

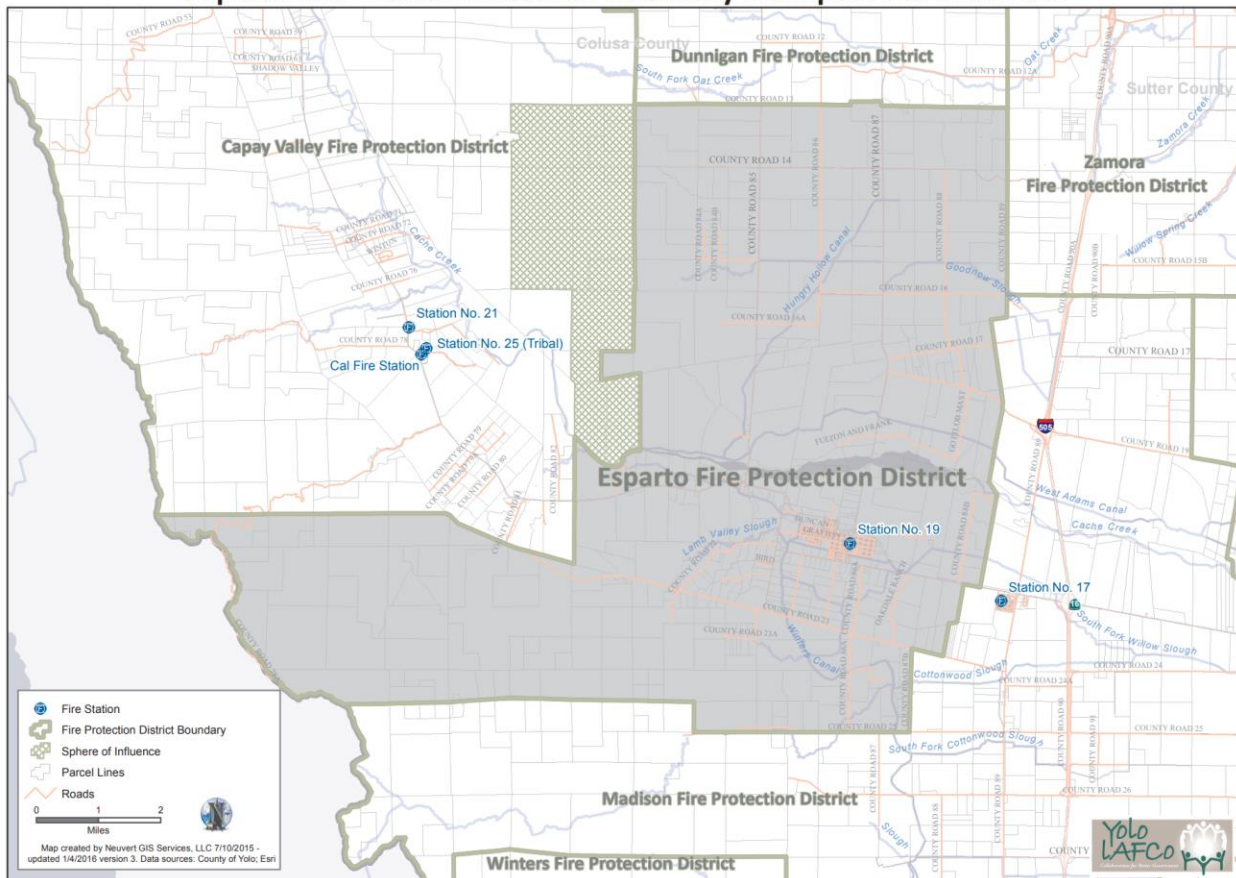
AGENCY PROFILE

The Esparto Fire Protection District (FPD) was formed in 1931 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 48,162 acres in size and serves the unincorporated towns of Esparto, Capay and the surrounding rural area. The District contains 1,249 residential addresses, however 12 of these residential addresses includes 113 existing multi-family units (for 1,350 total residential units). Therefore, its residential population is estimated to be 3,780 residents¹, Esparto also serves as a regional hub and has a daily influx of additional population to attend work, schools, sports events, and shopping/dining and includes 42 commercial addresses. The Esparto FPD station is located at 16960 Yolo Avenue in Esparto, which houses 8 apparatus has 2.5 paid staff, 4 reserves and 23 volunteers (29 staff in total including 23 firefighters).

The Esparto FPD boundary and sphere of influence (SOI) is shown below. The SOI area was adopted by LAFCo in 2016 to accommodate a territory swap with Capay Valley FPD to facilitate more efficient dispatch.

Esparto Fire Protection District Boundary and Sphere of Influence



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 type="checkbox"/> Disadvantaged Unincorporated Communities | <input checked="" type="checkbox"/> Accountability |
| <input checked="" type="checkbox"/> Capacity, Adequacy & Infrastructure to Provide Services | <input 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 development and/or population projections over the next 5-10 years impact the subject agency's service needs and demands?</i>	<input checked="" type="checkbox"/>	<input 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 development and/or population projections over the next 5-10 years impact the subject agency's service needs and demands?*

Yes. The population for Esparto FPD is currently estimated to be 3,780. The town of Esparto has a population of 3,572 per the 2020 Census and is the only town in the County currently experiencing significant development-related growth. There are three subdivisions, an apartment complex, and two large County funded facilities planned for Esparto. The residential development equals 350-400 additional units, which would increase the population of Esparto by roughly 1,000 people and increase the size of the town by approximately 26%. Esparto FPD has an adopted development impact fee to cover the costs of providing additional service to new development but it only covers one-time capital expenses for new development. Because the Esparto FPD collects on average 3.9% of property taxes generated in the District (which is relatively low as compared to FPD average of 6.2%), the additional property tax revenues may not adequately cover the costs of serving new growth.

