

District Board Members

Blaine Maynor- *President*
Division 1
Nicole Johnson
Division 2
Randy Mendosa
Division 3
Eric Loudenslager - *Vice President*
Division 4
Jason Akana
Division 5



District Staff

Justin McDonald
Fire Chief
Becky Schuette
Clerk of the Board

Regular Board Meeting

February 14, 2023

5:30 PM

Location: 631 9th Street, Arcata
Arcata Station Classroom

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ATTENDANCE & DETERMINATION OF QUORUM

APPROVAL OF AGENDA

PUBLIC COMMENT/ASSOCIATION REPORTS

Pg. 4

Any person may address the District Board on any subject pertaining to District business, which is not listed on the agenda. This comment is provided by the Ralph M. Brown Open Meeting Act (Government Code § 54950 et seq.) and may be limited to three (3) minutes for any person addressing the Board. Any request that requires Board action may be set by the Board for a future agenda or referred to staff.

- Senior Management Group
- Local 4981
- Arcata Volunteer Firefighters Association

Pg. 5

CONSENT CALENDAR

Pg. 6

Consent calendar items are considered routine and are acted upon by the Board with a single action. Members of the audience wishing to provide public input may request that the Board remove the item from the Consent Calendar. Comments may be limited to three (3) minutes.

1. Minutes from January 10, 2023, Regular Meeting

Pg. 7

- 2. January 2023 Financial Report Pg. 10
- 3. Adopt Resolution 23-281 with Exhibit A, Approving Disposal of Surplus Equipment and Supplies Pg. 23

DISTRICT BUSINESS

- 1. Consider Appeal for Adjustment of Special Tax and Benefit Assessment Pg. 26
 - a. Attachment 1 - Appeal Meeting Procedures & Supporting Documents Pg. 27
 - b. Attachment 2 - Petitioner Submission Documents Parcel #507-023-019-000 Pg. 46
 - c. Attachment 3 - Petitioner Submission Documents Parcel #503-224-007-000 Pg. 58
- 2. Consider Accepting the Fiscal Year 2021-22 Financial Audit Report Pg. 69
 - a. Attachment 1 - District Audit Report June 30, 2022 Pg. 70
- 3. Consider Approval of the Fiscal Year 2022-23 Mid-Year Amended Budget Pg. 140
 - a. Attachment 1 - Draft FY 2022-23 Mid-Year Amended Budget Pg. 142
- 4. Review of 2022 Year End Statistics Pg. 145
 - a. Attachment 1 - PowerPoint Presentation Pg. 146
- 5. Provide Direction to Staff Relating to Live Video Broadcast of District Board Meetings Pg. 156
- 6. Consider Nomination for the Fire Agencies Insurance Risk Authority (FAIRA) Joint Powers Authority (JPA) Governing Board Pg. 157
 - a. Attachment 1 - Notice and Nomination Form Received from FAIRA Pg. 158

CORRESPONDENCE & COMMUNICATIONS

- 1. Public Correspondence Pg. 160
 - a. Copy of Email to Senator McGuire from a Eureka Resident Regarding Cal Poly Build Pg. 161
 - b. Letter of Support for Green Diamond from Chief McDonald Pg. 162
- 2. Committee Reports
 - a. Arcata Station Committee (*Mendosa, Maynor*)
 - b. Arcata General Plan & Gateway Area Plan Committee (*Loudenslager, Mendosa*)
- 3. Fire Chief’s Monthly Report Pg. 164
- 4. Director Matters

CLOSED SESSIONS

At any time during the regular session, the Board may adjourn to closed session to consider existing or anticipated litigation, liability claims, real property negotiations, license and permit determinations, threats to security, public employee appointments, personnel matters, evaluations and discipline, labor negotiations, or to discuss with legal counsel matters within the attorney-client privilege.

There is no closed session scheduled.

ADJOURNMENT

Next Regular Board Meeting is scheduled for March 14, 2023, Arcata Downtown Station Classroom, 631 9th Street in Arcata at 5:30 pm.

Prepared by: *Becky Schuette, Clerk of the Board*

The Arcata Fire Protection District ("District"), in compliance with the Americans with Disabilities Act ("ADA"), individuals who require special accommodations to access, attend and/or participate in District board meetings due to a disability, shall make their request by calling (707)825-2000, no later than 48 hours in advance of the scheduled meeting time. In compliance with Government Code Section 54957.5, non-exempt writings that are distributed to a majority of, or all, the Board in advance of a meeting may be viewed at 2149 Central Avenue, McKinleyville, California or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact the Board Secretary, at (707) 825-2000.

The meeting agenda is posted at least 72 hours in advance of regular scheduled meetings, at the following locations:

- *District's Headquarters' Building, 2149 Central Avenue, McKinleyville, CA 95519*
- *Arcata Downtown Station, 631 9th Street, Arcata, CA 95521*
- *Mad River Station, 3235 Janes Road, Arcata, CA 95521*
- *The Arcata Fire Protection District website: www.arcatafire.org*

Public Comment & Association Reports



**ARCATA VOLUNTEER FIREFIGHTERS
ASSOCIATION, INC.**

2149 Central Avenue
McKinleyville, California 95519
(707) 825-2000

Date: 2/14/2023 MONTHLY ACTIVITY REPORT
To: Board of Directors, Arcata Fire District
From Arcata Volunteer Firefighters' Association

**Mission: We exist to provide support, advocacy, and a social network for those
Volunteering to contribute to the mission of the Arcata Fire District.**

Volunteering

- Volunteer hours of support for January 55 Hours.
 - Volunteers responded to incidents in January.
 - VLU Training in January consisted of Weather-Related responses.
 - VLU began transitioning Equipment from L8291 into R8274
 - Volunteers install address placards across the District.
 - Conducted CPR and First Aid Classes.

AVFA Projects Supporting the AFD

- Address Placard Project
 - There have been 199 address placards requested. 15 from out of District.
 - Presently 132 Address Placard have been installed across the district.
 - Awaiting orders #5 and #6 of 48 additional placard to be installed in February.
 - New requests are still coming in every day.
 - We have expended half of the grant money so far.

Grant Activity

- No Recent grant activity.

AVFA Properties

- The 9th Street Fire Station leases is under review.
- Broken window in engine-bay rollup door at the 9th street station. Rock thrown.

Consent Calendar

MINUTES

*Regular Board Meeting
January 10, 2023
5:30 p.m.
Location: 631 9th Street, Arcata
Arcata Fire Station Classroom*

Board of Directors

Blaine Maynor (Division 1) - President, Eric Loudenslager (Division 4) - Vice President, Jason Akana (Division 5) - Director, Nicole Johnson (Division 2) - Director, Randy Mendosa (Division 3) - Director

CALL TO ORDER

The regular session of the Board of Directors for the Arcata Fire District was called to order by President Blaine Maynor at 5:30 pm.

1. Administration of Oath of Office – President Maynor verbally issued the Oath of Office for returning Directors Johnson and Loudenslager and new Director Akana.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by President Maynor.

ATTENDANCE AND DETERMINATION OF A QUORUM

The meeting continued with a quorum and the following were present: President Blaine Maynor, Vice President Eric Loudenslager, Director Jason Akana, Director Nicole Johnson and Director Randy Mendosa.

Additional District administrative staff included Fire Chief Justin McDonald, and Board Secretary Becky Schuette.

APPROVAL OF AGENDA

It was moved to approve the agenda.

Motion: Mendosa; Second: Akana

Roll Call: Ayes; Akana, Johnson, Loudenslager, Mendosa and Maynor

Motion Carries

CLOSED SESSIONS

1. Conference with Real Property Negotiators (Gov. Code Section 54956.8)
Property: APN: 021-041-002-000, 631 9th Street, Arcata
Agency Negotiators: District Counsel, Ryan Plotz and Director Randy Mendosa and Director Blaine Maynor
Under Negotiation: Lease Agreement

President Maynor adjourned to closed session at 5:35 pm.

Director Loudenslager left the closed session at 6:00 pm to attend the Arcata Planning Commission Meeting.

The meeting reconvened at 6:20 pm.

Report out of closed session by President Maynor; The Board gave direction to Attorney Plotz.

PUBLIC COMMENT

President Maynor called for public comments and there were none.

Senior Management Group – Nothing to report.

Local 4981 – Captain Marcus Lillard introduced the newest hire, Engineer Arly Allen, in attendance. He spoke thanks to the Board adding that the Local is showing high moral, with highly trained staff with good energy.

Arcata Volunteer Firefighters Association (AVFA) – President Roy Willis reviewed his submitted staff report.

CONSENT CALENDAR

1. Minutes from December 13, 2022, Regular Meeting
2. December 2022 Financial Report
3. Adoption of Resolution 23-279 Acknowledging Receipt of Annual Fire and Life Safety Inspections Pursuant to Sections 13146.2 through 13146.4 of the California Health and Safety Code
4. Adoption of Resolution 23-280 Directing Transfer of Cash from the Humboldt County Treasury Accounts to the CalTRUST Liquidity Fund

President Maynor queried if anyone from the Board or the public requested to pull any items from the consent calendar. There were no requests to do so.

It was moved to approve the consent calendar.

Motion: Akana; Second: Mendosa

Roll Call: Ayes; Akana, Johnson, Mendosa, and Maynor. **Absent;** Loudenslager.
Motion Carries

CORRESPONDENCE & COMMUNICATIONS

1. Public Correspondence – President Maynor reviewed the correspondence.
2. Committee Reports:
 - a. Arcata Station Committee (*Mendosa, Maynor*) – Nothing to report.
 - b. Arcata General Plan & Gateway Area Plan Committee (*Loudenslager, Mendosa*) – Director Mendosa reported that Director Loudenslager was presenting at the Planning Commission Meeting at the present time. He added that the Committee had met with Assemblymember Wood and Senator McGuire to discuss concerns about the Cal Poly expansion. He advised that Senator McGuire had arranged a meeting with the Cal Poly leadership later this month.
3. Fire Chief's Monthly Report – Chief McDonald reviewed his staff report.
4. Director Matters – Following a question from Director Mendosa, and a brief discussion about televising our meetings, the Director requested a topic be placed on the agenda for discussion. He would like to come up with options to provide better access to the public for our meetings.

DISTRICT BUSINESS

1. Consider and Discuss Updates to the Station Signage and Vehicle Logos:

President Maynor deferred to Chief McDonald who advised the topic was requested back on the agenda for discussion and direction to staff.

Director Akana had suggested a “challenge” among the firefighters to come up with a good representation for the signage. Captain Lillard advised he believed there would be staff interest in creating a design.

There was discussion about a previously considered request to include the community names on the signs and vehicle identification, as well as the placement of the language.

The Chief reminded the Board of the expanding District communities and the rotation of the placement of engines, which both affect how to identify the engines.

Captain Lillard advised he would discuss it with the Local and felt positive that ownership of the design as well as the possibility of swag resulting from the changes, he could return to the Board with options.

No further action was taken.

2. Consideration of a Safety Committee Assignment for a Board Director: Chief McDonald spoke to his staff note and explained that the Safety Committee program is being somewhat revamped. Staff will be given collateral duties soon and we had a new Director and he felt it was a good time to discuss the topic. After brief discussion, Director Akana volunteered to be on the committee.

No further action was taken.

ADJOURNMENT

Following a motion by Director Mendosa and a second by Director Johnson, President Maynor adjourned the meeting at 7:05 pm.

The next Regular Meeting is scheduled for **February 14, 2023, Arcata Downtown Station Classroom, 631 9th Street in Arcata at 5:30 pm.**

Respectfully submitted,

Becky Schuette,
Clerk of the Board

8:14 AM
02/09/23
Accrual Basis

ARCATA FIRE DISTRICT
Balance Sheet
As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
CalTRUST	2,164,926.97
CCCU CHECKING	559,503.59
CCCU LIQUID ASSETS	116,354.32
COAST CENTRAL SAVINGS	50.00
COUNTY TREASURY	306,345.89
Total Checking/Savings	<u>3,147,180.77</u>
Accounts Receivable	
1200 · ACCOUNTS RECEIVABLE	44,484.00
Total Accounts Receivable	<u>44,484.00</u>
Other Current Assets	
ACCT RECV - COUNTY TREASURY	3,145,509.78
INTEREST RECEIVABLE	75,000.00
PREPAID EXPENSE	32,487.31
Total Other Current Assets	<u>3,252,997.09</u>
Total Current Assets	<u>6,444,661.86</u>
Fixed Assets	
ACCUMULATED DEPRECIATION	-2,876,386.00
BUILDINGS AND IMPROVEMENTS	2,395,484.62
EQUIPMENT	3,315,431.56
LAND	224,630.00
Total Fixed Assets	<u>3,059,160.18</u>
Other Assets	
Debt Issue Costs-Sterling Bank	
Accumulated Amortization	-3,428.00
Debt Issue Costs-Sterling Bank - Other	67,797.00
Total Debt Issue Costs-Sterling Bank	<u>64,369.00</u>
DEFERRED OUTFLOWS-OPEB	1,352,988.00
DEFERRED OUTFLOWS-PENSION	6,111,831.00
Total Other Assets	<u>7,529,188.00</u>
TOTAL ASSETS	<u><u>17,033,010.04</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	30,503.06
Total Accounts Payable	<u>30,503.06</u>

ARCATA FIRE DISTRICT
Balance Sheet
 As of January 31, 2023

	<u>Jan 31, 23</u>
Credit Cards	
US BANK	6,408.44
Total Credit Cards	<u>6,408.44</u>
Other Current Liabilities	
ACCOUNTS PAYABLE 2	32,487.31
ACCRUED EXPENSES - OTHER	33,061.67
ACCRUED INTEREST EXPENSE	54,274.83
COMPENSATION TIME OFF	11,031.49
WAGES PAYABLE	106,207.43
2100 · PAYROLL LIABILITIES	
457 DEDUCTION	3,600.00
CA WITHHOLDING	3,776.20
FEDERAL WITHHOLDING	8,249.46
MEDICARE - BOTH	2,308.96
SOCIAL SECURITY - BOTH	366.40
SURVIVOR BENEFIT	39.06
2100 · PAYROLL LIABILITIES - Other	<u>7,254.25</u>
Total 2100 · PAYROLL LIABILITIES	<u>25,594.33</u>
Total Other Current Liabilities	<u>262,657.06</u>
Total Current Liabilities	299,568.56
Long Term Liabilities	
Sterling National Bank	4,754,000.00
ACCRUED EMPLOYEE BENEFITS	104,550.66
DEFERRED INFLOWS-OPEB	1,734,731.00
DEFERRED INFLOWS-PENSION	2,526,458.00
NET PENSION LIABILITY	3,772,833.00
OTHER POST EMPLOYMENT BEN. LIAB	<u>10,931,227.00</u>
Total Long Term Liabilities	<u>23,823,799.66</u>
Total Liabilities	24,123,368.22
Equity	
INVESTMENT IN FIXED ASSETS	3,059,160.18
3900 · RETAINED EARNINGS	-9,995,220.38
Net Income	<u>-154,297.98</u>
Total Equity	<u>-7,090,358.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>17,033,010.04</u></u>

ARCATA FIRE DISTRICT
Statement of Cash Flows
January 2023

	<u>Jan 23</u>
OPERATING ACTIVITIES	
Net Income	128,672.18
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · ACCOUNTS RECEIVABLE	7,534.80
ACCT RECV - COUNTY TREASURY	-449,358.54
2000 · ACCOUNTS PAYABLE	-104,771.28
US BANK	-8,390.75
US BANK:EMMONS	234.34
US BANK:EVENSON	32.33
US BANK:J. MCDONALD	881.04
US BANK:LILLARD	1,047.58
US BANK:MANOUSOS	70.26
US BANK:SCHUETTE	3,878.01
2100 · PAYROLL LIABILITIES:457 DEDUCTION	-15,000.00
2100 · PAYROLL LIABILITIES:CA WITHHOLDING	-2,047.87
2100 · PAYROLL LIABILITIES:FEDERAL WITHHOLDING	-4,412.00
2100 · PAYROLL LIABILITIES:MEDICARE - BOTH	-965.60
2100 · PAYROLL LIABILITIES:SOCIAL SECURITY - BOTH	-19.40
2100 · PAYROLL LIABILITIES:SURVIVOR BENEFIT	-1.86
	<hr/>
Net cash provided by Operating Activities	-442,616.76
	<hr/>
Net cash increase for period	-442,616.76
	<hr/>
Cash at beginning of period	3,589,797.53
	<hr/>
Cash at end of period	<u>3,147,180.77</u>

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual

July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
TAX REVENUE				
101117 · PROPERTY TAX-CURRENT-SECURED	1,393,000.00	1,393,000.00	0.00	100.0%
102500 · PROPERTY TAX-CURRENT-UNSECURED	48,028.75	49,583.31	-1,554.56	96.9%
103500 · PROPERTY TAX-PRIOR YEARS SECURED	8,613.50	14,583.31	-5,969.81	59.1%
105110 · PROPERTY TAX PRIOR YEARS UNSECURED	0.00	583.31	-583.31	0.0%
800040 · SUPPLEMENTAL TAXES- CURRENT	12,490.31	7,000.00	5,490.31	178.4%
105900 · SUPPLEMENTAL TAXES-PRIOR YEARS	2,625.00	2,916.69	-291.69	90.0%
113100 · STATE TIMBER TAX	0.00	500.00	-500.00	0.0%
800050 · PROPERTY ASSESSMENTS	1,750,606.22	2,208,500.00	-457,893.78	79.3%
Total TAX REVENUE	3,215,363.78	3,676,666.62	-461,302.84	87.5%
USE OF MONEY & PROPERTY				
800190 · INTEREST INCOME	4,287.55	24,500.00	-20,212.45	17.5%
Total USE OF MONEY & PROPERTY	4,287.55	24,500.00	-20,212.45	17.5%
INTERGOVERNMENTAL				
525110 · HOMEOWNERS PROP. TAX REL	0.00	14,583.31	-14,583.31	0.0%
800600 · OTHER GOVERNMENT AGENCIES				
HSU Contract for Services	37,171.39	37,000.00	171.39	100.5%
NCUAQMD	0.00	700.00	-700.00	0.0%
Prop 172 Disbursement	0.00	8,700.00	-8,700.00	0.0%
Total 800600 · OTHER GOVERNMENT AGENCIES	37,171.39	46,400.00	-9,228.61	80.1%
800950 · FIREFIGHTING REIMBURSEMENTS	3,007.80	0.00	3,007.80	100.0%
Total INTERGOVERNMENTAL	40,179.19	60,983.31	-20,804.12	65.9%
CHARGES FOR SERVICES				
800155 · PREVENTION FEES	5,569.50	7,000.00	-1,430.50	79.6%
800156 · R1/R2 INSPECTION FEES	26,290.34	26,250.00	40.34	100.2%
800946 · INCIDENT REVENUE RECOVERY FEES	8,475.37	2,916.65	5,558.72	290.6%
Total CHARGES FOR SERVICES	40,335.21	36,166.65	4,168.56	111.5%
MISCELLANEOUS REVENUES				
800940 · OTHER REVENUE				
Donations	1,500.00	0.00	1,500.00	100.0%
800940 · OTHER REVENUE - Other	2,396.29	0.00	2,396.29	100.0%
Total 800940 · OTHER REVENUE	3,896.29	0.00	3,896.29	100.0%
800941 · REFUNDS	232.98	500.00	-267.02	46.6%
800942 · INCIDENT REPORTS	225.90	200.00	25.90	113.0%
Total MISCELLANEOUS REVENUES	4,355.17	700.00	3,655.17	622.2%
OTHER FINANCING SOURCES				
800920 · SALE OF FIXED ASSETS	30,000.00	0.00	30,000.00	100.0%
Total OTHER FINANCING SOURCES	30,000.00	0.00	30,000.00	100.0%
Total Income	3,334,520.90	3,799,016.58	-464,495.68	87.8%
Gross Profit	3,334,520.90	3,799,016.58	-464,495.68	87.8%
Expense				
SALARIES & EMPLOYEE BENEFITS				
5010 · SALARIES AND WAGES				
5010.1 · Full-Time	993,432.63	1,121,166.69	-127,734.06	88.6%
5010.2 · CTO Payout	182,463.16	224,000.00	-41,536.84	81.5%
5010.3 · Settlement Pay/Vacation	21,498.82	30,000.00	-8,501.18	71.7%
5010.4 · Holiday Pay	41,724.44	25,000.00	16,724.44	166.9%
5010.5 · Deferred Compensation	31,600.00	36,400.00	-4,800.00	86.8%
5010.6 · Part-Time (Hourly)	42,887.03	56,583.31	-13,696.28	75.8%
Total 5010 · SALARIES AND WAGES	1,313,606.08	1,493,150.00	-179,543.92	88.0%

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual

July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
5020 · RETIREMENT				
5020.1 · CalPERS Retirement	298,224.27	329,583.31	-31,359.04	90.5%
5020.3 · Social Security	2,678.33	3,500.00	-821.67	76.5%
5020.4 · Medicare	20,354.17	16,916.65	3,437.52	120.3%
Total 5020 · RETIREMENT	321,256.77	349,999.96	-28,743.19	91.8%
5030-GROUP INSURANCE				
5030.1 · Health Insurance (Employees)	326,547.67	393,750.00	-67,202.33	82.9%
5030.2 · Health Insurance (Retirees)	200,312.66	185,500.00	14,812.66	108.0%
5030.3 · Retiree Health Admin Fees	1,351.31	2,333.35	-982.04	57.9%
5030.4 · Dental & Life Insurance	23,947.04	24,500.00	-552.96	97.7%
5030.5 · Air Ambulance Insurance	120.00	3,000.00	-2,880.00	4.0%
5030.6 · Vision	267.52	5,000.00	-4,732.48	5.4%
5030.7 · Long Term Disability Insurance	4,205.00	4,666.65	-461.65	90.1%
Total 5030-GROUP INSURANCE	556,751.20	618,750.00	-61,998.80	90.0%
5033 · UNEMPLOYMENT INSURANCE FUND				
5033.1 · Unemployment Insurance	0.00	5,000.00	-5,000.00	0.0%
Total 5033 · UNEMPLOYMENT INSURANCE FUND	0.00	5,000.00	-5,000.00	0.0%
5035 · WORKERS' COMPENSATION INSURANCE				
5035.1 · Primary	0.00	78,000.00	-78,000.00	0.0%
5035.3 · Administrative Fee	0.00	20,000.00	-20,000.00	0.0%
Total 5035 · WORKERS' COMPENSATION INSURAN...	0.00	98,000.00	-98,000.00	0.0%
Total SALARIES & EMPLOYEE BENEFITS	2,191,614.05	2,564,899.96	-373,285.91	85.4%
SERVICE & SUPPLIES				
5050 · CLOTHING & PERSONAL SUPPLIES				
5050.1 · Uniforms	11,590.68	20,000.00	-8,409.32	58.0%
5050.2 · Station Boots	0.00	2,000.00	-2,000.00	0.0%
5050.3 · PPE - Structural	7,850.00	12,000.00	-4,150.00	65.4%
5050.4 · PPE - Wildland	0.00	5,000.00	-5,000.00	0.0%
5050.5 · PPE - VLU	0.00	1,000.00	-1,000.00	0.0%
5050.6 · Shields & Badges	690.21	1,000.00	-309.79	69.0%
Total 5050 · CLOTHING & PERSONAL SUPPLIES	20,130.89	41,000.00	-20,869.11	49.1%
5060 · COMMUNICATIONS				
5060.1 · Phones - Landline & Cellular	7,864.75	5,833.31	2,031.44	134.8%
5060.2 · Alarm Monitoring	1,731.22	3,500.00	-1,768.78	49.5%
5060.3 · Communication - Miscellaneous	0.00	500.00	-500.00	0.0%
5060.4 · HCFA Radio System Annual Fee	0.00	1,600.00	-1,600.00	0.0%
5060.5 · Cable TV & Internet	7,799.03	7,875.00	-75.97	99.0%
5060 · COMMUNICATIONS - Other	166.73			
Total 5060 · COMMUNICATIONS	17,561.73	19,308.31	-1,746.58	91.0%
5080 · FOOD				
5080.1 · Food/Rehab Supplies	604.25	1,312.50	-708.25	46.0%
5080.2 · Drinking Water	127.40	583.31	-455.91	21.8%
Total 5080 · FOOD	731.65	1,895.81	-1,164.16	38.6%
5090 · HOUSEHOLD EXPENSE				
5090.1 · Station Supplies				
Arcata	613.24			
Mad River	930.45			
McK	1,010.61			
5090.1 · Station Supplies - Other	34.44	2,391.69	-2,357.25	1.4%
Total 5090.1 · Station Supplies	2,588.74	2,391.69	197.05	108.2%

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual

July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
5090.2 · Garbage Service				
Arcata	426.39			
Mad River	572.06			
McK	1,398.00			
5090.2 · Garbage Service - Other	<u>236.45</u>	<u>3,150.00</u>	<u>-2,913.55</u>	<u>7.5%</u>
Total 5090.2 · Garbage Service	2,632.90	3,150.00	-517.10	83.6%
5080.3 · Station Furniture	<u>5,000.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>100.0%</u>
Total 5090 · HOUSEHOLD EXPENSE	10,221.64	10,541.69	-320.05	97.0%
5100 · LIABILITY INSURANCE				
5100.1 · Liability Insurance	<u>43,637.00</u>	<u>35,300.00</u>	<u>8,337.00</u>	<u>123.6%</u>
Total 5100 · LIABILITY INSURANCE	43,637.00	35,300.00	8,337.00	123.6%
5120 · MAINTENANCE-EQUIPMENT				
5120.1 · Fire Apparatus				
8211 · E8211	33,783.39			
8215 · E8215	7,042.08			
8216 · E8216	8,270.70			
8217 · E8217	4,263.30			
8239 · E8239	28,415.89			
8258 · WT8258	987.18			
8291 · L8291	356.07			
5120.1 · Fire Apparatus - Other	<u>25.77</u>	<u>60,000.00</u>	<u>-59,974.23</u>	<u>0.0%</u>
Total 5120.1 · Fire Apparatus	83,144.38	60,000.00	23,144.38	138.6%
5120.2 · Small Vehicles				
8205 · U8205	1,148.83			
8206 · U8206	35.78			
8207 · U8207	151.59			
8208 · U8208	480.81			
8209 · U8209	817.57			
8295 · U8295	212.57			
5120.2 · Small Vehicles - Other	<u>129.30</u>	<u>10,000.00</u>	<u>-9,870.70</u>	<u>1.3%</u>
Total 5120.2 · Small Vehicles	2,976.45	10,000.00	-7,023.55	29.8%
5120.3 · Hose & Ladder Testing	0.00	6,500.00	-6,500.00	0.0%
5120.4 · Hose Repair	0.00	500.00	-500.00	0.0%
5120.7 · SCBA	2,122.85	1,000.00	1,122.85	212.3%
5120.8 · Hydraulic Rescue Tool Service	2,431.85	3,500.00	-1,068.15	69.5%
5120.9 · Power Tools Maintenance	104.21	1,000.00	-895.79	10.4%
5120.10 · AED/LUCAS Maintenance	4,712.40	8,100.00	-3,387.60	58.2%
5120.11 · Fire Extinguisher Maintenance	437.32	500.00	-62.68	87.5%
5120.12 · Small Instrument Repair & Test	0.00	500.00	-500.00	0.0%
5120.13 · Equipment Maintenance - Misc	<u>30.34</u>	<u>500.00</u>	<u>-469.66</u>	<u>6.1%</u>
Total 5120 · MAINTENANCE-EQUIPMENT	95,959.80	92,100.00	3,859.80	104.2%
5121 · MAINTENANCE-ELECTRONICS				
5121.1 · Computers	0.00	1,000.00	-1,000.00	0.0%
5121.2 · Communication Equipment	2,945.45	1,000.00	1,945.45	294.5%
5121.3 · Batteries	1,142.73	1,500.00	-357.27	76.2%
5121 · MAINTENANCE-ELECTRONICS - Other	<u>31.30</u>	<u></u>	<u></u>	<u></u>
Total 5121 · MAINTENANCE-ELECTRONICS	4,119.48	3,500.00	619.48	117.7%
5130 · MAINTENANCE-STRUCTURE				
5130.1 · Structure Maintenance				
Arcata	2,920.52			
Mad River	36,057.18			
McK	839.66			
5130.1 · Structure Maintenance - Other	<u>494.00</u>	<u>46,000.00</u>	<u>-45,506.00</u>	<u>1.1%</u>
Total 5130.1 · Structure Maintenance	40,311.36	46,000.00	-5,688.64	87.6%

