

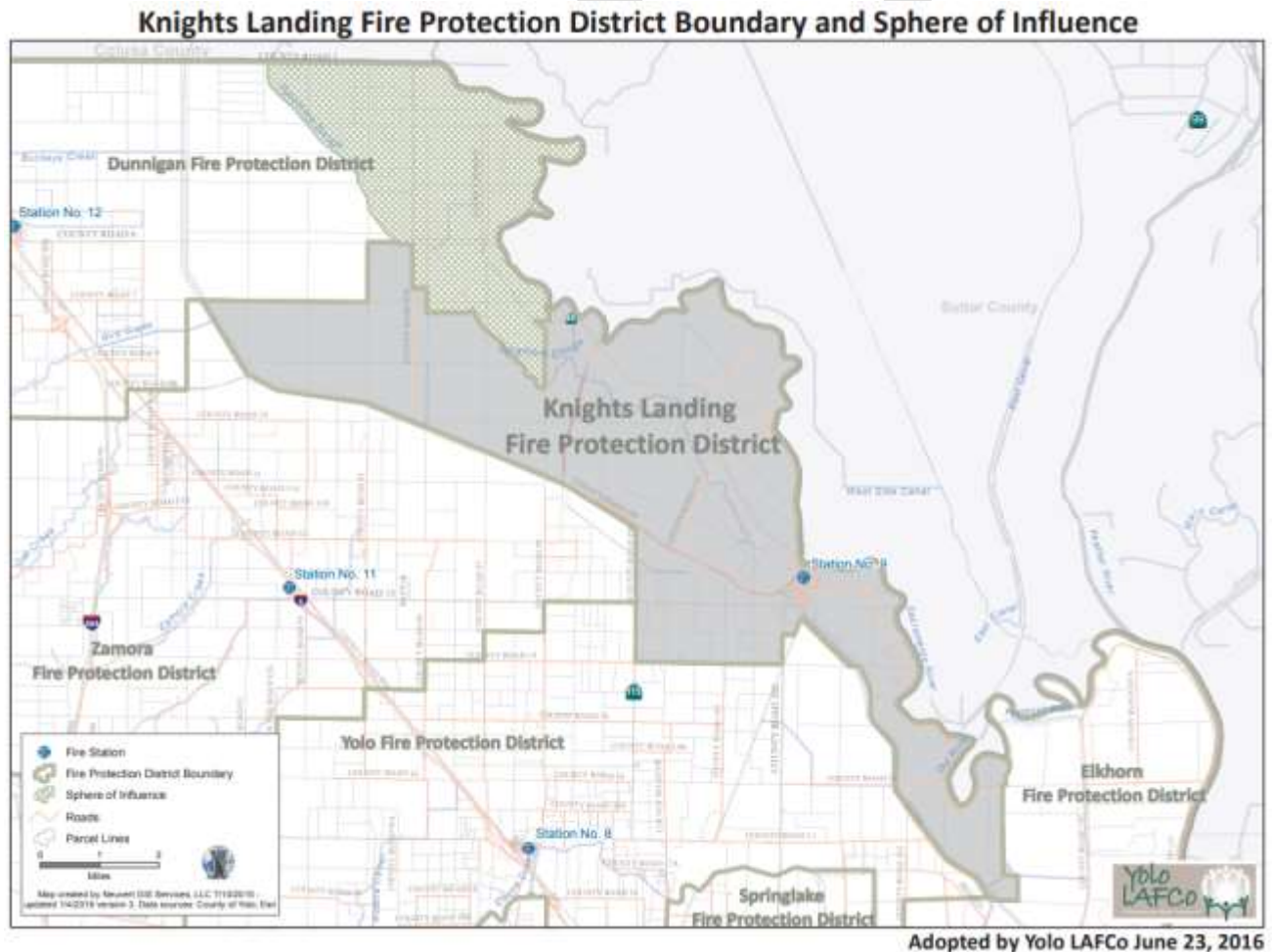
AGENCY PROFILE

The Knights Landing Protection District (FPD) was formed in 1942 and is authorized to provide fire protection and emergency response services. It was formed as a dependent district to Yolo County, which delegated its decision making to a local Fire Commission with five members, each appointed by the Board of Supervisors to serve four-year terms.

The District is 23,692 acres in size and serves the unincorporated town of Knights Landing and the surrounding rural area. The entire District contains 423 residential and 22 commercial addresses and its residential population is estimated to be 1,058 residents¹. However, according to the 2020 Decennial Census the town of Knights Landing alone has a population of 1,117. Apparently, the town exceeds the countywide average of 2.5 persons per household.

The Knights Landing FPD has Station 9 located at 42115 Sixth Street in Knights Landing. The District has 7 apparatus and has a volunteer chief, and assistant chief that receives a small annual stipend, a part-time secretary, 0 reserves and 13 volunteers).

The Knights Landing FPD boundary and sphere of influence (SOI) is shown below.



¹ Population estimate is based on the number of residential addresses assigned in 2021 in the FPD territory with a Yolo County average of 2.5 persons per household.

MUNICIPAL SERVICE REVIEW

POTENTIALLY SIGNIFICANT MSR DETERMINATIONS

The MSR determinations checked below are potentially significant, as indicated by “yes” or “maybe” answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- | | |
|---|--|
| <input checked="" type="checkbox"/> Growth and Population | <input checked="" type="checkbox"/> Shared Services |
| <input checked="" type="checkbox"/> Disadvantaged Unincorporated Communities | <input checked="" type="checkbox"/> Accountability |
| <input checked="" type="checkbox"/> Capacity, Adequacy & Infrastructure to Provide Services | <input checked="" type="checkbox"/> Broadband Access |
| <input checked="" type="checkbox"/> Financial Ability | <input checked="" type="checkbox"/> Status of Previous MSR Recommendations |

LAFCO MUNICIPAL SERVICE REVIEW:

- On the basis of this initial evaluation, the required determinations are not significant and staff recommends that an MSR is NOT NECESSARY. The subject agency will be reviewed again in five years per Government Code Section 56425(g).
- The subject agency has potentially significant determinations and staff recommends that a comprehensive MSR IS NECESSARY and has been conducted via this checklist.

1. GROWTH AND POPULATION			
Growth and population projections for the affected area.	YES	MAYBE	NO
a) <i>Will growth and/or population projections over the next 5-10 years impact the subject agency's service needs and demands?</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b) <i>Do changes in service demand suggest a change in the agency's services?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *Will growth and/or population projections over the next 5-10 years impact the subject agency's service needs and demands?*

Maybe. The population has not changed significantly, but the call volume has gone up 40% over the last three years. The population for Knights Landing FPD is currently estimated to be 1,058 and some additional infill development is anticipated, but not significant development that would compromise service levels. The FPD does have a development impact fee to cover the costs of providing additional service to new development, but it has not generated significant revenue until FY 2020/21 due to FEMA flood zone reclassification.

The data that is more applicable to fire service demand is call data, which has increased more than population countywide. Over the last three fiscal years, total calls that resulted in dispatched

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

apparatus/responders were 232 in FY 18/19, 303 in FY 19/20 and 325 in FY 20/21, a 40% increase in only three years.

b) *Do changes in service demand suggest a change in the agency's services?*

No. Knights Landing FPD has been impacted by providing significant aid responding to calls across the county border to Robbins FPD in Sutter County. However, these issues would not be helped by a change in agency boundaries. There has been some discussion about Robbins FPD wanting to consolidate with Knights Landing FPD, however, LAFCo recommends this not be considered until Robbins FPD is more stable and has services to offer/share.

