	149.31		1,115,915.91
04/03/2026	To Print	G & T Truck Repair	Accounts Payable		2,980.70		1,112,935.21
04/03/2026	To Print	Harris Industrial Gases	Accounts Payable	Account 1399	718.16		1,112,217.05
04/03/2026	To Print	Hills Flat Lumber Co...	Accounts Payable	Account 6844	96.98		1,112,120.07
04/03/2026	To Print	Hunt & Sons, Inc	Accounts Payable	Account # 89473	1,245.65		1,110,874.42
04/03/2026	To Print	Kimball Midwest	Accounts Payable	Acct 331842	154.20		1,110,720.22
04/03/2026	To Print	Motorola	Accounts Payable	Acct 1036447...	9,971.22		1,100,749.00
04/03/2026	To Print	Napa Auto Parts	Accounts Payable	p	1,375.73		1,099,373.27
04/03/2026	To Print	PG & E	Accounts Payable	Acct 45044653...	452.28		1,098,920.99
04/03/2026	To Print	Principal Life	Accounts Payable		2,867.13		1,096,053.86
04/03/2026	To Print	Prism	Accounts Payable		222.18		1,095,831.68
04/13/2026			-split-	Deposit		3,904.23	1,099,735.91
04/13/2026			-split-	Deposit		1,335.00	1,101,070.91
04/13/2026			Revenue:Charges for S...	Deposit		46,067.50	1,147,138.41
04/16/2026			Miscellaneous	Deposit		1,508.22	1,148,646.63
04/22/2026	To Print	AT&T Calnet	Accounts Payable		166.06		1,148,480.57
04/22/2026	To Print	CoPower	Accounts Payable		342.20		1,148,138.37
04/22/2026	To Print	Graham Garage Doors	Accounts Payable		1,271.50		1,146,866.87
04/22/2026	To Print	Hunt & Sons, Inc	Accounts Payable	Account # 89473	1,164.65		1,145,702.22
04/22/2026	To Print	Kelly Spicers Faciliti...	Accounts Payable		259.90		1,145,442.32
04/22/2026	To Print	Kone	Accounts Payable		180.63		1,145,261.69
04/22/2026	To Print	KP Research Service...	Accounts Payable		1,540.00		1,143,721.69
04/22/2026	To Print	Meadow Vista Water...	Accounts Payable		198.80		1,143,522.89
04/22/2026	To Print	Newcastle Fire Prote...	Accounts Payable		10,749.52		1,132,773.37
04/22/2026	To Print	Optimum	Accounts Payable		140.00		1,132,633.37
04/22/2026	To Print	Penryn Fire Protectio...	Accounts Payable		4,686.68		1,127,946.69
04/22/2026	To Print	PG & E	Accounts Payable	Acct 45044653...	1,369.63		1,126,577.06
04/22/2026	To Print	Recology Auburn Pla...	Accounts Payable		1,298.38		1,125,278.68
04/22/2026	To Print	T-Mobile	Accounts Payable	993933274	188.10		1,125,090.58
04/22/2026	To Print	UnitedHealthcare Ins...	Accounts Payable		149.18		1,124,941.40
04/22/2026	To Print	US Bank	Accounts Payable		6,695.72		1,118,245.68
04/22/2026	To Print	US Bank Equipment ...	Accounts Payable	Acct 36187600	360.28		1,117,885.40
04/22/2026	To Print	Wheatland Fire Auth...	Accounts Payable		300.00		1,117,585.40
04/22/2026	To Print	William L Adams PC	Accounts Payable		1,284.00		1,116,301.40
04/24/2026			Revenue:Charges for S...	Deposit		502.50	1,116,803.90
04/24/2026			Revenue:48030 Miscel...	Deposit		25.00	1,116,828.90
04/24/2026	To Print	Alert-all Corporation	Accounts Payable		755.04		1,116,073.86
04/24/2026	To Print	Burton's Fire Apparat...	Accounts Payable	100-0352	3,406.26		1,112,667.60

Placer Hills Fire District

5/5/2026 4:46 PM

Register: Placer County Treasury

From 04/01/2026 through 05/05/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/24/2026	To Print	Cal PERS Health	Accounts Payable		25,178.22			1,087,489.38
04/24/2026	To Print	Fire Apparatus Soluti...	Accounts Payable		32.74			1,087,456.64
04/24/2026	To Print	Hunt & Sons, Inc	Accounts Payable	Account # 89473	1,687.50			1,085,769.14
04/24/2026	To Print	Kelly Spicers Faciliti...	Accounts Payable		399.76			1,085,369.38
04/24/2026	To Print	Life Assist Inc.	Accounts Payable	Account 95722...	430.11			1,084,939.27
04/24/2026	To Print	Shell Small Business	Accounts Payable		269.71			1,084,669.56
04/24/2026	To Print	Smith & Newell CPAs	Accounts Payable		6,800.00			1,077,869.56
04/24/2026	To Print	Wheatland Fire Auth...	Accounts Payable		300.00			1,077,569.56
04/24/2026	2023-640		Payroll Liabilities:Plac...	AFLAC			1,914.33	1,079,483.89
04/30/2026	To Print	Boyle Future Techno...	Accounts Payable		399.56			1,079,084.33
04/30/2026	To Print	Culligan of Sacramen...	Accounts Payable	Account 833170	157.42			1,078,926.91
04/30/2026	To Print	HME Inc.	Accounts Payable		235.18			1,078,691.73
04/30/2026	To Print	Kelly Spicers Faciliti...	Accounts Payable		316.77			1,078,374.96
04/30/2026	To Print	O'Reilly Automotive	Accounts Payable		82.54			1,078,292.42
04/30/2026	To Print	S-SV EMS Agency	Accounts Payable		1,000.00			1,077,292.42