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual

July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
5130.2 · Grounds Maintenance				
Arcata	56.40			
Bayside	312.42			
Mad River	119.50			
5130.2 · Grounds Maintenance - Other	0.00	2,500.00	-2,500.00	0.0%
Total 5130.2 · Grounds Maintenance	488.32	2,500.00	-2,011.68	19.5%
5130.3 · Emergency Power Maintenance				
Arcata	1,137.85			
Mad River	512.51			
McK	1,137.85			
5130.3 · Emergency Power Maintenance - Other	0.00	2,000.00	-2,000.00	0.0%
Total 5130.3 · Emergency Power Maintenance	2,788.21	2,000.00	788.21	139.4%
5130.4 · Pest Control	1,100.00	3,000.00	-1,900.00	36.7%
Total 5130 · MAINTENANCE-STRUCTURE	44,687.89	53,500.00	-8,812.11	83.5%
5140 · MEDICAL SUPPLIES				
5140.1 · Medical Supplies	1,760.30	3,500.00	-1,739.70	50.3%
5140.2 · AED / LUCAS Supplies	0.00	291.65	-291.65	0.0%
5140.3 · COVID Supplies	0.00	1,166.65	-1,166.65	0.0%
5140 · MEDICAL SUPPLIES - Other	171.38			
Total 5140 · MEDICAL SUPPLIES	1,931.68	4,958.30	-3,026.62	39.0%
5150 · MEMBERSHIPS				
5150.6 · Dues	1,598.00	2,000.00	-402.00	79.9%
Total 5150 · MEMBERSHIPS	1,598.00	2,000.00	-402.00	79.9%
5160 · MISCELLANEOUS EXPENSE				
5160.1 · Miscellaneous Expense	105.98	1,000.00	-894.02	10.6%
Total 5160 · MISCELLANEOUS EXPENSE	105.98	1,000.00	-894.02	10.6%
5170 · OFFICE SUPPLIES				
5170.1 · Office Supplies	1,005.37	5,000.00	-3,994.63	20.1%
5170.2 · Postage & Shipping	787.84	1,000.00	-212.16	78.8%
5170.3 · Software	310.00	500.00	-190.00	62.0%
5170.4 · Subscription Periodicals	0.00	100.00	-100.00	0.0%
5170 · OFFICE SUPPLIES - Other	308.59			
Total 5170 · OFFICE SUPPLIES	2,411.80	6,600.00	-4,188.20	36.5%
5180 · PROFESSIONAL & SPECIAL SERVICES				
5180.1 · Legal Services	2,273.58	20,000.00	-17,726.42	11.4%
5180.2 · Human Resource Services	51,000.00	10,000.00	41,000.00	510.0%
5180.3 · Medical Screening Services	828.10	20,000.00	-19,171.90	4.1%
5180.4 · Background Checks	11,907.80	5,000.00	6,907.80	238.2%
5180.5 · Annual Audit Services	0.00	11,000.00	-11,000.00	0.0%
5180.6 · Accounting Services	5,383.00	10,000.00	-4,617.00	53.8%
5180.7 · GASB 75 Report	6,600.00	7,000.00	-400.00	94.3%
5180.8 · IT Services	20,229.31	18,375.00	1,854.31	110.1%
5180.9 · Web Page Hosting	2,590.00	2,625.00	-35.00	98.7%
5180.10 · Fire RMS Annual Fee	4,195.70	4,350.00	-154.30	96.5%
5180.11 · Scheduling Program Annual Fee	4,016.00	3,500.00	516.00	114.7%
5180.12 · Parcel Quest Annual Fees	1,799.00	2,000.00	-201.00	90.0%
5180.13 · CAD Interface Maintenance Fee	0.00	1,750.00	-1,750.00	0.0%
5180.14 · eDispatches Annual Fee	279.00	2,000.00	-1,721.00	14.0%
5180.15 · Survey Program	384.00	500.00	-116.00	76.8%
5180.16 · Subscriptions	848.96	1,800.00	-951.04	47.2%
5150.17 · Humboldt Co. Fire Chiefs' Assoc	0.00	800.00	-800.00	0.0%
5180.19 · Miscellaneous Services	176.17	500.00	-323.83	35.2%
5180.20 · Finanacial Consulting	0.00	5,000.00	-5,000.00	0.0%
Total 5180 · PROFESSIONAL & SPECIAL SERVICES	112,510.62	126,200.00	-13,689.38	89.2%

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual

July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
5190 · PUBLICATIONS & LEGAL NOTICES				
5191.1 · Publications & Notices	821.00	1,000.00	-179.00	82.1%
Total 5190 · PUBLICATIONS & LEGAL NOTICES	821.00	1,000.00	-179.00	82.1%
5200 · RENTS & LEASES - EQUIPMENT				
5200.1 · Copier	4,352.85	4,841.69	-488.84	89.9%
Total 5200 · RENTS & LEASES - EQUIPMENT	4,352.85	4,841.69	-488.84	89.9%
5210 · RENTS & LEASES - STRUCTURES				
5210.1 · Arcata Station	80,000.00	70,000.00	10,000.00	114.3%
Total 5210 · RENTS & LEASES - STRUCTURES	80,000.00	70,000.00	10,000.00	114.3%
5230 · SPECIAL DISTRICT EXPENSE				
5230.1 · Property Tax Admin Fee	0.00	73,000.00	-73,000.00	0.0%
5230.2 · Tax Roll Direct Charge Fee	0.00	14,000.00	-14,000.00	0.0%
5230.3 · LAFCO Annual Fee	0.00	4,000.00	-4,000.00	0.0%
5230.5 · Assessment Adjustments/Refunds	0.00	5,000.00	-5,000.00	0.0%
5230.6 · Public Education Supplies	0.00	1,500.00	-1,500.00	0.0%
5230.8 · Certifications	119.97	1,000.00	-880.03	12.0%
5230.10 · Recruitment	0.00	1,000.00	-1,000.00	0.0%
5230.11 · Bank Fees	3,227.18	4,200.00	-972.82	76.8%
5230.14 · Recognition & Awards	1,917.18	2,000.00	-82.82	95.9%
5230.15 · Health & Wellness	6,721.36	7,000.00	-278.64	96.0%
5230.16 · Public Outreach	0.00	1,000.00	-1,000.00	0.0%
5230.17 · HFB Truck Contract	0.00	10,000.00	-10,000.00	0.0%
5230.18 · HCFCA Air Trailer Annual Fee	0.00	1,000.00	-1,000.00	0.0%
5230.19 · Staff Training	5,440.00	15,000.00	-9,560.00	36.3%
5230.20 · Training Supplies	143.00	10,000.00	-9,857.00	1.4%
5230.21 · Grant Management	0.00	2,000.00	-2,000.00	0.0%
Total 5230 · SPECIAL DISTRICT EXPENSE	17,568.69	151,700.00	-134,131.31	11.6%
5250 · TRANSPORTATION & TRAVEL				
5250.1 · Fuel				
McK	11,004.38			
Mad River	27,866.60			
5250.1 · Fuel - Other	1,305.39	37,916.65	-36,611.26	3.4%
Total 5250.1 · Fuel	40,176.37	37,916.65	2,259.72	106.0%
5250.2 · Lodging Reimbursement	616.68	5,000.00	-4,383.32	12.3%
5250.3 · Per Diem Reimbursement	0.00	5,000.00	-5,000.00	0.0%
5250.4 · Conference Tuition	625.00	5,000.00	-4,375.00	12.5%
5250 · TRANSPORTATION & TRAVEL - Other	434.30	0.00	434.30	100.0%
Total 5250 · TRANSPORTATION & TRAVEL	41,852.35	52,916.65	-11,064.30	79.1%
5260 · UTILITIES				
5260.1 · P G & E				
Arcata	7,830.91			
Mad River	2,735.78			
McK	8,289.61			
5260.1 · P G & E - Other	0.00	18,666.69	-18,666.69	0.0%
Total 5260.1 · P G & E	18,856.30	18,666.69	189.61	101.0%
5260.2 · Water & Sewer				
Arcata	899.77			
Mad River	1,057.51			
McK	1,346.85			
5260.2 · Water & Sewer - Other	295.92	3,500.00	-3,204.08	8.5%
Total 5260.2 · Water & Sewer	3,600.05	3,500.00	100.05	102.9%
Total 5260 · UTILITIES	22,456.35	22,166.69	289.66	101.3%

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual

July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
5370 · MINOR EQUIPMENT				
5370.4 · Fire Hose	0.00	5,000.00	-5,000.00	0.0%
5370.6 · Fire Equipment & Fabrication	2,798.59	9,000.00	-6,201.41	31.1%
5370.8 · Computer & Electronics	0.00	13,000.00	-13,000.00	0.0%
5370.9 · Power Tools	323.51	0.00	323.51	100.0%
5370.10 · Small Tools	0.00	500.00	-500.00	0.0%
5370 · MINOR EQUIPMENT - Other	129.39			
Total 5370 · MINOR EQUIPMENT	<u>3,251.49</u>	<u>27,500.00</u>	<u>-24,248.51</u>	<u>11.8%</u>
Total SERVICE & SUPPLIES	525,910.89	728,029.14	-202,118.25	72.2%
OTHER BUDGET FUNDING REQUIRED				
CAPITAL EXPENSE				
Equipment	13,148.03	50,000.00	-36,851.97	26.3%
Total CAPITAL EXPENSE	13,148.03	50,000.00	-36,851.97	26.3%
DEBT SERVICE				
2021 UAL Refinance-Interest	61,554.10	126,683.00	-65,128.90	48.6%
2021 UAL Refinance-Principal	0.00	261,000.00	-261,000.00	0.0%
2022 Engine Purchase-Interest	5,611.67	15,000.00	-9,388.33	37.4%
2022 Engine Purchase-Principal	51,798.11	100,183.00	-48,384.89	51.7%
Total DEBT SERVICE	118,963.88	502,866.00	-383,902.12	23.7%
OPERATING FUND TRANSFERS				
PERS Rate Contingency Fund	0.00	261,816.00	-261,816.00	0.0%
CalPERS Unfunded Liability Pmt	514,973.80	187,094.00	327,879.80	275.2%
Total OPERATING FUND TRANSFERS	514,973.80	448,910.00	66,063.80	114.7%
OTHER BUDGET FUNDING REQUIRED - Other	12,292.83			
Total OTHER BUDGET FUNDING REQUIRED	659,378.54	1,001,776.00	-342,397.46	65.8%
6560 · PAYROLL EXPENSES	111,740.40			
66910 · Bank Service Charges	175.00			
Total Expense	<u>3,488,818.88</u>	<u>4,294,705.10</u>	<u>-805,886.22</u>	<u>81.2%</u>
Net Ordinary Income	<u>-154,297.98</u>	<u>-495,688.52</u>	<u>341,390.54</u>	<u>31.1%</u>
Net Income	<u>-154,297.98</u>	<u>-495,688.52</u>	<u>341,390.54</u>	<u>31.1%</u>

ARCATA FIRE DISTRICT
Expenses by Vendor Detail

January 2023

Type	Date	Memo	Account	Amount
707 PEST SOLUTIONS				
Bill	01/05/2023	All three Stations December	5130.4 · Pest Control	275.00
Total 707 PEST SOLUTIONS				275.00
ADVANCED SECURITY				
Bill	01/19/2023	NAC Trouble 3 trouble shooting at Mck	5060.2 · Alarm Monitoring	195.00
Total ADVANCED SECURITY				195.00
AMAZON				
Credit Card Charge	01/09/2023	White out	5170 · OFFICE SUPPLIES	18.63
Credit Card Charge	01/09/2023	sharpie pens	5170 · OFFICE SUPPLIES	10.75
Credit Card Charge	01/09/2023	Computer privacy screens x 2	5170 · OFFICE SUPPLIES	114.20
Credit Card Charge	01/10/2023	magnetic base for radio antenna	5121.2 · Communication Equi...	30.16
Credit Card Charge	01/24/2023	Long sleeve shirt Alyssa	5050.1 · Uniforms	15.80
Credit Card Charge	01/24/2023	Jacket for Alyssa	5050.1 · Uniforms	34.46
Credit Card Charge	01/25/2023	Uniform short sleeve Alyssa	5050.1 · Uniforms	20.67
Credit Card Charge	01/27/2023	Uniform jacket - Becky	5050.1 · Uniforms	34.11
Total AMAZON				278.78
ARCATA VOLUNTEER FIREFIGHTERS ASSOC.				
Bill	01/15/2023	February Rent	5210.1 · Arcata Station	10,000.00
Total ARCATA VOLUNTEER FIREFIGHTERS ASSOC.				10,000.00
AT&T- CAL NET 3				
Bill	01/25/2023	12-19-22 to 01-18-23	5060.1 · Phones - Landline &...	167.99
Total AT&T- CAL NET 3				167.99
AT&T MOBILITY (FIRSTNET)				
Bill	01/02/2023	Cellphones and Ipad	5060.1 · Phones - Landline &...	251.26
Total AT&T MOBILITY (FIRSTNET)				251.26
BRINDLEE MOUNTAIN FIRE APPARATUS				
Bill	01/23/2023	Commission for sale of E8216	8216 · E8216	3,000.00
Total BRINDLEE MOUNTAIN FIRE APPARATUS				3,000.00
BUDDY'S AUTO CENTER, INC.				
Bill	01/15/2023	Scott Road incident	8217 · E8217	487.50
Total BUDDY'S AUTO CENTER, INC.				487.50
CAL PERS				
Liability Check	01/06/2023	Employer Paid PP 11-27-22 to 12-10-22	5020.1 · CalPERS Retirement	22,691.18
Liability Check	01/20/2023	Employer Contributions + Campbell Uniform RASC PP 12-11-22 ...	5020.1 · CalPERS Retirement	22,988.68
Total CAL PERS				45,679.86
CALIFORNIA SPECIAL DISTRICTS ASSOCIATION				
Credit Card Charge	01/12/2023	CSDA SDLA Conference Tuition Maynor	5250.4 · Conference Tuition	625.00
Total CALIFORNIA SPECIAL DISTRICTS ASSOCIATION				625.00
CalPERS 457 PLAN				
Liability Check	01/06/2023	Employer Match PP 12-11-22 to 12-24-22	5010.5 · Deferred Compensa...	2,300.00
Liability Check	01/20/2023	Employer Match PP 12-25-22 to 01-07-23	5010.5 · Deferred Compensa...	2,200.00
Total CalPERS 457 PLAN				4,500.00
CARMELA'S				
Credit Card Charge	01/04/2023	Rehab Wind Event 01-04-23	5080.1 · Food/Rehab Supplies	137.26
Total CARMELA'S				137.26
CENTRAL AVENUE SERVICE CENTER				
Bill	01/11/2023	Diagnose worn out body/cab mounts + oil change	8209 · U8209	228.09
Total CENTRAL AVENUE SERVICE CENTER				228.09
CITY OF ARCATA				
Bill	01/07/2023	Service Period 12-07-22 to 01-06-23	Mad River	138.61
Bill	01/28/2023	Service Period 12-28-23 to 01-27-23	Arcata	164.58
Total CITY OF ARCATA				303.19
COASTAL BUSINESS SYSTEMS, INC				
Bill	01/13/2023	Copier, printers and Aquos Board	5200.1 · Copier	590.91
Total COASTAL BUSINESS SYSTEMS, INC				590.91

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Accrual Basis

ARCATA FIRE DISTRICT
Expenses by Vendor Detail

January 2023

Type	Date	Memo	Account	Amount
DAVID WHITE				
Bill	01/25/2023	Reimbursement for purchase of Totes from Costco for the VLU rig	8291 · L8291	39.31
Total DAVID WHITE				39.31
EAG - ENGRAVING AWARDS & GIFTS				
Credit Card Charge	01/18/2023	Retirement plaques - Campbell, Gomes and Watkins	5230.14 · Recognition & Aw...	1,473.67
Total EAG - ENGRAVING AWARDS & GIFTS				1,473.67
EMBASSY SUITES				
Credit Card Charge	01/12/2023	CSDA Conference Lodging Maynor	5250.2 · Lodging Reimbursm...	616.68
Total EMBASSY SUITES				616.68
ESTABANS RESTAURANT				
Credit Card Charge	01/04/2023	Rehab on duty crew Wind event	5080.1 · Food/Rehab Supplies	70.26
Total ESTABANS RESTAURANT				70.26
EUREKA RUBBER STAMP				
Bill	01/27/2023	Brass name plates x7	5230.14 · Recognition & Aw...	59.00
Total EUREKA RUBBER STAMP				59.00
FDAC EBA				
Bill	01/09/2023	February Dental etc	5030.4 · Dental & Life Insura...	3,017.31
Total FDAC EBA				3,017.31
FLEETPRIDE				
Bill	01/03/2023	Headlamps	8211 · E8211	175.00
Bill	01/06/2023	High and low beam headlamps	8211 · E8211	751.84
Bill	01/20/2023	Starter	8211 · E8211	376.48
Credit Card Charge	01/24/2023	LED Lights	8215 · E8215	754.68
Total FLEETPRIDE				2,058.00
FLYING CROSS				
Credit Card Charge	01/27/2023	VLU Uniform shirts x 3	5050.1 · Uniforms	250.35
Credit Card Charge	01/31/2023	Class A Shirt	5050.1 · Uniforms	102.00
Total FLYING CROSS				352.35
GOLDEN STATE FIRE APPARATUS				
Bill	01/26/2023	Change orders New Pierce engine	Equipment	13,148.03
Total GOLDEN STATE FIRE APPARATUS				13,148.03
HEALTH & SAFETY INSTITUTE				
Credit Card Charge	01/27/2023	Manousos & Evenson CPR Instructor Cards	5140 · MEDICAL SUPPLIES	32.33
Total HEALTH & SAFETY INSTITUTE				32.33
HENSELS				
Bill	01/07/2023	Repair tape, bathroom repairs etc	Arcata	45.54
Bill	01/23/2023	Dawn, toaster	Arcata	55.31
Bill	01/29/2023	Finishing oil, stain pads	Mad River	33.45
Total HENSELS				134.30
INFINITE CONSULTING SERVICES				
Bill	01/03/2023	Managed IT Services	5180.8 · IT Services	2,870.00
Total INFINITE CONSULTING SERVICES				2,870.00
JACKSON & EKLUND				
Bill	01/06/2023	Fiscal Year End 2022 Account. State Controller Financial Transa...	5180.6 · Accounting Services	1,620.00
Total JACKSON & EKLUND				1,620.00
JUSTIN MCDONALD				
Bill	01/03/2023	Nametape for Alvarez Sweatshirt	5050.1 · Uniforms	7.75
Bill	01/06/2023	Vision Reimbursement Child	5030.6 · Vision	173.40
Total JUSTIN MCDONALD				181.15
LAWMAN COLLECTIBLES				
Credit Card Charge	01/17/2023	Stars for Class A Uniforms	5050.1 · Uniforms	95.60
Total LAWMAN COLLECTIBLES				95.60

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Accrual Basis

ARCATA FIRE DISTRICT
Expenses by Vendor Detail

January 2023

Type	Date	Memo	Account	Amount
LES SCHWAB TIRE				
Bill	01/12/2023	Batteries	8258 · WT8258	71.90
Total LES SCHWAB TIRE				71.90
LIEBERT CASSIDY WHITMORE				
Bill	01/12/2023	ERC Annual Membership	5230.19 · Staff Training	4,915.00
Bill	01/20/2023	General matters AR035-00001	5180.1 · Legal Services	127.50
Total LIEBERT CASSIDY WHITMORE				5,042.50
LIGHTHOUSE UNIFORM CO.				
Credit Card Charge	01/26/2023	Class A Uniform Stock	5050.1 · Uniforms	683.44
Total LIGHTHOUSE UNIFORM CO.				683.44
MARK A. CLEMENTI, PH.D				
Bill	01/23/2023	Pre-Employment Psych - Row	5180.4 · Background Checks	774.00
Total MARK A. CLEMENTI, PH.D				774.00
MCK. COMM. SERVICES DISTRICT				
Bill	01/17/2023	Service Period 12-05-22 to 01-03-23	McK	169.20
Bill	01/17/2023	DCV Service Period 12-05-22 to 01-03-23	McK	25.76
Total MCK. COMM. SERVICES DISTRICT				194.96
MCKINLEYVILLE ACE HARDWARE				
Bill	01/10/2023	Flex Shot Sealant	8208 · U8208	18.31
Bill	01/20/2023	Fasteners, light bulbs	McK	17.89
Total MCKINLEYVILLE ACE HARDWARE				36.20
MCKINLEYVILLE CHAMBER OF COMMERCE				
Bill	01/30/2023	Annual Membership	5150.6 · Dues	88.00
Total MCKINLEYVILLE CHAMBER OF COMMERCE				88.00
MIDAMERICA HRA				
Bill	01/18/2023	February Retiree HRA	5030.2 · Health Insurance (R...	21,565.53
Total MIDAMERICA HRA				21,565.53
MILLER FARMS NURSERY				
Bill	01/03/2023	Chainsaw chap for U8205	5370.9 · Power Tools	107.74
Total MILLER FARMS NURSERY				107.74
OFFICE DEPOT				
Bill	01/04/2023	Pinesol, Degreaser	McK	37.36
Bill	01/04/2023	Softsoap, Tide	McK	42.81
Bill	01/04/2023	Dish soap	Mad River	13.55
Bill	01/04/2023	AAA Batteries	5121.3 · Batteries	50.75
Bill	01/04/2023	Softsoap, fabric softener	Mad River	47.50
Bill	01/04/2023	Paper Towels, bottled water	Mad River	100.96
Bill	01/04/2023	Dishwasher tabs, laundry detergent	Mad River	267.20
Bill	01/11/2023	AAA batteries	McK	6.76
Total OFFICE DEPOT				566.89
OPTIMUM (SUDDENLINK)				
Bill	01/03/2023	Billing period 01-04-23 to 02-03-23	5060.5 · Cable TV & Internet	1,114.94
Total OPTIMUM (SUDDENLINK)				1,114.94
PACIFIC GAS AND ELECTRIC				
Bill	01/03/2023	Service Period 11-28-22 to 12-26-22	McK	1,489.38
Bill	01/09/2023	12-02-22 to 01-02-23	Arcata	1,371.65
Bill	01/20/2023	Service Period 12-14-22 to 01-12-23	Mad River	581.05
Total PACIFIC GAS AND ELECTRIC				3,442.08
PERS / HEALTH				
Bill	01/18/2023	Active Employee Premiums	5030.1 · Health Insurance (E...	37,482.75
Bill	01/18/2023	Retiree PEMCA required premium	5030.2 · Health Insurance (R...	3,543.61
Bill	01/18/2023	Admin Fee Active Employees	5030.1 · Health Insurance (E...	123.69
Bill	01/18/2023	Admin Fee Retirees	5030.3 · Retiree Health Admi...	83.22
Total PERS / HEALTH				41,233.27

ARCATA FIRE DISTRICT
Expenses by Vendor Detail

January 2023

Type	Date	Memo	Account	Amount
RECOLOGY				
Bill	01/09/2023	December	Mad River	61.83
Bill	01/09/2023	December	Arcata	61.83
Total RECOLOGY				123.66
REDWOOD COAST FUELS (RELADYNE)				
Bill	01/03/2023	Invoice 175320	Mad River	897.44
Bill	01/12/2023	141 gallons of diesel	McK	821.60
Bill	01/12/2023	135 Gas, 160 Diesel	Mad River	1,561.58
Total REDWOOD COAST FUELS (RELADYNE)				3,280.62
SILKE COMMUNICATIONS				
Bill	01/11/2023	6 radio batteries	5121.3 · Batteries	1,091.98
Total SILKE COMMUNICATIONS				1,091.98
STREAMLINE				
Bill	01/03/2023	Website and Engage January	5180.9 · Web Page Hosting	370.00
Total STREAMLINE				370.00
THE MILL YARD				
Bill Pmt -Check	01/06/2023		800941 · REFUNDS	-1.45
Total THE MILL YARD				-1.45
THE STANDARD				
Bill	01/23/2023	February LTD	5030.7 · Long Term Disability...	638.00
Total THE STANDARD				638.00
TOWN OF WESTOVER				
Deposit	01/11/2023	Down payment for sale of E8216	800920 · SALE OF FIXED A...	-5,000.00
Deposit	01/18/2023	Final payment for sale of E8216	800920 · SALE OF FIXED A...	-25,000.00
Total TOWN OF WESTOVER				-30,000.00
TRACTOR SUPPLY				
Credit Card Charge	01/07/2023	Horse stall mats for Arcata Station gym equipment	5230.15 · Health & Wellness	292.90
Total TRACTOR SUPPLY				292.90
UNITED AIRLINES				
Credit Card Charge	01/12/2023	Flight to CSDA training	5250 · TRANSPORTATION ...	434.30
Total UNITED AIRLINES				434.30
UNITED STATES FLAG STORE				
Credit Card Charge	01/04/2023	Station Flags + 1 spare	Arcata	55.67
Credit Card Charge	01/04/2023	Station Flags + 1 spare	Mad River	55.67
Credit Card Charge	01/04/2023	Station Flags + 1 spare	McK	55.67
Total UNITED STATES FLAG STORE				167.01
VISUAL CONCEPTS				
Credit Card Charge	01/18/2023	Magnetic reflective door decals x 8, Officer Vehicles	5120.2 · Small Vehicles	129.30
Total VISUAL CONCEPTS				129.30
WITMER PUBLIC SAFETY GROUP				
Bill	01/27/2023	VLU badges x 2	5050.1 · Uniforms	207.76
Total WITMER PUBLIC SAFETY GROUP				207.76
TOTAL				144,143.36

Resolution Number: 23-281

A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS APPROVING DISPOSAL OF SURPLUS EQUIPMENT AND SUPPLIES

WHEREAS, by adoption of and in compliance with Resolution 17-181, the Board authorizes for the disposal of surplus equipment and supplies; and

WHEREAS, the Arcata Fire District (the "District") owns the items as described in the attached Exhibit A (collectively, the "Equipment"); and

WHEREAS, the Chief of the Arcata Fire Protection District hereby finds that the Equipment has outlived its useful life or is surplus and that it is no longer necessary, useful, or in the best interest of the District to retain ownership of the Equipment; and

WHEREAS, it is in the best interest of the District if appropriate to donate any of the Equipment to local fire agencies as provided herein as **Exhibit A**.