Growth and Population MSR Determination

The population for Knights Landing FPD is currently estimated to be 1,058 and some additional infill development is anticipated, but not significant development that would compromise service levels. However, over the last three fiscal years, total calls that resulted in dispatched apparatus/responders were 232 in FY 18/19, 303 in FY 19/20 and 325 in FY 20/21, a 40% increase in only three years. Knights Landing FPD has been impacted by providing significant aid responding to calls across the county border to Robbins FPD in Sutter County. However, these issues would not be helped by a change in agency boundaries. There has been some discussion about Robbins FPD wanting to consolidate with Knights Landing FPD, however, LAFCo recommends this not be considered, if at all, until Robbins FPD is more stable and has services to offer/share.

2. DISADVANTAGED UNINCORPORATED COMMUNITIES

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.

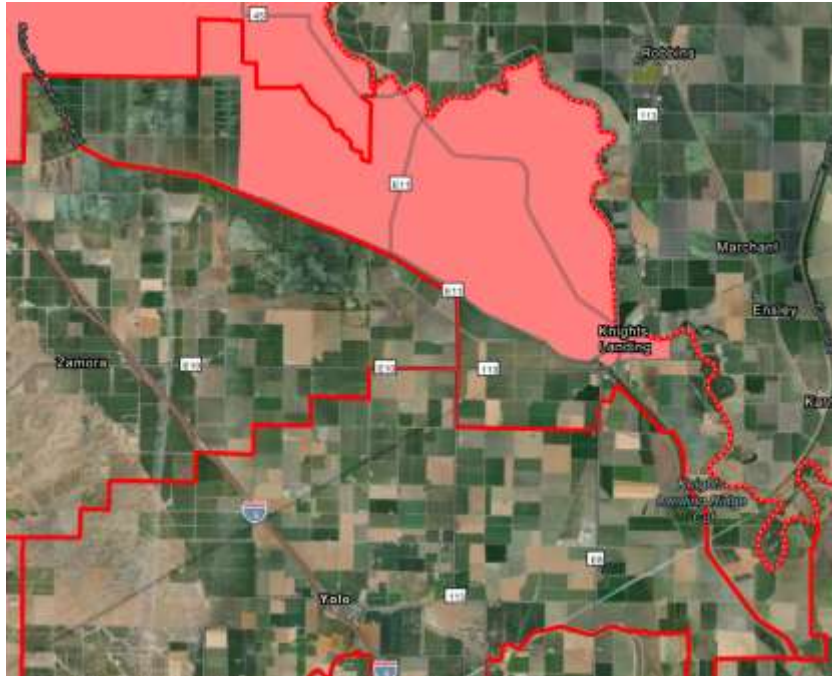
	YES	MAYBE	NO
a) <i>If the subject agency provides services related to sewers, municipal and industrial water, or structural fire protection, are there any "inhabited unincorporated communities" (per adopted Commission policy) within or adjacent to the subject agency's sphere of influence that are considered "disadvantaged" (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b) <i>If "yes" to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community? If "no" to a), this question is marked "no" because it is either not needed or not applicable.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a) *If the subject agency provides services related to sewers, municipal and industrial water, or structural fire protection, are there any "inhabited unincorporated communities" (per adopted Commission policy) within or adjacent to the subject agency's sphere of influence that are considered "disadvantaged" (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?*

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

Maybe. Although all territory countywide receives structural fire protection services, Knights Landing FPD may not receive equal access to services due to its disadvantaged status². Knights Landing FPD is struggling to fund apparatus replacement and has lower revenue as compared to other FPDs with a similar call volume which is likely due in part to its disadvantaged status and corresponding lack of funding. For more information regarding service issues, please see item 3e.



- b) *If "yes" to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community? If "no" to a), this question is marked "no" because it is either not needed or not applicable.*

No. All territory countywide receives structural fire protection services, therefore, the Knights Landing FPD boundaries do not need to be changed.

Disadvantaged Unincorporated Communities MSR Determination

Knights Landing FPD boundaries do not need to be changed because all territory countywide receives structural fire protection services, although Knights Landing FPD may not receive equal access to and revenue for needed services due to its disadvantaged status. Knights Landing FPD is struggling to fund apparatus replacement and has lower revenue as compared to other FPDs with a similar call volume, which is likely due in part to its disadvantaged status and corresponding lack of funding. Support of a Proposition 218 increase would likely be affected by the disadvantaged income status of roughly half of its territory.

² CALAFCO Disadvantaged Unincorporated Communities for State, RSG Inc. GIS Layer, dated December 10, 2021

3. CAPACITY AND ADEQUACY OF PUBLIC FACILITIES AND SERVICES

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) Are there any deficiencies in the infrastructure, equipment, and capacity of agency facilities to meet <u>existing</u> service needs for which the agency does not have a plan in place to resolve (including deficiencies created by new state regulations)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Are there any deficiencies in the adequacy of services to meet <u>existing</u> service needs for which the agency does not have a plan in place to resolve? Also note how services are provided (i.e., number of staff and/or contracts).	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c) Are there any issues regarding the agency's capacity and ability to meet the service demand of reasonably foreseeable <u>future</u> growth?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d) Is the agency needing to consider climate adaptation in its assessment of infrastructure/service needs?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) Are there any deficiencies in the **infrastructure, equipment, and capacity of agency facilities** to meet existing service needs for which the agency does not have a plan in place to resolve (including deficiencies created by new state regulations)?

Yes.

Fire Stations

The Knights Landing FPD Station No. 9 is located at 42115 Sixth Street in Knights Landing which houses 5 apparatus, a utility vehicle and a boat. The station appears to be in mostly adequate condition, but it needs new bay doors and has never had the plumbing completed for a functional shower for personnel to clean off residue after an incident or to support 24-hour station coverage. Knights Landing FPD attempted to purchase a surplus property going up for auction in town to provide sleeping quarters, office, and storage space, but unfortunately the opportunity fell through.



Apparatus:

Knights Landing FPD has 5 apparatus, 1 command/utility vehicle, and 1 boat for response on the Sacramento River as follows:

Station 9 (Volunteer) Apparatus

Use	Apparatus	Type	Age (yrs)	Reserve? (Y/N)
Structure Fires	Engine 9	1	24	No
	Engine 209	2	12	No
Wildlands Fires	Brush 9	5	1	No
Water Tenders	Water Tender 9	Water Tender	47	No
Command/Utility	Utility	Command Utility	16	No
Other Apparatus	Squad 9	Light Rescue	26	Yes
	Boat 9	Boat	41	No

All Knights Landing FPD apparatus receive regular maintenance service, regularly scheduled rig checks, and annual pump testing. Hoses are tested annually, and ladders are tested every other year. Of the 7 apparatus/vehicles, 3 are over the recommended 25-year lifespan (although 1 of those is surplus/reserve) and 1 engine is 24 years old.

The FPD currently supplies all responding members with appropriate, in-date personal protective equipment (PPE). PPE is regularly inspected and follows a PPE replacement schedule. All self-contained breathing apparatus (SCBA) receive annual flow testing and bottles every 5 years conforming to NFPA standards. Knights Landing FPD operates adequate communications equipment including radios that it keeps updated every year. All apparatus has a mobile radio and portable radios for every seat.