PLACER HILLS FIRE MITIGATION
Revenues and Expenses Budget vs. Actual
July 1, 2025 through May 5, 2026

	Jul 1, '25 - May 5, 26	Budget	\$ Over Budget	% of Budget
Income				
PG700022 Mitigation Fees				
Revenues				
Mitigation Fees	104,213.41	110,000.00	-5,786.59	94.7%
Total Revenues	104,213.41	110,000.00	-5,786.59	94.7%
42010 Investment Income	1,784.36	1,000.00	784.36	178.4%
Total PG700022 Mitigation Fees	105,997.77	111,000.00	-5,002.23	95.5%
Total Income	105,997.77	111,000.00	-5,002.23	95.5%
Expense				
GL52260 Misc Expense	19,482.91	24,750.00	-5,267.09	78.7%
GL54460 Fixed Assets				
2024 Smeal Principal	69,681.89	72,618.00	-2,936.11	96.0%
2024 Smeal Interest	12,507.43	9,571.00	2,936.43	130.7%
Total GL54460 Fixed Assets	82,189.32	82,189.00	0.32	100.0%
Total Expense	101,672.23	106,939.00	-5,266.77	95.1%
Net Income	4,325.54	4,061.00	264.54	106.5%



Luna Tech, LLC

MASTER SERVICE AGREEMENT

Between
Placer Hills Fire
17020 Placer Hills Rd Suite 1A
Meadow Vista, CA 95722

and Consultant
Luna Tech, LLC
701 Howe Ave Ste C3 # 204
Sacramento, CA 95825

Effective Date: 4/27/26

1. Scope of Agreement; Work Statements. Placer Hills Fire (hereinafter referred to as “CUSTOMER”) hereby engages Luna Tech, LLC (hereinafter referred to as “Consultant”), as of the Effective Date set forth above, to provide consulting services and advice to CUSTOMER. Consultant hereby agrees to provide such consulting services and advice, in accordance with the Work Statement and any additional Work Statements that may be signed by CUSTOMER, acting through its Authorized Representative, and Consultant while this Agreement is in effect. Each Work Statement will become a part of this Agreement after execution by both parties.

2. Fees and Expenses. CUSTOMER shall compensate Consultant for the services specified in each Work Statement in accordance with the fee provisions set forth therein. Consultant agrees that such compensation constitutes full and complete compensation for Consultant’s services and for all obligations assumed by Consultant under this Agreement. Consultant shall issue an invoice for services rendered in accordance with the applicable Work Statement. CUSTOMER’s payment terms are Net 30 after receipt of correct invoice. Consultant will be responsible for payment of all income, social security and other taxes assessed against fees paid by CUSTOMER to Consultant hereunder.

3. Confidentiality. In the course of providing services to CUSTOMER, it is anticipated that Consultant may acquire knowledge (orally, by visual observation, or in writing) of information considered by CUSTOMER to be confidential and proprietary, including without limitation, that regarding: matters of a technical nature such as trade secrets, secret processes or machines, inventions or research projects; all of which information is referred to collectively hereafter as “Confidential Information”.

Consultant agrees that during the term of this Agreement Consultant will (1) keep secret and retain in the strictest confidence all Confidential Information, (2) not disclose Confidential Information to any third party unless such disclosure is specifically authorized in writing by CUSTOMER, and (3) not use any Confidential Information for any purpose other than performance of services for CUSTOMER. Consultant further agrees to deliver promptly to CUSTOMER upon termination of this Agreement, or at any time that CUSTOMER may request, all memoranda, notes, records, reports, manuals, drawings or other documents (and all copies thereof) relating to CUSTOMER business, and all property associated therewith, that are in the possession or under the control of Consultant.

4. Independent Contractor Status. CUSTOMER agrees that Consultant has the means to control the manner and means of performance of services. CUSTOMER further agrees that Consultant is not subject to the direct supervision or control by CUSTOMER and that Consultant shall not be eligible for CUSTOMER employee benefits.

5. Representation and Warranty. Consultant represents and warrants that Consultant is not obligated under any agreement with a third party that conflicts with the provisions of this Agreement.

6. No Assignment. This Agreement may not be assigned by Consultant without the prior written consent of CUSTOMER.- Notwithstanding the foregoing, Consultant reserves the right to engage subcontractors to complete the obligations of this agreement and work statement(s).

7. Force Majeure. Neither CUSTOMER nor Consultant shall be liable for any failure or delay in performance under this Agreement (other than for delay in the payment of money due and payable hereunder) to the extent such failure or delay is caused by circumstances beyond the reasonable control of the affected party, including but not limited to acts of God, natural disasters, pandemics or epidemics, governmental actions, labor disruptions, war, terrorism, civil unrest, cyberattacks, utility or telecommunications outages, or widespread Internet failures ("Force Majeure Events"). The affected party shall promptly notify the other party of the Force Majeure Event and shall use reasonable efforts to mitigate the impact and resume full performance as soon as practicable. During the duration of the Force Majeure Event, the affected party's obligations shall be excused to the extent of the delay or inability to perform, and partial performance shall be permitted where feasible.