NOW THEREFORE, BE IT RESOLVED THAT the Arcata Fire Protection District Board of Directors hereby declares the property listed in Exhibit A as excess to District need and directs the Fire Chief to donate the equipment to local fire agencies.

ADOPTED, SIGNED AND APPROVED at a duly called meeting of the Board of Directors of the Arcata Fire Protection District by the following polled vote:

Ayes:
Nays:
Abstain:
Absent:

DATED: February 14, 2023

Signed:

Blaine Maynor, President

Attest:

Becky Schuette, Board Clerk/Secretary

Arcata Fire District Surplus Equipment

Year	Model	Vin	Unit #	License #
2005	Ford Ambulance	1FDWE35P45HA20615	L8291	1147741

District Business

Date: February 14, 2023
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief / District Counsel Ryan Plotz
Subject: Consider Appeal for Adjustment of Special Tax and Benefit Assessments

DISCUSSION:

The Humboldt County 2022-2023 Property Tax Bills were issued in October this year and in accordance with Resolution 21-233, the District began accepting the Petition for Adjustment of Benefit Assessment and/or Special Tax. The submissions were vetted by District Counsel and were deemed complete and timely, meeting the minimum standards of the Resolution.

On Thursday, February 2, 2023, emails were sent, and written notices mailed, via first class mail, to all the petitioners that the Notice of Hearing – Property Assessment had been set for Tuesday, February 14, 2023, at 5:30 pm. The notice indicated the meeting would be held at the Arcata Fire District downtown station classroom, located at 631 9th Street, Arcata.

Although not required, the petitioner was advised they may appear at the time of the hearing and provide oral comments to supplement the written materials submitted with their petition. If the petitioner chooses not to be present, the Board will consider the petition based on the written submission.

District Counsel, Ryan Plotz, is present with a PowerPoint to assist the Board in rendering a decision. The Board will receive input from all parties involved and decide via voice vote motion.

RECOMMENDATION:

Staff recommends the Board follow the Appeal Meeting Process in Attachment 1 and render a decision on the appeal via voice vote motion.

FINANCIAL IMPACT:

- No Impact/Not Applicable
- Funding Source Confirmed:
- Other:

ALTERNATIVES:

1. Boards discretion with approval of District Counsel

ATTACHMENTS:

- Attachment 1 – Appeal Meeting Procedures & Supporting Documents
- Attachment 2 – Petitioner Submission Documents Parcel #507-023-019-000
- Attachment 3 – Petitioner Submission Documents Parcel #503-224-007-000

Appeal Meeting Process

1. Staff report presentation and legal counsel review
2. Board questions to Staff regarding the presentation
3. Public comment period is opened
 - a. The Principal Party or designated representative may address the Board
 - *This Principal Party will have 10-minute time limit to speak*
 - *Any new material or documents received during the Public Comments must be made available to all Board members, staff, and the public. Said materials will be recorded into the Minutes and included as attachments to the Minutes.*
 - b. General Public comments regarding this item
 - *One person speaking at any given time*
 - *All speakers have a three-minute time limit*
 - *The testimony should be relevant to the topic*
 - c. Questioning speakers
 - *The Board will reserve questioning of individual speakers until after the completion of the speakers' testimony. Questions still need to be factual, and without bias.*
 - d. Principal Party rebuttal
 - *The principal party or representative will be limited to a three-minute rebuttal if requested after all other interested persons have spoken. The Presiding Officer may grant additional time, to the principal party or their representative, at their discretion.*
4. Public comment period is closed
 - *When the Presiding Officer has determined there is no more public testimony, the time for public comment will be ordered closed and the Board will then deliberate on the matter.*
5. Board Deliberations
 - *During deliberations, each Board Member to speak once prior to allowing another Board Member to speak again. Board members should strive to avoid repetition, however, are permitted to ask questions of each other or debate relevant issues as part of their deliberations.*
 - a. *At the discretion of the Presiding Officer, staff and/or Board members may answer questions posed by the speakers during their testimony*
 - b. *Board members may ask staff to address questions raised by testimony or to clarify matters*
 - c. *The Board will debate or make motion on the matter*
6. Board Action
 - a. *Vote on the item;*
 - b. *Offer amendments or substitute motions to decide the matter;*
 - c. *Continue the matter to a later date for a decision.*

Resolution Number: 21-232

A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS CERTIFYING THE RESULTS OF THE GENERAL ELECTION HELD NOVEMBER 3, 2020

WHEREAS, a statewide general election was held on Tuesday, November 3, 2020, at which time the qualified electors of the Arcata Fire Protection District voted upon Measure F, a measure proposing the imposition of a special tax as set forth in Ordinance No. 20-20 and attached and made a part hereof as “Exhibit B”; and

WHEREAS, in all respects the election was held and conducted, and the votes thereof received and canvassed and the returns thereof made and declared in the time, form and manner as required by the General Laws of the State of California governing elections for special districts; and

WHEREAS, the County Elections Department canvassed the returns of the election and has certified the results to this, the results were received by the Board Secretary and attached and made a part hereof as “Exhibit A”.

NOW THEREFORE, the Board of Directors of the Arcata Fire Protection District does resolve, declare, determine and order as follows:

SECTION 1. That the whole number of ballots cast in the District was 21,726.

SECTION 2. That the Measure voted for at the election was Measure F, Arcata Fire Protection District, Special Tax.

SECTION 3. That the number of votes in favor of Measure F is 15,720 and the number of votes in opposition to Measure F was 5,135.

SECTION 4. The Board of Directors does declare and determine that more than two-thirds of the qualified electors of the District voted in favor of Measure F, and, therefore, Ordinance No. 20-20 is approved and adopted (Exhibit B).

SECTION 5. The Board Secretary shall enter on the records of the Board of Directors, a statement of the result of the election (Exhibit A), showing: (1) the whole number of ballots cast in the District and (2) the total number of votes for and against Measure F.

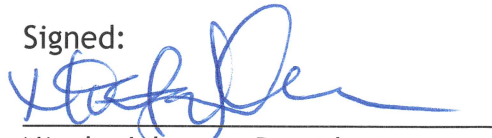
SECTION 6. That the Board Directors shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

ADOPTED, SIGNED AND APPROVED at a duly called meeting of the Board of Directors for the Arcata Fire Protection District by the following polled vote:

Ayes: David, Maynor, Mendosa, Rosen and Johnson
Nays: None
Abstain: None
Absent: None

DATED: January 12, 2020

Signed:



Nicole Johnson, President

Attest:


Becky Schuette, Board Clerk/Secretary

Exhibit A
RECEIVED

DEC - 4 2020

Arcata Fire District

**Certificate of Results of Canvass
November 3, 2020
Presidential General Election
Measure F**

STATE OF CALIFORNIA }
 }
COUNTY OF HUMBOLDT } SS

I, Kelly E. Sanders, Registrar of Voters of the County of Humboldt, do hereby certify that pursuant to the provisions of Section 15301 et al., of the California Elections Code, I did canvass the return of votes cast in the November 3, 2020, Presidential General Election, and that the Statement of Votes Cast to which this Certification is attached shows the total number of votes cast and the total number of votes cast for each candidate and/or measure in each respective precinct therein and that the totals for each candidate and/or measure are true and correct.

WITNESS MY HAND AND OFFICIAL SEAL this 1st Day of December, 2020.

KELLY E. SANDERS
REGISTRAR OF VOTERS

Signed:  _____
Deputy

FINAL REPORT

Official Election

Run Time 10:11 AM
Run Date 12/01/2020

Humboldt County

PRESIDENTIAL GENERAL ELECTION

11/3/2020

Page 17

Official Results

Registered Voters
69932 of 85317 = 81.97%

Precincts Reporting
66 of 66 = 100.00%

Measure F Arcata Fire Protection District, Special Tax

Choice	Party	Vote By Mail		Election Day Voting		Early Voting		Total	
Yes		14,139	76.15%	1,141	71.18%	440	64.33%	15,720	75.38%
No		4,429	23.85%	462	28.82%	244	35.67%	5,135	24.62%
Cast Votes:		18,568	100.00%	1,603	100.00%	684	100.00%	20,855	100.00%
Undervotes:		680		145		11		836	
Overvotes:		0		0		1		1	
Unresolved write-in votes:		0		0		0		0	

*** End of report ***

Measure F Arcata Fire Protection District, Special Tax

Precinct	Cumulative Totals			Yes	No
	Registration	Ballots Cast	Turnout (%)		
3A--1	2,243	2,121	94.6	1,684	334
3A--2	6,784	5,608	82.7	4,423	948
3A-J1	328	281	85.7	215	55
3A-P2	2,413	2,000	82.9	1,502	393
3A-P9	0	0	0.0	0	0
3JCFR	1,312	1,172	89.3	824	318
3MA-1	735	561	76.3	388	138
3PA-1	885	746	84.3	474	247
5AS-5	145	114	78.6	75	36
5MK-5	5,982	4,938	82.5	3,392	1,363
5MK-7	4,792	4,054	84.6	2,657	1,260
5MKS8	38	34	89.5	25	9
5PA-3	7	6	85.7	1	5
5PAS	100	91	91.0	60	29
Vote By Mail Totals	25,764	19,282	74.8	14,139	4,429
Election Day Voting Totals	25,764	1,747	6.8	1,141	462
Early Voting Totals	25,764	697	2.7	440	244
Grand Totals	25,764	21,726	84.3	15,720	5,135



Measure F

Ordinance Number: 20-20

AN ORDINANCE OF THE ARCATA FIRE PROTECTION DISTRICT ADJUSTING THE RATE OF A FIRE PROTECTION SPECIAL TAX IN ORDER TO CONTINUE TO PROVIDE QUALITY LOCAL FIRE PROTECTION, RESCUE, AND OTHER ESSENTIAL SERVICES

The people of the Arcata Fire Protection District do ordain as follows:

SECTION 1. Authority. Pursuant to the authority of Government Code Section 53978 and Article XIII A of the California Constitution, this Ordinance, if passed by two-thirds voter approval, would increase the Arcata Fire Protection District’s existing voter-approved special tax levied for fire protection, rescue, and emergency medical services and would supersede the existing special tax rate of \$5 per unit of benefit approved by qualified voters of the District in 1997 (Ordinance No. 97-010).

SECTION 2. Purpose and Intent. The proceeds from this special tax shall be used solely for the purpose of providing fire protection, rescue, and emergency medical services within the District. In particular, the special tax will be used to maintain and improve the current level of community-based fire protection services provided by the District. This includes annual budget support to maintain current firefighter positions, and provide for adequate firefighting equipment, apparatus, and necessary capital improvements, consistent with the needs of the residents of the District and the Fire Protection District Law of 1987.

SECTION 3. Special Tax Rate. Beginning with the 2020-21 fiscal year, the special tax shall be levied at flat rates based on the use of each taxable parcel of real property, in accordance with the schedule below:

	<u>Parcel use Category</u>	<u>Total Annual Charge</u>
A.	Vacant/unimproved:	\$30 per year
B.	Single-Family Residential:	\$118 per year
C.	Rural Residential/Improved:	\$192 per year
D.	Multi-Family Residential (2-4 units):	\$309 per year
E.	Multi-Family Residential (5-9 units):	\$388 per year
F.	Multi-Family Residential (10+ units):	\$465 per year
G.	Commercial:	\$546 per year

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 WE EXIST TO PROTECT THE LIVES, ENVIRONMENT AND PROPERTY OF THE COMMUNITIES WE SERVE.

H.	Industrial:	\$910 per year
I.	Retail (10,000 + square feet):	\$910 per year
J.	Mobile Homes:	\$90 per year

- A. **Vacant/Unimproved:** Any vacant land or unimproved property.
- B. **Single-Family Residential:** A dwelling unit designed for occupancy by one household, located on a single parcel that does not contain any other dwelling unit (except an accessory dwelling unit, where permitted).
- C. **Rural Residential/Improved:** Low density residential or agricultural structures that generally rely upon onsite water systems, requiring the use of trucked-in water for fire suppression.
- D. **Multi-Family Residential (2-4 units):** 2 to 4 dwelling units within a single building, or structures on a parcel. Types of multiple-unit dwellings include, but are not limited to, duplexes, apartments, condominiums, and bed and breakfasts.
- E. **Multi-Family Residential (5-9 units):** 5 to 9 dwelling units within a single building, or structures on a parcel. Types of multiple-unit dwellings include, but are not limited to, apartments, condominiums, and bed and breakfasts.
- F. **Multi-Family Residential (10+ units):** ten or more dwelling units within a single building, or structures on a parcel. Types of multiple-unit dwellings include, but are not limited to, apartments, condominiums, and bed and breakfasts.
- G. **Commercial:** Commercial or institutional uses including but not limited to stores and retail businesses (less than 10,000 square feet), offices, restaurants and bars, service stations, auto repair, hotels, motels, day care facilities, professional business parks, and similar uses.
- H. **Industrial:** Industrial uses including but not limited to manufacturing, packaging, shipping, recycling, industrial parks, wood products, energy production, and similar uses.
- I. **Retail (10,000 + square feet):** a retail business that occupies 10,000 or more square feet.
- J. **Mobile Home Site:** an area of land within a mobile home park that is rented, or held out for rent, to accommodate a mobile home used for human habitation. A mobile home park is an area of land where two or more mobile home sites are rented, or held out for rent, to accommodate mobile homes used for human habitation. A mobile home is a structure designed for human habitation and for being moved on a street or highway, including, but not limited to, manufactured homes, motor homes, and recreational vehicles.

SECTION 4. Appeals. Any property owner may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a written appeal with the District. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

SECTION 5. Method of Collection. On or about July 1st of each year, but in any event in sufficient time to include the levy of the special tax on the County's secured tax roll, the District shall determine the use category and related tax amount representing each parcel of real property within the District subject to the special tax. Parcels subject to levy shall be determined based upon the records of the Humboldt County Assessor or, in lieu thereof, upon such other reliable public records available to the District.

The special tax shall be collected in the same manner and subject to the same penalty as, or with, other taxes fixed and collected by Humboldt County on behalf of the Arcata Fire Protection District. The County of Humboldt may deduct reasonable expenses incurred for such service before remitting the balance to the District. Notwithstanding the foregoing, the District may, in its discretion, directly bill and collect the special tax for certain types of parcel use categories or property owners. In the event of a delinquency in the payment of directly billed special taxes, the delinquency shall be subject to a 10% penalty and an administrative cost of \$20.00.

SECTION 6. Special Account. Upon receipt of the special taxes the District shall cause same to be deposited in a special tax account or such other account established by the District which allows the District to properly account for the special taxes in compliance with the provisions of Government Code Section 50075.1. Funds deposited into this account cannot be used for any other purpose than those outlined in Section 2 of this Ordinance.

SECTION 7. Authorization for Appropriations Limit Increase. To the extent that the revenue from the special taxes enacted by this Resolution are in excess of the appropriations limit for the District, as calculated in accordance with the provisions of Article XIII B of the California Constitution and applicable statutory provisions, the approval of this special tax by the voters shall constitute approval to increase the District's spending limit in an amount equal to the revenue derived from the special tax, for the maximum period of time as allowed by law.

SECTION 8. Annual Report. In accordance with Government Code Section 50075.3, the District's Fire Chief, as the chief fiscal officer of the District, shall file a report with the District Board at least once a year. The annual report shall contain the following: (a) the amount of funds collected and expended; and (b) the status of any project required or authorized to be funded with the proceeds of the special tax.

SECTION 9. Severability. If any part of this Ordinance is held to be invalid for any reason, such decision shall not affect the remaining portion of this Ordinance.

SECTION 10. Effective Date and Sunset Date. This Ordinance shall be effective only at such time as the District Board has declared that the Ordinance has been approved
Ordinance No. 20-20

by two-thirds of the voters voting at an election to be held on November 3, 2020. Should this Ordinance not be approved, Ordinance No. 97-010 (approved by voters in 1997) will remain in full force and effect. Notwithstanding the above, if this Ordinance is approved, the special tax shall be collected at the rates established by this Ordinance beginning with the 2020-2021 fiscal year until June 30, 2030, at which time the special tax shall be repealed by operation of law, unless extended in accordance with law.

SECTION 11. Certification. The District Secretary shall certify to the passage and adoption of this Ordinance and shall cause a copy of the full text of the Ordinance to be posted.

ARCATA FIRE PROTECTION DISTRICT
631 NINTH STREET, ARCATA, CA 95521-6204
(707) 825-2000 FAX: (707) 822-7951

ORDINANCE No. 06-12

AN ORDINANCE OF THE ARCATA FIRE PROTECTION DISTRICT
ESTABLISHING A BENEFIT ASSESSEMENT TO FINANCE FIRE
PROTECTION AND PREVENTION SERVICES

WHEREAS, The Arcata Fire Protection District is unable to provide adequate Fire Protection and Prevention Services within the District with existing financial resources: and

WHEREAS, additional funds are necessary to provide an adequate level of service to the property within the Arcata Fire Protection District: and

WHEREAS, The Board of Directors of the Arcata Fire Protection District, pursuant to the requirements of Article XIID of the California State Constitution, has submitted the matter to the property owners of the District: and

WHEREAS, the number of ballots submitted in favor of the Benefit Assessment exceeded the number of ballots in opposition,

NOW, THEREFORE, The Board of Directors of the Arcata Fire Protection District ordains as follows:

Section 1: This ordinance and the Benefit Assessment authorized herein is adopted by The Arcata Fire Protection District (“District”) pursuant to Article XIID of the California State Constitution and Government Code sections 50078 and 53753, et seq.

Section 2: The express purpose for which this Benefit Assessment is levied is to establish a stable source of supplementary funds to obtain, furnish, operate and maintain fire suppression equipment or apparatus, or for the purpose of paying the salaries and benefits of firefighting and prevention personnel, or both, whether or not fire suppression or prevention services are actually used by or upon a parcel, improvement, or property.

Section 3: Any funds collected from the Benefit Assessment authorized by this ordinance shall be expended only for such fire suppression and prevention services within the District. Any unexpended funds raised by the assessment remaining at the end of the year shall be carried over for the same purpose in the next fiscal year.

Section 4: On July 20, 2006, The District Board of Directors (“Board”) conducted a public hearing upon the establishment of the Benefit Assessment levied by this ordinance. Of the ballots received prior to the end of the public hearing, the number of ballots in opposition did not exceed the number of ballots in favor.

Section 5: The following units of benefit per year shall be assessed on all real property parcels within the boundaries of the District that have special benefit conferred upon them. Each unit of benefit shall not exceed Twenty-Two dollars (\$22.00) per year. The Board shall from time to time establish, by resolution, benefit charges assessed on all real property parcels of the District, subject to the maximum value of per unit of benefit shown above.

The above unit(s) of benefit attributed to each described land use type (shown in Attachment 'A') based on the type of use of the property and a risk classification of the structures or other improvements on, or the use of, the property. Risk classifications were determined upon consideration of, but not limited to, the factors set forth in section 50078.2 of the Government Code.

Section 6: The Benefit Assessment shall be collected, beginning with the 2006-2007 fiscal year, in the same manner and subject to the same penalties as, or with, other charges and taxes fixed and collected by Humboldt County on behalf of the District. The County may deduct its reasonable costs incurred for such service before remittal of the balance to the District.

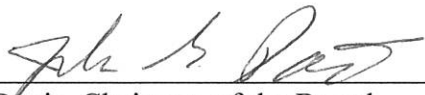
Section 7: Each property owner in the District shall, within thirty (30) days after the mailing of the notice of the Benefit Assessment bill for that fiscal year, have the right to file a written appeal with the District protesting the levy of such Benefit Assessment. The filing of an appeal is not grounds for failing to timely pay the amount of assessment specified as due of the assessment bill. If the benefit assessment is either reduced or increased as a result of the decision by the Board, the benefit assessment shall either be refunded or the increased amount collected. The property owner, or their designated representative may be present at the appeal hearing concerning the setting of the Benefit Assessment rate.

Section 8: If any section, subsection, sentence, phrase or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of the Ordinance. The Board of Directors of the Arcata Fire Protection District here declare that they would have adopted the Ordinance and each section despite the fact that one or more sections, subsections, phrases or clauses be declared invalid.

Section 9: This ordinance shall take effect immediately upon adoption by the Board, and prior to the expiration of fifteen (15) days from the passage hereof, shall be published once in the *Arcata Eye*, a newspaper published in the City of Arcata, State of California, together with the names of the members of the Board voting for and against the same.


The foregoing Ordinance was passed and adopted by the Board of Directors of the Arcata Fire Protection District on this 31st day of July, 2006 at the meeting of said Board, duly called and held on the same day by the following vote:

Name	Aye	No	Absent
John Davis	X		
Larry Mendez			X
Stephen Tyler	X		
Elena David	X		
Thomas Ayotte	X		



John Davis, Chairman of the Board
Arcata Fire Protection District

ATTEST:



Elena David, Vice-Chairman of the Board
Arcata Fire Protection District

Arcata Fire Protection District

Land Use Code	Units of Benefit	Total Assessment	Description	Land Use Code	Units of Benefit	Total Assessment	Description	Land Use Code	Units of Benefit	Total Assessment	Description
0090	3	\$66.00	Manufactured Home Park	4102	10	\$220.00	Light Industrial, Wood Product	7009	6	\$132.00	Portion TPZ, Mix Rdwd&Wwd, Improved
0093	3	\$66.00	Licensed MH in Park	4301	20	\$440.00	Heavy Industrial, Wood Product	8000	1	\$22.00	Public Land, Schools, Non Taxable Entities - Unimproved
0094	3	\$66.00	Licensed MH in Park w/taxable accessories	4302	20	\$440.00	Heavy Industrial, Electrical Co-Gen	8000	12	\$264.00	Public Land, Schools, Non Taxable Entities - Improved
0095	3	\$66.00	Taxable MH in Park	5000	1	\$22.00	Vacant Commercial	9000	12	\$264.00	Public Utilities
0096	3	\$66.00	Taxable MH on fee parcel	5100	12	\$264.00	Commercial, Miscellaneous	9000	1	\$22.00	Common Area, Condominium
0097	3	\$66.00	Licensed MH on fee parcel	5101	10	\$220.00	Commercial Office	9910	1	\$22.00	Single Family Res - Vacant
0098	3	\$66.00	Taxable MH on Fee Parcel under different ownership	5102	10	\$220.00	Commercial, Medical-Dental	9911	4	\$88.00	Single Family Res - Improved
0099	3	\$66.00	LicMH/taxable accessories/differentowner	5103	10	\$220.00	Commercial, Drive-Thru Coffee	9920	1	\$22.00	Multi-Family Res - Vacant
1000	1	\$22.00	Vacant Single Family Residential	5104	10	\$220.00	Commercial, Multi Tenant Shops	9921	8	\$176.00	Multi-Family Res - 2-4 Units
1100	4	\$98.00	Improved Single Family Residential	5201	12	\$264.00	Commercial Retail, to 1999 square feet	9922	10	\$220.00	Multi-Family Res - 5-9 Units
1200	12	\$264.00	Bed and Breakfast	5202	12	\$264.00	Commercial Retail, 2000 and above	9923	12	\$264.00	Multi-Family Res - 10+ Units
1300	10	\$220.00	Residential Care Home	5203	12	\$264.00	Commercial Warehouse	9930	1	\$22.00	Rural - Vacant
1400	4	\$88.00	Condominium, Single Family Residential	5204	12	\$264.00	Commercial Mint-Warehouse	9931	6	\$132.00	Rural - Improved
2000	1	\$22.00	Vacant Multi-Family	5205	12	\$264.00	Commercial, Garage	9932	1	\$22.00	Ag Preserve Contracts - Vacant
2110	12	\$264.00	Improved, 2-4 Units	5206	12	\$264.00	Commercial, Store with Multi Units	9933	6	\$132.00	Ag Preserve Contracts - Improv
2120	8	\$176.00	Improved, 2-4 Units	5207	12	\$264.00	Commercial, Assisted Living Unit	9934	1	\$22.00	Non-Producing Mineral Rights
2150	10	\$220.00	Improved, 5-9 Units	5301	12	\$264.00	Gas Station, w/o mini-mart	9935	12	\$264.00	Producing Mineral Rights
2236	N/A		Low Income, Sec 236 Housing	5302	12	\$264.00	Gas Station w/mini-mart	9936	1	\$22.00	Open Spaces Contracts - Vacant
2515	10	\$220.00	Low Income, Sec 515 Housing	5303	12	\$264.00	Automatic Car wash	9937	6	\$132.00	Open Spaces Contracts - Improv
3000	1	\$22.00	Vacant, Rural Residential, to .99ac	5304	12	\$264.00	Self Serve Car Wash	9938	1	\$22.00	Rural w/ Timber Infr - Vacant
3001	1	\$22.00	Vacant Rural Residential, 1-5 ac	5400	12	\$264.00	Common Area, Commercial	9939	6	\$132.00	Rural w/ Timber Infr - Improve
3002	1	\$22.00	Vacant, Rural Residential, 5+ to 10 ac	5401	12	\$264.00	Motel to 19 units	9940	1	\$22.00	Industrial - Vacant
3003	1	\$22.00	Vacant, Rural Residential, 10+ to 20 ac	5402	12	\$264.00	Motel, 20 to 40 units	9941	10	\$220.00	Industrial - Light
3004	1	\$22.00	Vacant, Rural Residential, 20+ to 40 ac	5403	12	\$264.00	Motel over 40 units	9942	20	\$440.00	Industrial - Heavy
3005	1	\$22.00	Vacant, Rural Residential, 40+ ac	5500	12	\$264.00	Movie Theater	9950	1	\$22.00	Commercial - Vacant
3100	6	\$132.00	Improved, Rural Residential, up to .99 ac	5501	10	\$220.00	Commercial Golf Course	9951	10	\$220.00	Comm - Store, Office, Medical
3101	6	\$132.00	Improved, Rural Residential, 1 to 5 ac	5601	12	\$264.00	Fast Food Restaurant	9952	12	\$264.00	Comm - Motel, Rest, Serv Sin
3102	6	\$132.00	Improved, Rural Residential, 5+ to 10 ac	5602	12	\$264.00	Full Service Restaurant	9959	3	\$86.00	Mobil Home Park Owners
3103	6	\$132.00	Improved, Rural Residential, 10 to 20 ac	5603	3	\$66.00	Manufactured Home Park	9960	0	\$0.00	Subject to Exemption - Vacant
3104	6	\$132.00	Improved, Rural Residential, 20+ to 40 ac	5604	12	\$264.00	Commercial, Recreational/Resort	9961	0	\$0.00	Subject to Exemption - Improve
3105	6	\$132.00	Vacant, Rural, Agricultural, Unrestricted	5700	12	\$264.00	Auto Repair, Tire Shop, Body Shop	9970	1	\$22.00	Tmbr, Mix TPZ, Rdwd & Wwd - Va
3201	6	\$132.00	Rural, Agricultural, Misc Imps, Unrestricted	6000	0	\$0.00	Vacant Land, Subject to Exemption	9971	6	\$132.00	Tmbr, Port TPZ, Rdwd - Improve
3211	6	\$132.00	Rural, Agricultural, Residence, Unrestricted	6001	0	\$0.00	Improved, Subject to Exemption	9972	1	\$22.00	Tmbr, 100% TPZ, Rdwd - Vacant
3300	1	\$22.00	Ag Preserve, Vacant	7000	1	\$22.00	Portion TPZ, Mix Rdwd, Wwd, Vacant	9973	6	\$132.00	Tmbr, 100% TPZ, Rdwd - Improve
3301	6	\$132.00	Ag Preserve, Misc Imps	7001	6	\$132.00	Portion TPZ, Rdwd, Improved	9974	1	\$22.00	Tmbr, Port TPZ, Rdwd - Vacant
3311	6	\$132.00	Ag Preserve, Res Imps	7002	1	\$22.00	100% TPZ, Rdwd, Vacant	9975	6	\$132.00	Tmbr, Port TPZ, Wwd - Improved
3400	1	\$22.00	Non Producing Mineral Rights	7003	6	\$132.00	100% TPZ, Rdwd, Improved	9976	1	\$22.00	Tmbr, 100% TPZ, Wwd - Vacant
3401	12	\$264.00	Producing Mineral Rights	7004	1	\$22.00	Portion TPZ, Rdwd, Vacant	9977	6	\$132.00	Tmbr, 100% TPZ, Wwd - Improved
4000	1	\$22.00	Vacant, Industrial	7005	6	\$132.00	Portion TPZ, Wwd, Improved	9978	1	\$22.00	Tmbr, Port TPZ, Wwd - Vacant
4100	10	\$220.00	Misc Light Industrial	7006	1	\$22.00	100% TPZ, Wwd, Vacant	9979	6	\$132.00	Tmbr, Mix TPZ, Rdwd & Wwd - Im
4101	10	\$220.00	Light Industrial, Metal Fabrication	7007	6	\$132.00	100% TPZ, Wwd, Improved	9980	1	\$22.00	Public Land, Schools & Non-tax
				7008	1	\$22.00	Portion TPZ, Wwd, Vacant	9990	12	\$264.00	Public Utilities

Resolution Number: 21-233

A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS ADOPTING POLICIES FOR THE CONDUCT AND HEARING OF CHALLENGES TO USE CLASSIFICATIONS UNDER ORDINANCE NO. 20-20 (MEASURE F) AND ORDINANCE 06-12

WHEREAS, the District levies and collects a Benefit Assessment pursuant to Ordinance No. 06-12 (herein after, the “benefit assessment”); and

WHEREAS, the qualified voters of the Arcata Fire Protection District (“District”) approved, by the requisite two-thirds threshold, Measure F (Ordinance No. 20-20), an ordinance adjusting the rates of a fire protection special tax; and

WHEREAS, the rates set forth in Measure F will be imposed and collected beginning with the 2021-2022 fiscal year by and through the County of Humboldt real property tax process; and

WHEREAS, Ordinance No. 06-12 and Measure F impose certain rates depending on the assigned parcel use category; and

WHEREAS, Section 7 of Ordinance No. 06-12 and Section 4 of Measure F authorizes property owners responsible for payment of the benefit assessment and/or special tax to appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a written appeal with the District; and

WHEREAS, by way of this Resolution, the Board of Directors desire to provide procedures for the review and consideration of any such appeal.