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Over the last three fiscal years, total calls that resulted in Esparto FPD dispatched apparatus/personnel were 460 in FY 18/19, 532 in FY 19/20 and 589 in FY 20/21, a 28% increase in only three years.

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

No. Population changes would not necessarily trigger an SOI or boundary change. In the 2016 MSR, a boundary swap was recommended with Capay Valley FPD to provide a more efficient response time. However, in 2021 both FPDs entered into a Joint Operations Agreement (JOA) and are working together and coordinating operations. As discussed in the Shared Services section, a JOA with Capay Valley FPD and hopefully Madison FPD as well would scale-up fire services to operate more as a regional unit for support and resiliency purposes. Therefore, changes in service demand do not suggest a change in the agency's services or boundaries.

Growth and Population MSR Determination

The population for Esparto FPD is currently estimated to be 3,780. However, there are three subdivisions, an apartment complex, and two large county-funded facilities planned for Esparto. The residential development equals 350-400 additional units, which would increase the population of Esparto by roughly 1,000 people and increase the size of the town by 26% and will impact Esparto FPD's service needs and demands. The Esparto FPD has an adopted development impact fee to cover the costs of providing additional equipment to new development but it only covers one-time capital expenses. For ongoing increased revenue, because the Esparto FPD collects on average 3.9% of property taxes generated in the District (which is relatively low as compared to other FPDs), the additional property tax revenues may not adequately cover the costs of serving new growth.

Population changes will not necessarily trigger an SOI or boundary change. The JOA with Capay Valley FPD that will hopefully include Madison FPD as well would scale-up fire services to operate more as a regional unit for support and resiliency purposes. Therefore, changes in service demand do not suggest a change in the agency's services or boundaries.

Growth and Population MSR Determination Recommendation

- The Esparto FPD should participate in the current study funded by Yolo County to determine if Esparto FPD property assessments need to be increased to cover the increasing costs of providing fire service to existing and new growth. The Esparto FPD should support any new Proposition 218 elections to increase Esparto FPD's ongoing revenues.

2. DISADVANTAGED UNINCORPORATED COMMUNITIES

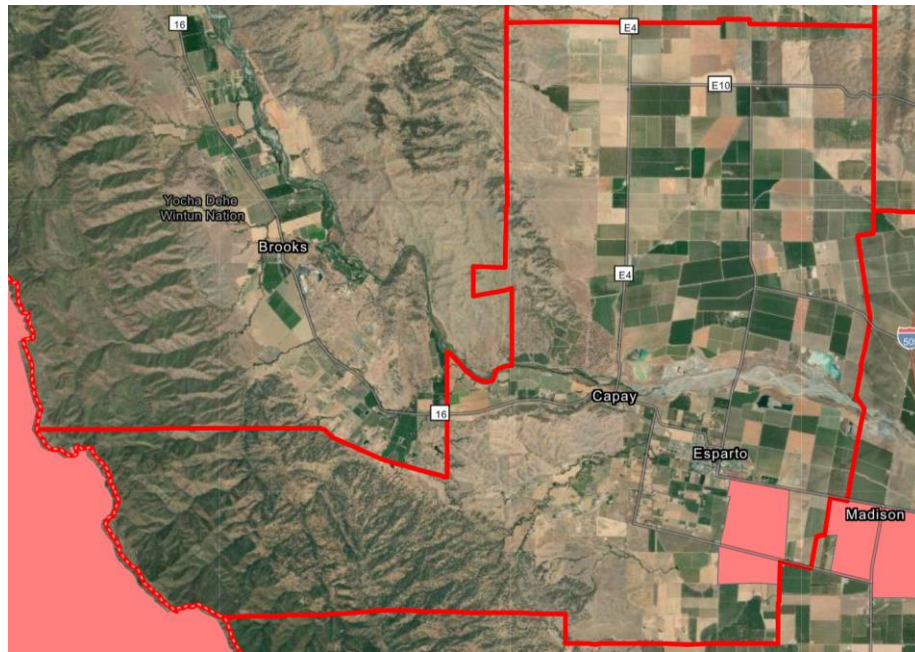
The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.

	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 type="checkbox"/>	<input checked="" 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?*

No. A smaller, less populated portion of the Esparto FPD on the edge of town is considered disadvantaged² as shown below, however, all “inhabited unincorporated communities” countywide receive structural fire protection services.



- 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.*

Not applicable.

Disadvantaged Unincorporated Communities MSR Determination

A small portion of the Esparto FPD territory is disadvantaged, however, all “inhabited unincorporated communities” countywide receive structural fire protection services. Therefore, there is no concern that Esparto, Capay, and the outlying areas are either not receiving fire protection services or not receiving similar services due to disadvantaged economic issues in the Esparto FPD community.