8. Authorized Representative. The authorized representative of CUSTOMER for purposes of this Agreement and any Work Statement hereunder shall be the officer of CUSTOMER or direct report of an officer of CUSTOMER who executes this Agreement in the space provided below, or such other person or persons who shall have been designated as such by an officer of CUSTOMER or direct report thereof.

9. Notices and Governing Law.

(a) Any written notice relating to this Agreement or any Work Statement hereunder shall be effectively given if sent, postage prepaid, by regular first-class mail to the party for whom it is intended at that party's address set forth above, or at such other address as that party shall have previously indicated by written notice.

(b) This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, United States of America.

(c) Mandatory Venue and Waiver of Jury Trial. The parties agree that the exclusive jurisdiction and venue for any dispute arising under or related to this Agreement shall be in the state or federal courts located in Placer County, California. Each party irrevocably submits to the exclusive jurisdiction and venue of such courts. The parties further waive any right to a trial by jury in any action or proceeding arising out of or relating to this Agreement.

CUSTOMER

Name: _____
Title: _____
Date: _____

Signature: _____

CONSULTANT

Name: Matthew Cummins
Title: President
Date: 04/27/2026

Signature: Matthew Cummins

**EXHIBIT A
TO MASTER SERVICE AGREEMENT
PLATINUM MANAGED IT WORK STATEMENT**

CONSULTANT NAME: Luna Tech, LLC

Monitoring and Maintenance Program

Pro-Active Monitoring:

Luna Tech, LLC (CONSULTANT) will monitor the statistics of the following IT Components (where applicable) with the objective of preventing PC, network, and IP Phone performance issues. When any of the sensors exceed nominal operating specifications, CONSULTANT IT personnel will be notified to take preventive measures and repair the issue. The CUSTOMER is welcome to be included on the alerts if desired.

1. Server
 - a. Disk Read/Write Errors
 - b. Hard Drive S.M.A.R.T (Self-Monitoring, Analysis and Reporting Technology) Data
 - c. Memory Consumption
 - d. Processor usage
 - e. Network interface traffic
 - f. ICMP Replies
 - g. Software Install/Uninstall
 - h. On-site backup maintenance
2. Workstations
 - a. Disk Read/Write Errors
 - b. Hard Drive S.M.A.R.T (Self-Monitoring, Analysis and Reporting Technology) Data
 - c. RAM Consumption
 - d. Processor usage
 - e. Network interface traffic
 - f. ICMP Replies
 - g. Software Install/Uninstall
 - h. Bitlocker Status / Recovery Keys
3. Routers and Network Switches
 - a. Interface Traffic Statistics
 - b. Interface Latency Statistics
 - c. Frequency of fail-over connection utilization
 - d. Site-Site VPN Interface statistics & Uptime
4. Threatdown Endpoint Detection and Response
 - a. Threat hunting, isolation, recovery
 - b. Windows ransomware rollback
 - c. Cloud management console
 - d. Includes next-gen antivirus software
 - e. Real-time protection against malware and other threats
 - f. Ransomware, zero-day exploits, phishing protection
 - g. Brute force RDP, file-less protection

Billing: CONSULTANT will Invoice CUSTOMER every 30 days following the Effective Date and agreement acceptance. The invoice terms are DUE ON RECEIPT with a 2% late fee per month for invoices over 30 days old.

The hourly rate for IT work performed on equipment included in the management agreement will be as follows Table A.

CUSTOMER acknowledges that all pricing provided under this agreement is subject to change. Luna Tech LLC reserves the right to modify service rates, fees, or charges at its discretion, provided that CUSTOMER is given no less than thirty (30) days' prior written notice of any such changes. Continued use of services beyond the effective date of the revised pricing shall constitute acceptance of the new rates. Price adjustments shall not require an amendment to this agreement.

Term and Termination. All provisions of this agreement are a two (2) year commitment for Managed IT Services at the contracted rate. CUSTOMER reserves the right to cancel due to lack of performance with written notice. If CONSULTANT corrects the breach of performance within a 45 day period of written notice then the contract retains its terms. This agreement will auto-renew under the same terms and conditions unless a written letter of intent to cancel is received within 90 days of commitment end date. Customer may terminate this agreement early upon paying a contract buy-out payment equal to the remaining months left in the annual commitment multiplied by the most recent recurring fee.

Support of Outdated Hardware. CUSTOMER acknowledges that maintaining modern and manufacturer-supported hardware is essential for the security, reliability, and effectiveness of IT systems. Consultant shall notify CUSTOMER when any hardware—including, but not limited to, personal computers, servers, routers, firewalls, and network switches—is identified as outdated, no longer supported by the manufacturer or relevant software vendor (e.g., end of support by Microsoft or Apple), or otherwise incompatible with current industry standards or security practices.

If CUSTOMER elects to continue using such hardware beyond sixty (60) days after the official end of manufacturer support, Consultant reserves the right to assess a premium surcharge of fifty percent (50%) on its standard hourly or fixed rates for any services provided in relation to that hardware. This surcharge reflects the increased time, complexity, and risk associated with supporting obsolete or unsupported systems.