NOW, THEREFORE, the Board of Directors of the Arcata Fire Protection District does resolve as follows:

Section 1. Timely Submission of Appeal. Any property owner intending to submit an appeal for the current fiscal year benefit assessment and/or special tax classification shall submit the appeal in writing in the manner described in Section 2, below, and submit it to the District so that the written appeal is received (either by mail or in person) by the District on or before December 1 of the current fiscal year. Any appeal received by the District on a federal holiday or weekend shall be deemed received on the immediately preceding business day. A property owner may not submit an appeal for any fiscal year other than the current fiscal year.

Section 2. Form and Content of Appeal. All appeals shall be submitted in writing, signed by the property owner or, in the event the property owner is an

entity, by an authorized representative of the entity. The District may provide an optional form for property owners to utilize when submitting an appeal. Each written appeal shall include all of the following:

- (a) The legal names of all property owners as appearing on the latest secured tax roll for Humboldt County.
- (b) The address and/or assigned County Assessor Parcel Number (APN) for the particular parcel being appealed.
- (c) The mailing address for the District to utilize for all communications to the property owner concerning the appeal.
- (d) Whether the appeal is of the benefit assessment, the special tax, or both;
- (e) The amount of benefit assessment and/or special tax, as applicable, imposed by the District for the current fiscal year.
- (f) The amount the property owner contends should be imposed for the benefit assessment and/or special tax, as applicable.
- (g) That the property owner is not delinquent in the payment of the benefit assessment and special tax, as applicable, for the particular fiscal year.
- (h) The zoning classification assigned to the particular property by governmental entity (e.g., County or City of Arcata) having land use authority over the parcel.
- (i) The parcel use category that the property owner contends should be utilized for the particular parcel and the basis therefor. The Property Owner shall provide a written narrative, with as much specificity as available, of the property owner's position.
- (j) Any documentary evidence or other support that the property owner would like the Board of Directors to consider as part of the appeal.
- (k) The written submission shall contain the following just above the signature of the property owner:

"I/We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed this [INSERT DAY] day of [INSERT MONTH], [INSERT YEAR]."

Section 3. Consideration of Appeal.

- (a) **Initial Screening.** All appeals received shall be initially screened for timeliness and completeness by the Fire Chief or his designee. Any appeal that is rejected because it was not timely received shall be rejected by the Fire Chief with written notice thereof sent to the property owner via first class mail. Any appeal that fails to contain the information required in Section 2 shall be returned to the property owner via first class mail with a notice of incomplete appeal, describing the required information that was omitted and informing the property owner that he or she shall have a period of ten (10) days from the date the notice of incomplete appeal is postmarked to submit a complete appeal. If a property owner fails to submit the complete appeal on or before the expiration of the ten (10) day period, the appeal shall be deemed rejected without further notice. Any decision to reject an appeal under this sub-section shall be final and there shall be no appeal to the Board of Directors.

- (b) **Hearing before the Board of Directors; Scheduling.** Appeals not rejected under sub-section “a”, above, shall be presented to the Board of Directors for a hearing before Board of Directors’ on or before February 28. The District shall provide written notice via first class mail to the property owner of the time and date set for hearing at least ten (10) days before the hearing. The property owner need not be present for the appeal to be considered. In the absence of the property owner, the Board shall proceed to consider the property owner’s position on the basis of the written appeal.
- (c) **Hearing before the Board of Directors; Hearing.** At the hearing on the matter, the Board of Directors shall consider the written appeal submitted by the property owner, written submission (if any) by the Fire Chief, the Fire Chief’s oral report and position statement, and any oral comments by the property owner or his or her representative at the hearing. The Board of Directors shall consider any relevant information and shall not be bound by any technical rules of evidence.
- (d) **Hearing before the Board of Directors; Burden of Proof.** In all cases, the property owner shall bear the burden of proof to demonstrate by that the parcel use category was erroneously assigned or the amount levied is inaccurate.
- (e) **Hearing before the Board of Directors; Relevant Considerations.** The Board of Director shall, among other things, consider each of the following when making its decisions:
- I. The parcel use category previously assigned to the property.
 - II. The zoning use designation assigned to the property, giving substantial weight to the zoning classification and maximum allowable use thereunder.
 - III. The actual use made of the property. To the extent the property owner contends that the actual use of the property is different than the allowable use allowed under the applicable zoning regulations, the property owner shall produce clear and convincing evidence of the actual use. Clear and convincing evidence includes corroborating evidence beyond the mere statement of the property owner.
 - IV. Such other and additional evidence as the Board of Directors may consider relevant.
- (f) **Hearing by the Board of Directors; Decision.** The Board of Directors shall make a decision, by majority vote, on the matter by way of a motion to grant or deny the appeal at the conclusion of the hearing. No written decision of findings shall be required. In the event the property owner is not present at the hearing, the Fire Chief shall provide written notice of the decision to the property owner via first class mail. The Board of Directors’ decision shall be final for the particular fiscal year.

Section 4. Successful Appeals. In the event the appeal is successful, the District shall refund any overage paid and provide written notice to the County regarding the reclassification. A successful appeal shall not restrict or otherwise bind the District to any parcel use classification for any subsequent fiscal year.

Section 5. Special Considerations Regarding Accessory Dwelling Units.

Pursuant to Section 3 of Ordinance No.20-20, a property assigned the Parcel Use Category of Single Family Residential is taxed at a lower rate than a property assigned Multi-Family Residential. In making determinations whether a property should be assigned Single Family Residential or Multi-Family Residential, the following rules shall apply:

- (a) **Zoning Designation.** The District shall assign a residential parcel use category based on the largest allowable use permitted under the applicable zoning regulations, provided, however, that the District may downgrade the parcel use category if a visual observation from the nearest public road demonstrates clearly that a lesser use is being made of the property. The District shall not be obligated to make any such visual inspection.
- (b) **ADUs and Single-Family Zoned Parcel.** In the case of a property zoned to permit no more than one single family residence, the District shall assume that an additional accessory structure used as a dwelling is an accessory dwelling unit (“ADU”), as described in Section 3 of Ordinance No. 20-20, provided the particular zoning regulations or state law allow for an accessory dwelling unit on that property.
- (c) **ADUs and Multi-Family Zoned Parcel.** In the case of a property zoned to allow for multi-family use (i.e., more than one primary dwelling unit), the District shall assign a parcel use category based on the allowable units permitted under the applicable zoning regulations or, in the event the zoning regulations do not specify the maximum allowable units, the number of units located on the property based on a visual inspection. In the event a property owner submits an appeal to reclassify a multi-family zoned parcel to a single-family parcel with an accessory dwelling unit, the following shall be considered by the Board of Directors:
 - I. There shall be a strong presumption that any property zoned to permit more than one single-family residence shall be assigned a Multi-Family Residential parcel use category.
 - II. In no case shall the District reassign a Multi-Family parcel with three or more separate dwelling units to a Single-Family parcel use category.
 - III. In considering whether a Multi-Family assigned parcel with two separate dwelling units shall be reclassified as Single-Family with an ADU, the following factors shall be considered:
 - a. The size (in square foot) of the primary structure to the claimed accessory structure, it being understood that a Multi-Family designation is more appropriate if the claimed ADU is equal or similar in size to the primary structure.
 - b. The appearance of the two structures, it being understood that an ADU is typically a secondary unit to the primary structure in use and appearance.
 - c. Whether the particular zoning regulations allow for the construction of an ADU on the multi-family zoned parcel.

- d. Whether the claimed ADU has a separate mailing address.
- e. Whether the claimed ADU has a separate and distinct entrance that is visible from the road frontage.
- f. Whether the claimed ADU is separately metered and bill by the public utilities servicing the property.
- g. Whether the claimed ADU is recognized as an ADU by the government entity having land use authority over the property.
- h. Whether the claimed ADU is occupied by relatives of the property owner or is rented to third party, non-relatives.

ADOPTED, SIGNED AND APPROVED at a duly called meeting of the Board of Directors of the Arcata Fire Protection District by the following polled vote:

Ayes: David, Maynor, Mendosa, Rosen and Johnson

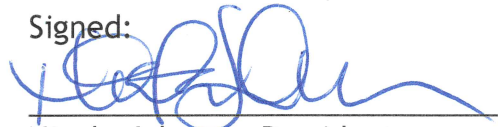
Nays: None

Abstain: None

Absent: None

DATED: February 9, 2021

Signed:



Nicole Johnson, President

Attest:



Becky Schuette, Board Clerk/Secretary



RECEIVED

NOV - 8 2022

Petition for Adjustment of Benefit Assessment and/or Special Tax

Arcata Fire District

A property owner of the Arcata Fire Protection District may appeal the use of property or the calculation of the Benefit Assessment and/or the Special Tax. An appeal may only be submitted for the current fiscal year. All petitions will be considered pursuant to Resolution 21-232. You may obtain a copy of Resolution 21-232 by contacting the District Office.

Filing deadline for the 2022-2023 Property Tax Bill shall be 5:00 pm December 1, 2022.

I do hereby petition the Arcata Fire District Board of Directors for a review of (check applicable box(s)):

Arcata Fire District Benefit Assessment Charge for FY2022-2023

Arcata Fire District Special Tax for FY2022-2023

SECTION ONE – Property Identification Information

Assessor Parcel Number: 507-023-019-000

Property Address: 402 Tanglewood Rd, Arcata, CA 95521

Zoning Designation Applied by City or County: Residential Low Density

Arcata Fire District Benefit Assessment Charge for FY2022-2023 \$ 88.00

Arcata Fire District Special Tax for FY2022-2023 \$ 118.00

SECTION TWO – Reason for filing appeal

Please provide specific reason(s) why the Benefit Assessment and/or Special Tax is being challenged. Among other things you may wish the District to consider, please state the parcel use category you contend should have been assigned to your property and all facts supporting your contention. (Use additional sheets as necessary.) You may attach permits, maps, pictures, letters or other data to substantiate the challenge.

The lot is unimproved except for a gravel driveway and some landscaping.

Attached are the following documents supporting this Petition for Adjustment:

- 2022-2023 Humboldt County Property Tax Bill
- Humboldt County Tax Collector Payment Receipt showing payment in full for the 2022-2023 tax year, dated 11/8/2022
- A scale property layout showing the improved lot 507-023-018 and the unimproved lot 507-023-019
- An aerial photograph showing the approximate lot lines for 507-023-018 and 507-023-019

The lot is unimproved except for a gravel driveway and some landscaping.

Attached are the following documents supporting this Petition for Adjustment:

- 2022-2023 Humboldt County Property Tax Bill
- Humboldt County Tax Collector Payment Receipt showing payment in full for the 2022-2023 tax year, dated 11/8/2022
- A scale property layout showing the improved lot 507-023-018 and the unimproved lot 507-023-019
- An aerial photograph showing the approximate lot lines for 507-023-018 and 507-023-019
- A photocopy of the County Recorder's Book of Maps showing recorded lot lines
- Photographs showing the approximate lot lines and the lack of improvements

Together these documents support my contention that the lot does not warrant being charged for the Benefit Assessment and Special tax.

SECTION THREE – Property owner information

Legal Names of Property Owner(s) as appearing on the latest secured tax roll: _____
Lindsey McWilliams and Christine Wuoltee

Mailing Address: 402 Tanglewood Rd, Arcata, CA 95521

Phone: 707-310-6373 Email: lpmcwill@yahoo.com

I/We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I/we further declare under penalty of perjury I/we is/are not delinquent in the payment of the Arcata Fire Protection District benefit assessment and/or special tax, as applicable, for the current fiscal year. **You must** provide proof of payment to the County in order to receive a reimbursement.

Executed this 8th day of November, 2022.

Signature: Lindsey McWilliams / Christine Wuoltee



HUMBOLDT COUNTY 2022-2023 PROPERTY TAX BILL
 Amy Christensen, Interim Humboldt County Treasurer-Tax Collector
 825 Fifth Street, Room 125, Eureka, CA 95501

Pay Taxes by Credit Card or E-Check

 Online @ <http://humboldtgov.org/tax>
 or Call 866-666-5444
 3rd party processing company will charge a fee

PROPERTY INFORMATION

ASMT NUMBER: 507-023-019-000 TAX RATE AREA: 001-025
 FEE NUMBER: 507-023-019-000 ACRES: 0.00
 LOCATION: LOT 12 BLK H CURTIS HGTS SUBD BK 12 MAPS PG 10
 LIEN DATE OWNER: MCWILLIAMS LINDSEY & WUOLTEE CHRISTINE TR
 2-M201936

MCWILLIAMS LINDSEY & WUOLTEE CHRISTINE TR
 402 TANGLEWOOD RD
 ARCATA CA 95521



IMPORTANT MESSAGES

SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION.

Orig. bill date: 10/10/2022

CHK 2142
 11/5/2022
 \$ 2168.98

2022-2023

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:
707-441-3020

VALUE DESCRIPTION
 LAND
 NET TAXABLE VALUE

ASSESSED VALUES
 8,082
 8,082

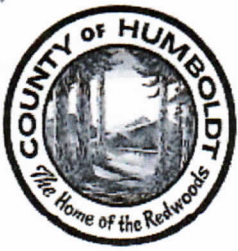
VALUES X TAX RATE (1%) = COUNTY TAXES 80.82

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

PHONE #	DESCRIPTION	ASSESSED VALUES X TAX RATE 1.0000 = AGENCY TAXES		
(707) 839-6470	NHUHSD 2010	8,082	0.028000	2.26
(707) 476-4172	Northern Humb Uni High 2020	8,082	0.019000	1.52
(707) 822-4619	PACIFIC UNION SD 2018	8,082	0.010000	0.80
(707) 825-2000	CR 2005/2007 GO BONDS	8,082	0.005000	0.40
(707) 825-2000	PACIFIC UNION ELEMENTARY GO BONDS 1999	8,082	0.018000	1.44
(707) 822-5951	ARCATA FIRE ASMT 2006		DIRECT CHARGE	88.00
	Arcata Fire 2020 Special Tax		DIRECT CHARGE	118.00
	Arcata Measure A Special Tax		DIRECT CHARGE	37.00

TOTAL AGENCY TAXES + DIRECT CHARGES 249.42

1ST INSTALLMENT DUE 11/1/2022 DELINQUENT AFTER 12/12/2022	\$165.12	2ND INSTALLMENT DUE 2/1/2023 DELINQUENT AFTER 4/10/2023	\$165.12	TOTAL TAXES \$330.24
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HUMBOLDT COUNTY TAX COLLECTOR
825 5TH ST RM 125 EUREKA, CA 95501 (707) 441-3020

Credit Card Payments: <http://humboldt.gov/tax>
or call: 1-866-666-5444

Date: 11/8/2022
Time: 9:36:51AM
Page: 1 of 1

PAYMENT RECEIPT

Payor:

MCWILLIAMS LINDSEY & WUOLTEE CHRISTINE TF
402 TANGLEWOOD RD
ARCATA CA 95521

Assessee:

MCWILLIAMS LINDSEY & WUOLTEE CHRISTINE TF
402 TANGLEWOOD RD
ARCATA CA 95521

Parcel(s) Paid	Tax Year	Taxes
507-023-018-000 402 TANGLEWOOD RD, ARCATA CA	2022	1,838.74
1st Instl Description		Amt
Tax		919.37
2nd Instl Description		Amt
Tax		919.37
507-023-019-000	2022	330.24
1st Instl Description		Amt
Tax		165.12
2nd Instl Description		Amt
Tax		165.12
TOTAL TAXES AND FEES		2,168.98

Payment(s) Tendered	Transactions	Total
Check # 2142	1	2,168.98
Register M058 Collection 2	Total Tendered:	2,168.98
	Change Given:	0.00

THANK YOU FOR YOUR PAYMENT

mhale

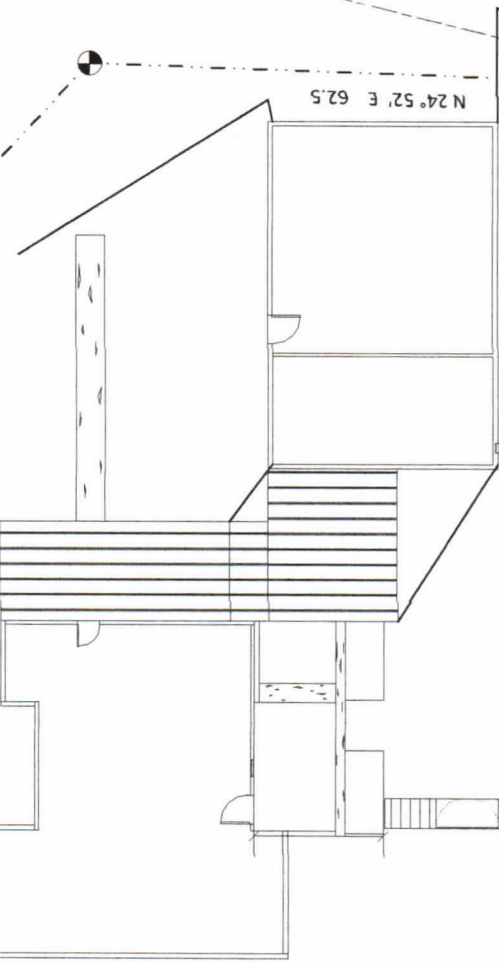
S 89° 13' 15" E 116.73

APN 507-023-018

APN 507-023-019

N 25° 38' W 89.944

City Storm Drain Easement
N 33 52' E 77.83ft



Gravel Driveway

N 24° 52' E 62.5

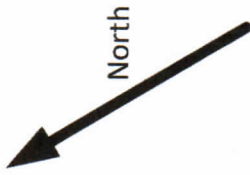
N 11° 32' 13" E 121.75ft

136.26 ft

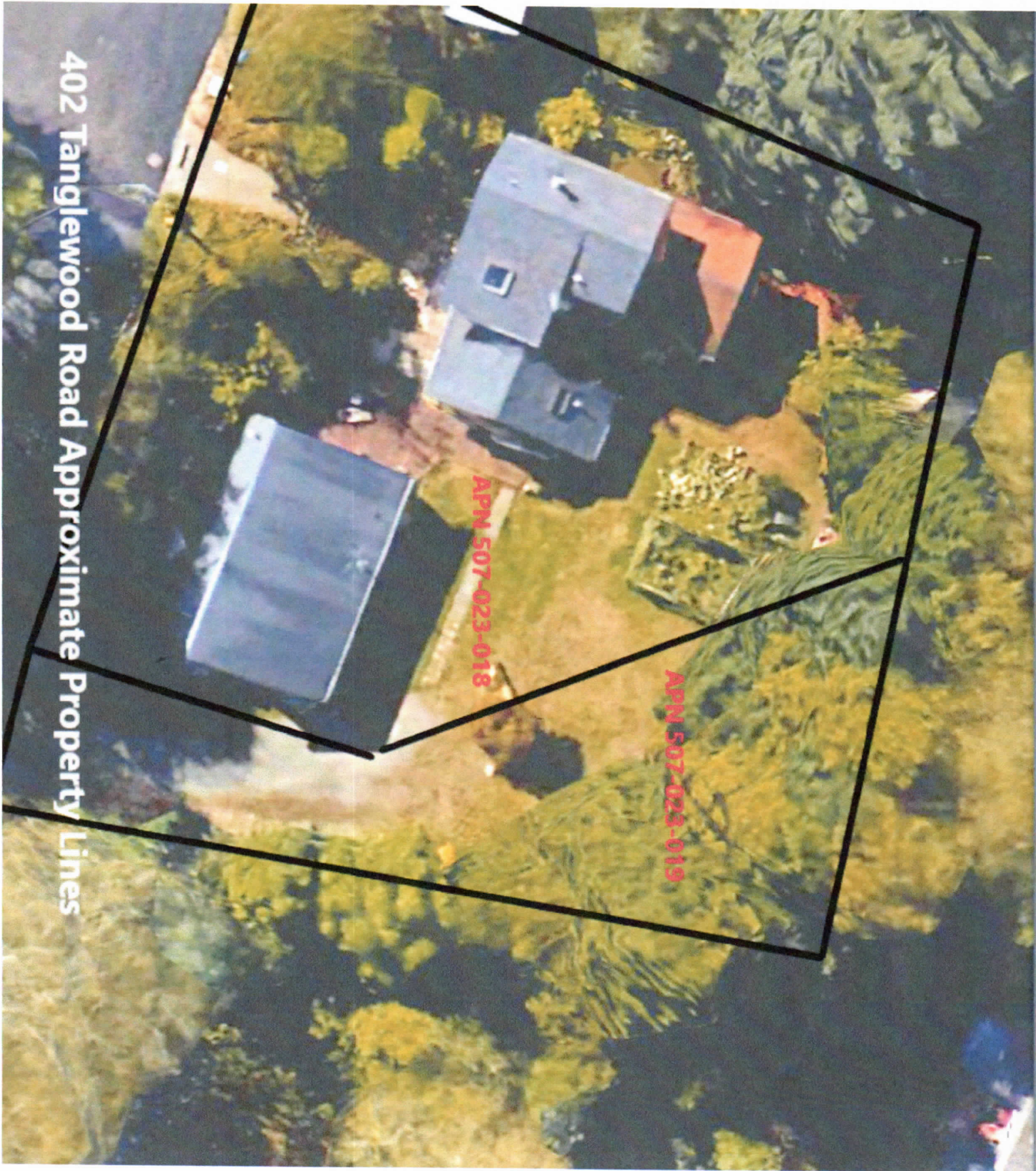
120 ft

Tanglewood Road --
Unimproved

Tanglewood Road

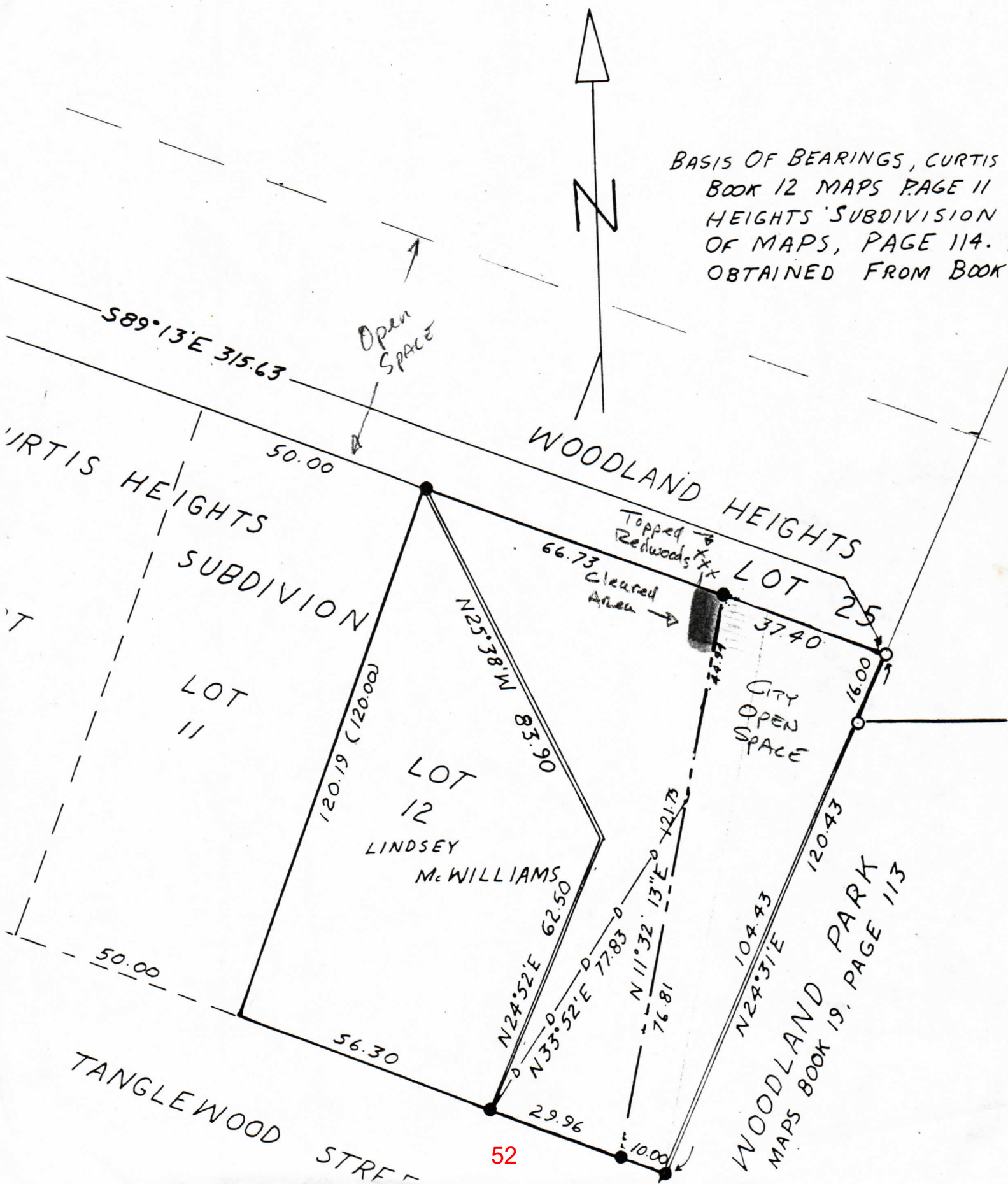


McWilliams/Wuoltee
402 Tanglewood Road
507-023-19
507-023-18
Nov. 30, 2021
.5 in = 10 ft