ISO Rating

Knights Landing FPD's ISO rating is 05/5Y and was last reviewed in 2017. The Insurance Services Office, Inc. (ISO) evaluates fire departments for the purpose of establishing insurance premiums, called "ISO ratings". An ISO fire rating is a score from 1 to 10 that indicates how well-protected a community is by the fire department and will affect insurance rates. The first number refers to the classification of properties within 5 road miles of a fire station and within 1,000 feet of water supply. The second number applies to properties within 5 road miles of a fire station but beyond 1,000 feet of water supply. In the

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

ISO rating scale, a lower number is better: 1 is the best possible rating, while a 10 means the fire department did not meet ISO's minimum requirements. ISO generally assigns Class 10 to properties beyond 5 road miles of a fire station.

- b) Are there any deficiencies in the **adequacy of services** to meet existing service needs for which the agency does not have a plan in place to resolve? Also note how services are provided (i.e., number of staff and/or contracts).

Maybe.

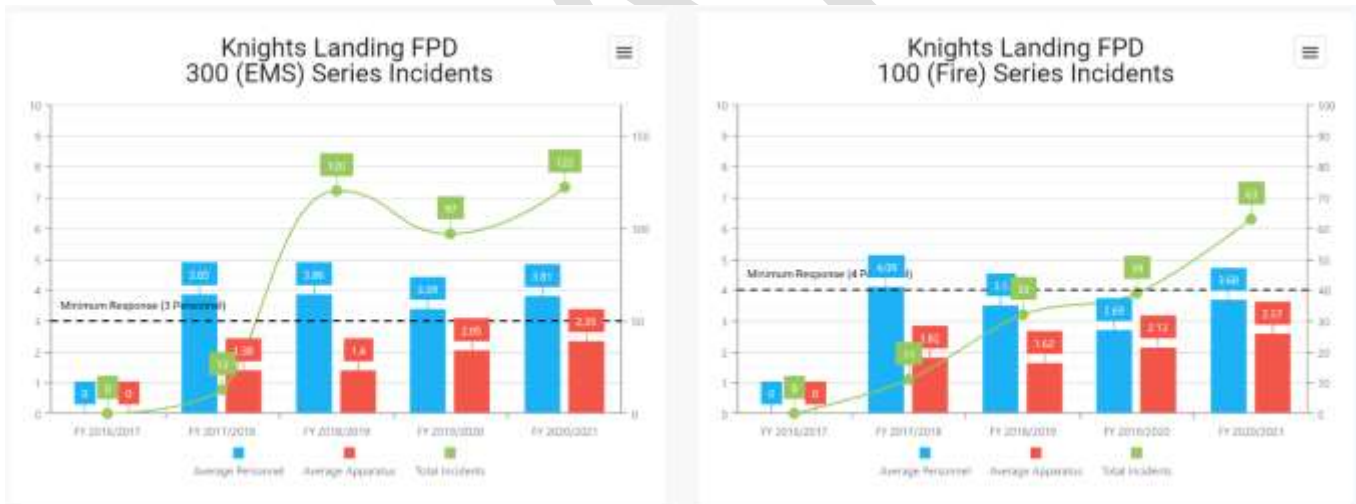
Staff, Coverage and Training

The District has a chief that receives a small stipend, and assistant chief (unpaid) 0 reserves and 13 volunteers (14 firefighters total). The station is not staffed on a regular basis. Knights Landing FPD has written guidelines and procedures and reports having a training program that ensures personnel are competent and safe to execute operations. The FPD trains all incident response personnel in ICS (incident command system) and participates in the Yolo County Firefighters Association Training Program. Responding personnel are fit tested on an annual basis.

Incident Reporting and Adequacy of Services

Knights Landing FPD utilizes Emergency Reporting web-based program for reporting and documentation. However, the Knights Landing FPD reports it needs to get the reports uploaded to the National Fire Incident Reporting System (NFIRS). Regarding the adequacy of response, standards for the number of personnel and apparatus were determined by the Fire Chiefs MSR Subcommittee for fire and rescue/EMS calls³.

Below is Knights Landing FPD's NFIRS response data for the last five fiscal years:



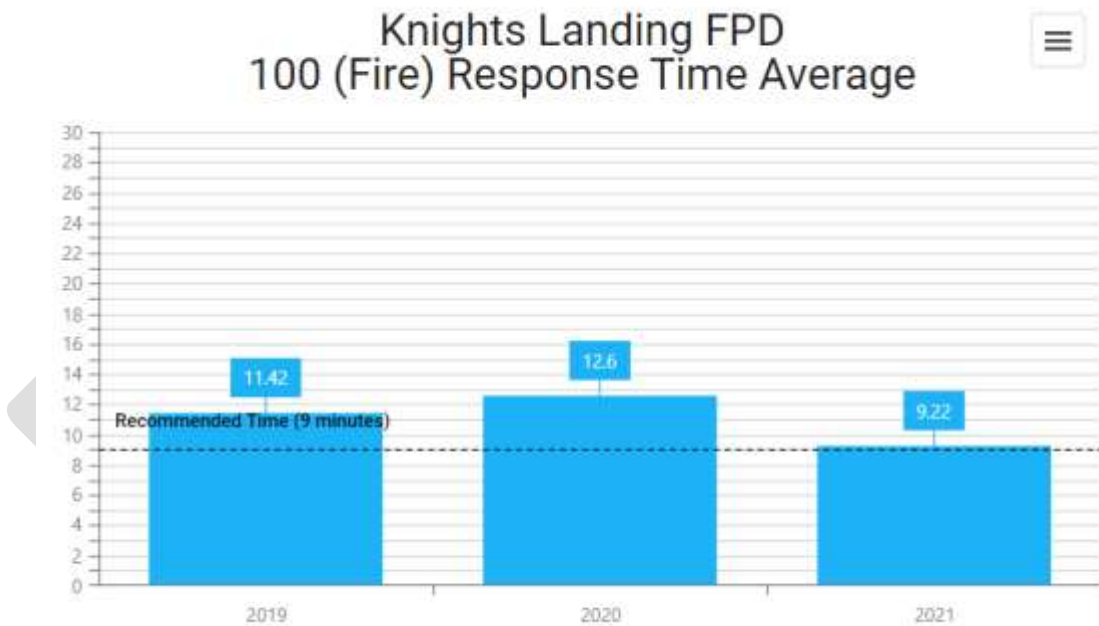
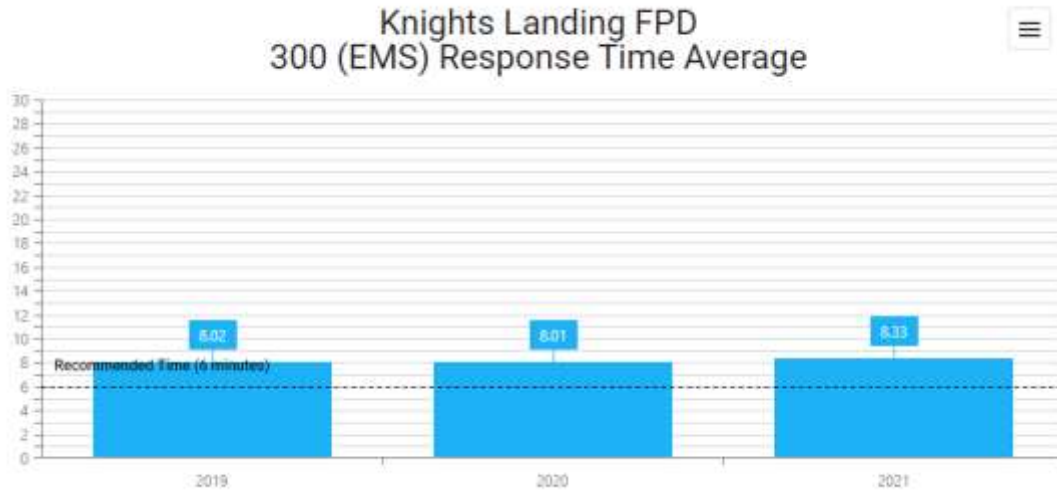
Data was not available for the first FY, but data for the last four FYs indicate that Knights Landing FPD is responding with adequate personnel and apparatus to rescue/EMS calls (which outnumber fire calls by 2:1 in FY 2020/21) and is struggling to respond with sufficient personnel to fire calls.