Furthermore, CUSTOMER agrees to hold harmless and indemnify Consultant from any claims, damages, losses, or liabilities, including those resulting from security breaches, malfunctions, or compliance failures, arising directly or indirectly from CUSTOMER's continued use of outdated hardware and/or software beyond the specified support period.

Non-Managed Equipment Disclaimer. The CUSTOMER acknowledges that certain devices within their network environment may not be enrolled under the Consultant's Managed IT Services ("Non-Managed Equipment"). Non-Managed Equipment includes but is not limited to personal laptops, smartphones, tablets, wearables, desktop computers, or corporate-owned devices that the CUSTOMER has elected not to include under the managed service plan.

The CUSTOMER understands and agrees that the Consultant shall not be responsible for monitoring, managing, maintaining, updating, or securing any Non-Managed Equipment. The presence or operation of such Non-Managed Equipment within the CUSTOMER's network environment may impact overall performance, security, and functionality. The CUSTOMER assumes all risks associated with such impact.

Accordingly, the CUSTOMER agrees to hold harmless, indemnify, and defend the Consultant from and against any and all claims, losses, liabilities, damages, costs, or expenses (including reasonable attorney's fees) arising out of or related to the use, presence, or impact of Non-Managed Equipment within the CUSTOMER's environment.

Monthly cost of Platinum Plan: \$99 per user/computer ~~minimum 4 users/computers.~~

Table A. Tiered Response Time Cost

Category	Rate per hour
Remote Support	Included in Plan
On-Site Support	Included in Plan
Planned Maintenance or Special Projects outside of M-F 7-7 Central Time	Included in Plan
High Priority Support (Urgent issues requiring 24 hour resolution)	Included in Plan
After-Hours Support (Urgent issues outside of M-F 7-7 Central Time)	Included in Plan

Drive time in excess of 1 hour one-way per appointment will be billed at the Gold rates published at <https://lunatechteam.com/it-pricing>

Support for printers and networking equipment is included in the plan.

There are no onboarding fees. Onboarding is typically completed within 14 days of agreement start date.

Client must call the dedicated Platinum number at 737-301-8013 for a critical response. All other forms of communication including text message and email will not guarantee response time.

CUSTOMER

Name: _____

Title: _____

Date: _____

Signature: _____

CONSULTANT

Name: Matthew Cummins

Title: President

Date: 04/27/2026

Signature: Matthew Cummins



PLACER HILLS-NEWCASTLE-PENRYN FIRE PROTECTION DISTRICTS

STAFF REPORT

To:	Board of Directors, Placer Hills Fire Protection District
From:	Ian Gow, Fire Chief
By:	Matthew Slusher, Assistant Fire Chief
Date:	May 14, 2026
Subject:	Tablet Command Services Agreement

Background

The District has utilized Tablet Command as an Incident Command and Incident Management solution since 2023. South Placer Fire has served as the lead agency maintaining the vendor agreement, being responsible for administering licenses, coordinating system configuration, invoicing participating agencies, and serving as the primary point of contact with the vendor.

Discussion

At our agency's request, South Placer Fire has drafted an MOU. The purpose of this MOU is to establish a cooperative framework for shared use of the Tablet Command platform to support interoperable incident management, CAD integration, real-time status monitoring, and multi-agency situational awareness across the Participating Agencies.

The MOU is anticipated to be between multiple participating agencies. Agencies currently considering the MOU are as follows: South Placer Fire, Penryn Fire, Foresthill Fire and Placer Hills Fire.

Recommendation

Staff recommends The Board consider and take action to authorize the Fire Chief, or his designee, to execute an agreement for Tablet Command Services between Placer Hills Fire and South Placer Fire.

Controlled Substance Accountability

505.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the procedures for the supply, use, and accountability of controlled substances administered by the district.

505.1.1 DEFINITIONS

Definitions related to this policy include:

Controlled substance - A drug, substance, or immediate precursor listed in any schedule of the federal Controlled Substances Act.

Licensed Designated Paramedic - A paramedic who receives a designated paramedic license from the California State Board of Pharmacy (Business and Professions Code § 4202.5).

Medical Director - A licensed physician or surgeon designated by a county or joint powers agreement to provide medical control and assure medical accountability of the EMS system (Health and Safety Code § 1797.202).

Unit - Any ambulance, transport unit, or fire response apparatus.

Main Vault - Primary vault used for narcotic storage and restock.

Station Reserve Vault - Vault used to secure narcotics when apparatus is taken out of service.

Apparatus Vault - Vault used to store narcotics for patient care.

505.2 POLICY

It is the policy of the District to ensure the availability of the proper medications for emergencies and to comply with all applicable local, state, and federal regulations governing the supply, use, and accountability of all controlled substances.

SSV 710 Management of Controlled Substances: <https://www.ssvems.com/wp-content/uploads/2020/05/710.pdf>

505.3 STORAGE AND INVENTORY

To prevent the unauthorized access of controlled substances during an incident, the controlled substances must either be in direct possession of a paramedic or locked either an electronic safe with pin code, or behind two manual locks. (exterior compartment or cab door excluded)

The Emergency Medical Services (EMS) supervisor will determine the secured emergency pharmaceutical supplies container to be utilized on vehicles that contain controlled substances. Controlled substances should be stored in the secured emergency pharmaceutical supplies container any time the unit is parked and unattended.