402 Tanglewood Road Approximate Property Lines

BASIS OF BEARINGS, CURTIS
BOOK 12 MAPS PAGE 11
HEIGHTS SUBDIVISION
OF MAPS, PAGE 114.
OBTAINED FROM BOOK



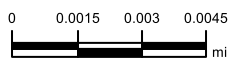





52

Approximate Property
Lines for
APN 507-023-019

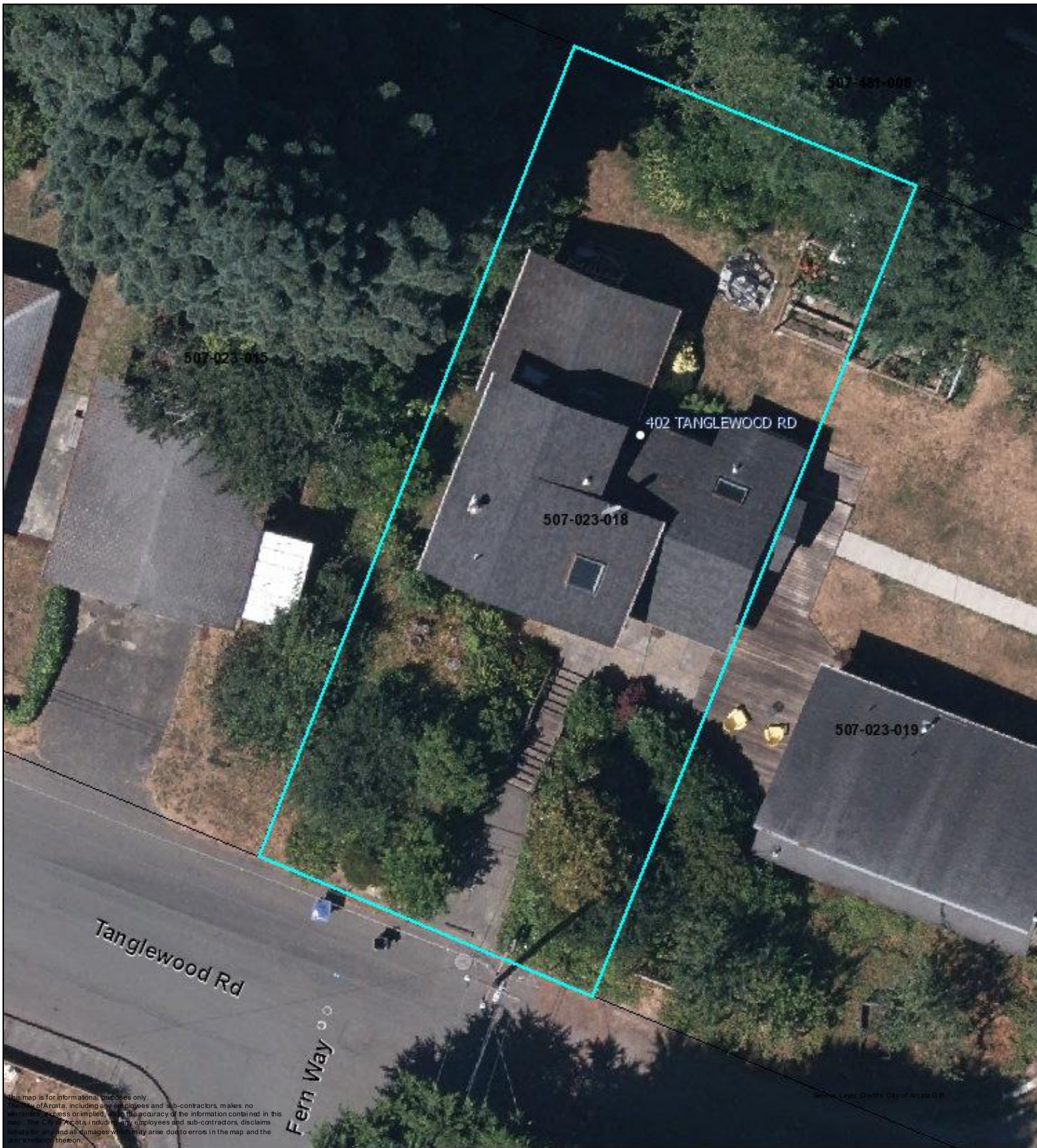





CITY OF ARCATA
Parcel Finder Web Application
 ArcGIS WebMap
 RF: 1:282 1 inch = 24 feet


 Date Created: 11/15/2022 Created By:

○	Situs Address Points	AMWS Sign-Map Locations	Ridge Trail
●	Cities	 Directional Map	 Existing
	Trail Head	 Interpretive Sign	
		 City Trails	

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This map is for informational purposes only. The City of Arcata, including any employees and sub-contractors, makes no warranty, express or implied, as to the accuracy of the information contained in this map. The City of Arcata, including any employees and sub-contractors, disclaims liability for any and all damages which may arise due to errors in the map and the user's reliance thereon.

Source Layer Credits: City of Arcata, G.B.



CITY OF ARCATA

Parcel Finder Web Application

ArcGIS WebMap

RF 1:282

1 inch = 24 feet

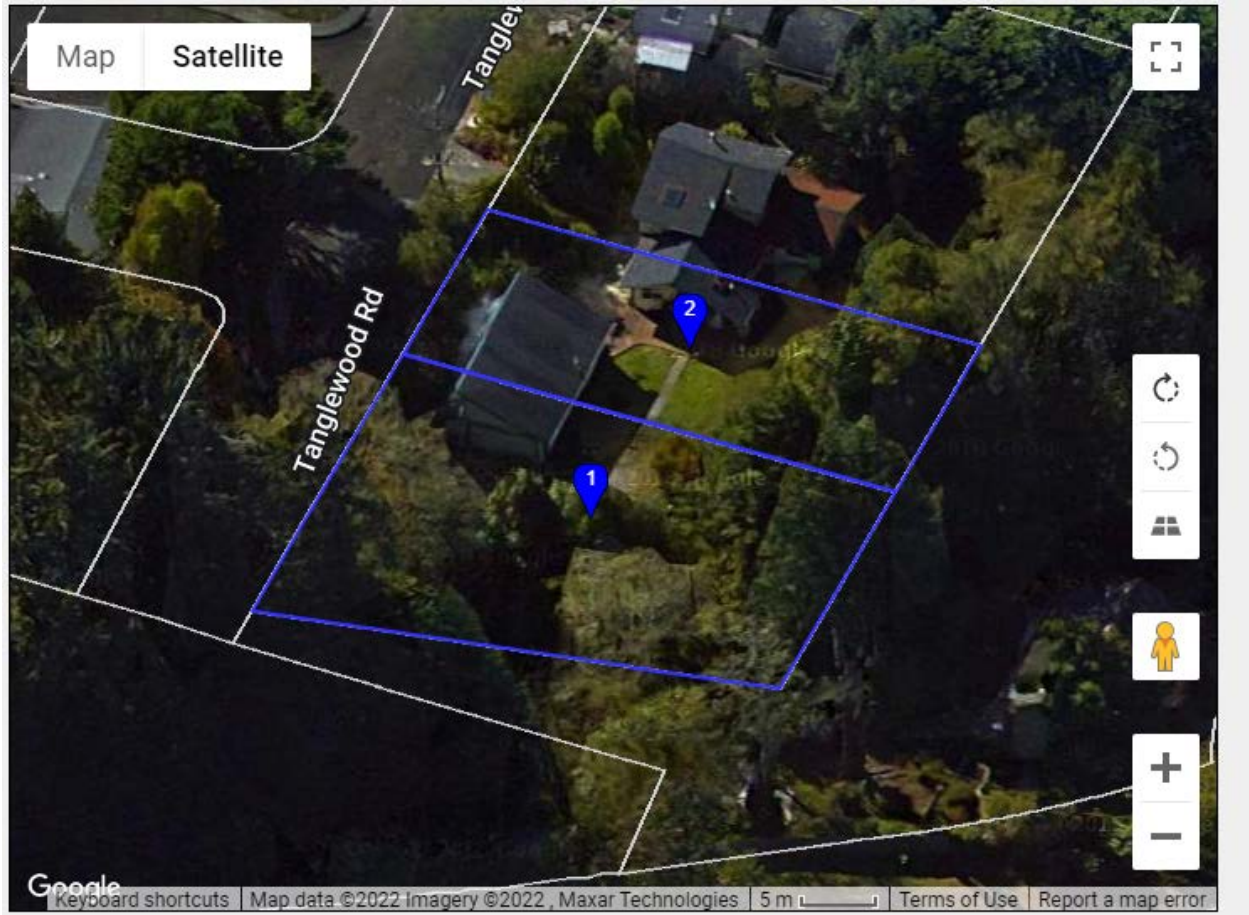


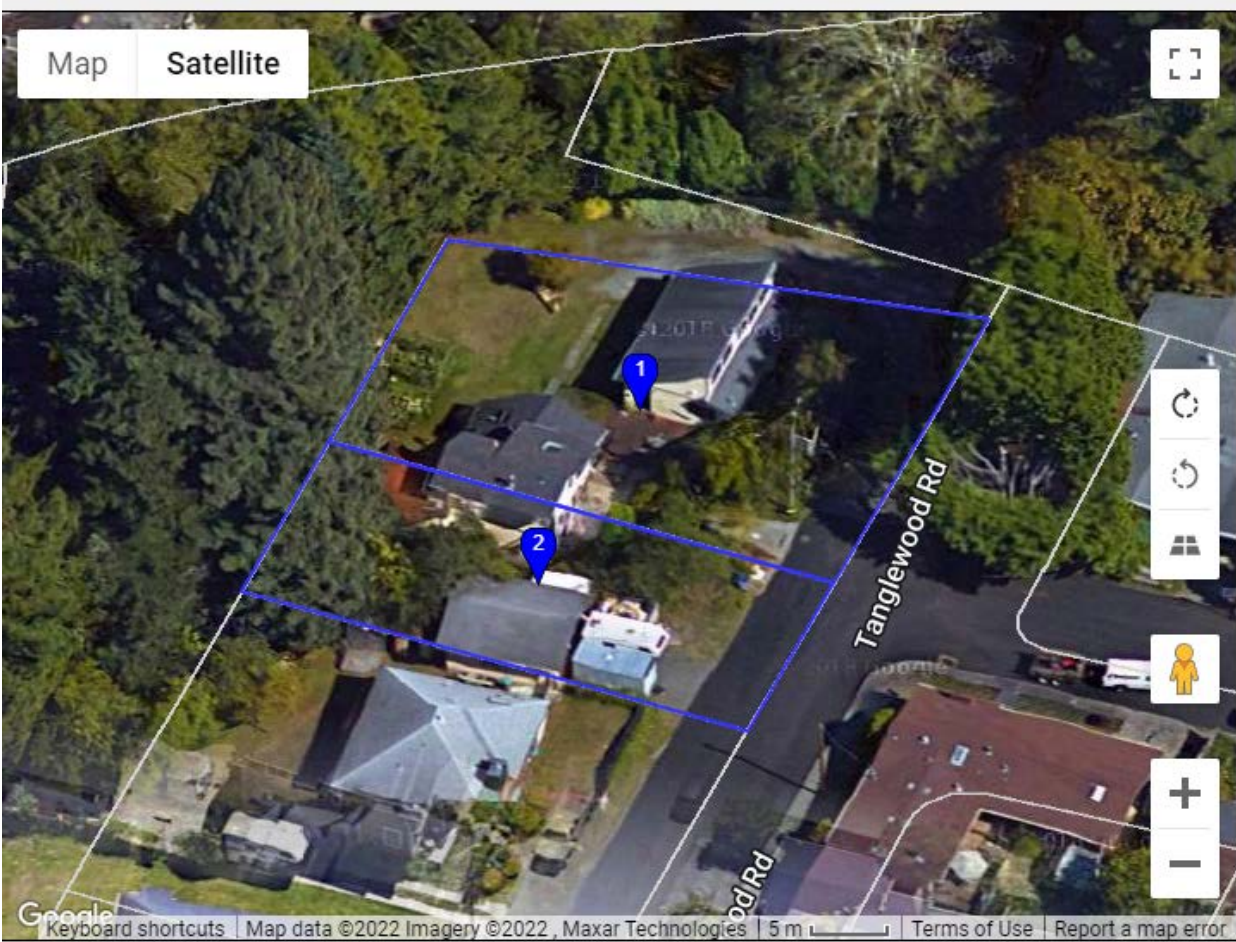
0 0.0015 0.003 0.0045

- Situs Address Points
- Directional Map
- Existing
- Cities
- Interpretive Sign
- Trail Head
- City Trails

AMWS Sign-Map Locations Ridge Trail

56







**Petition for Adjustment of Benefit Assessment
and/or Special Tax**

A property owner of the Arcata Fire Protection District may appeal the use of property or the calculation of the Benefit Assessment and/or the Special Tax. An appeal may only be submitted for the current fiscal year. All petitions will be considered pursuant to Resolution 21-232. You may obtain a copy of Resolution 21-232 by contacting the District Office.

Filing deadline for the 2022-2023 Property Tax Bill shall be 5:00 pm December 1, 2022.

I do hereby petition the Arcata Fire District Board of Directors for a review of (check applicable box(s)):

- Arcata Fire District Benefit Assessment Charge for FY2022-2023
- Arcata Fire District Special Tax for FY2022-2023

SECTION ONE – Property Identification Information

Assessor Parcel Number: 503 - 224 - 007 - 000

Property Address: 211 G St. Arcata Ca. 95521

Zoning Designation Applied by City or County: Medium Density Residential

Arcata Fire District Benefit Assessment Charge for FY2022-2023 \$ 220

Arcata Fire District Special Tax for FY2022-2023 \$ 546

SECTION TWO – Reason for filing appeal

Please provide specific reason(s) why the Benefit Assessment and/or Special Tax is being challenged. Among other things you may wish the District to consider, please state the parcel use category you contend should have been assigned to your property and all facts supporting your contention. (Use additional sheets as necessary.) You may attach permits, maps, pictures, letters or other data to substantiate the challenge.

Please see attached written narrative and documentation.

Also, within the written narrative, I am once again requesting of The Arcata Fire District in accordance with Resolution Number 21-233 Section 2

(j) "Any documentary evidence or other support that the property owner would like the Board of Directors to consider as part of the appeal" - The land use code that was sent over to the Arcata Fire District from the Assessor concerning my parcel, during the so called "turn-around" period in July or so, and a copy of that information be given to the Board and me for 2022-2023 (and also 2021-2022) since I requested the same thing during my appeal last year, but never got a response).

SECTION THREE - Property owner information

Legal Names of Property Owner(s) as appearing on the latest secured tax roll: _____

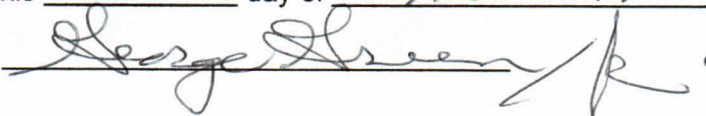
George Green Jr.

Mailing Address: 211 G St. Arcata Ca, 95521

Phone: (707) 599-8229 Email: gg2314@humboldt1.com

I/We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I/we further declare under penalty of perjury I/we is/are not delinquent in the payment of the Arcata Fire Protection District benefit assessment and/or special tax, as applicable, for the current fiscal year. **You must** provide proof of payment to the County in order to receive a reimbursement.

Executed this 22 day of November, 2022.

Signature: 

My property is residential as indicated on the letter from the City of Arcata, Community Development Department, dated 5/21/21. In the same letter it indicates that there is a nonconforming use (not commercial) on the property at the shop formerly known as Skidmore's. It is not commercial because at the time the shop was built, in 1959, on the parcel where there was a residence, its use as a barbershop predated zoning regulations and codes and was legal. This legality has been frozen in time up to the present as a nonconforming use as long as I keep up the use (see Section 1-0310.1(c) defining a nonconforming use). On 11/17/22 I discussed the use of the shop with Joe Mateer of Arcata Community Development (the author of the above letter), and he said the use is considered to be a "personal service". Also, it differs from a mixed use on the Plaza, where the zoning is commercial, and a business exists on the first floor, and a secondary use as a residential rental is confined to the second floor. My zoning is medium density residential. You should not consider those businesses on the Plaza to be residential, any more than you should consider my residence to be commercial due to the secondary use of the shop. My situation is more like a business operating out of a home, except in my case, it is a nonconforming use. In fact, on September 9th, 2020, the Arcata Fire District Board deemed my parcel to be residential due to the size of the 300 sq. ft. shop and its nonconforming use. What has changed? I do know that due to the above ruling, I wound up paying the residential rate of \$108 for 2020 – 2021. After the passage of Proposition F my appeal for relief was rejected, and I was charged the commercial rate of \$766. That would be like paying \$4 for a gallon of gas and having it go up to over \$20 per gal., talk about inflation. (I am thankful to the District that there was a slight reduction in the tax, due to being assessed a lesser commercial rate instead of \$810.)

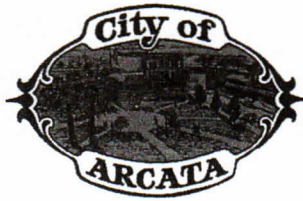
In addition, I would think if you look at the reality of fighting a fire, or even the risk of a fire, due to the presence of that 300 sq. ft. shop, it pales in comparison with the large residential three unit multifamily structure built not all that long ago at 210 H St. in back of my residence. Yet I believe the amount of taxes you charge is comparable to what I am charged, - maybe even less. That is just one example.

You said during my last appeal that I should just pass on the expense to the young woman renting my shop (her first solo business venture). I plan on raising the rent some, but not the \$50 that was suggested by a Board member then (in fact my tenant signed a lease on 1/1/22, and I lost my appeal with you all on 1/4/22. I honored the one year lease.) But the risk to me is I might lose a good tenant. And, unlike the commercial businesses on the Plaza, if I do not find a replacement in a certain amount of time, I run the risk of losing the nonconforming use of the shop, due to regulations concerning nonconforming uses.

Also, once again, I request, in accordance with Resolution Number 21-233(j) the Board be given the following for consideration: the land use code that was sent over to the Arcata Fire District from the Assessor concerning my parcel, during the so called "turn-around" period in July or so, and for a copy of that information be given to the Board and me for 2022 – 2023 (and also 2021 – 2022, since I requested the same thing during my appeal last year, but never got a response).

Sincerely,

George Green Jr. 11/22/22



City of Arcata – Community Development Department

May 21, 2021

George Green
211 South G St
Arcata, CA 95521

Mr. Green:

The City of Arcata is aware of a business formerly known as Skidmore's Barbershop operating on your residential property. The City of Arcata Coastal Land Use and Development Guide, as well as the Land Use Code both have provisions for maintaining non-conforming land use activities (attached). Based on the historic use, it is our opinion that the barbershop is a non-conforming use.

Joe Mateer, Senior Planner

SECTION 1-0310 NONCONFORMING USES, STRUCTURES, SITE CONDITIONS AND LOTS

Section 1-0310.1 Definitions.

- (a) Nonconforming Lot. Any lot which was legally created and which legally existed prior to the adoption of zoning requirements with which it does not conform.
- (b) Nonconforming Structures. Any building or other structure which lawfully existed prior to the adoption of zoning requirements for the zone in which it is located and with which it does not conform. Examples include buildings or structures which are nonconforming as to height or setback.
- (c) Nonconforming Use. Any use which lawfully existed prior to the adoption of zoning requirements for the zone in which it is located and with which it does not conform.
- (d) Nonconforming Site Conditions. Site conditions which lawfully existed prior to the adoption of zoning requirements for the zone in which they are located and with which they do not conform. Examples include sites which are nonconforming as to parking, loading, landscaping, or open space.
- (e) Residential Building or Structure. A building or structure containing one or more dwelling units.

Section 1-0310.2 General Provisions.

- (a) Nonconforming signs shall be subject to the requirements of Section 1-0305 SIGNS.
- (b) Lawful use may be continued: Any lawful use of land and/or building or structure existing or under construction at the time that it became nonconforming may be continued except as provided in this section.
- (c) Nothing in this section shall be construed as repealing, abrogating, or modifying any provision of any City ordinance or other regulation, or any other provision of this ordinance, or of law relating to the requirements for construction, maintenance, repair, demolition or removal of buildings.
- (d) Any use existing at the effective date of this ordinance which is listed as a conditional use in the district where it is located, shall be and remain a nonconforming use until a conditional use permit is obtained as provided for in this chapter. The provisions of this section shall also apply to nonconforming uses in zoning districts hereinafter changed and to any territory which is or has been annexed to the City.



Property Report

City of Arcata Community Development Department
736 F Street, Arcata, Ca. 95521
(707) 822-5955

788
Property Report for
Assessor's Parcel Number: 503-224-007

Property Details

Owner Name: FLECKENSTEIN CRAIG L
Mailing Address: PO BX 91, ARCATTA CA, 95518
Site Address/City/ZIP: 211 G ST ARCATTA, 95521
Latitude/Longitude: 40.863476 -124.088123
Section/Township/Range: SECTION 32 T6N, R1E
Parcel Size in Sq Ft (GIS Computed): 6060.6
Parcel Size in Acres (GIS Computed): 0.14
Recorded Document: 2005R 3081
Google Map Link:
<http://maps.google.com/maps?f=q&hl=en&geocode=&q=40.863476,-124.088123&v=U&ie=UTF-8&ll=40.863476,-124.088123>
Assessor Parcel Map Link: <http://ca.humboldt.ca.us/assessor/maps/503-22.pdf>

Assessment

Land Value: 8872
Improvement Value: 43105
Other Value: 2380
Use Code: 99
Tax Rate Area: 1035
Census Block: 506
Census Tract: 10

Zoning

Inland - Arcata Land Use Code (LUC):
N/A
Coastal - Arcata Coastal Land Use & Development Guide (CLUDG):
Residential - Medium Density

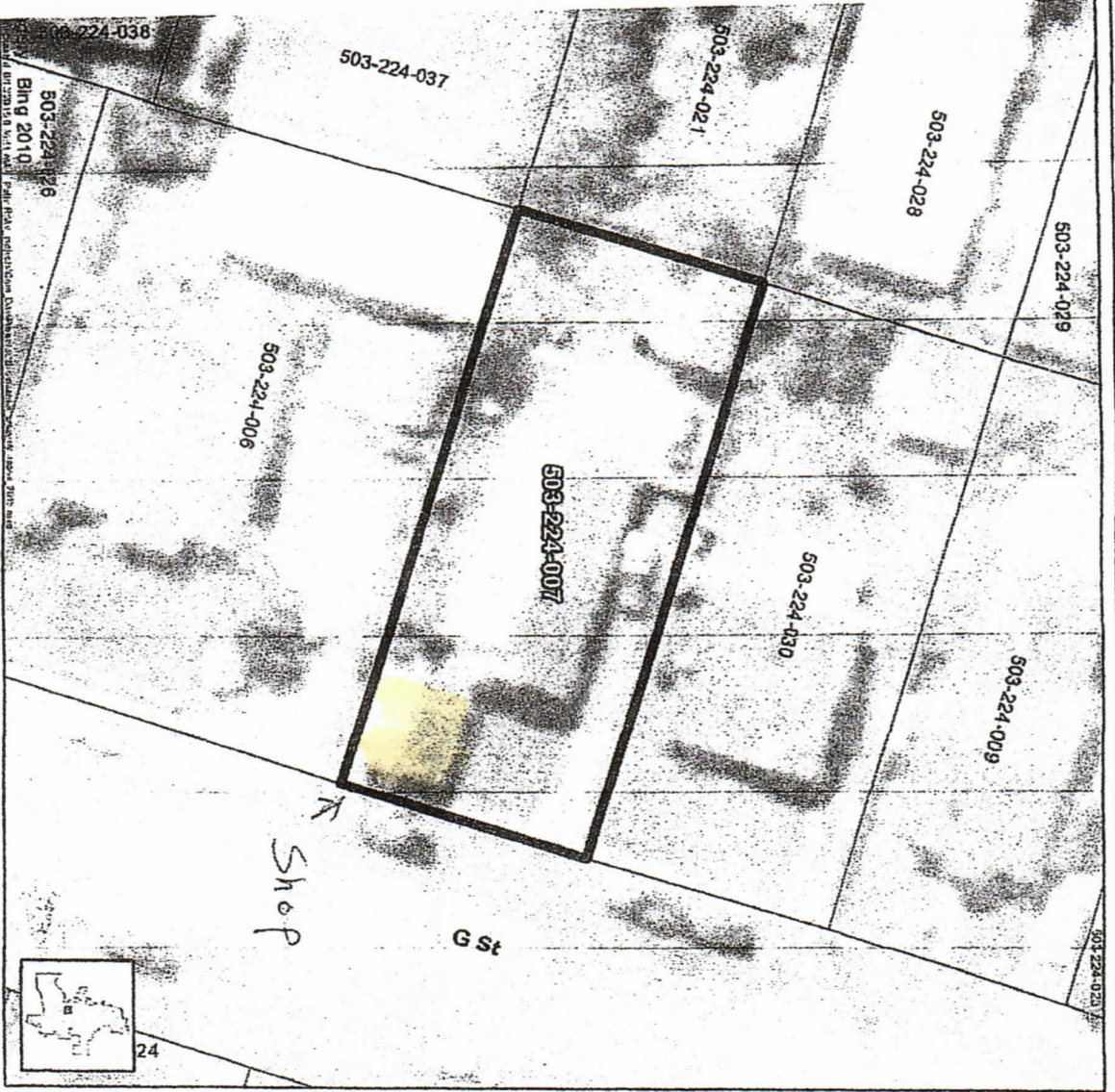
General Plan Land Use

Inland - Arcata General Plan: N/A
Coastal - Arcata General Plan: Residential - Medium Density