Response Time and Missed Calls

The MSR Subcommittee developed response time goals for rescue/emergency medical service (EMS) calls (6 minutes) and fire calls (9 minutes) for the first responding unit to arrive on scene. LAFCo recognizes it may be more difficult for volunteer and/or more rural FPDs to meet this goal, however as

³ By consensus of the Yolo Fire Chief's MSR Subcommittee, it was determined the minimum adequate response for a fire call is 4 personnel and 2 apparatus, and for a rescue/EMS call is 3 personnel and 1 apparatus.

the MSR Subcommittee indicated, it represents a goal to focus on. FPD response time averages⁴ for the 2019 – 2021 calendar years are shown below.



Knights Landing FPD has had 20 missed call in the last three fiscal years as reported by YECA (7 calls/5.7% of calls in FY 18/19, 8 calls/5.0% of calls in FY 19/20, and 5 calls/3% of calls in FY 20/21).

⁴ Based on YECA data. For a list of the data outliers omitted, please reference the methodology discussion on page 1-10 of this MSR/SOI.

FPD Level of Service Evaluation

NFPA requires FPDs to evaluate its level of service, deployment, and response time objectives on an annual basis. From talking to the Chief, it does not appear this review is occurring. Therefore, establishing this review and evaluation process at least on an annual basis is a recommendation.

- c) *Are there any issues regarding the agency's capacity and ability to meet the service demand of reasonably foreseeable future growth?*

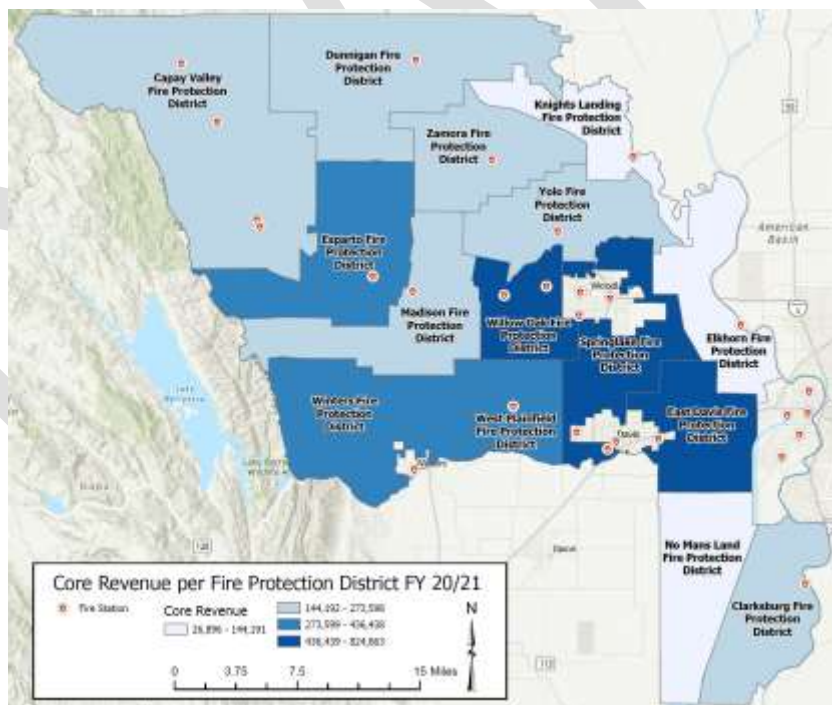
Maybe. Please see the response to 1a.

- d) *Is the agency needing to consider climate adaptation in its assessment of infrastructure/service needs?*

No. The FPDs collectively report that climate change is not a factor in the valley and is only an issue for those FPDs that border the Coastal Range. Some FPDs benefit financially from staff and apparatus reimbursement revenue for supporting CalFire during wildfire events, but Knights Landing FPD has not had sufficient coverage to enable it to take advantage of these revenue opportunities.

- e) *Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?*

Yes. The northern half of the Knights Landing FPD (including the community) is disadvantaged (see the response to 2a). Knights Landing FPD is struggling to fund apparatus replacement and has lower revenue as compared to other FPDs with a similar call volume, which is likely due in part to its disadvantaged status and corresponding lack of funding. Knights Landing FPD's core revenues are relatively low, yet in FY 20/21 it had the 5th highest number of dispatches of all the FPDs. Knights Landing FPD needs updated apparatus and may need increased personnel, which will likely require increased revenue. Support of a Proposition 218 increase would likely be affected by the disadvantaged income status of most of its population.



Capacity and Adequacy of Public Facilities and Services MSR Determination

The Knights Landing FPD Station No. 9 is located at 42115 Sixth Street in Knights Landing which houses 5 apparatus, a utility vehicle, and a boat. The station appears to be in mostly adequate condition, but it needs new bay doors and has never had the plumbing completed for a functional shower for personnel to

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

clean off residue after an incident or to support 24-hour station coverage. Of the 7 apparatus/vehicles, 3 are over the recommended 25-year lifespan (although 1 of those is surplus/reserve) and 1 engine is 24 years old. The FPD currently supplies all responding members with appropriate, in-date personal protective equipment (PPE). PPE is regularly inspected and follows a PPE replacement schedule. Knights Landing FPD's ISO rating is 05/5Y and was last reviewed in 2017.

Knights Landing FPD does not staff its station with regular schedule, operates its station on volunteer basis and personnel respond to calls as needed. It pays its chief a small stipend, pays for a part-time secretary, but otherwise is staffed with all volunteers. Knights Landing FPD has written guidelines and procedures and reports having a training program that ensures personnel are competent and safe to execute operations. Knights Landing FPD utilizes Emergency Reporting web-based program for reporting and documentation but needs to update it monthly to NFIRS. Data for the last four FYs indicate that Knights Landing FPD is responding with adequate personnel and apparatus to rescue/EMS calls (which outnumber fire calls by 2:1 in FY 2020/21) and is struggling to respond with sufficient personnel to fire calls. The northern half of the Knights Landing FPD (including the community) is disadvantaged. Knights Landing FPD is struggling to fund apparatus replacement and has lower revenue as compared to other FPDs with a similar call volume, which is likely due in part to its disadvantaged status and corresponding lack of funding.