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Controlled Substance Accountability

All personnel authorized to handle controlled substances shall follow this procedure unless prior written permission to deviate is obtained from Assistant Chief of Operations or the authorized designee:

- (a) All controlled substances are to be secured by district members in the designated secured emergency pharmaceutical supplies container provided by the District.
- (b) At each shift change, an incoming and outgoing paramedic shall, in each other's presence, inspect the quantities, the integrity of the containers, and the expiration dates of the controlled substance inventories. Each paramedic shall attest to the quantity available by printing and signing his/her full name on a controlled substance daily report. At no time shall an individual enter a name or signature on behalf of another person.
- (c) If the inventory of any controlled substance results in a discrepancy, the paramedics must immediately attempt to reconcile the amount missing. If the discrepancy cannot be reconciled, immediate notification shall be made to the Company Officer, the Battalion Chief, and the Assistant Chief of Operations. The Assistant Chief of Operations shall be responsible for the completion and submission of the online DEA Form 106, Report of Theft or Loss of Controlled Substances (21 CFR 1301.76).
- (d) If the unit is dispatched to an incident before the daily inventory occurs, the inventory and reconciliation shall be done as soon as practicable upon returning to the station. If the outgoing paramedics have already left the station, one on-duty paramedic and the Company Officer from the on-duty shift may conduct the inventory and reconciliation process.
- (e) In the event that a paramedic works two consecutive shifts on the same unit, the inventory shall be performed by the paramedic and witnessed and verified by another paramedic assigned to the station, a Company Officer, or an on-duty shift member.
- (f) A complete record of the disposition and location of all controlled substances shall be maintained on an online tracking system such as Vector Solutions Check it. The controlled substance record shall be made available for random inspection and review by the Assistant Chief of Operations and local, state, or federal regulatory representatives to ensure compliance.

505.3.1 STANDARD CONTROLLED SUBSTANCE INVENTORY

- (a) The standard complement of controlled substances shall be established by the Assistant Chief of Operations or the authorized designee and Compliant with SSV policy.
- (b) Any modification to the standard complement of controlled substances shall be justified and approved by the Assistant Chief of Operations or the authorized designee.
- (c) The supply of controlled substances will be obtained from the districts main vault.
- (d) Only a medical director, a pharmacist, or a paramedic is authorized to remove controlled substances from the main vault and shall be observed by another

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Controlled Substance Accountability

authorized second person. Both individuals shall record their participation by signature or use of biometric identifiers. When controlled substances are removed from the main vault for the purposes or apparatus restock the following shall be recorded:

1. Unit identification number and Pre-Hospital Care Report (PCR) number
 2. The incident number
 3. Any additional pertinent information may be entered into the comments field
- (e) When a controlled substance is received, the paramedic receiving the drug must immediately secure the drug into the secured apparatus vault.

505.3.2 REQUIREMENTS SPECIFIC TO NARCOTIC VAULTS

The medical director and either the designated pharmacist or the licensed designated paramedic shall develop, adopt, and maintain policies and procedures about the operation of the vaults, including inventory controls, training, storage, and security of controlled substances and dangerous devices, and safeguards to limit access (Business and Professions Code § 4119.01).

The District shall restrict access to the vaults to members licensed by the state and authorized by statute. A record of each access to the vaults containing the information required by Business and Professions Code § 4119.01, as well as all records used to compile an inventory reconciliation report, shall be maintained for three years in a readily retrievable form.

505.4 CONTROLLED SUBSTANCE ADMINISTRATION AND DOCUMENTATION

- (a) Only paramedics shall administer controlled substances. Each time a controlled substance is administered to a patient, the drug, dose, and administration route shall be documented on the PCR in compliance with local EMS agency guidelines. In addition, the following information shall be recorded on the controlled substance disposition and restock record:
1. Date of administration
 2. Incident number associated with the event
 3. PCR number
 4. Patient's full first and last name (when known)
 5. Drug and dose administered
 6. Printed first and last name and signature of the paramedic who administered the controlled substance
 7. Date and source of the medication resupply
- (b) If the entire amount of a controlled substance is not administered by the district paramedic, the paramedic shall contact the on-duty Battalion Chief as soon as practical to waste the unused controlled Substance. The Battalion Chief shall witness the proper disposal of the remaining amount. The Battalion Chiefs signature must be obtained on the controlled substance disposition and restock record.

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Controlled Substance Accountability

- (c) When a controlled substance is restocked, the following information shall be entered on the controlled substance disposition and restock record on the line immediately below the corresponding patient information:
 - 1. The date
 - 2. The restock source
 - 3. The printed full name and signature of the paramedic who restocked the controlled substance into the secured emergency pharmaceutical supplies container

505.4.1 ADDITIONAL DOCUMENTATION FOR TRANSFERS

If a paramedic transfers the care of a patient to a transporting paramedic prior to the administration of the entire dosage of a controlled substance, any remaining controlled substance shall not be provided to the transporting paramedic. If additional medication is needed after the patient care transfer, the controlled substance shall be used from the inventory of the transporting paramedic.