Special Resources/Hazards/Constraints Areas

Historical Landmark Combining Zone: None
Neighborhood Conservation Area: South of Samoa Specific Plan District
Planned Development Combining Zone: No
Plaza Area Combining Zone: No
Wetland/Stream Combining Zone: None
FEMA 100 YR Floodplain: None
USFWS Wetlands: None
Aquist/Priolo Fault Zone: Out
Within 50' of Fault Zone: Out
Liquefaction: Moderate Liquefaction
Matthews Dam Failure: In
Hillside Development: None
Urban Services Boundary: In
Redevelopment Area: In
Noise Contour: Yes
Creek Zone/Within 25' of creek): No
Coastal Zone Boundary: In
Categorical Exclusion Area: In
Coastal Jurisdiction: City Permit Jurisdiction

Public work



Map of Arcata, Humboldt County, California, showing the location of the parcel. The map is a grayscale aerial photograph with parcel boundaries overlaid. The parcel 503-224-007 is highlighted in yellow. Other parcels are labeled with their respective numbers. A scale bar at the bottom left indicates distances in feet (0, 15, 30, 60). A north arrow is located below the scale bar. A legend at the bottom left identifies symbols for Coastal Zone Boundary, Selected Parcel, and Parcel. An inset map at the bottom left shows the location of the area within Humboldt County. The text 'Shop' and 'St' are handwritten on the map. The text 'Public work' is handwritten on the right side of the map. The text '788' is handwritten at the top right. The text 'Property Report for Assessor's Parcel Number: 503-224-007' is printed at the top right. The text 'City of Arcata Community Development Department' and '736 F Street, Arcata, Ca. 95521 (707) 822-5955' is printed at the top right. The text 'Assessor Parcel Map Link: http://ca.humboldt.ca.us/assessor/maps/503-22.pdf' is printed at the bottom right. The text 'Google Map Link: http://maps.google.com/maps?f=q&hl=en&geocode=&q=40.863476,-124.088123&v=U&ie=UTF-8&ll=40.863476,-124.088123' is printed at the bottom right. The text 'Special Resources/Hazards/Constraints Areas' is printed at the bottom right. The text 'Historical Landmark Combining Zone: None' is printed at the bottom right. The text 'Neighborhood Conservation Area: South of Samoa Specific Plan District' is printed at the bottom right. The text 'Planned Development Combining Zone: No' is printed at the bottom right. The text 'Plaza Area Combining Zone: No' is printed at the bottom right. The text 'Wetland/Stream Combining Zone: None' is printed at the bottom right. The text 'FEMA 100 YR Floodplain: None' is printed at the bottom right. The text 'USFWS Wetlands: None' is printed at the bottom right. The text 'Aquist/Priolo Fault Zone: Out' is printed at the bottom right. The text 'Within 50' of Fault Zone: Out' is printed at the bottom right. The text 'Liquefaction: Moderate Liquefaction' is printed at the bottom right. The text 'Matthews Dam Failure: In' is printed at the bottom right. The text 'Hillside Development: None' is printed at the bottom right. The text 'Urban Services Boundary: In' is printed at the bottom right. The text 'Redevelopment Area: In' is printed at the bottom right. The text 'Noise Contour: Yes' is printed at the bottom right. The text 'Creek Zone/Within 25' of creek): No' is printed at the bottom right. The text 'Coastal Zone Boundary: In' is printed at the bottom right. The text 'Categorical Exclusion Area: In' is printed at the bottom right. The text 'Coastal Jurisdiction: City Permit Jurisdiction' is printed at the bottom right. The text 'Parcel Information sheet: Humboldt County Advance Planning Division - GIS - 12/16/2014' is printed at the bottom right.



HUMBOLDT COUNTY 2022-2023 PROPERTY TAX BILL
Amy Christensen, Interim Humboldt County Treasurer-Tax Collector
825 Fifth Street, Room 125, Eureka, CA 95501

Pay Taxes by Credit Card or E-Check

 Online @ <http://humboldt.gov/tax>
 or Call 866-666-5444
 3rd party processing company will charge a fee

PROPERTY INFORMATION		IMPORTANT MESSAGES
ASMT NUMBER: 503-224-007-000	TAX RATE AREA: 001-035	SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION. Orig. bill date: 10/10/2022 A copy of your tax bill was requested by: Lender: Wells Fargo Home Mortgage Lender phone: 8002883212 Cortac Number 2500 <div style="font-size: 2em; opacity: 0.5; text-align: center;">2022-2023</div>
FEE NUMBER: 503-224-007-000	ACRES: 0.14	
LOCATION: 211 G ST		
LIEN DATE OWNER: GREEN GEORGE JR UM		
 *****SCH 5-DIGIT 95518 GREEN GEORGE JR UM 211 G ST ARCATA CA 95521		
 1-0009771 000021 000002		

COUNTY VALUES, EXEMPTIONS AND TAXES		
TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUES
707-441-3020	LAND	145,016
	STRUCTURAL IMPROVEMENTS	145,016
	HOMEOWNERS EXEMPTION	- 7,000
	NET TAXABLE VALUE	283,032
		<i>- because I live in my residence</i>
VALUES X TAX RATE (1%) = COUNTY TAXES		2,830.32

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS				
PHONE #	DESCRIPTION	ASSESSED VALUES X TAX RATE 1.0000 = AGENCY TAXES		
(707) 839-6470	NHUHSD 2010	283,032	0.028000	79.24
(707) 476-4172	Northern Humb Uni High 2020	283,032	0.019000	53.76
(707) 822-0351	CR 2005/2007 GO BONDS	283,032	0.005000	14.14
(707) 825-2000	ARCATA ELEM GO BOND - 2007 REFI	283,032	0.066000	186.80
(707) 825-2000	ARCATA FIRE ASMT 2006		DIRECT CHARGE	220.00
(707) 822-5951	Arcata Fire 2020 Special Tax		DIRECT CHARGE	546.00
(707) 822-5951	ARCATA STORMWATER DRAINAGE		DIRECT CHARGE	25.90
(800) 273-5167	Arcata Measure A Special Tax		DIRECT CHARGE	37.00
	ARCATA ESD PARCEL TAX 'MEASURE H'		DIRECT CHARGE	59.00
TOTAL AGENCY TAXES + DIRECT CHARGES				1,221.84

1ST INSTALLMENT DUE 11/1/2022 DELINQUENT AFTER 12/12/2022	\$2,026.08	2ND INSTALLMENT DUE 2/1/2023 DELINQUENT AFTER 4/10/2023	\$2,026.08	TOTAL TAXES \$4,052.16
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HUMBOLDT COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

2022-2023

ASMT NUMBER: 503-224-007-000
 CURRENT OWNER: GREEN GEORGE JR UM

YOUR PROPERTY TAX BILL WAS REQUESTED BY AND PROVIDED TO YOUR MORTGAGE COMPANY
THIS IS A COPY OF YOUR PROPERTY TAX BILL TO KEEP FOR YOUR RECORDS
IF A MORTGAGE COMPANY IS NOT PAYING YOUR TAXES THEN YOU ARE RESPONSIBLE FOR
PAYMENT OF YOUR PROPERTY TAXES

1. If you are responsible look above to the 1st & 2nd Installment amounts and pay the amounts due for each, or both, installments.
2. Send one of these stubs with each installment payment -> make check payable to H.C.T.C.

503224007000120222000002026086200000224868020222

HUMBOLDT COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB



MINUTES

**Regular Board Meeting
September 8, 2020
5:30 p.m.**

Location: Remote Via Zoom

Board of Directors

**Nicole Johnson (Division 2) - President, Randy Mendosa (Division 3) - Vice-President,
Rene Campbell (Division 1) - Director, Elena David (Division 4) - Director
David Rosen (Division 5) - Director**

1. CALL TO ORDER

The regular session of the Board of Directors for the Arcata Fire District was called to order by President Nicole Johnson at 5:34 pm.

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance has been suspended during Shelter in Place.

3. ATTENDANCE AND DETERMINATION OF A QUORUM

The meeting continued with a quorum and the following were present remotely via zoom: President Nicole Johnson, Vice President Randy Mendosa, Director Rene Campbell, Director Elena David and Director David Rosen.

Additional District administrative staff included Fire Chief Justin McDonald, and Board Secretary Becky Schuette.

4. APPROVAL OF AGENDA

There were no comments from the public or the Board.

It was moved to approve the agenda.

Motion: Campbell; **Second:** Mendosa

Roll Call: Ayes; Campbell, David, Mendosa, Rosen and Johnson.

Motion Carries

5. PUBLIC COMMENT

There were no public comments.

6. CONSENT CALENDAR

6.1 Approval of Minutes from August 11, 2020 Regular Meeting

6.2 August 2020 Finance Report

6.3 Approve Exemption and Outstanding Payment Write-Offs to Specific Parcels for the 1997 Special Tax and 2006 Benefit Assessment

Upon the request of Director Mendosa, President Johnson read the consent calendar items aloud.

It was moved to open the additional account with Coast Central.

Motion: Campbell; **Second:** David

Roll Call: Ayes; Campbell, David, Mendosa, Rosen and Johnson.

Motion Carries

9.2 Consideration of Petition for Adjustment of Fire Assessment Fees: Chief McDonald reviewed the staff note and made his recommendation.

Director Mendosa queried if there was still a business active at this location. He then asked about the precedents that might be set, which the Chief mentioned in his report, was a concern.

Parcel owner George Green spoke to the Board at this time, emphasizing the small size of the commercial unit, comparing it to the size of the barn fire and how much larger the barn was as opposed to the 300 square foot barber shop. In Mr. Green's words, 22% of the parcel is has commercial use. His request was for the Board to consider a multi-family land use code instead of commercial.

Chief reviewed the Land Use Codes (LUC) and explained that historically the District has made decisions on reductions, based on circumstances surrounding the parcel use and the request.

There was a lengthy discussion, back and forth and questions from the Board to Mr. Green and Chief McDonald. Ultimately, the Board and staff agreed that the parcel is a pre-existing, non-conforming property and there is likely no other commercial property like it in the District.

Director Mendosa queried the Chief as to a recommendation on the Board's options in this particular situation. Chief McDonald advised that the Board cannot adjust the parcel based on a percentage of the commercial use, as there is no mechanism in place within the ordinance. He went on to inform the Board that they had the option to reduce the entire parcel to residential or decrease the use to the commercial office land use code, rather than the larger commercial that it is currently.

There were multiple attempts at a motion by Director Rosen, however Director Mendosa requested specific language be included in the motion. Director Rosen asked the Board clerk to craft the motion. Instead, Chief McDonald made an attempt with the language, which was restated by the Board Clerk to include the size of the commercial structure, again on the request of Director Mendosa.

It was moved to reclassify parcel #503-224-007 from a Land Use Code 5201 to Land Use Code 1100 based, on the extremely small size, 300 square feet, of the commercial building, based on the that fact that it is grandfathered in under the zoning ordinances of the City of Arcata.

Motion: Rosen; **Second:** Mendosa

Roll Call: Ayes; Campbell, Mendosa and Rosen. **Noes;** Johnson. **Absent;** David

Motion Carries

There was no response from Director David for the roll call vote and it was unclear if she was present for the remainder of the meeting or at what point her "electronic" connections may have been lost. She had reported, prior to the meeting, that her Zoom was not working and that her phone continued to be "unavailable" and kick her off.

Residential

Bottoms barn, hay up in smoke

ARCATA FIRE DISTRICT

ARCATA BOTTOM – Arcata Fire District was dispatched to hay on fire inside of a barn at the 800 block of Mad River Road, Arcata Bottom.

As Arcata Firefighters were responding, dispatch reported the fire had spread to the structure and the barn was now on fire. Arcata Firefighters arrived to find a 14,400-square-foot barn with light smoke showing from the eaves. As firefighters deployed hose lines and set up a water supply, fire conditions rapidly changed.

Firefighters were preparing to go inside to fight the fire when the hay pile collapsed, causing a massive fireball to erupt. Battalion Chief Campbell reports, "Thankfully our firefighters had not gone inside yet. When the hay pile collapsed, it cause a dust explosion. All of the hay dust and particles ignited simultaneously. This fire went from light smoke to a flashover in about 30 seconds."

The barn contained approximately 187 tons of hay, which is equivalent to 500 bales weighing 750 pounds apiece. The entire barn and all of its contents were lost. Firefighters used approximately 30,000 gallons of water trying to extinguish the fire but were unsuccessful.

Once firefighters realized they didn't have the water or staffing to extinguish the fire, they discontinued efforts and let the hay burn. Firefighters believe the fire will con-



More photos at madriverrunions.com. ARCATA FIRE PHOTO
tinue to burn for approximately one week. Those impacted by the smoke should keep their doors and windows closed. Arcata Fire is requesting the public not call 911 to report the smoldering fire. Firefighters will be checking the scene regularly.

"It became clear to me that we were not going to extinguish this fire so I made the decision to let it burn. I was tying up resources from seven fire departments and we were not making any progress. I released all resources and placed a fire watch on the scene to make sure the fire didn't spread to other buildings." reported Battalion Chief Campbell.

There were no injuries and no livestock were inside the barn. Fire investigators believe spontaneous combustion of the hay is what caused the fire.

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Also note (j): As for what I would request of The Arcata Fire District Board, I would like them to determine from The Arcata Fire District what land use code was sent over to The District from The Assessor concerning my parcel for the fiscal year 2021-2022, during the so called "turn-around" period in July or so, and for a copy of that information be given to The Board and me.

SECTION THREE - Property owner information

Legal Names of Property Owner(s) as appearing on the latest secured tax roll: _____

George Green, Jr.

Mailing Address: 211 G ST Arcata, Ca. 95521

Phone: (707) 599-8229 Email: gg2314@humboldt1.com

I/We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I/we further declare under penalty of perjury I/we is/are not delinquent in the payment of the Arcata Fire Protection District benefit assessment and/or special tax, as applicable, for the current fiscal year. **You must** provide proof of payment to the County in order to receive a reimbursement.

Executed this 13th day of November, 2021.

Signature: George Green, Jr.

Date: February 14, 2023
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Consider Accepting the Fiscal Year 2021-22 Financial Audit Report

Background

Audit firm JJACPA Inc. has completed the Fiscal Year 2021-22 financial audit for the District. Their audit team performed the following procedures:

- Internal control evaluation and walkthrough Updates:
 - Cash receipts and AR
 - Purchasing and accounts payable
 - Budget
 - Payroll
- Additional audit procedures
 - Minutes review
 - Segregation of duties grids update
 - Accounts payable/cash disbursement testing
 - Payroll testing
 - Risk Management
 - Risk and Fraud assessment update
 - Confirmation processing
- Validation of accounts:
 - Cash and Investments
 - Prepays & Other assets
 - Capital Assets
 - Accounts Payable & Accrued Liabilities
 - Other Liabilities
 - Debt
 - Net Position/Fund balance
 - Interfund Activity

Staff of JJACPA will present the audit to the Board via zoom. The Board will be able to ask questions of the staff.

Recommendation

Receive the presentation, discuss, take public comment, and accept the Fiscal Year 2021-22 Financial Audit.

District Funds Requested/Required

- No Fiscal Impact/Not Applicable
- Included in Budget:
- Additional Appropriation Requested:

Alternatives

1. Board discretion

Attachments

Attachment 1 – Arcata Fire District Audit Report June 30, 2022

ARCATA FIRE PROTECTION DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022



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**Arcata Fire District, California
Annual Financial Report
For the year ended June 30, 2022**

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Arcata Fire District, California Annual Financial Report For the year ended June 30, 2022

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Arcata Fire District, California Annual Financial Report For the year ended June 30, 2022

Directory of officials

District Board of Directors

- Randal Mendosa, President
- Blaine Maynor, Vice President
- Nicole Johnson, Director
- David Rosen, Director
- Eric Loudenslager, Director

District Officials

- Justin McDonald, Fire Chief
- Sean Campbell, Assistant Chief
- Becky Schuette, Business Manager/ Board Clerk

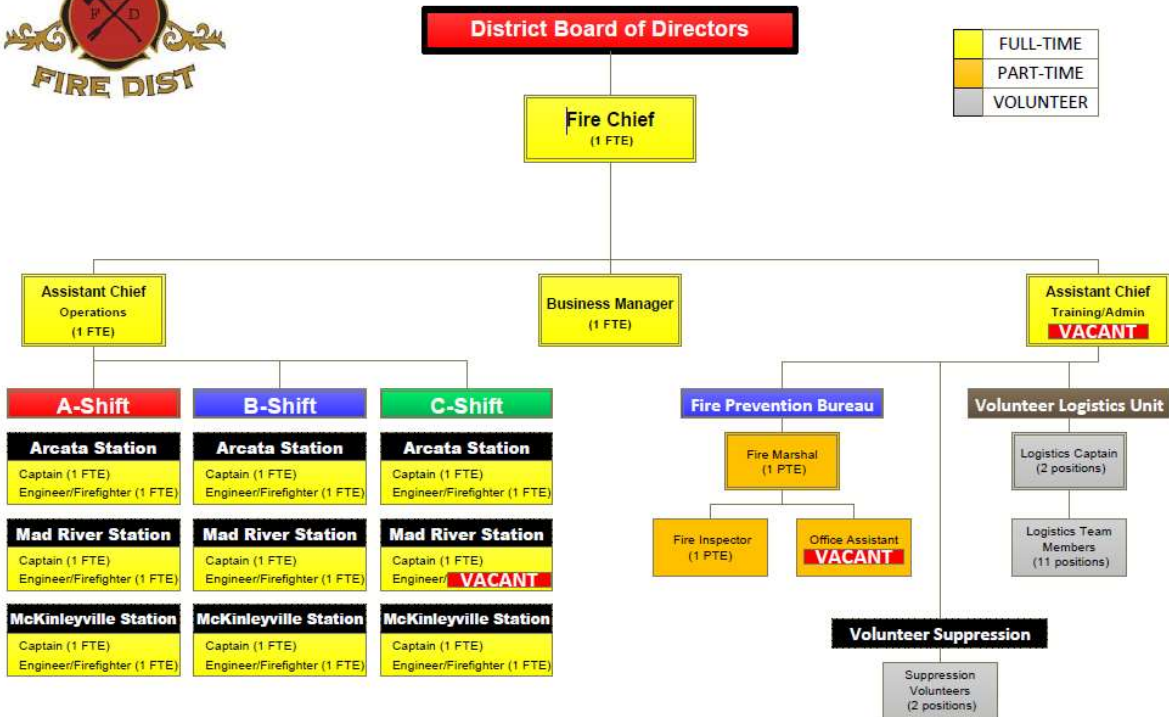


Arcata Fire District, California Annual Financial Report For the year ended June 30, 2022

Organizational Chart



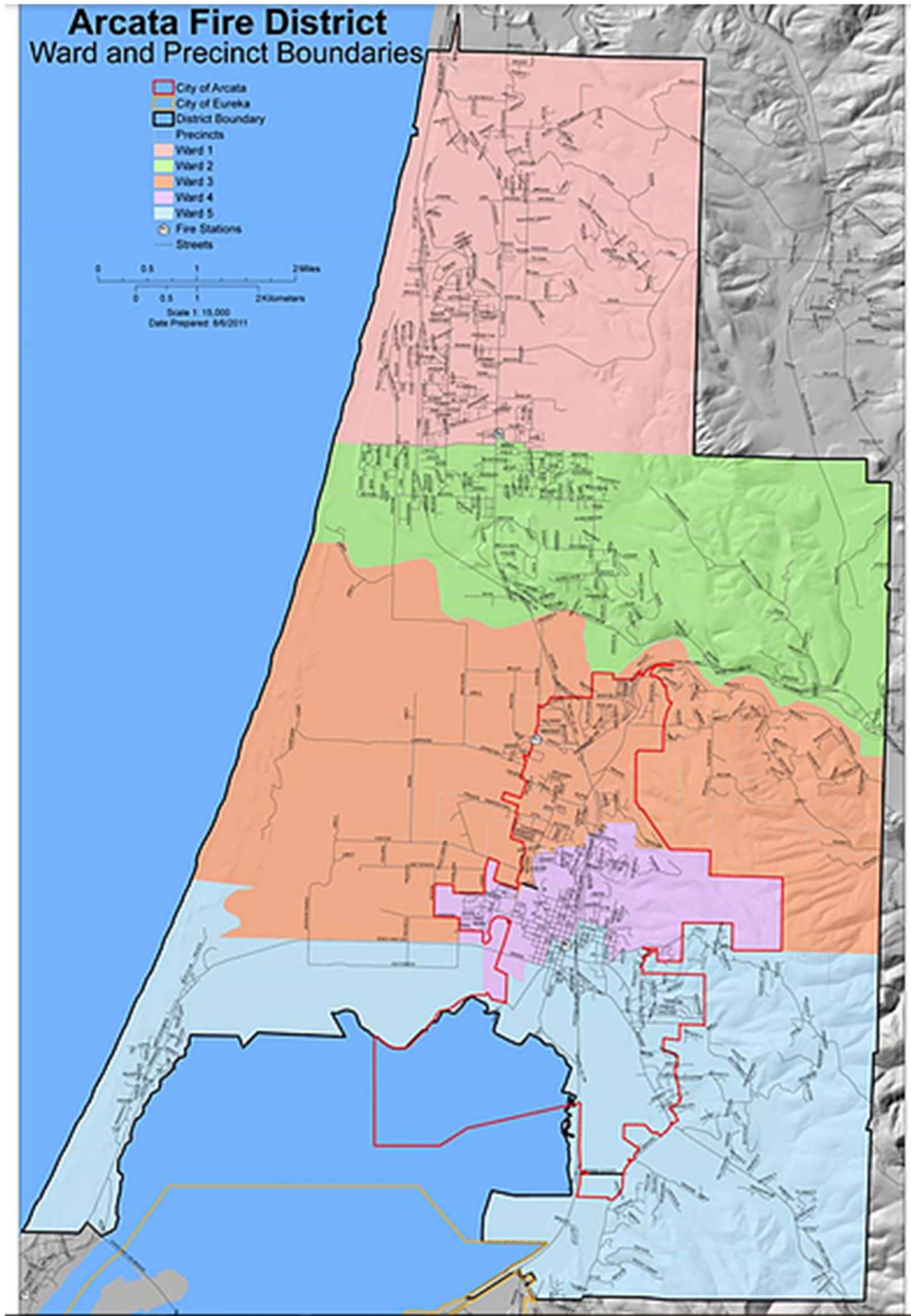
ORGANIZATIONAL CHART 2022





Arcata Fire District, California Annual Financial Report For the year ended June 30, 2022

District Map





Arcata Fire District, California Annual Financial Report For the year ended June 30, 2022

Stations and facilities

Arcata Station.

631 9th Street, Arcata CA 95521



Mad River Station.

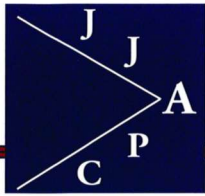
3235 Janes Road, Arcata CA 95521



McKinleyville Station & District Headquarters.

2149 Central Avenue, McKinleyville CA 95519





JJACPA, Inc.

A Professional Accounting Services Corp.

INDEPENDENT AUDITOR'S REPORT

To the Honorable Chairman and District Board
of the Arcata Fire Protection District
Arcata, California

Report on the Financial Statements

Opinions

We have audited the accompanying basic financial statements of the Arcata Fire Protection District (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. The prior year summarized comparative information has been derived from the District's June 30, 2021 basic financial statements with our report dated October 20, 2021.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management's Responsibility

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Honorable Chairman and District Board
of the Arcata Fire Protection District
Arcata, California

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Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

To the Honorable Chairman and District Board
of the Arcata Fire Protection District
Arcata, California

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the District's Schedule of Contributions on page 49, the Schedule of the District's proportionate Share of the Net Pension Liability on pages 50, the Schedule of Changes in the Net OPEB Liability and Related Ratios on page 51, and the Schedule of Contributions on page 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

December 27, 2022

JJACPA, Inc.
JJACPA, Inc.
Dublin, California

BASIC FINANCIAL STATEMENTS



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Arcata Fire District
Statements of Net Position

June 30, 2022

(with comparative balances for June 30, 2021)

	Governmental Activities	
	2022	2021
ASSETS		
Current assets:		
Cash and investments	\$ 6,413,333	\$ 4,195,323
Receivables, net	79,567	98,361
Prepaid Expense	32,487	25,482
Total current assets	<u>6,525,387</u>	<u>4,319,166</u>
Noncurrent assets:		
Capital assets, net	3,059,161	3,241,859
Total noncurrent assets	<u>3,059,161</u>	<u>3,241,859</u>
Total assets	<u>9,584,548</u>	<u>7,561,025</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	6,111,831	1,289,855
Deferred outflows related to OPEB	1,352,988	808,883
Total assets and deferred outflows	<u>\$ 17,049,367</u>	<u>\$ 9,659,763</u>
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 51,440	\$ 91,969
Salaries and benefits payable	108,844	113,003
Interest payable	54,275	-
Compensated absences - current portion	11,031	7,866
Current portion of long-term liabilities	261,000	-
Total current liabilities	<u>486,590</u>	<u>212,838</u>
Noncurrent liabilities:		
Net pension liability	3,772,833	6,133,346
Compensated absences	104,551	97,015
Net OPEB liability	10,931,227	9,807,737
Sterling National Bank	4,493,000	-
Total noncurrent liabilities	<u>19,301,611</u>	<u>16,038,098</u>
Total liabilities	<u>19,788,201</u>	<u>16,250,936</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	2,526,458	46,819
Deferred inflows related to OPEB	1,734,731	2,024,771
NET POSITION		
Net investment in capital assets	3,059,161	3,241,859
Unrestricted (deficit)	<u>(10,059,184)</u>	<u>(11,904,622)</u>
Total net position (deficit)	<u>(7,000,023)</u>	<u>(8,662,763)</u>
Total liabilities, deferred inflows, and net position	<u>\$ 17,049,367</u>	<u>\$ 9,659,763</u>

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Statement of Activities

For the year ended June 30, 2022

(with comparative totals for the year ended June 30, 2021)

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	2022	2021
Governmental activities:					
Fire protection - operations	\$ 4,776,678	\$ 73,069	\$ 127,779	\$ (4,575,830)	\$ (4,637,650)
Debt service	161,150	-	-	(161,150)	(3,794)
Total governmental activities	\$ 4,937,828	\$ 73,069	\$ 127,779	\$ (4,736,980)	\$ (4,641,444)
General revenues:					
Taxes:					
Property taxes				6,261,015	4,244,426
State timber yield tax				766	890
Investment earnings				45,341	36,217
Other Revenues				92,598	397,097
Total general revenues				6,399,720	4,678,630
Change in net position				1,662,740	37,186
Net position:					
Net position - beginning				(8,662,763)	(8,699,949)
Net position - ending				<u>\$ (7,000,023)</u>	<u>\$ (8,662,763)</u>

The accompanying notes are an integral part of these basic financial statements.