Capacity and Adequacy of Public Facilities and Services MSR Recommendation(s)

- Develop a plan to replace the station bay doors and provide a shower for firefighters to clean off potentially hazardous residue after incidents and to allow for 24-hour station coverage.
- Knights Landing FPD should consider replacing apparatus that exceeds the recommended 25-year lifespan which will likely require increased revenue. It may be difficult for the voters to support a Proposition 218 assessment to increase Knights Landing FPD revenue due to the disadvantaged income status of most of its population.
- Knights Landing FPD should provide written evaluations of its level of service, deployment, and response time objectives on an annual basis at a Fire Commission meeting. Knights Landing FPD needs to keep an eye on ensuring adequate personnel responding to fire calls. If call volume continues to increase, reserves providing regular station coverage may be needed.
- Knights Landing FPD needs to complete its NFIRS reporting on an ongoing monthly basis and obtain training if needed.

4. FINANCIAL ABILITY

Financial ability of agencies to provide services.

	YES	MAYBE	NO
a) <i>Is the subject agency in an unstable financial position, i.e. does the 5-year trend analysis indicate any issues? Does revenue growth keep pace with increased costs?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) <i>Can the subject agency improve its use of generally accepted accounting principles including: summaries of all fund balances, summaries of revenues and expenditures, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)? Does the agency need accounting and/or financial policies that guide the agency in how financial transactions are recorded and presented?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

c) <i>Does the agency staff need to review financial data on a regular basis and are discrepancies identified, investigated and corrective action taken in a timely manner? The review may include reconciliations of various accounts, comparing budgets-to-actual, analyzing budget variances, comparing revenue and expense balances to the prior year, etc. If the agency uses Yolo County's financial system and the County Treasury, does the agency review monthly the transactions in the County system to transactions the agency submitted to the County for processing?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) <i>Does the agency board need to receive regular financial reports (quarterly or mid-year at a minimum) that provide a clear and complete picture of the agency's assets and liabilities, fully disclosing both positive and negative financial information to the public and financial institutions?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) <i>Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) <i>Is the organization's revenue insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion? Is the fee inconsistent with the schedules of similar local agencies? Does the rate/fee schedule include a specific amount identified for capital asset replacement (tied to a capital improvement plan with implementation policies)?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g) <i>Is the organization needing additional reserves to protect against unexpected events or upcoming significant costs (excluding capital asset replacement, see 4f)? Has the agency identified and quantified what the possible significant risks and costs of infrastructure or equipment failure? Does the agency have a reserve policy?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h) <i>Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear debt management policy, if applicable?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

Financial Background

**KNIGHTS LANDING PROTECTION DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**

	2017	2018	2019	2020	2021
Revenue					
Property taxes, in-lieu taxes, HOPTR	\$ 81,572	\$ 85,571	\$ 95,364	\$ 99,097	\$ 104,767
Development impact fees	524	416	2,039	100	22,121
Interest	2,516	5,182	12,268	14,084	(1,095)
Intergovernmental grants	101,757	-	-	-	-
Special assessment	15,286	15,932	15,592	15,702	15,214
CA Fire	-	-	-	2,593	-
Other revenue	-	727	-	-	3,184
Total Revenue	201,655	107,828	125,263	131,576	144,191
Expenditures					
Salaries and benefits	13,244	18,309	20,203	21,403	19,819
Services and supplies	18,216	41,446	51,789	56,102	48,856
Debt service (principal and interest)	13,700	13,700	13,700	6,850	-
Contributions to volunteers	4,500	4,704	3,780	3,330	3,510
Other expenditures	689	-	10	-	-
Capital Assets:					
Buildings and improvements	6,260	-	-	-	-
Equipment	113,063	-	-	-	195,229
Total Expenditures	169,672	78,159	89,482	87,685	267,414
Net income (loss)	31,983	29,669	35,781	43,891	(123,223)
Beginning Fund Balance	363,092	395,075	424,744	460,525	504,416
Ending Fund Balances	\$ 395,075	\$ 424,744	\$ 460,525	\$ 504,416	\$ 381,193
Fund Balances					
Restricted - Development impact fees	\$ 108,972	\$ 110,901	\$ 115,482	\$ 101,084	\$ 117,279
Assigned - Capital asset replacement	81,965	123,102	125,886	128,539	70,066
Assigned - General reserve	30,097	30,097	30,097	30,097	30,097
Unassigned	174,041	160,644	189,060	244,696	163,751
Total Fund Balances	\$ 395,075	\$ 424,744	\$ 460,525	\$ 504,416	\$ 381,193
Y-T-Y Change in total Fund Balances					
Amount Increase (Decrease)	\$ 31,983	\$ 29,669	\$ 35,781	\$ 43,891	\$ (123,223)
Percentage Increase (Decrease)	8.81%	7.51%	8.42%	9.53%	-24.43%
Property Tax Analysis					
a. Assessed Value (AV)	\$ 117,812,816	\$ 121,856,199	\$ 125,276,097	\$ 130,042,309	\$ 137,239,114
b. Y-T-Y Percentage change in AV	1.91%	3.43%	2.81%	3.80%	5.53%
c. Current secured, unsecured and HOPTF	\$ 71,956	\$ 74,291	\$ 85,203	\$ 88,576	\$ 93,675
d. District share of general 1% levy (c/a)	6.1077%	6.0966%	6.8012%	6.8113%	6.8257%

a) *Is the subject agency in an unstable financial position, i.e. does the 5-year trend analysis indicate any issues? Does revenue growth keep pace with increased costs?*

No. The District's current core revenues are in excess of expenditures by over \$30,000 a year. The District's total core revenues (property taxes, and special assessments) have increased on average 6.5% a year. Salaries and benefits have increased 28% from FY 2017 to FY 2018 but have since remained flat. Services and supplies have increased 56% from FY 2017 to FY 2018, but also have since remained flat. Total fund balance has only increased \$18,101 from an opening fund balance of \$363,092 as of July 1, 2016 to \$381,193 fund balance as of June 30, 2021. The small increase in fund balance is due to a purchase of an engine in the amount of \$195,259 in FY 2021. Total fund balance

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

as of June 30, 2021 is \$381,193 of which \$263,914 can be used for any purpose and the balance of \$117,279 is from unexpended development impact fees which can only be used to acquire new equipment or facilities related to servicing areas resulting from new development.

Revenue

KLFPD's revenue consists of property taxes, special assessments development impact fees, interest, and other miscellaneous revenue. Like other rural fire districts, KLFD relies primarily on a share of the general 1% property tax levy for the majority of its revenue. In fiscal year 2021, property taxes of \$104,767 comprised 73% of total revenues. The District's share of property taxes within its boundaries is approximately 6.8%, while the average for all rural FPDs in the county is 6.2%. The District has also levied a special assessment since 1991. In 2021 special assessment revenue was \$15,214 which accounted for \$11% of total revenue. However, the special assessment has not increased much since 1991 when \$12,337 was levied. Since 1992 the District has collected development impact fees (DIF) that is required for all new development. The DIF can only be used by the District to acquire equipment and facilities to service new development. Over the past 5 years the district has collected \$22,121 of DIF. In addition, over the past 5 years the Knights Landing FPD has received a federal grant with help from the City of West Sacramento in the amount of \$101,757 and other revenue totaling \$6,504.