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) <i>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)?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) <i>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).</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) <i>Are there any issues regarding the agency's capacity and ability to meet the service demand of reasonably foreseeable <u>future</u> growth?</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d) <i>Is the agency needing to consider climate adaptation in its assessment of infrastructure/service needs?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) <i>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?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

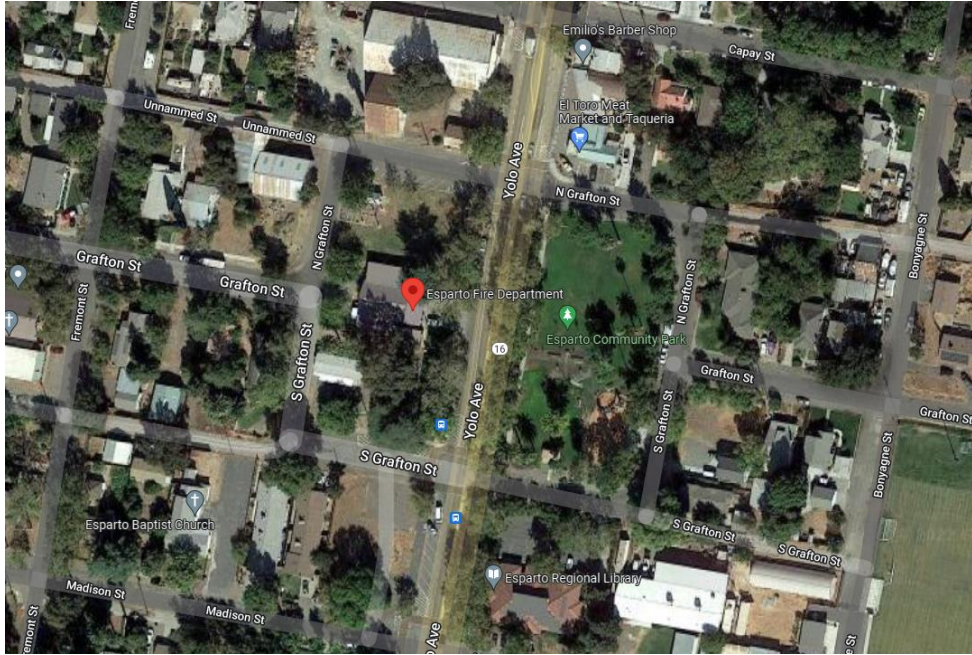
- a) *Are there any deficiencies in the **infrastructure, equipment, and capacity of agency facilities** to meet existing service needs for which the agency does not have a plan in place to resolve (including deficiencies created by new state regulations)?*

No.

Fire Station

The Esparto FPD station was constructed in 1970 and is in good condition. It is connected to municipal water and sewer service provided by the Esparto Community Services District. The station could use some additional storage structures as some of the apparatus is currently housed in a covered carport. The Esparto FPD does own additional land on the town block that could be used to construct an additional storage building.

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Apparatus and Equipment:

The table below lists the Esparto FPD's 8 apparatus.

Use	Apparatus	Type	Age (yrs)	Reserve? (Y/N)
Structure Fires	Engine-19	1	17	No
	Engine-219	1	8	No
Wildlands Fires	Brush-19 ³	3	27	No
Water Tenders	Water-19	Tactical -2	4	No
	Water-219	2	26	Maybe
Command/Utility	1900	N/A	1	No
	Utility-19	N/A	6	No
Other Apparatus	Squad-19	Light Rescue	22	No

All Esparto FPD apparatus receive annual service, regularly scheduled rig checks, and annual pump testing. Hoses and ladders are tested every two years and were last tested on December 14, 2021. Esparto FPD currently supplies all responding members with appropriate, current personal protective equipment (PPE). PPE is regularly inspected and follows a PPE replacement schedule. All self-contained breathing apparatus (SCBA) receive annual flow testing, which was last performed on June 24, 2021. All bottles are current in hydro date and are due for testing in October 2026.

Esparto FPD operates adequate communications equipment including radios with current programming that meets the needs for incident response. Currently, not all apparatus seats have a dedicated radio, but Esparto FPD was recently awarded two grant funding awards to purchase new radios. This funding will supply every seat with a dedicated radio. All apparatus does have mobile radios installed. Please update info if needed

³ Replacement on order for 2022.

ISO Rating

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. Esparto FPD's ISO rating is 5/8B. 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 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).*

Yes.

Staff, Coverage and Training

The Esparto FPD has 2.5 paid staff, 4 reserves and 23 volunteers (29 staff in total including 23 firefighters). Esparto Station 19 is staffed Monday through Friday, 8am-5pm with two full-time employees and Saturday, Sunday with one Full-time employee. In addition to paid staff, 50% of the time there is 1 reserve Monday-Friday, 8am-5pm. Outside of these hours, Esparto is covered by volunteers.

Esparto FPD has written operating policies and guidelines for its staff. Esparto and Capay Valley FPDs are working toward standardizing written operating policies and guidelines due to the two districts entering into a JOA. All new staff members are provided a handbook that documents and ensures all members are getting base level minimum training to respond to incidents adequately and safely. Incident Command System (ICS) basic training is a requirement before responders can respond to incidents, and it is included in new staff member handbooks. Esparto FPD participates in the Yolo County Fire Chiefs Association Training Program. Responding personnel are fit tested on an annual basis.