FUND FINANCIAL STATEMENTS





**Arcata Fire District
Balance Sheet**

General Fund
June 30, 2022

(With comparative totals for June 30, 2021)

	Major Fund	
	General Fund	
	2022	2021
ASSETS		
Cash and investments	\$ 6,413,333	\$ 4,195,323
Receivables:		
Interest	75,000	30,000
Other receivable	4,567	68,361
Prepaid items	32,487	25,482
Total assets	\$ 6,525,387	\$ 4,319,166
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accrued liabilities	\$ 51,440	\$ 91,969
Salaries and benefits payable	108,844	113,003
Interest payable	54,275	-
Compensated absences	11,031	7,866
Total liabilities	225,590	212,838
Deferred inflows: Unavailable revenue	-	62,500
Fund balances:		
Nonspendable for prepaid items	32,487	25,482
Unassigned	6,267,310	4,018,346
Total fund balances	6,299,797	4,043,828
Total liabilities, deferred inflows and fund balances	\$ 6,525,387	\$ 4,319,166

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Reconciliation of the General Fund Balance Sheet
to the Statement of Net Position

June 30, 2022

Total fund balances reported on the governmental fund balance sheet **\$ 6,299,797**

Amounts reported for governmental activities in the Statement of Net Position are different from those reported in the Governmental Funds due to the following:

CAPITAL ASSETS

Capital assets amount reported in governmental activities are not current assets or financial resources and therefore are not reported in the Governmental Funds balance sheet. 3,059,161

LONG-TERM ASSETS AND LIABILITIES

Pension and OPEB liabilities result in deferred outflows and inflows of resources associated with the actuarial value of contributions, assets, and liabilities

Deferred outflows	7,464,819	
Deferred inflows	(4,261,189)	3,203,630

Long-term liabilities is not due and payable in the current period and therefore is not reported in the Governmental Funds balance sheet.

Net pension obligation	(3,772,833)	
Compensated absences	(104,551)	
Net OPEB obligation	(10,931,227)	
Long term debt	(4,754,000)	(19,562,611)

Net position of governmental activities		\$ (7,000,023)
--	--	-----------------------

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Reconciliation of Fund Basis Balance Sheet to Government-wide
Statement of Net Position

Governmental Activities

June 30, 2022

ASSETS	General Fund Balance Sheet	Reclass	Changes in GAAP	Statement of Net Position
Current assets:				
Cash and investments	\$ 6,413,333	\$ -	\$ -	\$ 6,413,333
Receivables (net)	79,567	-	-	79,567
Other assets	32,487	-	-	32,487
Total current assets	<u>6,525,387</u>	<u>-</u>	<u>-</u>	<u>6,525,387</u>
Noncurrent assets:				
Capital assets, net	-	-	3,059,161	3,059,161
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>3,059,161</u>	<u>3,059,161</u>
Total assets	<u>6,525,387</u>	<u>-</u>	<u>3,059,161</u>	<u>9,584,548</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	-	-	6,111,831	6,111,831
Deferred outflows related to OPEB	-	-	1,352,988	1,352,988
Total assets and deferred outflows	<u>\$ 6,525,387</u>	<u>\$ -</u>	<u>\$ 10,523,980</u>	<u>\$ 17,049,367</u>
LIABILITIES				
Current liabilities:				
Accounts payable & accrued liabilities	\$51,440	\$ -	\$ -	\$ 51,440
Salaries and benefits payable	108,844	-	-	108,844
Interest payable	54,275	-	-	54,275
Compensated absences	11,031	-	-	11,031
Current portion of long-term liabilities	-	-	261,000	261,000
Total current liabilities	<u>225,590</u>	<u>-</u>	<u>261,000</u>	<u>486,590</u>
Noncurrent liabilities:				
Net pension liabilities	-	-	3,772,833	3,772,833
Compensated absences	-	-	104,551	104,551
Net OPEB liabilities	-	-	10,931,227	10,931,227
Due after one year	-	-	4,493,000	4,493,000
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>19,301,611</u>	<u>19,301,611</u>
Total liabilities	<u>225,590</u>	<u>-</u>	<u>19,562,611</u>	<u>19,788,201</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	-	-	2,526,458	2,526,458
Deferred inflows related to OPEB	-	-	1,734,731	1,734,731
	<u>-</u>	<u>-</u>	<u>4,261,189</u>	<u>4,261,189</u>
FUND BALANCES/NET POSITION				
Fund balances:				
Restricted	32,487	(32,487)	-	-
Unassigned	6,267,310	(6,267,310)	-	-
Net position:				
Net investment in capital assets	-	-	3,059,161	3,059,161
Unrestricted	-	6,299,797	(16,358,981)	(10,059,184)
Total fund balances/net position	<u>6,299,797</u>	<u>-</u>	<u>(13,299,820)</u>	<u>(7,000,023)</u>
Total liabilities, deferred inflows, and net position	<u>\$ 6,525,387</u>	<u>\$ -</u>	<u>\$ 10,523,980</u>	<u>\$ 17,049,367</u>

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund

For the year ended June 30, 2022
(with comparative totals for the year ended June 30, 2021)

	Major Fund	
	General Fund	
	2022	2021
REVENUES:		
Property taxes	\$ 6,261,015	\$ 4,244,426
State timber yield tax	766	890
Use of money and property	45,341	36,217
Intergovernmental	127,779	128,906
Charges for services	73,069	60,389
Other revenues	92,598	347,097
Total revenues	6,600,568	4,817,925
EXPENDITURES:		
Fire protection:		
Salaries	1,772,903	1,516,967
Retirement	860,702	712,253
Group Insurance	750,573	661,182
Worker's Compensation	68,043	49,840
Uniforms	14,367	13,115
Communication	29,684	102,188
Food	5,787	682
Household Expense	7,642	8,070
Insurance	35,221	23,335
Management Equipment	133,590	131,702
Maintenance-Electronics	1,847	1,793
Transportation and travel	56,062	31,889
Utilities	34,754	32,763
Maintenance-Structure	83,628	6,949
Medical Supplies	5,667	4,208
Dues & Subscription	1,997	1,708
Miscellaneous	1,924	4,408
Office supplies	2,522	3,281
Postage and shipping	491	139
Professional and Specialized service	164,880	133,753
Publications and Notices	1,770	112
Copies	7,079	6,986
Leases - Equipment	108,000	96,000
Special District expense	83,516	120,273
Small tools and equipment	21,923	26,063
Total Fire protection	4,254,572	3,689,659

(continued)

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund, continued

For the year ended June 30, 2022

(With comparative totals for the year ended June 30, 2021)

Debt service:		
Principal	-	152,095
Interest expense	93,353	3,794
Debt issuance costs	67,797	-
Total expenditures	<u>4,415,722</u>	<u>3,845,548</u>
REVENUES OVER EXPENDITURES	<u>2,184,846</u>	<u>972,377</u>
OTHER FINANCING SOURCES (USES):		
Proceeds from long-term debt	4,754,000	-
CalPERS Unfunded Liability Payment	(4,686,203)	-
Proceeds from sales of assets	3,326	50,000
Total other financing sources	<u>71,123</u>	<u>50,000</u>
Net change in fund balances	2,255,969	1,022,377
FUND BALANCES:		
Beginning of year	4,043,828	3,021,451
End of year	<u>\$ 6,299,797</u>	<u>\$ 4,043,828</u>

(concluded)

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Reconciliation of Fund Based Statements to
Government-wide Statement of Activities

For the year ended June 30, 2022

Functions/Programs	Fund Based Totals	Debt Service/ Compensated Absences	Depreciation
Governmental activities:			
Fire protection - operations	\$ 4,254,572	\$ 7,536	\$ 231,059
Debt service	161,150	-	-
Total governmental activities	\$ 4,415,722	\$ 7,536	\$ 231,059

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Reconciliation of Fund Based Statements to
Government-wide Statement of Activities, continued

For the year ended June 30, 2022

Capital Asset (Additions)/ Retirements	OPEB	Pension	Government- wide Totals
\$ (48,361)	\$ 289,345	\$ 42,527	\$ 4,776,678
-	-		161,150
<u>\$ (48,361)</u>	<u>\$ 289,345</u>	<u>\$ 42,527</u>	<u>\$ 4,937,828</u>

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities

For the year ended June 30, 2022

Net change in fund balances - total governmental funds \$ 2,255,969

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

CAPITAL ASSET TRANSACTIONS

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense:

Proceeds from sales of assets	(3,326)	
Depreciation expense	(231,059)	
Capital asset retirements	48,361	(186,024)

LONG TERM DEBT PAYMENTS

Issuance of long term debt is an other financing source in the governmental funds, but in the Statement of Net Position the issuance increases long term liabilities:

Sterling National Bank		(4,754,000)
CalPERS Unfunded Liability Payment		4,686,203

CHANGES IN NON-CURRENT LIABILITIES AND DEFERRED INFLOWS

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in net pension obligation	(42,527)	
Change in long-term compensated absences	(7,536)	
Change in Net OPEB obligation	(289,345)	(339,408)

Change in net position of governmental activities \$ 1,662,740

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget to Actual - General Fund
 For the year ended June 30, 2022

	Original Budget	Amended Budget	Actual	Variance With Amended Positive (Negative)
REVENUES:				
Property taxes	\$ 6,226,000	\$ 6,297,470	\$ 6,261,015	\$ (36,455)
State timber yield tax	530	530	766	236
Use of money and property	42,000	42,000	45,341	3,341
Intergovernmental	72,000	73,000	127,779	54,779
Charges for services	62,000	62,000	73,069	11,069
Other revenues	700	15,700	92,598	76,898
Total revenues	6,403,230	6,490,700	6,600,568	109,868
EXPENDITURES:				
Fire protection:				
Salaries	2,108,000	2,194,000	1,772,903	421,097
Benefits	1,483,600	1,524,000	1,611,034	(87,034)
Retiree health insurance	5,000	5,000	68,284	(63,284)
Service and supplies	824,000	912,000	802,351	109,649
Debt service:				
Principal	-	-	-	-
Interest	-	39,000	93,353	(54,353)
Debt issuance costs	-	-	67,797	(67,797)
Total expenditures	4,420,600	4,674,000	4,415,722	258,278
REVENUES OVER EXPENDITURES	1,982,630	1,816,700	2,184,846	368,146
OTHER FINANCING SOURCES:				
Proceeds from long-term debt	-	-	4,754,000	(4,754,000)
CalPERS Unfunded Liability Payment	-	-	(4,686,203)	4,686,203
Proceeds from sales of assets	-	-	3,326	3,326
Total other financing sources	-	-	71,123	(64,471)
Net change in fund balances	1,982,630	1,816,700	2,255,969	303,675
FUND BALANCES:				
Beginning of year	3,194,364	3,194,364	4,043,828	(849,464)
End of year	\$ 5,176,994	\$ 5,011,064	\$ 6,299,797	\$ (545,789)

The accompanying notes are an integral part of these basic financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

Arcata Fire District
Notes to Basic Financial Statements
For the year ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles. On June 15, 1987, GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The District applies all GASB pronouncements to its activities.

A. Description of the Reporting Entity

The Arcata Fire Protection District (District) was incorporated on June 1, 1944 as a Special District under the laws and regulations of the State of California (State). The District was formed with the approval of the Humboldt County Board of Supervisors, to provide more efficient fire protection and emergency medical services. The principal act that governs the District is the Fire Protection District Law of 1987.

The District provides fire protection, rescue, and emergency medical services to the area surrounding the City of Arcata, including McKinleyville, Manilla, and Bayside. A five-member board of directors, elected by voters, governs the District.

These financial statements present financial information for the District, which represents the primary government. No component units were determined to exist; therefore, none are included in these financial statements.

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Amounts reported as *program revenues* include 1) charges to residents for fire protection services, or privileges provided by a given function or segment 2) grants and contributions for fire protection services. All taxes and internally dedicated resources are reported as *general revenues* rather than program revenues.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Presentation, continued

In the government-wide financial statement, equity is reported as net position, and is made up of cumulative net earnings from operations, non-operating revenue and expenses, and capital contributions. The net position is reported in the following categories:

Net investment in capital assets - consists of capital assets, net of accumulated depreciation, reduced by balance owed on any borrowings used in the acquisition, construction or improvement of those assets.

Restricted - refers to that portion of net position that has constraints upon its use imposed by contributors, creditors, such as through debt covenants, or by laws of other governmental entities, or constraints by law through constitutional provisions or enabling legislation.

Unrestricted - net position is the component of net position that does not meet the definition of either "net investment in capital assets" or "restricted."

Governmental Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized by governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund are at least ten percent of the corresponding total for all funds of that category or type; and,
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least five percent of the corresponding total for all governmental funds combined.

C. Measurement Focus

Measurement focus is a term used to describe which transactions are recorded within the various financial statements.

On the government-wide Statement of Net Position and the Statement of Activities, governmental and business-type activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of net income, financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with activities are reported. Fund equity is classified as Net Position, which serves as an indicator of financial position.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Governmental Fund Financial Statements, continued

C. Measurement Focus, continued

In the fund financial statements, the “current financial resources” measurement focus is used for governmental funds. Only current financial assets and liabilities are generally included on the balance sheets. The operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

D. Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means the amount is collectible within the current period or soon enough thereafter to pay current liabilities. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year end, with the exception of grant revenues. Grant revenues are considered to be available if collected within 180 days of the end of the current fiscal period.

Property taxes, fire flow taxes, permits, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

E. Cash Deposits and Investments

The District’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The District pools cash and investments from all funds for the purpose of increasing income through investment activities. Highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Market value is used as fair value for those securities for which market quotations are readily available.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds.” Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds.” Interfund receivables

and payables between funds within governmental activities are eliminated in the Statement of Net Position. The District currently reports no interfund transactions, including receivables and payables at year-end.

G. Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include property taxes, fire flow taxes, intergovernmental subventions or grants, interest earnings, and expense reimbursements.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as property tax, fire flow tax, and intergovernmental subventions since they are usually both measurable and available. Non-exchange transactions collectible but not available, such as property tax, are deferred in the fund financial statements in accordance with the modified accrual basis, but not deferred in the government-wide financial statements in accordance with the accrual basis.

Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. The District estimates and records an allowance for doubtful accounts based on prior experience.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. In the governmental fund financial statements, prepaid items are offset with nonspendable fund balance to indicate they do not constitute current resources available for appropriation.

I. Capital Assets

The District's capital assets are valued at historical cost or estimated historical cost, if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation. Policy has set the capitalization threshold for reporting at \$5,000 and with a useful life greater than one year.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over assets estimated useful life using the straight-line method of depreciation. No depreciation is recorded in the year of disposition.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

I. Capital Assets, continued

The range of estimated useful lives by type of asset is as follows:

Buildings and improvement	30 years
Vehicles	10-25 years
Equipment	5-15 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

J. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The District reports deferred outflows of resources for its pension plan and other post-employment benefits (OPEB).

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District reports deferred inflows of resources for its pension plan and other post-employment benefits (OPEB).

Government-Wide Statements

K. Compensated Absences

Employees accrue vacation, sick, holiday, administrative leave and compensatory time off benefits. District employees have vested interests in the amount of accrued time off, with the exception of sick leave and administrative leave, and are paid on termination. Most District employees earn annual vacation leave of 12 to 42 days, depending how long they have been employed, and whether they work a 56-hour work week or a 40-hour work week. Also, annually employees may carry over between 50 to 75 days to the next calendar year. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements and is currently payable. The general fund is used to liquidate compensated absences.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Government-Wide Statements, Continued

L. Pensions

The District recognizes a net pension liability, which represents the District's proportionate share of the excess of the total pension liability over the fiduciary net position of the Plan reflected in an actuarial report provided by California Public Employees' Retirement System (CalPERS).

The net pension liability is measured as of the District's prior Plan year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change in the liability. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

For purposes of measuring the net pension liability and deferred outflows/inflows of resources relating to pensions and pension expense, information about the fiduciary net position of the District's pension plan with CalPERS and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed basis five-year period of recognition.

M. Equity Classification

Equity is classified as net position and is displayed in three components:

- a. *Net investment in capital assets* – consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Equity Classification, continued

- b. *Restricted net position* – consists of net position with constraints placed on the use by external groups such as creditors, grantors, contributors, or by laws or regulations of other governments or law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* – all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is classified as nonspendable, restricted, committed, assigned, or unassigned. The classifications for governmental funds are defined as follows by the District’s Fund Balance Policy:

Nonspendable Fund Balance

- Assets that will never convert to cash (prepaid items, inventory)
- Assets that will not convert to cash soon enough to affect the current period (long-term notes or loans receivable).
- Resources that must be maintained intact pursuant to legal or contractual requirements (the principal of an endowment).

Restricted Fund Balance

- Resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government (creditors, grantors, contributors and other governments).
- Resources that are subject to limitations imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance

- Self-imposed limitations set in place prior to the end of the period (encumbrances, economic contingencies and uncertainties).
- Limitation at the highest level of decision-making (Board) that requires formal action at the same level to remove.
- Board Resolution is required to be taken to establish, modify, or rescind a fund balance commitment.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Equity Classification, Continued

Assigned Fund Balance

- Amounts in excess of nonspendable, restricted, and committed fund balance in funds other than the general fund automatically are reported as assigned fund balance.
- Fund Balance committed to pay for the subsequent year's budget deficit. The amount is equal to the projected excess of budgeted expenditures over budgeted revenues by fund.
- Assigned amounts for a specific purpose are as authorized by the District's Fire Chief or Administrative Services Director through its fund balance policy.

Unassigned Fund Balance

- Residual net resources.
- Total fund balance in the general fund in excess of nonspendable, restricted, committed and assigned fund balance (surplus).
- Excess of nonspendable, restricted, and committed fund balance over total fund balance (deficit).

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its District funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed and unassigned fund balances are considered unrestricted.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

N. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

O. Property Tax

The County of Humboldt is responsible for assessing, collecting and apportioning property taxes for the District. Under California law, property taxes are assessed and collected by the County up to 1% of the full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. The District recognizes property taxes when the individual installments are due, provided they are collected within 60 days after year-end.

Secured property taxes are levied on or before the first day of September of each year. They become a lien on real property on March 1 preceding the fiscal year for which taxes are levied. These taxes are paid in two equal installments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10. Secured property taxes, which are delinquent and unpaid as of June 30, are declared to be tax defaulted and are subject to redemption penalties, cost, and interest when paid. If the

delinquent taxes are not paid at the end of five years, the property is sold at public auction and the proceeds are used to pay the delinquent amounts due. Any excess is remitted, if claimed, to the taxpayer. Additional tax liens are created when there is a change in ownership of property or upon completion of new construction. Tax bills for these new tax liens are issued throughout the fiscal year and contain various payments and delinquent dates but are generally due within one year. If the new tax liens are lower, the taxpayer receives a tax refund rather than a tax bill. Unsecured personal property taxes are not a lien against real property. These taxes are due on March 1, and become delinquent, if unpaid on August 31.

The District participates in an alternative method of distribution of property tax levies and assessments known as the "Teeter Plan." The State Revenue and Taxation Code allow counties to distribute secured real property, assessment, and supplemental property taxes on an accrual basis resulting in full payment to taxing agencies each fiscal year. Any subsequent delinquent payments and penalties and interest during a fiscal year will revert to the County.

P. Budgetary Accounting

The District Board of Directors establishes budgets for the General Fund. Budgetary control is legally maintained at the fund level for these funds. The budget includes appropriations (budgeted expenditures) on a line-item basis and the means of financing them (budgeted revenues.) The coordinators of the Budget are the Fire Chief and the Business Manager or designee(s), with direct support from each division in the District.

Budget development begins with a mid-year Budget review in January or during a month selected by the Fire Chief. The mid-year review is a detailed analysis of District revenue and expenditure line items for the current fiscal year. The District fiscal year is from July 1 through June 30 of the next calendar year.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

P. Budgetary Accounting, continued

The mid-year review is published and distributed to the Board, staff and general public for consideration during the month of January or during a month selected by the Fire Chief. The mid-year financial analysis provides the starting point for next fiscal year's Budget.

Administrators receive a written Budget Packet and a written Budget Timeline in February that provides detailed instructions and deadlines for the Budget process. Administrators meet with the Fire Chief or designated representative and submit the following for the next fiscal year: 1) goals and objectives, 2) preliminary Budget requests, 3) personnel requests and 4) capital equipment requests. During this time, revenue sources are projected by the Fire Chief and Accountant.

A draft Budget is compiled for review by the Fire Chief, Business Manager or designated representative(s). Individual meetings with each division are held with the Fire Chief or designated representative as deemed necessary by the Fire Chief. Programs, projects and staffing are reviewed in these sessions and approval is dependent on available funding and Fire Chief's recommendation.

Recommendations and revisions from division review sessions are incorporated into the Proposed Budget. The Proposed Budget is submitted to the Board in May for detailed review, public comment and Board direction in a public meeting. Public requests and concerns are considered during this time.

After deliberation and final changes, the Budget is adopted by the Board of Directors. Preferably the Budget is adopted in June, prior to the beginning of the next fiscal year. In the event of unusual circumstances, the Budget may be adopted after the beginning of the fiscal year. Regardless, in accordance with Health and Safety Code Section 13895, the final Budget is adopted by October 1 of each fiscal year.

Formal budgetary integration is employed as a management control device during the year for all funds. Budgeted and actual revenues and expenditures are reviewed monthly by the Board and budget amendments and transfers are made as needed. The Accountant monitors appropriations on a division basis and conveys this information to the Fire Chief who can approve appropriation transfers so long as appropriations in total by fund do not change.

This approach allows the Fire Chief to hold division heads accountable. The District reports expenditures and appropriations on a line-item basis to the Board.

Only the Board may approve amendments to appropriations in total by fund. This approach allows the Board to hold the Fire Chief accountable for the overall District operations.

Budgets are adopted on a basis consistent with generally accepted accounting principles for all funds. Budgeted amounts presented in the financial statements are as originally adopted and as amended by the Board. Supplemental amendments to the budget were adopted by the Board and have been included in the budget to actual statement.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Q. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

R. Other Post Employment Benefit Plans

The District recognizes a net OPEB liability, which represents the District's proportionate share of the excess of the total OPEB liability over the fiduciary net position of the Plan. The net OPEB liability is measured as of the District's prior Plan year-end. Changes in the net OPEB liability are recorded, in the period incurred, as expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change in the liability.

S. Comparative Data

Comparative data for the prior year has been presented in the accompanying Management, Discussion, and Analysis in order to provide an understanding of changes in the government's financial position and operations.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

2. CASH AND INVESTMENTS

At June 30, 2022, the District's pooled cash and investments, classified by maturity, consisted of the following stated at fair market value:

	Balance June 30, 2022
Cash in bank	\$ 417,346
Liquid assets	100,308
Cash with County	5,634,660
Coast Central - Savings	15,793
Trust funds	245,226
Total cash equivalents and investments pooled	<u>6,413,333</u>
Restricted cash with fiscal agent	-
Total cash and investments	<u><u>\$ 6,413,333</u></u>

California statutes authorize cities to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. During the year ended June 30, 2022, the District's permissible investments included the following instruments:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	50%	50%
Bankers' Acceptances	180 days	40%	30%
High-Grade Commercial Paper	270 days	15%	10%
Negotiable Certificates of Deposit	5 years	30%	30%
LAIF	N/A	None	None
Local Government Investment Pools	N/A	None	None
Medium-term Corporate Notes	5 years	30%	30%
Money Market Mutual Funds	N/A	20%	10%
Collateralized Negotiable Investments	5 years	50%	50%

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

3. ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following at June 30, 2022:

Receivables	
Grants	\$ 4,567
Interest	<u>75,000</u>
	<u>\$ 79,567</u>

These amounts resulted in the following concentrations in receivables:

Governments	6%
Financial Institutions	94%

Amounts do not indicate a significant concentration (greater than 25%) with any single customer or agency.

4. PREPAID ITEMS

The prepaid expenses consist of expendable supplies held for consumption and are recorded as expenses when consumed. As of June 30, 2022, the District has reported \$32,487 of prepaid expense.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022
Governmental activities:				
Nondepreciable assets:				
Land	\$ 224,630	\$ -	\$ -	\$ 224,630
Total nondepreciable assets	224,630	-	-	224,630
Depreciable assets:				
Buildings	2,329,697	65,788	-	2,395,485
Equipment	3,345,681		(30,249)	3,315,432
Total depreciable assets	5,675,378	65,788	(30,249)	5,710,917
Total	5,900,008	65,788	(30,249)	5,935,547
Accumulated depreciation:				
Buildings	(2,658,149)	(231,059)	12,822	(2,876,386)
Total accumulated depreciation	(2,658,149)	(231,059)	12,822	(2,876,386)
Total net capital assets	\$ 3,241,859	\$ (165,271)	\$ (17,427)	\$ 3,059,161

Depreciation expense for capital assets was charged to categories as follows:

	Fiscal Year Ended June 30, 2022
Building and Improvements	\$ 60,985
Equipements	29,446
Vehicles	140,628
Total	\$ 231,059

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities consisted of the following at June 30, 2022:

	Balance June 30, 2022
Accounts payable and accrued liabilities	\$ 51,440
Accrued payroll and benefits	108,844
Total	\$ 160,284

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES, Continued

These amounts resulted in the following concentrations in payables:

Vendors 30% Employees 70%

Amounts do not indicate a significant concentration (greater than 25%) with any single vendor or employee.

7. LONG-TERM LIABILITIES

The District's balance on long-term liabilities was \$115,582. The following is a summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022	Due Within One Year
Sterling National Bank	\$ -	\$ 4,754,000	\$ -	\$ 4,754,000	\$261,000
Compensated absences	104,881	18,567	(7,866)	115,582	11,031
Total long-term liabilities	<u>\$ 104,881</u>	<u>\$ 4,772,567</u>	<u>\$ (7,866)</u>	<u>\$ 4,869,582</u>	<u>\$272,031</u>

Series 2021 Financing Agreement

On October 1, 2021, the District entered into a financing agreement with Sterling National Bank in the amount of \$4,754,000. Of the proceeds, \$4,686,203 was used to pay down the majority of the outstanding UAL projected by CalPERS. Interest is payable semi-annually on February 1 and August 1 of each year, commencing February 1, 2022. The bonds mature in 2036 and the principal is payable on August 1 each year, commencing August 1, 2022. The interest rate for the financing agreement is 2.74%.