505.5 CONTROLLED SUBSTANCE SUPPLY AND RESUPPLY

- (a) The Assistant Chief of Operations shall submit a completed DEA Form 222 to the designated district supplier to order controlled substances in order to maintain established levels.
- (b) Upon receipt of the controlled substance from the supplier, the Assistant Chief Of Operations shall inventory the controlled substance received to ensure that the type and quantities ordered match the type and quantities received and are reflected on the corresponding DEA Form 222 (21 CFR 1305.12; 21 CFR 1305.13).
- (c) The Assistant Chief of Operations and a district Paramedic will immediately place the controlled substance in the main vault and ensure that inventory is reconciled with any electronic data files. The main vault may be restocked only by the medical director, a pharmacist, or a licensed designated paramedic (Business and Professions Code § 4119.01). Both the Assistant Chief and the district Paramedic will provide their signature on the controlled substances tracking record.
- (d) The Assistant Chief of Operations will inventory the main vault weekly to ensure the existing inventory is reconciled with any electronic data files. The record of these inventories is to be printed and maintained as provided in the records retention schedule and for a minimum of three years (21 CFR 1304.04; Business and Professions Code § 4119). A monthly inventory and inventory reconciliation meeting the requirements of Business and Professions Code § 4119.01 shall be conducted by the medical director, designated pharmacist, or Assistant Chief of Operations. Any inventory losses shall be reported to the Board of Pharmacy within seven days of the identification of the loss.
- (e) Any inventory or reconciliation discrepancies shall immediately be brought to the attention of the employees' direct supervisor through the chain of command until the fire Chief has been notified. A DEA Form 106, Report of Theft or Loss of Controlled Substances, shall be completed and submitted, if required (21 CFR 1301.76).

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Controlled Substance Accountability

505.5.1 UNIT RESUPPLY

When controlled substance resupply is needed by a unit, the company officer will contact the Assistant Chief of Operations. The district unit and the Assistant chief of operations will resupply the unit

Resupply from a non-district unit is not authorized. If the care of a patient is transferred to a non-district unit, the administering paramedic will obtain the resupply from the district's main vault with the Assistant Chief of Operations.

505.6 ACCOUNTING FOR EXPIRED OR DAMAGED CONTROLLED SUBSTANCES

Controlled substances due to expire or that are damaged may be replaced as follows:

- Note the expiration date or damage, the date of replacement, and the source of restock on the District's controlled substance disposition and restock record.
- Place the expired drug or damaged container in the supplied envelope and label with the type of drug, dosage, unit identifier, and name of the paramedic who returned the drug and the date.
- Put the envelope in the locked main supply vault to be disposed.
- Record the exchange of a damaged or expired controlled substance using the district's automated inventory control unit.

This process may also be used to replace controlled substances due to expire.

Only a medical director, pharmacist, Assistant Chief of Operations, or licensed designated paramedic may remove outdated controlled substances or dangerous devices from the main Vault. Any items removed shall be disposed by the following method.

1. The Assistant Chief Of operations will coordinate disposal of expired or damaged medications with another licensed paramedic.
2. All expired or damaged medications will be removed from the main vault and open and drawn into a syringe and wasted in the approved waste/disposal container. (ie destroyer rx)
3. Once all expired or damaged medications are destroyed the Assistant Chief of Operations will sign both copies of the DEA FORM 41 with their name and signature next to the "Destroyed by" section of the FORM.
4. The rest of the DEA FORM 41 will be completed.
5. The licensed paramedic will print their name and proved their signature next to the "witnessed by" on the same DEA form 41.
6. The online controlled substances log shall be updated and a copy of the destroyed narcotics log will be shall be attached to the DEA form 41.

505.7 ACCOUNTABILITY

The EMS supervisor should:

- (a) Review the controlled substance daily reports and the controlled substance disposition and restock records monthly for completeness, compliance with

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Joint Fire District Policy Manual

Controlled Substance Accountability

established procedure, consistency with the data entered, comparison to the signatures on file, and any other issues that may require follow-up or investigation.

- (b) Create, complete, maintain, and annually update the district's-controlled substances log signature log.
- (c) Randomly inspect controlled substance daily reports and the controlled substance disposition and restock records on units for completeness, compliance with established procedure, consistency with the data entered, comparison to the signatures on file, and any other issues that may require follow-up or investigation.
- (d) Ensure copies of controlled substance daily reports and the controlled substance disposition and restock records are maintained as provided in the records retention schedule and for a minimum period of three years (21 CFR 1304.04; Business and Professions Code § 4119).
- (e) Any individual that identifies any deviation from this policy must notify their direct supervisor.

PLACER HILLS FIRE PROTECTION DISTRICT

POLICY MANUAL

POLICY TITLE **FUND BALANCE** **ADOPTED XX/XX/XXXX**

POLICY NUMBER **TBD**

PURPOSE

The purpose of this Policy is to enhance the usefulness of fund balance information by providing clearer fund balance classification that can be more consistently applied and by clarifying the existing governmental fund type definitions in accordance with Governmental Accounting Standards Board Statement No. 54. The Policy establishes fund balance classification that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

BACKGROUND

Fund Balances in the General Fund are comprised of classifications set aside for specific purposes, or funds that are unrestricted and available for use as circumstances dictate, including being used each year to balance the budget.