Incident Reporting and Adequacy of Services

Esparto FPD utilizes Emergency Reporting web-based program for reporting and documentation. National Fire Incident Reporting System (NFIRS) reports are exported quarterly. 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 calls⁴.

⁴ 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.

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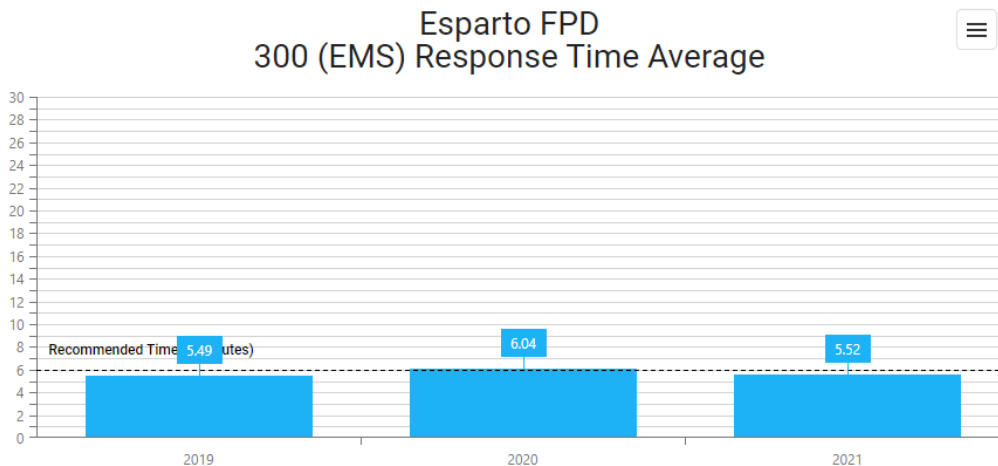
Below is Esparto FPD’s NFIRS response data for the last five fiscal years:



The above graphs show that Esparto FPD has not been able to respond to rescue/EMS calls (which is much more common by a factor of more than 10 to 1) with enough personnel, on average, in the last two fiscal years. This suggests that more staffing is needed.

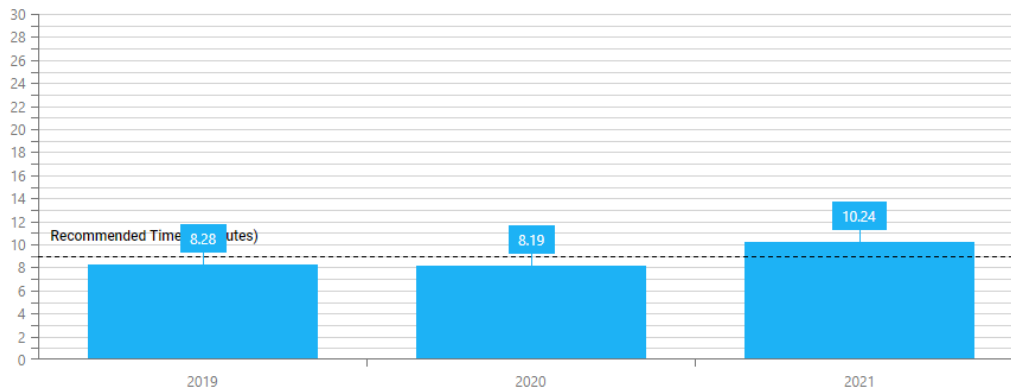
Response Time and Missed Calls

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 the MSR Subcommittee indicated, it represents a goal to focus on. FPD response time averages⁵ for the 2019 – 2021 calendar years are shown below.



⁵ 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.

Esparto FPD
100 (Fire) Response Time Average



Esparto FPD had 0 missed calls in FY 18/19 and 18/20, and 1 missed call (or 0.2%) in FY 20/21.

Annual Performance Evaluation

NFPA requires FPDs to evaluate its level of service, deployment and response time objectives on an annual basis. Although Esparto FPD discusses levels of service and performance verbally at each commission meeting, it would be a good practice to provide a written evaluation of the Esparto FPD's level of service, deployment and response time objectives on an annual basis.

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

Maybe. Currently with current staffing levels. Esparto FPD is close to meeting the existing demands. Staff response has been trending down in recent years. With future growth it is anticipated that more full-time staffing will be required to adequately serve corresponding increased demand. Please see the response to 1a.

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

No. The Esparto FPD borders the Coastal Range and the western roughly half of the District is included in the State Responsibility Area and is mostly rated a moderate fire hazard risk for valley floor areas and very high risk for the mountainous areas. There has been a significant wildfire every season in recent years except 2021. Esparto FPD has included this high fire risk in its assessment of infrastructure and service needs. Esparto FPD has received revenue in some years from staff and apparatus reimbursement revenue for supporting CalFire during wildfire events. Esparto FPD is also working with the Yolo County Fire Safe Council.

- 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?*

No. Not applicable. Please see the response to 2a.