Expenditures

District expenditures, excluding capital expenditures, increased significantly from 2017 to 2018 but since have remained flat through 2021.

Capital expenditures

2017:	\$119,323,	(15) SCBA units
2021:	\$195,229,	Brush truck

The District's current core revenues are not enough to adequately fund apparatus replacement as recommended nor to pay for regular staffing at the firehouse. The total fund balance as of June 30, 2021 is almost \$1,400,000 below the minimum recommended amount, see 4g).

- b) *Does the subject agency need to use generally accepted accounting principles including: summaries of all fund balances, summaries of revenues and expenditures, general status of reserves, and any un-funded obligations (i.e., pension/retiree benefits)? Does the agency have accounting and/or financial policies that guide the agency in how financial transactions are recorded and presented?*

No. No significant account miscoding or omissions were noted. The district maintains all funds in the County Treasury and uses the County's financial system to maintain its accounting records. Since the district is a dependent district, it is subject to the same accounting and financial policies of the County. Accounting and budget data including all cash receipts and disbursements are reviewed by County finance staff before they are posted.

- c) *Does the agency staff need to review financial data on a regular basis and are discrepancies identified, investigated and corrective action taken in a timely manner? The review may include reconciliations of various accounts, comparing budgets-to-actual, analyzing budget variances, comparing revenue and expense balances to the prior year, etc. If the agency uses Yolo County's financial system and the County Treasury, does the agency review monthly the transactions in the County system to transactions the agency submitted to the County for processing?*

No. District staff reviews the County ledgers thoroughly on a monthly basis.

- d) *Does the agency board need to receive regular financial reports (quarterly or mid-year at a minimum) that provide a clear and complete picture of the agency's assets and liabilities, fully disclosing both positive and negative financial information to the public and financial institutions?*

No. The District commission receives a general ledger, trial balance and budget-to-actual reports at each meeting. In addition, the commission is made aware of any deposits made during the past month.

- e) *Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?*

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

No. Revenues are reliable, with the majority coming from property taxes, special assessments and interest which all are collected and distributed by the County.

- f) *Is the organization's revenue insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion? Is the fee inconsistent with the schedules of similar local agencies? Does the rate/fee schedule include a specific amount identified for capital asset replacement (tied to a capital improvement plan with implementation policies)?*

Yes. The District has current apparatus, facility and staffing needs as noted above in the "Capacity and Adequacy of Public Facilities and Services" section 3a) and 3b). The District's current core revenues are not enough to adequately fund apparatus replacement as recommended nor to pay for regular staffing at the firehouse. The total fund balance of \$381,193 as of June 30, 2021 is almost \$1,400,000 below the recommended amount, see 4g).

- g) *Is the organization needing additional reserves to protect against unexpected events or upcoming significant costs (excluding capital asset replacement, see 4f)? Does the agency need to identify and quantify what the possible significant risks and costs of infrastructure or equipment failure? Does the agency need a reserve policy?*

Yes. The District's total fund balances as of June 30, 2021 of \$381,193 is almost \$1,400,000 less than the minimum recommended fund. The recommended fund balance is the total of 3 components as follows:

- Capital asset replacement. Using estimated apparatus replacement costs, this estimate divides this cost by the recommended life of each apparatus and assumes a straight-line projection and contribution to a capital asset replacement sinking fund.
- General reserve. This is the total of 50% of current secured taxes and 50% of special assessments to maintain liquidity from July through December each year when no tax/assessment revenue is received.
- Unassigned fund balance. GFOA recommendation of 15% of operating expenditures to mitigate revenue shortages and/or unanticipated expenditures.

The June 30,2021 actual and estimated recommended fund balances amounts are as follows:

	6/30/2021 Actual Balance	6/30/2021 Recommended Balance	Excess/ (Shortage)
Apparatus Replacement			
Development impact fees	117,279		
Other funds	70,066		
	<u>187,345</u>	1,716,000	(1,528,655)
General reserve	30,097	53,000	(22,903)
Unassigned	163,751	11,000	152,751
Total Recommended Fund Balance	<u>\$ 381,193</u>	<u>\$ 1,780,000</u>	<u>\$ (1,398,807)</u>

- h) *Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear capital financing and debt management policy, if applicable?*

No. In FY 2010 the District purchased an engine which was financed with a capital lease. The lease required payments totaling \$13,700 a year and was paid off in FY 2020. The District also does not have any pension or retiree health insurance (OPEB) liabilities.

Financial Ability MSR Determination

Knights Landing FPD is operating in a fiscally prudent and responsible manner but is not able to adequately fund station improvements and apparatus replacement within the recommended 25-year lifespan. The District's current core revenues exceed regular operating expenses, on average, by about \$30,000 per year. Core revenues are only increasing by 6% a year and total fund balance has only increased by 1% a year, so the Knights Landing FPD does not have sufficient revenue to set aside much fund balance to build its capital asset reserve. The total fund balance is less than what appears to be needed, mostly due to underfunding of the capital asset replacement reserve. The District's total fund balances as of June 30, 2021 of \$381,193 is almost \$1,400,000 less than the minimum recommended fund. The District does not have formal reserve policies. Additional funding is required to maintain adequate reserve balances and to purchase apparatus within the recommend lifespan. Knights Landing FPD maintains its funds in the County Treasury and uses the County's financial system to maintain its accounting records. Knights Landing FPD fire commission receives financial reports and additional financial information at each meeting. As a dependent district, Knights Landing FPD is included in the County's Annual Comprehensive Financial Report (ACFR).

Financial Ability MSR Recommendation(s)

- Create a CIP to determine how much funding needs to be set aside each year and determine whether current revenues are adequate to fund the program. Develop reserve policies to fund increased services, the CIP, and maintain and adequate fund balances.
- Consider increasing Knights Landing FPD's special assessment to provide funding for staffing, facilities and apparatus/equipment needs.
- Districts that collect an AB 1600 Development Impact Fees should, every five years, make the findings required by Government Code Section 66001(d) to help ensure that fees collected from new development are spent solely on appropriate facilities.

5. SHARED SERVICES AND FACILITIES

Status of, and opportunities for, shared facilities.

	YES	MAYBE	NO
a) <i>Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) *Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?*

Yes. LAFCo recommends Knights Landing FPD along with Dunnigan, Yolo and Zamora FPDs scale up its services and operate more as a regional unit via a JOA. The FPDs recently signed an agreement in May 2022 and need to work towards standardizing written operating policies and guidelines. It also has mutual/auto aid agreements with surrounding fire departments.

The goal for coordinated/joint operations is to achieve a similar service standard, efficient use of resources, consistent training/testing/reporting, standardization, and improved coordination during incident response. Additional things that should be included as a required element of the JOA is:

- Apparatus/equipment standardization,
- Shared reserve apparatus, and
- Cooperative purchasing

Shared Services MSR Determination

LAFCo recommends Knights Landing FPD along with Dunnigan, Yolo and Zamora FPDs scale up its services and operate more as a regional unit via a JOA. The FPDs recently signed an agreement in May 2022 and need to work towards standardizing written operating policies and guidelines. It also has mutual/auto aid agreements with surrounding fire departments. The goal for coordinated/joint operations is to achieve a similar service standard, efficient use of resources, consistent training/testing/reporting, standardization, and improved coordination during incident response.