The Governmental Accounting Standards Board (GASB) issued Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, to become effective for financial statement with period beginning after June 15, 2010. Statement No. 54 is designed to improve financial reporting by establishing clarifying the constraints that govern how a government entity can use amounts reported as fund balance. Statement No. 54 establishes the following five fund balance classifications:

Non-spendable Fund Balance – The portion of net resources that cannot be spent because they are either: (a) not in spendable form; (b) legally or contractually required to be maintained intact (inventories, prepaid items, the principal of a permanent fund)

Restricted Fund Balance – The portion of net resources that can only be used for a specific purpose imposed by law through constitutional provisions or enabling legislation. Amount may also be restricted externally by creditors, grantors providers or contributors.

Committed Fund Balance – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution, ordinance). Commitments may be changed or lifted by formal action only and must occur prior to the end of the reporting period. This should occur prior to the end of the reporting year, though the amount may be determined in subsequent period.

PLACER HILLS FIRE PROTECTION DISTRICT

POLICY MANUAL

Assigned Fund Balance – Amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed. (Cannot assign an amount if it would result in a deficit unassigned fund balance amount). Intent should be expressed by the Board or Fire Chief who has been delegated the authority to assign amounts to be used for specific purposes. Assigned fund balance can be used to eliminate a project budgetary deficit in the subsequent year’s budget. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed.

Unassigned Fund Balance – This is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts in the General Fund are technically available for any allowable government purpose. The General Fund should be only fund that reports a positive unassigned fund balance amount. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending or specific purposes for which amounts had been restricted, committed or assigned.

POLICY

CLASSIFICATION of FUND BALANCES

1. District staff is authorized to evaluate existing fund balance classification and reclassify them in accordance with GASB Statement No. 54 for implementation effective the fiscal year end.
2. For funds that are determined to fall within “Committed Fund Balance” classification, the Board of Directors shall adopt a resolution before fiscal year end to establish or re-establish the specific purpose for the funds. Committed Fund Balance must be re-established annually before fiscal year end.

GASB 54 Classification	Specifications	Examples
Non-spendable Fund Balance	Not in spendable form; legally or contractually required to be maintained intact	Inventories Prepaid Amounts Advances to Other Funds
Restricted Fund Balance	Constrained for a specific purpose, changed only with consent of outside party; legally enforceable	Grants Bond Proceeds
Committed Fund Balance	Established by Board of Directors for specified purpose (by resolution); must be established before fiscal year end; requires	General Reserve Accumulated Capital Outlay

PLACER HILLS FIRE PROTECTION DISTRICT POLICY MANUAL

	Board action to appropriate; commitment survives budget	
Assigned Fund Balance	Established by Board of Directors or Fire Chief; less formal (minutes, memo, purchase order, budget document); may be established after fiscal year end; may expire at any time by any action	General Fund Transfers Outs Capital Projects Purchase Orders Encumbrances Delegated authority to amend budgets, contracts or purchase orders
Unassigned Fund Balance	Residual fund balance after deducting non-spendable, restricted, committed and assigned fund balance	Only the General Fund can report positive unassigned fund balance

ASSUMPTIONS

1. It is assumed that restricted amounts to be spent before unrestricted fund balance when an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned and unassigned) amounts are available
2. This Policy assumes that unrestricted fund balance, committed, assigned and then unassigned amounts in that order will be spent when expenditure is incurred for a purpose or which amounts in any of those unrestricted fund balance classifications could be used.

PLACER HILLS FIRE PROTECTION DISTRICT POLICY MANUAL

POLICY TITLE **INVESTMENT** **ADOPTED XX/XX/XXXX**

POLICY NUMBER **TBD**

PURPOSE AND SCOPE:

The purpose of this policy is to establish how District funds are invested.

POLICY

The District shall deposit and invest all funds with the County of Placer, except as otherwise required. The Placer County Treasury is an external investment pool for the District and the District is considered an involuntary participant.

PROCEDURE

Each fund’s share in this pool will be displayed in the corresponding monthly financial statements. Participant’s equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums, and realized capital gains and losses, net of administrative fees, are apportioned to pool participants each month.



PLACER HILLS-NEWCASTLE-PENRYN FIRE PROTECTION DISTRICTS

STAFF REPORT

To:	Board of Directors, Placer Hills Fire Protection District
From:	Ian Gow, Fire Chief
By:	Michelle Armstrong, District Manager
Date:	May 14, 2026
Subject:	Lexipol Policies

On April 29, 2026, a list of policies was distributed to the board to review within Lexipol. This list includes policies that were either newly added, amended, or moved over from the previous policy manual. Board to consider approving the following policies;

100 Fire Service Authority	315 Wildland Firefighting
200 Organizational Structure	316 Trench Rescues
214 Payroll Policy	318 Safely Surrendered Baby Law
215 Electronic Payments and Checks	319 Abandoned Infants
216 Petty Cash Management	321 News Media Relations
217 Physical Asset Management	322 Scene Preservation
219 Americans with Disabilities Act (ADA) Compliance	323 Child Abuse Reporting
220 Limited English Proficiency Services	324 Disposition of Valuables
300 Incident Management	325 Performance of Duties
301 Emergency Response	326 Adult Abuse
302 Fire Ground Accountability	327 Traffic Collisions
304 Urban Search and Rescue (USAR)	328 Line-of-Duty Death Investigations
305 Tactical Withdrawal	329 National Emergency Response Information System (NERIS)
306 Response Time Standards	330 Volunteer Program
308 Atmospheric Monitoring for Carbon Monoxide	331 Ride-Along Program
309 Staging	332 Grocery Shopping On-Duty
310 High-Rise Incident Management	336 Unmanned Aerial Systems
311 Elevator Entrapments	337 Incident Deployment Rules of Engagement
312 Elevator Restrictions During Emergencies	402 Fire Investigations
313 Swiftwater Rescue and Flood Search and Rescue Responses	405 Public Educations
314 Confined Space Rescue Response	406 Fireworks Displays
	409 Juvenile Firesetter Referrals
	410 Fire Watch Services