Capacity and Adequacy of Public Facilities and Services MSR Determination

Esparto FPD's apparatus includes two that exceed the recommended 25 years of age, but one replacement has already been ordered and the other may become surplus equipment. The station may need additional storage for apparatus. Esparto FPD's ISO rating is 5/8B. Esparto FPD has not been able to respond to rescue/EMS calls (which is much more common by a factor of more than 10 to 1) with enough personnel, on average, in the last two fiscal years. This suggests that more staffing is currently needed and with future growth in the pipeline it is anticipated that even more full-time staffing will be required to adequately serve corresponding increased demand. Esparto FPD has had 1 missed call in the last three FYs. Esparto FPD

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has considered climate adaptation and included this high fire risk in its assessment of infrastructure and service needs. There are no fire service deficiencies related to disadvantaged unincorporated communities.

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

- Esparto FPD should increase personnel to improve its emergency response for both existing development and future growth.
- In addition to verbal updates at each meeting, the Esparto FPD should provide written evaluations of its level of service, deployment, and response time objectives on an annual basis.

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 checked="" type="checkbox"/>	<input 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"/>

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g) *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?*

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 debt management policy, if applicable?*

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Discussion:

**ESPARTO FIRE PROTECTION DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**

	2017	2018	2019	2020	2021
Revenue					
Property taxes, in-lieu taxes, HOPTR	\$ 157,985	\$ 164,203	\$ 175,861	\$ 183,638	\$ 192,642
Development impact fees	33,284	15,932	13,451	19,796	12,716
Interest	3,075	5,728	16,829	21,385	413
County tribal mitigation	12,500	29,352	29,809	29,990	29,999
Other County funding	-	-	-	-	32,500
Yocha Dehe Wintun Nation funding	-	115,000	-	20,000	8,333
Special assessment	61,074	59,997	60,301	76,020	75,547
CA Fire	-	-	80,485	13,091	26,132
Other revenue	15	25,525	1,339	72	112
Total Revenue	267,933	415,737	378,075	363,992	378,394
Expenditures					
Salaries and benefits	115,913	80,386	89,680	105,033	145,443
Services and supplies	72,183	90,250	104,961	105,345	142,391
Contributions to volunteers	21,496	12,946	15,014	20,328	12,236
Capital Assets:					
Buildings and improvements	-	40,053	-	-	-
Equipment	-	209,522	-	59,539	31,560
Total Expenditures	209,592	433,157	209,655	290,245	331,630
Net income (loss)	58,341	(17,420)	168,420	73,747	46,764
Beginning Fund Balance	480,421	538,762	521,342	689,762	763,509
Ending Fund Balances	\$ 538,762	\$ 521,342	\$ 689,762	\$ 763,509	\$ 810,273
Fund Balances					
Restricted - Dev impact fees	\$ 69,066	\$ 85,973	\$ 77,524	\$ 49,014	\$ 62,316
Assigned - Capital asset replacement	135,636	255,703	321,454	593,461	633,034
Assigned - General reserve	11,626	11,626	11,626	11,626	11,626
Unassigned	322,434	168,039	279,158	109,408	103,297
Total Fund Balances	\$ 538,762	\$ 521,341	\$ 689,762	\$ 763,509	\$ 810,273
Y-T-Y Change in total Fund Balances					
Amount Increase (Decrease)	\$ 58,341	\$ (17,420)	\$ 168,420	\$ 73,747	\$ 46,764
Percentage Increase (Decrease)	12.14%	-3.23%	32.31%	10.69%	6.12%
Property Tax Analysis					
a. Assessed Value (AV)	\$ 409,931,778	\$ 430,898,187	\$ 447,698,563	\$ 466,859,421	\$ 487,499,225
b. Y-T-Y Percentage change in AV	8.84%	5.11%	3.90%	4.28%	4.42%
c. Current taxes and HOPTR	\$ 154,623	\$ 161,865	\$ 173,625	\$ 180,759	\$ 188,801
d. Share of general 1% levy (c/a)	3.7719%	3.7565%	3.8782%	3.8718%	3.8728%

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 total core revenues (property taxes, tribal mitigation, special assessments) and total fund balances have steadily grown over the past five years. Total fund balance has increased from \$480,421 to \$810,273 of that \$747,957 can be used by the District for any purpose. The remaining

\$62,316 is unexpended development impact fees that can only be expended on equipment and facilities that the District requires in order to provide services to new development within its service area.

Revenue

Esparto Fire Protection District’s revenue consists of property taxes, special assessments development impact fees, interest, grants from the County and the Yocha Dehe Wintun Nation and other miscellaneous revenue. Like other rural fire districts, Esparto PFD 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 \$192,642 comprised 55% of total revenues (excluding strike team reimbursements). The District’s share of property taxes within its boundaries is approximately 3.8%, while the average for all FPDs in the county is 6.2%. The District has also levied a special assessment since 1989. In 2021 special assessment revenue of \$75,547 accounted for 21% of total revenue. Since 1990 the District has imposed development impact fees (DIF) which 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 \$95,179 of DIF. The District is one of the five FPDs that since 2004 receives tribal mitigation funding annually from the County. Over the past five years the District has received \$131,650 of \$132,500 it was entitled to. According to administrative procedures adopted by the County Administrator’s Office, the funds are to be used to purchase “equipment and capital assets”. In addition, over the past 5 years the Esparto FPD has received other County funding of \$32,500, grants from the Yocha Dehe Wintun Nation totaling \$143,333, strike team reimbursements of \$119,708 and other revenue totaling \$27,063.