Shared Services MSR Determination Recommendation

- Additional items that should be included as a required element of the JOA are apparatus/equipment standardization, shared reserve apparatus, and cooperative purchasing. These efficiencies are currently either optional or not included in the JOA.

6. ACCOUNTABILITY, STRUCTURE AND EFFICIENCIES

Accountability for community service needs, including governmental structure and operational efficiencies.

	YES	MAYBE	NO
a) <i>Are there any recommended changes to the organization's governmental structure or operations that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) <i>Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) <i>Are there any issues with staff capacity and/or turnover? Is there a lack of staff member training regarding the organization's program requirements and financial management?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) <i>Does the agency need adequate policies (as applicable) relating to personnel/payroll, general and administrative, board member and meetings, and segregating financial and accounting duties among staff and/or board to minimize risk of error or misconduct (see suggested policies list)?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) <i>Are any agency officials and designated staff <u>not</u> current in making their Statement of Economic Interests (Form 700) disclosures?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) <i>Does the agency need liability and workers compensation insurance coverage?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g) <i>Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results <u>not</u> reviewed in an open meeting?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
h) <i>If the agency is not audited annually, does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

- i) *Does the organization need to improve its public transparency via a website (see <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards>)?*

Discussion:

- a) *Are there any recommended changes to the organization's governmental structure or operations that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?*

Yes. Knights Landing FPD entered into a JOA with Dunnigan, Yolo and Zamora FPDs in May 2022 designed to improve operations and efficiencies. The recommendation below is to ensure Knights Landing FPD enters into the JOA and maintains standing in good faith to achieve JOA goals.

- b) *Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?*

No. Although all the five fire commission seats are currently filled, there has been one vacant seat for most of the last five years. But commissioners have been relatively stable. The commission currently appears to be solid and capable.

Name / Title	Start	End
Raymond Bivert /	07/24/2018	09/01/2022
Daniel G3mez Jr. /	03/09/2021	05/01/2023
Raul Cervantes /	08/31/2021	08/01/2024
Willie Morales /	06/08/2021	05/01/2025
Carlos Perez /	01/25/2022	11/01/2025

- c) *Are there any issues with staff capacity and/or turnover? Is there a lack of staff member training regarding the organization's program requirements and financial management?*

No. The Knights Landing FPD chief has been with the department for 15 years and indicates it has a solid group of volunteer personnel. During COVID, it apparently lost a few volunteers but otherwise has been holding steady at around 12 volunteers. If call volume continues to increase, paid staff and/or reserves providing regular station coverage may be needed.

- d) *Does the agency need adequate policies (as applicable) relating to personnel/payroll, general and administrative, board member and meetings, and segregating financial and accounting duties among staff and/or board to minimize risk of error or misconduct?*

Yes. Knights Landing FPD has bylaws, injury and illness protection program and comprehensive standard operating procedures. However, Knights Landing FPD should adopt policies related to commission meetings, to include attendance, conduct, and responsibilities of officers. Even though Knights Landing FPD is a dependent District and is subject to the County's accounting policies it should review those accounting policies and develop ones that are unique to the District. They should include general accounting, processing and recording of disbursements and receipts, allowable expenditures, employee and commissioner travel and expense reimbursements, capital assets, debt and borrowing, credit card use, etc. LAFCo will provide policy templates for FPD use.

- e) *Are any agency officials and designated staff not current in making their Statement of Economic Interests (Form 700) disclosures?*

Not applicable. The Knights Landing FPD has been exempted from needing to file Statement of Economic Interests (Form 700) disclosures because its annual operating budget is less than \$150,000.

- f) *Does the agency need liability and workers compensation insurance coverage?*

No. Coverage is provided by Golden State Risk Management Authority.

- g) *Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results not reviewed in an open meeting?*

No. The dependent FPD's (including Knights Landing FPD) are included in the annual audit of the County's Annual Comprehensive Financial Report (ACFR). The FPD is reported as a blended component unit and accounted for as a special revenue fund. According to the State Controller's Office, the County's audited ACFR meets general audit requirements and the ACFR satisfies the requirements of Government Code 26909⁵.

- h) *If the agency is not audited annually, does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?*

Maybe. Knights Landing FPD is audited annually as part of the County's ACFR but it does not include individual review of the dependent FPDs, just the aggregate total balance of all dependent FPDs (so review is at a high level and not detailed). Yolo County should review agency finances with each dependent FPD each year, comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable.

- i) *Does the organization need to improve its public transparency via a website (see <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards>)?*

Maybe. The Knights Landing FPD received a 36% transparency score in 2021. Please see the report posted on the LAFCo website for where improvements are needed.

Accountability, Structure and Efficiencies MSR Determination

Knights Landing FPD entered into a JOA with Dunnigan, Yolo and Zamora FPDs in May 2022 designed to improve operations and efficiencies. Although all the five fire commission seats are currently filled, there has been one vacant seat for most of the last five years. But commissioners have been relatively stable and appear to be solid and capable. The Knights Landing FPD chief has been with the department for 15 years and indicates it has a solid group of about 12 volunteer personnel. If call volume continues to increase, paid staff and/or reserves providing regular station coverage may be needed.

The District has a comprehensive employee handbook and since Knights Landing FPD is a dependent district it is assumed to comply with the County's accounting policies. However, the district does not have any polices governing the fire commissioners, administrative and financial policies. Knights Landing FPD has been exempted by Yolo County for needing to make Statement of Economic Interests (Form 700) disclosures. Knights Landing FPD is audited annually as part of the County's ACFR but it does not include individual review of the dependent FPDs. Yolo County should review agency finances with each dependent FPD each year to review agency finances, comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable. As a dependent district, Knights Landing FPD is not required to have a website but it should review LAFCo's website transparency report for best practices.

Accountability, Structure and Efficiencies MSR Recommendation(s)

- Dunnigan, Knights Landing, Yolo and Zamora FPDs should provide for a coordinated and more uniform level of service and operation through either: (1) a Joint Operation Agreement (JOA); or (2) agency merger/consolidation. The goal for coordinated/joint operations in each Area is to achieve a similar service standard, efficient use of resources, consistent training/testing/reporting, standardization, and improved coordination during incident response. If any of these agencies enter into a JOA and fail to make reasonable efforts in good faith to promote these goals, a LAFCo reorganization to combine FPDs should be initiated if its determined consolidation would promote better service to the public and be a more efficient and effective utilization of resources.

⁵ Per email dated July 6, 2021 from Sandeep Singh, Manager, Local Government Policy Section Office of State Controller, Local Government Programs and Services Division

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

- The Knights Landing FPD should adopt policies related to meeting attendance, conduct, responsibilities of officers, and personnel (including employee/volunteer promotions, performance evaluations, drug and alcohol policies, payroll processing, etc.) In addition, accounting and financial policies should be developed to include general accounting, processing, and recording of disbursements and receipts, allowable expenditures, employee and commissioner travel and expense reimbursements, capital assets, debt and borrowing, credit card use, etc. LAFCo will provide policy templates for FPD use.
- Yolo County should review agency finances with each dependent FPD each year to review agency finances, comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable.
- Dependent special districts are not legally required to maintain a website. The Knights Landing FPD has a website but received a 36% transparency score for best practices in 2021. Please see the report at <https://www.yololafo.org/yolo-local-government-website-transparency-scorecards> for where improvements are needed.