PLACER HILLS-NEWCASTLE-PENRYN FIRE PROTECTION DISTRICTS

500 Pre-Hospital Care Reports	1033 Temporary Modified Duty Assignments
505 Controlled Substance Accountability	1040 Family and Medical Leave
606 National Incident Management System (NIMS) Training	1048 Sick Leave
700 Use of District-Owned and Personal Property	1101 Emergency Power
701 Personal Communication Devices	1500 Discriminatory Harassment (Neutral Draft)
708 Public Alerts	
710 Non-Official Use of District Property	
711 District Use of Social Media	
712 Body-Worn Cameras	
800 Records Management	
801 Release of Records	
803 Patient Medical Record Security and Privacy	
900 Illness and Injury Prevention Program	
901 Cal/OSHA Inspections	
902 Cal/OSHA Notification of Injury, Illness, or Death	
903 High-Visibility Safety Vests	
905 Apparatus/Vehicle Backing	
906 Heat Illness Prevention Program	
907 Respiratory Protection Program	
909 Health and Safety Officer	
910 Vehicle Safety Belts	
911 Fire Station Safety	
912 Ground Ladder Testing	
913 District Issued PPE Selection, Care and Maintenance	
914 Uniform and Personal Protective Equipment Use	
915 Hazardous Energy Control	
916 Hazard Communication	
917 Personal Firearms	
918 Roadway Incident Safety	
1004 Classification Specifications	
1012 Discriminatory Harassment	
1022 Physical Fitness	
1023 Critical Incident Stress Debriefing	

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE PLACER HILLS FIRE PROTECTION DISTRICT
IMPLEMENTING THE REORGANIZATION OF THE DISTRICT
AS AUTHORIZED BY THE PLACER COUNTY LOCAL AGENCY FORMATION
COMMISSION**

WHEREAS, on October 11, 2022, pursuant to California Government Code section 56853, the Boards of Directors of the Placer Hills Fire Protection District (“Placer Hills”) and the Newcastle Fire Protection District (“Newcastle”) (hereinafter collectively referred to as “the Parties”), submitted their initial Application for Reorganization to jointly request and initiate proceedings pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, commencing with section 56000 of the California Government Code (“Cortese-Knox-Hertzberg Act”), with the Local Agency Formation Commission of the County of Placer (“Placer LAFCO”), consisting of the concurrent dissolution of Newcastle and annexation of the Newcastle service area and sphere of influence into a reorganized Placer Hills; and

WHEREAS, after Placer LAFCO deemed the Parties initial Application for Reorganization to be incomplete, in August 2025, Placer LAFCO approved a Municipal Service Review and amended Spheres of Influence for the Parties; and

WHEREAS, effective August 27, 2025, the Parties unanimously adopted Concurrent Resolution 2025-11, renewing their joint request to initiate proceedings with the Placer LAFCO, for the concurrent dissolution of Newcastle and annexation of the Newcastle service area and sphere of influence into a reorganized Placer Hills; and

WHEREAS, on February 11, 2026, Placer LAFCO adopted Placer LAFCO 26-02, approving the Parties’ joint application for reorganization of the Placer Hills Fire Protection District, which included several executory provisions to be taken by the Board of Directors of both Parties; and

WHEREAS, on April 8, 2026, Placer LAFCO adopted Placer LAFCO Resolution 26-03, finding insufficient protest, and confirming and ordering without an election the reorganization of the Placer Hills Fire Protection District; and

WHEREAS, on or around May 13, 2026, Placer LAFCO recorded a Certificate of Completion with the Placer County Recorder, pursuant to California Government Code section 57202, establishing the effective date for the reorganization of the Placer Hills Fire Protection District to proceed.

NOW, THEREFORE, BE IT RESOLVED, that when the new Board of Directors of the reorganized Placer Hills Fire Protection District meets on or about July 1, 2026, pursuant to

the Cortese-Knox-Hertzberg Act and Placer LAFCO Resolutions 26-02 and 26-03, the Board shall adopt a variety of additional administrative, financial, and organizational implementation measures.

BE IT FURTHER RESOLVED, in order to facilitate a smooth transition, under the direction of the Fire Chief, the Newcastle staff shall transition to become Placer Hills staff prior July 1, 2026.

BE IT FURTHER RESOLVED, that, based on the Parties' Concurrent Resolution 2025-11, as approved by Placer County LAFCO in Placer LAFCO Resolutions 26-02 and 26-03 existing Placer Hills Directors _____, _____, and _____ shall become Directors of the reorganized Placer Hills Fire Protection District.

Passed, approved and adopted at a meeting of the Board of Directors of the Placer Hills Fire Protection District by the following votes. Passed and adopted this May 14, 2026.

Alex Harvey, Board President

Ayes:

Noes:

Absent:

CERTIFICATION:

Fred Lofrano, Board Secretary