Expenditures

District expenditures, excluding capital expenditures increased little from 2017 through 2020. However, in 2021 salary and benefits increased 38% due to staffing reorganization; hired full-time chief and replaced part-time secretary with full-time firefighter. Services and supplies increased by 35% due to deferred maintenance and improvements to transition facilities to 24-hour service. In addition, the District paid the volunteers \$82,020 over the past 5 years for answering calls and other stipends.

The District participates in the California Public Employees Retirement System. Retirements expenditures are as follows:

2017	\$9,036
2018	4,811
2019	8,158
2020	9,974
2021	11,082

Capital expenditures

- 2018: \$40,053, new roof for station, \$209,522 for a water tanker
- 2020: \$59,539, 4x4 pickup
- 2021: \$31,560, off road vehicle funded by County

District revenue growth has kept pace with expenditures.

- b) *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?*

Yes. The Esparto FPD maintains all funds in the County Treasury and uses the County’s financial system to maintain its accounting records. Since the FPD 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.

However, balances and note disclosures required by Governmental Accounting Standards Board Statement No. 68, “Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27”, are not recorded in the District’s accounting records and the required note

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disclosures describing the plan and other plan information are not included in the County's Annual Comprehensive Financial Report (ACFR). These balances, if material, and known by the District's commissioners may change funding priority decisions.

- 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?*

Maybe. While reviewing fiscal year 2018 accounting data it was noted that \$12,305 of County tribal mitigation funded was erroneously posted to expenditure accounts instead to the proper revenue account. This error was not detected before year-end closing was completed and now cannot be corrected.

- 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. According to the Chief, the fire commission is provided a financial report at every meeting, but it's not noted in the minutes. In addition to the financial report the commissioners review and approve the annual budget, monthly listing of claims and notifications of receipts of miscellaneous revenue.

- 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?*

No. Revenues are reliable, with the majority coming from property taxes and special assessments.

- 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 is working on station upgrades to allow for 24-hour operations. including the hiring of a full-time fire fighter requiring additional resources. These future additional expenditures have not been factored into the analysis. In addition, the District's funds set aside for capital asset replacement is over \$1,100,000 less than the minimum recommended amount. See also 4g below.

- g) *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?*

Yes. The District does not have any reserve polices and the June 30, 2021 fund balance is over \$1,100,000 less than the minimum recommended amount of \$1,969,000. 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.

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

	6/30/2021 Actual Balance	6/30/2021 Recommended Balance	Excess/ (Shortage)
Apparatus Replacement			
Development impact fees	62,316		
Other funds	633,034		
	<u>695,350</u>	<u>1,799,000</u>	<u>(1,103,650)</u>
General reserve	11,626	129,000	(117,374)
Unassigned	103,297	41,000	62,297
Total Recommended Fund Balance	<u>\$ 810,273</u>	<u>\$ 1,969,000</u>	<u>\$ (1,158,727)</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 debt management policy, if applicable?*

Maybe. The Esparto FPD participates in the California Public Employees Retirement System (CalPERS) to provide retirement benefits to eligible employees. The County has elected not to calculate and record the District’s pension liability, deferred outflows, deferred inflows, or pension expense required by Government Accounting Standards Board Statement No. 68 as this information has previously deemed immaterial to the County’s Annual Comprehensive Financial Report taken as a whole. As a result, these numbers are not available to include in this report.

However, as of the June 30, 2020 actuarial valuation prepared by CalPERS the plan had only 1 retired and 2 active participants. The plan is 76% funded and future rates estimated by CalPERS do not increase in the short term. According to *CalPERS 2019 Annual Review of Funding Levels and Risks* the big risk is continuing employer rate increases. Required employer contributions will increase over the next few years while the cost of recent rate changes and investment losses are being phased in. In 4-5 years, required contributions are expected to decrease due to the continual decrease in normal cost as Classic members retire or terminate and are replaced by PEPRA members and required payments toward existing unfunded accrued bases will gradually be eliminated as individual unfunded actuarial liability bases are fully paid off. In the long-term, required employer contributions will trend toward the employer portion of the normal cost and all plans will gradually increase to around 100% funded over the next 25-30 years.

Due to the low number of participants, especially retired participants, it is not expected that future rates or the future liability will significantly impact the District.

Financial Ability MSR Determination

Due to conservative budget practices Esparto FPD is currently financial stable. The District’s total annual ongoing operating revenues (property taxes, interest, tribal mitigation, special assessments) and total fund balances have steadily grown over the past five years. Total fund balance has increased from \$480,421 to \$810,273 of that \$747,957 can be used by the District for any purpose. However, the available fund balance is less than what appears to be needed, mostly due to underfunding of the capital asset replacement reserve. The District does not have any reserve polices and the June 30, 2021 fund balance is over \$1,100,000 less than the minimum recommended amount of \$1,969,000. The Capacity and Adequacy of Services Section also recommends that increased staffing is needed. The District does not have formal reserve policies. Additional funding may be required to fund these needs and maintain adequate reserve balances. Esparto FPD maintains its funds in the County Treasury and uses the County’s financial system to maintain its accounting records. Esparto FPD fire commission receives financial reports at each meeting, but this needs to be reflected on meeting agendas and minutes. As a dependent district, Esparto FPD is included in the County’s Annual Comprehensive Financial Report (ACFR), however, Esparto FPD is a CALPERS member and required disclosures are not included. Due to the low number of participants, especially retired participants, it is not expected that future rates or the future liability will significantly impact Esparto FPD.