7. BROADBAND ACCESS

Any other matter related to effective or efficient service delivery, as required by commission policy.

Per Yolo LAFCo Project Policy 6.2 “it is the intent of Yolo LAFCo to comprehensively review broadband access in MSRs of local agencies that either serve communities and/or provide emergency services where broadband connection is critical (i.e. cities, CSDs, CSAs, FPDs and RDs).”

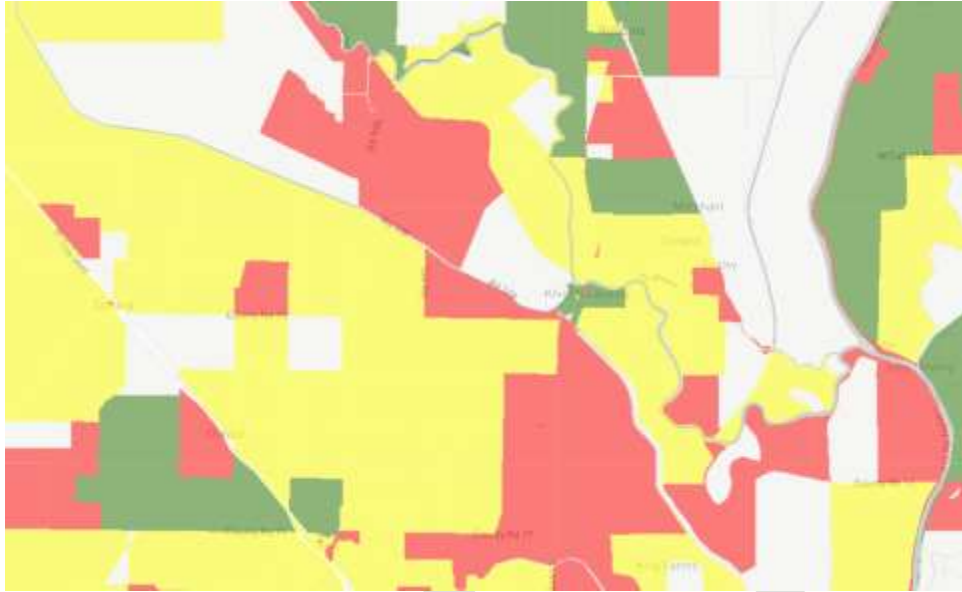
	YES	MAYBE	NO
a) <i>Is there a lack of high-performance broadband (25/3 Mbps) available in the community?</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b) <i>Is there a lack of low-income subscription rates and/or digital literacy programs available?</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) *Is there a lack of high-performance broadband (25/3 Mbps) available in the community?*

Maybe. The FPD Station No. 9 and the town of Knights Landing has access to high-speed wireline broadband available from Wave Broadband at 1,000/10 Mbps (or 1 Gig speeds). However, the outlying agricultural areas in the FPD territory are either underserved or unserved and have varying service from either AFES fixed wireless at 15/15 Mbps or mobile service from multiple providers, however the fastest speed is AT&T at 9.7/2.8 Mbps⁶. Therefore, the rural areas outside of town do not have access to broadband internet.

⁶ CPUC Broadband Mapping Program data as of December 31, 2019. Speeds provided are maximum advertised speeds and not necessarily typical speeds actually experienced by the subscriber



b) *Is there a lack of low-income subscription rates and/or digital literacy programs available?*

Maybe. Wave Broadband and AT&T offers low-income subscription rates, however AFES offers its fastest internet plan (10/4 Mbps at \$140.00 per month).

According to the CPUC Broadband Mapping Program, broadband adoption at broadband speeds is between 20% - 40% for the Knights Landing FPD territory. Yolo County Library staff provide one-on-one computer assistance, with even with basic functions like setting up an email account and generally help troubleshoot technology challenges. Information and instruction about basic computer/tablet/smartphone use is offered in ESL conversation clubs, classes and in Yolo Reads Adult and Family Literacy program. The library also provides hotspots and Chromebooks for those that need these items. The library does not have a formalized technology curriculum, although there have been discussions regarding adding it as a service.

Broadband Access MSR Determination

The FPD Station No. 9 and the town of Knights Landing has access to high-speed wireline broadband available from Wave Broadband at 1,000/10 Mbps (or 1 Gig speeds). The unincorporated communities in the FPD territory have varying service from either AFES fixed wireless at 15/15 Mbps or mobile service from multiple providers, however the fastest speed is AT&T at 9.7/2.8 Mbps. Wave and AT&T offer low-income subscription rates, however AFES offers its fastest internet plan (10/4 Mbps at \$140.00 per month). According to the CPUC Broadband Mapping Program, broadband adoption at broadband speeds is between 20% - 40% for the Knights Landing FPD territory. Therefore, the rural areas outside of town do not have access to broadband internet and affordability is an issue.

8. STATUS OF PREVIOUS MSR RECOMMENDATIONS

	YES	MAYBE	NO
a) <i>Are there any recommendations from the agency's previous MSR that have not been implemented?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

a) *Are there any recommendations from the agency's previous MSR that have not been implemented?*

2016 MSR Recommendations Specific to the Knights Landing FPD

- Knights Landing, Madison, Yolo, and Zamora FPDs should consider an automatic aid agreement with Dunnigan and/or Willow Oak FPDs for immediate response to missed calls in those districts when on-duty staffing is available in Dunnigan and/or Willow Oak.
- All of the districts (except Clarksburg, Dunnigan, West Plainfield, and Yolo FPDs with existing fiscal policies and/or capital renewal/replacement plans) should develop and adopt written fiscal policies addressing budgeting, procurement, reserve funds, fiscal audits, and capital renewal/replacement planning in conformance with recognized industry best fiscal practices.
- Dunnigan, Knights Landing, and Madison FPDs should consider seeking a benefit assessment to facilitate long-term fiscal viability.
- Elkhorn, Knights Landing, Madison, and Yolo FPDs should consider seeking grant funding for apparatus replacement to facilitate long-term fiscal viability.

Status of Previous Recommendations MSR Determination

The incident response data indicates an auto aid agreement with either Dunnigan or Willow Oak FPDs is no longer warranted any and distance is an issue. If auto aid is needed, the City of Woodland would be closer. Knights Landing FPD has not adopted recommended fiscal policies and this has been reiterated in the MSR. Knights Landing FPD has not increased its benefit assessment, although Yolo County is currently conducting a study and the Knights Landing FPD fire commission should support it. Although as discussed in the capacity section, Knights Landing FPD's ability to obtain support for a benefit assessment may be hampered by the disadvantaged economic status of most its population. Knights Landing FPD did receive grant funding to purchase Engine 209, but the chief has indicated it is difficult to apply for grants and do all the required paperwork with volunteer staff.

SPHERE OF INFLUENCE STUDY

On the basis of the Municipal Service Review:

- Staff has reviewed the agency's Sphere of Influence and recommends that a SOI Update is NOT NECESSARY in accordance with Government Code Section 56425(g). Therefore, NO CHANGE to the agency's SOI is recommended and SOI determinations HAVE NOT been made.
- Staff has reviewed the agency's Sphere of Influence and recommends that a SOI Update IS NECESSARY in accordance with Government Code Section 56425(g). Therefore, A CHANGE to the agency's SOI is recommended and SOI determinations HAVE been made and are included in this MSR/SOI study.

DRAFT