Financial Ability MSR Recommendation(s)

- Esparto FPD staff should review financial data on a regular basis and identify and discrepancies. The review should include reconciliations of various accounts, comparing budgets-to-actual, analyzing budget variances, comparing revenue and expense balances to the prior year, etc. It also should review monthly the transactions in the County system to transactions the agency submitted to the County for processing.
- 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 Esparto 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.
- Yolo County should include the GASB 68 pension balances and note disclosures for Esparto FPD in the County’s ACFR.

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 type="checkbox"/>	<input checked="" 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?*

Maybe. LAFCo recommends Esparto FPD, Capay Valley FPD and Madison FPD scale up its services and operate more as a regional unit via a JOA. Esparto FPD and Capay Valley FPD have already entered into a JOA and are working towards standardizing written operating policies and guidelines. It also has mutual/auto aid agreements with surrounding fire departments. It is hoped that the Madison FPD joins the JOA as well.

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 Esparto FPD, Capay Valley FPD and Madison FPD scale up its services and operate more as a regional unit via a JOA. Esparto FPD and Capay Valley FPD have already entered into a JOA and are working towards standardizing written operating policies and guidelines. It also has mutual/auto aid agreements with surrounding fire departments. It is hoped that the Madison FPD joins the JOA as well. The

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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 type="checkbox"/>	<input checked="" 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 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 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"/>
g) <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"/>
h) <i>Does the organization need to improve its public transparency via a website (see https://www.yololafco.org/yolo-local-government-website-transparency-scorecards)?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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)?*

Maybe. Esparto FPD has already entered into a JOA with Capay Valley FPD designed to improve operations and efficiencies. The recommendation below is to ensure Esparto FPD continues to maintain 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?*

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No. All five fire commission seats are filled and there does not appear to be an issue with onboarding and maintaining fire commission members.

Name / Title	Start	End
David Schwenger /	02/19/2019	03/01/2023
Mitch Roath /	09/24/2019	09/01/2023
John Hulsman, Jr. /	12/17/2019	01/01/2024
Rudy Lucero /	03/09/2021	03/01/2025
Barry Burns /	09/28/2021	09/01/2025

- 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. Esparto FPD staff positions are filled and there does not appear to be any issues with turnover. Esparto FPD provides resources and training to personnel in fire/emergency response operations and financial management.

- 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. The District has a comprehensive employee handbook and since Esparto 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, such as selection of commissioners, chair responsibilities, attendance at meetings, meeting conduct, brown act, travel, and expense reimbursements, etc. The District should have general and administrative policies such as records retention and storage, use of vehicles, webpage, whistleblower, nepotism and disaster planning, the District should also consider financial polices such as the investment of surplus funds, reserves, fee setting and periodic fee review, allowable expenditures, budget preparation and budget to actual review, debt and borrowing, credit card use, periodic financial reporting to the commissioners, etc. LAFCo will provide samples/templates.

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

No. Esparto FPD complies with Conflict-of-Interest Code requirements and is current with commission and staff Statement of Economic Interests (Form 700) disclosures.

- f) *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 Esparto 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 26909⁶.

- g) *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. Esparto 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

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

each year, comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable.

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

Maybe. Dependent special districts are not legally required to maintain a website. The Esparto FPD has a website but received a 42% transparency score for best practices in 2021. Please see the report posted on the LAFCo website for where improvements are recommended.

Accountability, Structure and Efficiencies MSR Determination

There are no recommended changes to Esparto FPD's governmental structure or operations that will increase accountability and efficiency. Esparto FPD has already entered into a JOA with Capay Valley FPD designed to improve operations and efficiencies. The recommendation below is to ensure Esparto FPD continues to maintain standing in good faith to achieve JOA goals. Esparto FPD is effective in its current structure and there are no issues with maintaining fire commissioners and staff. Commissioners and key staff are trained regarding the organization's program requirements and financial management. Esparto FPD has some basic policies but should consider adopting additional policies regarding meeting attendance, conduct, responsibilities of officers, personnel, and accounting/financial procedures. EPFD is current in making its Statement of Economic Interests (Form 700) disclosures and as a dependent FPD, Yolo County performs its audits. Although it's not legally required, the Esparto FPD has a website but received a 42% best practices transparency score in 2021.

Accountability, Structure and Efficiencies MSR Recommendation(s)

- Capay Valley, Esparto and Madison 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.
- The Esparto 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 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, such as Esparto FPD, are not legally required to maintain a website. The Esparto FPD has a website but received a 42% best practices transparency score in 2021. Please see the report at <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards> for where improvements are recommended.

7. BROADBAND ACCESS

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

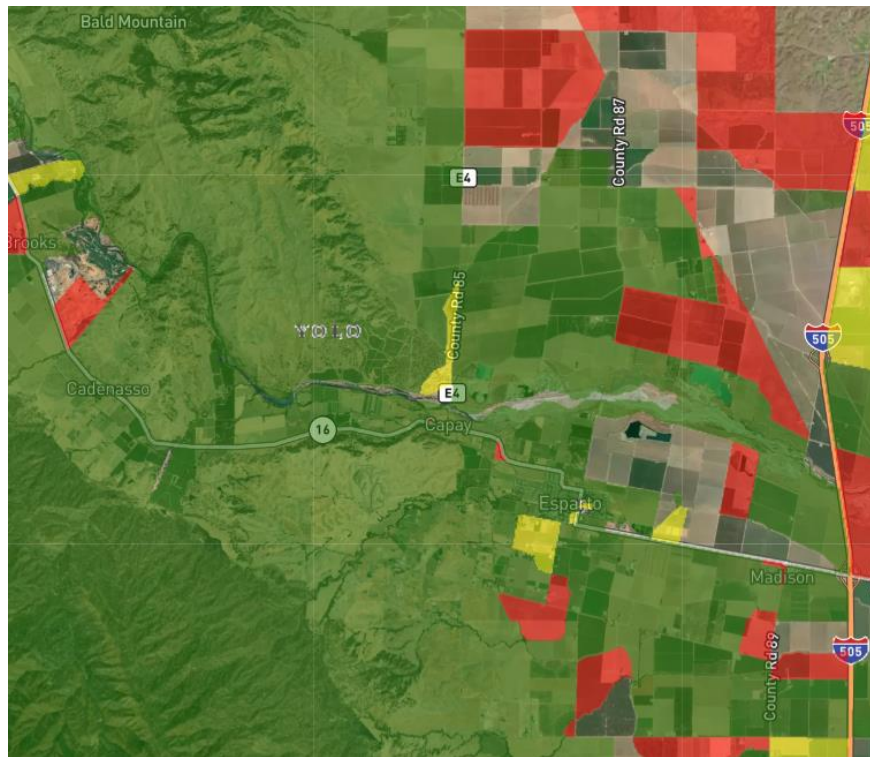
Per Yolo LAFCo Project Policy 6.2 “it is the intent of Yolo LAFCo to comprehensively review broadband access in MSR of local agencies that either serve communities and/or provide emergency services where broadband connection is critical (i.e. cities, CSDs, CSAs, FPDs and RDs).”

	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 type="checkbox"/>	<input checked="" type="checkbox"/>
b) <i>Is there a lack of low-income subscription rates and/or digital literacy programs available?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

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

No. The town of Esparto is provided broadband service by Esparto Broadband, Inc. at either 100 Mbps download and 10 Mbps upload speeds or 50 Mbps download and 5 Mbps upload speeds depending on location⁷: The town of Capay has service from either Frontier Communications at 115 Mbps download and 7 Mbps upload speeds or Esparto Broadband, Inc. at 50 Mbps download and 5 Mbps upload speeds depending on the location. The rural areas are mostly covered by Winters Broadband LLC at 25 Mbps download speed and 6 Mbps upload speed. Therefore, broadband speeds of 25/3 Mbps is generally available in the Esparto FPD territory.



⁷ 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?*

No. However, according to the CPUC Broadband Mapping Program, broadband adoption at 25/3 Mbps is low at only 20%-40% for the Esparto FPD territory.

As a small local provider, Esparto Broadband, Inc. does not offer low-income subscription rates, but its 25 Mbps "Light" plan is offered at \$41.00 per month. Much of Esparto is also covered by AT&T at slower speeds, which offers a program for low-income households that includes 25 Mbps download speeds for \$10.00 per month with free installation, in-home Wi-Fi®, no deposit and no annual contract. Frontier Communications offers a low-income subscription rate of \$9.25 per month.

Yolo County Library staff provide one-on-one computer assistance, with even with basic functions like setting up an email account⁸ 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

Broadband access in the Esparto FPD does not appear to be an issue that would disrupt fire protection and emergency services. Broadband speeds of 25/3 Mbps is generally available in the Esparto FPD territory by multiple providers. However, according to the CPUC Broadband Mapping Program, broadband adoption at 25/3 Mbps is low at only 20%-40%. Frontier Communications as a national internet service provider is required to offer low-income subscription rates, while a small local provider such as Esparto Broadband, Inc. is not. However, for low-income residents AT&T is also available as a secondary option in most of Esparto.

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 Esparto FPD and Status

1. 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.

Status: Esparto FPD is working on written policies, however, per this 2016 recommendation they have not been adopted yet.

2. Esparto FPD should consider reducing the size of its fire apparatus inventory to facilitate long-term fiscal sustainability.

Status: The Esparto FPD has reduced the size of its fire apparatus inventory since the 2016 MSR.

⁸ Email from Mark Fink, Yolo County Librarian on May 26, 2021

3. Esparto and Madison FPDs should consider consolidating into a single district to enhance operational and fiscal efficiencies.

Status: In lieu of a legal consolidation, Esparto FPD has invited Madison FPD to join the JOA, which would be considered a “functional consolidation”.

Status of Previous Recommendations MSR Determination

Esparto FPD has complied with two of the three recommendations. It has reduced its fire apparatus reserve inventory since the 2016 MSR and has invited Madison FPD to participate in a JOA which would be considered a “functional consolidation”: Esparto FPD has not adopted written fiscal policies addressing budgeting, procurement, reserve funds, fiscal audits, and capital renewal/replacement planning in conformance with recognized industry best fiscal practices.

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.