Compensated Absences

The District records employee absences, such as vacations, illness, deferred overtime, and holidays, for which it is expected that employees will be paid compensated absences. As at June 30, 2022, the District had a compensated absences balance net of \$115,582.

8. NET POSITION/FUND BALANCES

Net Position

As of June 30, 2022, net position is as follows:

<u>Net Position</u>	<u>June 30, 2022</u>
Net investment in capital assets	\$3,059,161
Unrestricted (deficit)	(10,059,184)
Total	<u>\$ (7,000,023)</u>

Restricted balances are for the same purposes as fund balance restrictions because external restriction requirements are the same. See descriptions of the restrictions below.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

8. NET POSITION/FUND BALANCES, Continued

Fund Balance

As of June 30, 2022, the District's Restricted and Committed fund balances are as follows:

<u>Fund Balances</u>	<u>June 30, 2022</u>
Nonspendable for prepaid items	\$ 32,487
Unassigned	6,267,310
Total	\$ 6,299,797

The District considers restricted amounts to have been spent prior to unrestricted amounts when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Committed, assigned, and unassigned amounts, in this order, are considered to have been spent when an expenditure is incurred for which amounts in any of those unrestricted fund balance classifications could be used.

9. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District purchases insurance coverage from FAIRA (Fire Agencies Insurance Risk Authority). FAIRA provides coverage for automobile, general liability, errors and omissions losses and property as follows:

Auto liability -combined single limit	\$1,000,000
General aggregate	2,000,000
Management liability	1,000,000
Cyber-crime liability	1,000,000
Umbrella liability	10,000,000
Each occurrence or wrongful act	1,000,000
Garagekeepers legal liability	250,000

For the fiscal year ended June 30, 2022, the annual premium to FAIRA was \$35,221.

The County of Humboldt, Risk Management Division, Workers Compensation Program, a risk sharing pool administered by the County, provides worker's compensation benefits for its members. The premium paid to the County for the fiscal year ended June 30, 2022, was \$68,043 (\$72,353 less credit from the previous year of \$4,310).

Management believes coverage maintained is sufficient to preclude any significant uninsured losses to the District.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM

A. General Information about the Pension Plans

Plan Descriptions - All qualified full-time employees are eligible to participate in the District's Miscellaneous First Tier Plan, Safety Plans, Safety PEPRA and Miscellaneous PEPRA Plan (The Plans), agent multiple-employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect at June 30, 2022, are summarized as follows:

	Miscellaneous Plan	
	First Tier	PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.7% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2% to 3%	1.0% to 2.5%
Required employee contribution rates	7%	6.5%
Required employer contribution rates	12.21%	6.8%

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

	Safety Plan		
	First Tier	Second Tier	PEPRA
Hire date	Prior to January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3% @ 50	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 50	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	2% to 2.7%	2.4% to 3%	2% to 2.7%
Required employee contribution rates	8.99%	8.99%	7.00%
Required employer contribution rates	22.35%	20.42%	12.97%

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is based on the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the contributions recognized as part of pension expense for the Plan were as follows:

	Miscellaneous	
	Miscellaneous	Safety
Contributions - employer	\$ 69,989	\$ 5,364,797
Contributions - employee (paid employer)	-	-

As of June 30, 2022, the District reported a net pension liability for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous First Tier	\$ 23,035
Safety	3,749,798
Total Net Pension Liability	\$ 3,772,833

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2022 was as follows:

	Miscellaneous	Safety	Total
Proportion- June 30, 2021	0.00188%	0.09087%	0.05637%
Proportion- June 30, 2022	0.00121%	0.10685%	0.06976%
Change-Increase/(Decrease)	-0.00067%	0.01598%	0.01339%

For the year ended June 30, 2022, the District recognized pension expense of \$731,887. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected economic experience	\$ 643,233	\$ -
Changes in assumptions	-	-
Differences between Projected and Actual Investment Earnings	-	2,251,959
Differences between Employer's Contributions and Proportionate Share of Contributions	19,936	262,451
Change in Employer's Proportion	13,926.00	12,048
Pension Contributions Subsequent to Measurement Date	5,434,736	-
Total	\$ 6,111,831	\$ 2,526,458

\$5,434,736 reported as deferred outflows of resources related to contributions subsequent to the measurement date and other contribution differences, which will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

June 30,	Miscellaneous	Safety	Total
2023	(3,891)	(305,923)	(309,814)
2024	(3,985)	(398,003)	(401,988)
2025	(4,078)	(513,752)	(517,830)
2026	(5,557)	(614,174)	(619,731)
2027	-	-	-
Thereafter	-	-	-
	(17,511)	(1,831,852)	(1,849,363)

Actuarial Assumptions – The June 30, 2020, valuation was rolled forward to determine the June 30, 2021 total pension liability, based on the following actuarial methods and assumptions.

Actuarial Assumptions	
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.75%
Salary increases	Varies by entry age and service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funs
Post-retirement benefit increase	Contract COLA up to 2.75% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter.

The underlying mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study can be obtained at CalPERS' website under Forms and Publications.

Discount Rate - The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

rate of 7.15 percent is applied to all plans in the Public Employees' Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Taking into account historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective on July 1, 2014.

Asset Class	Current Target Allocation	Real Return Years 1 - 10 ¹	Real Return Year 11+ ²
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19.0%	0.80%	2.27%
Inflation Sensitive	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	-0.55%	-90.00%

(1) An expected inflation of 2.5% used for this period.

(2) An expected inflation of 3.0% used for this period.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate
The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate-1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate +1% (8.15%)
Miscellaneous	\$ 87,616	\$ 23,035	\$ (30,353)
Safety	<u>6,634,052</u>	<u>3,749,798</u>	<u>1,380,740</u>
Total	<u>\$ 6,721,668</u>	<u>\$ 3,772,833</u>	<u>\$ 1,350,387</u>

Pension Plan Fiduciary Net Position -Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plans - At June 30, 2022, the District reported a payable of \$33,062 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2022.

11. OTHER POST EMPLOYMENT BENEFITS (OPEB)

Plan Description

The District provides post-employment health care benefits through a single employer defined benefit plan. Retirees who are age 50 or over are eligible to obtain medical coverage. Medical coverage is also provided for the surviving spouse of retired employees and the surviving spouse of active employees who upon death had attained age 50 and who had a minimum of 10 years of service with the District. The Plan does not provide a publicly available financial report.

Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). Retirees who are age 50 (age 52, if a miscellaneous employee new to PERS on or after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement; or over are eligible to obtain medical coverage.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

11. OTHER POST EMPLOYMENT BENEFITS, Continued

The District provides continuation of medical and dental coverage to its retiring employees. These benefits create the following types of OPEB liabilities:

- **Explicit subsidy liabilities:** An “explicit subsidy” exists when the employer contributes directly toward the cost of retiree healthcare. In this program, the District contributes a portion of retiree medical premiums for qualifying retirees. The Patient Protection and Affordable Care Act (ACA) includes a 40% excise tax on high-cost employer-sponsored health coverage. Any portion of such future excise tax paid by the employer is also a form of explicit subsidy.
- **Implicit subsidy liabilities:** An “implicit subsidy” exists when the premiums charged for retiree coverage are lower than the expected retiree claims for that coverage. In the CalPERS medical program, the same monthly premiums are charged for active employees and for pre-Medicare retirees. CalPERS has confirmed that the claims experience of these members is considered together in setting premium rates. For Medicare-eligible members different monthly premiums are charged. CalPERS has confirmed that only the claims experience of Medicare eligible members is considered in setting Medicare-eligible premium rates.

Employees Covered by benefit terms

At June 30, 2022, the following employees were covered by the benefit terms:

Active employees	16
Inactive employees or beneficiaries currently receiving benefits	18
Inactive employees entitled to, but not yet receiving benefits	-
Total Number of participants	34

District Contribution to the Plan

District contributions to the Plan may occur as benefits are paid to retirees and/or to an irrevocable OPEB trust. Benefit payments may occur in the form of direct payments for premiums and taxes (“explicit subsidies”) and/or indirect payments to retirees in the form of higher premiums for active employees (“implicit subsidies”).

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

11. OTHER POST EMPLOYMENT BENEFITS, Continued

The charts below show the benefits paid by the District on behalf of retirees (a) during the measurement period and (b) during the year following the measurement period but prior to the end of fiscal year ending 2022.

Employer Contributions During the Measurement Period, July 1, 2020 through June 30, 2021.	
Employer Contributions to the Trust	\$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	290,181
Implicit contributions	21,994
Total Employer Contributions During the Measurement Period	\$ 312,175
Employer Contributions Subsequent to the Measurement Date, July 1, 2021 through June 30, 2022	
Employer Contributions to the Trust	\$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	299,603
Implicit contributions	8,648
Total Employer Contributions Subsequent to the Measurement Date	\$ 308,251

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021 that was rolled forward to determine the June 30, 2022 total OPEB liability, based on the following actuarial methods and assumptions:

Actuarial Assumptions:	
Discount Rate	2.18%
Inflation	2.50%
Salary Increases	3.00% per annum
Investment Rate of Return	7.00%
Mortality Rate ⁽¹⁾	Derived using CalPERS' Membership Data for all funds
Pre-Retirement Turnover ⁽²⁾	Derived using CalPERS' Membership Data for all funds
Healthcare Trend Rate	3.9% - 5.6%

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

11. OTHER POST EMPLOYMENT BENEFITS, Continued

Notes:

(1) Pre-retirement mortality information was derived from data collected during 1997 to 2011 CalPERS Experience Study dated January 2014 and post-retirement mortality information was derived from the 2007 to 2011 CalPERS Experience Study. The Experience Study Reports may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

(2) The pre-retirement turnover information was developed based on CalPERS' specific data. For more details, please refer to the 2007 to 2011 Experience Study Report. The Experience Study Report may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

Discount Rate

The District has been and continues to finance its OPEB liability on a pay-as-you-go basis. With the District's approval, the discount rates used in this valuation are based on the S&P Municipal Bond 20 Year High Grade Index. As of the beginning and end of the Measurement Period, this index indicates discount rates of 2.66% as of June 30, 2021, and 2.18% as of June 30, 2022.

Changes in the OPEB Liability

The changes in the net OPEB liability for the Plan are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance at Fiscal Year Ending June 30, 2021 <i>Measurement date 6/30/2020</i>	\$ 9,807,737	\$ -	\$ 9,807,737
Change During the Period:			
Service Cost	451,576	-	451,576
Interest Cost	268,746	-	268,746
Employer Contributions	-	312,175	(312,175)
Benefit Payments	(312,175)	(312,175)	-
Assumption Changes	399,582	-	399,582
Plan Experience	315,761	-	315,761
Net Changes in the Fiscal Year 2021-2022	1,123,490	-	1,123,490
Balance at Fiscal Year Ending June 30, 2022 <i>Measurement date 6/30/2021</i>	\$ 10,931,227	\$ -	\$ 10,931,227

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

11. OTHER POST EMPLOYMENT BENEFITS, Continued

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The discount rate used for the fiscal year end 2022 is 2.18%. The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

Change in Discount Rate	Current - 1% 1.18%	Current 2.18%	Current + 1% 3.18%
Total OPEB Liability	12,987,460	10,931,227	9,331,646

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021 (Healthcare Cost Trend Rate was assumed to start at 5.6% and grade down to 3.9% for years 2075 and thereafter):

Change in Health Cost Trend Rate	Current - 1%	Current Trend	Current + 1%
Total OPEB Liability	9,215,309	10,931,227	13,147,917

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL) (7.09 Years at June 30, 2022)

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

11. OTHER POST EMPLOYMENT BENEFITS, Continued

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

For the fiscal year ended June 30, 2022, the District recognized OPEB expense of \$464,058. As of fiscal year, ended June 30, 2022, the District reported deferred outflows of resources related to OPEB from the following sources:

	Outflows of Resources	Inflows of Resources
Change in assumptions	\$ 773,512	\$ 368,110
Net difference between projected and actual	271,225	1,366,621
Net difference between projected and actual		
Earnings on Investments	(26,077)	-
Deferred Contributions	334,328	-
Total	\$ 1,352,988	\$ 1,734,731

The \$334,328 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2021, measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

For the Fiscal Year Ending June 30,	Recognized Net Deferred Outflows (Inflows) of Resources
2022	(223,621)
2023	(223,621)
2024	(223,621)
2025	(223,621)
2026	(223,621)
Thereafter	(409,958)

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

12. NEW ACCOUNTING PRONOUNCEMENTS

The GASB has issued Statement No. 87, "Leases." The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The District has implemented this statement, as applicable, to its financial statements for the year ending June 30, 2022.

The GASB has issued Statement No. 90, "Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61." The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The District implemented this statement, as applicable, to its financial statements for the year ending June 30, 2022.

The GASB has issued Statement No. 91, "Conduit Debt Obligations." The requirements of this Statement are effective for reporting periods beginning after December 15, 2022. Earlier application is encouraged. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The District will implement this statement, as applicable, to its financial statements for the year ending June 30, 2022.

Statement No. 93, Replacement of Interbank Offered Rates" – This statement will enhance the comparability of accounting and financial reporting requirements and improve consistency of authoritative literature. This will improve the usefulness of information for users of state and local government financial statements. The London Interbank Offered Rate (LIBOR) is expected to cease to exist at the end of 2022. Some governments have agreements with variable payments dependent on an Interbank Offered Rate (IBOR) – most notably, LIBOR. This is prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2022

12. NEW ACCOUNTING PRONOUNCEMENTS, continued

The GASB has issued Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Section 457 Deferred Compensation Plan – An Amendment of GASB Statement No. 14 and No. 84, and Suppression of GASB Statement No. 32.” The requirements of this Statement are effective for fiscal years beginning after June 15, 2022. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

This Statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or another employee benefit plan (for example, certain Section 457 plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform.

This Statement also requires that the financial burden criterion in paragraph 7 of Statement No. 84, *Fiduciary Activities*, be applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement No. 67, *Financial Reporting for Pension Plans*, or paragraph 3 of Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, respectively. The District has implemented this statement, as applicable, to its financial statements for the year ending June 30, 2022.

13. SUBSEQUENT EVENTS

The District has evaluated subsequent events occurring after the Statement of Net Position through the date of December 27, 2022, which is the date the financial statements were available to be issued. On April 12, 2022, the District entered into a Series 2022A Installment Loan Purchase Agreement (the “Loan Agreement”) with the California Municipal Public Financing Authority to acquire a new truck in the principal amount of \$734,619 (the “Series 2022 Loan Obligations”). The Series 2022 Loan Obligations bear interest at rate of 2.75% per annum until February 1, 2029. The loan proceeds were sent by the lender directly to Golden State Fire Apparatus, Inc., the vendor. The truck was not delivered as of fiscal year-end June 30, 2022.

Required Supplementary Information

Arcata Fire District
Required Supplementary Information - Schedule of Contributions

Miscellaneous Plan						
Last 10 Fiscal Years*	2021	2020	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	69,989	13,129	11,378	11,921	9,108	9,094
Contributions in relation to the actuarially determined contributions	<u>(69,989)</u>	<u>(13,129)</u>	<u>(11,378)</u>	<u>(11,921)</u>	<u>(9,108)</u>	<u>(9,094)</u>
Contribution deficiency (excess)	-	-	-	-	-	-
Covered-employee payroll	73,450	51,791	49,672	47,265	44,695	59,882
Contribution as a percentage of covered-employee payroll	95.29%	25.35%	22.91%	25.22%	20.38%	15.19%
Safety Plan						
Last 10 Fiscal Years*	2021	2020	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	678,544	594,885	775,734	725,811	658,858	607,694
Contributions in relation to the actuarially determined contributions	<u>(678,544)</u>	<u>(594,885)</u>	<u>(775,734)</u>	<u>(725,811)</u>	<u>(658,858)</u>	<u>(597,511)</u>
Contribution deficiency (excess)	-	-	-	-	-	10,183.00
Covered-employee payroll	1,593,588	1,325,047	1,654,285	2,052,968	1,852,085	1,902,694
Contribution as a percentage of covered-employee payroll	42.58%	44.90%	46.89%	35.35%	35.57%	31.94%

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation and pensionable compensation that would possibly go into the determination of retirement benefits are included.

*- Due to change in CalPERS reporting information, only three years were available. Additional years will be presented as they become available.

Arcata Fire District
Required Supplementary Information - Schedule of the District's Proportionate
Share of the Net Pension Liability

Miscellaneous Plan Last 10 Fiscal Years*	2021	2020	2019	2018	2017	2016
Plan's Proportion of the Net Pension Liability/(Asset)	0.00121%	0.00188%	0.00179%	0.00169%	0.00173%	0.00170%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 23,035	\$ 79,192	\$ 71,753	\$ 63,659	\$ 68,269	\$ 57,351
Plan's Covered-Employee Payroll	\$ 73,450	\$ 51,791	\$ 49,672	\$ 47,265	\$ 44,695	\$ 59,882
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	31.36%	152.91%	144.45%	134.69%	152.74%	95.77%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	120.40%	120.40%	119.08%	117.84%	79.99%	80.66%
Plan's Proportionate Share of Aggregate Employer Contribution	\$ 69,989	\$ 13,129	\$ 15,582	\$ 13,596	\$ 10,325	\$ 8,909
Safety Plan Last 10 Fiscal Years*	2021	2020	2019	2018	2017	2016
Plan's Proportion of the Net Pension Liability/(Asset)	0.10685%	0.09087%	0.09072%	0.09138%	0.09060%	0.09290%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$3,749,798	\$6,054,154	\$5,663,144	\$5,361,483	\$ 5,413,649	\$ 4,812,049
Plan's Covered-Employee Payroll	\$ 1,593,588	\$ 1,325,047	\$ 1,654,285	\$ 2,052,968	\$ 1,852,085	\$ 1,902,694
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	235.31%	456.90%	342.33%	261.16%	292.30%	252.91%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	71.15%	71.15%	71.97%	72.16%	70.75%	70.28%
Plan's Proportionate Share of Aggregate Employer Contribution	\$ 678,544	\$ 594,885	\$ 653,416	\$ 599,812	\$ 451,888	\$ 393,111

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

*- Due to change in CalPERS reporting information, only three years were available. Additional years will be presented as they become available.

Arcata Fire District
Required Supplementary Information - Schedule of Changes
in the Net OPEB Liability and Related Ratios
for the Measurement Periods Ended June 30,

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service Cost	\$ 451,576	\$ 423,184	\$ 517,153	\$ 481,847	\$ 524,580
Interest on the total OPEB liability	268,746	264,495	323,085	313,852	275,938
Differences between expected and actual experience	315,761	-	(2,001,274)	-	-
Changes of assumptions	399,582	203,864	174,713	255,819	(760,555)
Benefit payments	(312,175)	(281,447)	(281,304)	(263,236)	(269,146)
Total OPEB liability - beginning	9,807,737	9,197,641	10,465,268	9,676,986	9,906,169
Total OPEB liability - ending (a)	\$ 10,931,227	\$ 9,807,737	\$ 9,197,641	\$ 10,465,268	\$ 9,676,986
Plan fiduciary net position					
Contributions - employer	\$ 312,175	\$ 281,447	\$ 281,304	\$ 263,236	\$ 269,146
Benefit payments	(312,175)	(281,447)	(281,304)	(263,236)	(269,146)
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending (a) - (b)	\$ 10,931,227	\$ 9,807,737	\$ 9,197,641	\$ 10,465,268	\$ 9,676,986
Covered-employee payroll	\$ 1,547,390	\$ 1,802,560	\$ 2,155,428	\$ 1,785,379	\$ 1,848,645
Net OPEB liability as a percentage of covered-employee payroll	706.43%	544.10%	426.72%	586.17%	523.46%

Notes to Schedule

1) GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. However, since this is the third year of implementation, only two years were available

Arcata Fire District

Required Supplementary Information - Schedule of Contributions

June 30, 2021

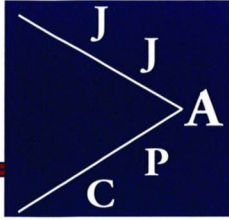
Fiscal Year Ended June 30,	2021	2020	2019	2018	2017
Actuarially Determined Contribution (ADC)	\$ 312,175	\$ 281,447	\$ 281,304	\$ 263,236	\$ 269,146
Contributions in relation to the ADC	(312,175)	(281,447)	(281,304)	(263,236)	(269,146)
Contribution deficiency (excess)	-	-	-	-	-
Covered-employee payroll	\$ 1,547,390	\$ 1,802,560	\$ 2,155,428	\$ 1,785,379	\$ 1,848,645
Contributions as a percentage of covered-employee payroll	20.17%	15.61%	13.05%	14.74%	14.56%

Notes to Schedule

1)GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Additional years will be presented as they become available.

Actuarial Methods and Assumptions

Valuation Date	June 30, 2021
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets (\$0; plan is not yet funded)
Discount Rates	2.66% on June 30, 2021 2.79% on June 30, 2020
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.00% per year; since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years.
Assumed Wage Inflation	2.50% per year; used to determine amortization payments if developed on a level percent of pay basis.
Inflation Rate	2.50%



JJACPA, Inc.

A Professional Accounting Services Corp.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS***

Independent Auditor's Report

The Board of Directors
Arcata Fire Protection District
Arcata, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the Arcata Fire Protection District (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 27, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

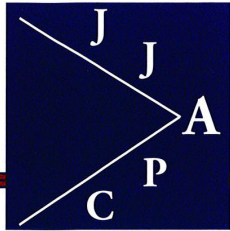
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

December 27, 2022

JJACPA, Inc.
JJACPA, Inc.
Dublin, CA

ARCATA FIRE DISTRICT
COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AND
COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS
JUNE 30, 2022



JJACPA, Inc.

A Professional Accounting Services Corp.

December 27, 2022

To the Board of Directors
Arcata Fire District
Arcata, California

We have audited the financial statements of the Arcata Fire District (District) as of and for the year ended June 30, 2022 and have issued our report thereon dated December 27, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 7, 2022, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during fiscal year ended June 30, 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are useful lives of capital assets ("useful lives").

Management's estimate of the useful lives is based on experience with and observation of capital assets, by category (e.g. infrastructure) as well as industry standards, when applicable (i.e. buildings). We evaluated the key factors and assumptions used to develop the useful lives and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to commitments and contingencies.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 27, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the District's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the Management's Discussion and Analysis and considered whether such information or the manner of its presentation was materially inconsistent with its presentation in the financial statements.

Communication of Internal Control Related Matters

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Joseph J. Arch

JOSEPH J. ARCH, CPA
President/CEO
JJACPA, INC.



December 27, 2022

JJACPA, Inc.
7080 Donlon Way, Suite #204
Dublin, CA 94568

Dear Mr. Arch:

This representation letter is provided in connection with your audit of the financial statements of Arcata Fire Protection District (District) as of June 30, 2022 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 27, 2022.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated July 28, 2022, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. With regard to nonaudit services performed by you, we acknowledge and our responsibility to:
 - a. Assume all management responsibilities;
 - b. Oversee the services by designating an individual who possesses suitable skill, knowledge, or experience;
 - c. Evaluate the adequacy and results of the services performed; and
 - d. Accept responsibility for the results of the services.
6. Significant assumptions used by us in making accounting estimates are reasonable.
7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of uncorrected misstatements summarized in the attached schedule⁶ and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
10. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements which codifies FASB Accounting Standards CodificationTM (ASC) 450, Contingencies, and we have not consulted a lawyer concerning litigation, claims, or assessments.

11. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All net position components and fund balance classifications have been properly reported.
16. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
17. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
18. All interfund and intra-entity transactions and balances have been properly classified and reported.
19. Special items and extraordinary items have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
22. All required supplementary information is measured and presented within the prescribed guidelines.
23. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.

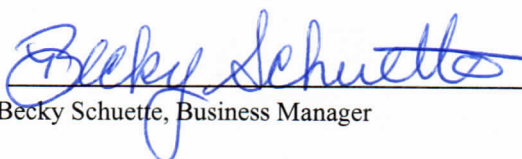
Information Provided

24. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
25. All transactions have been recorded in the accounting records and are reflected in the financial statements.
26. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
27. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
28. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors, regulators, or others.
29. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
30. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
31. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
32. We have a process to track the status of audit findings and recommendations.

33. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
34. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
35. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
36. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
37. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
38. The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
39. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
40. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
41. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
42. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
43. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
44. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.



Justin McDonald, Fire Chief



Becky Schuette, Business Manager

Date: February 13, 2023
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Consider Approval of the Fiscal Year 2022-23 Mid-Year Amended Budget

DISCUSSION:

The mid-year budget update provides an opportunity for staff to evaluate fiscal year-to-date budget vs. actual performance and to update fiscal year projections based on information not previously available. The attached draft of the 2022/23 Mid-Year Amended Budget, if approved, would modify the District's FY2022/23 Budget that was adopted by the Board of Directors in September 2022.

What follows is a summary of the proposed budgetary adjustments at mid-year. The changes to the revenues are based on the fact the county has collected 50% of the tax revenues and the updated revenue projections can be made from these numbers.

REVENUE ADJUSTMENT

- Tax Revenue – Increased by \$135,000 based on the Teeter apportion rate in the highlighted line items.
- Use of Money – No change. The District is still waiting for past due interest installments from the County.
- Miscellaneous Revenues – Increase by \$34,000 to reflect the sale of the engine, donations, and refunds.

EXPENDITURE ADJUSTMENTS

- 5020 Retirement – Increased by \$6,000 to cover the increase in Medicare costs.
- 5030 Group Insurance – Decrease by \$58,000, updated numbers projected based on midyear actual expenses.
- 5060 Communications – Increased by \$33,100. This adjustment covers a \$5000 increase to cover added expenses projected to Phones and a \$3500 decrease to the alarm monitoring.
- 5120 Equipment Maintenance – Increased by \$36,000. Apparatus maintenance has been overspent, there is still equipment that is needing repair and has been increased by \$40,000. SCBA is also overspent and should be increased by \$3000 to cover the actuals. Both the officer vehicles and hydraulic tools have been reduced \$4000 and \$1000 respectively. The maintenance has been completed with no further expenses projected for the year.
- 5121 Electronic Maintenance Increased by \$2000 to cover the purchase of new radio for E8219.

- 5130 Structure Maintenance Increased by \$1000 to cover the actuals in the emergency power maintenance account.
- 5140 Medical Supplies – Decreased by \$1000, purchases are not projected at the budgeted amount.
- 5170 Office Supplies moving \$1000 from supplies to postage.
- 5180 Professional Services – Increased by \$46,000. The recruitment for the vacant position has caused an overage in the HR services and background checks categories. IT services is expected to be over budget and should be increased by \$3500. Legal services are not projected to be fully used and can be cut by \$5000.
- 5250 Transportation & Travel – Increased by \$9000 to cover the increasing cost of fuel.

OTHER EXPENDITURES

- Capital Expense – Increase by \$32,000
 - Prevention Car - \$25,000 was allocated and \$14,000 was spent.
 - E8219 - \$18,000 in change orders during the construction.
- Operating Fund Transfers - Increase by \$400,000
 - Transfer \$200,000 to the Contingency fund and \$200,000 to the Vehicle Replacement fund.

RECOMMENDATION:

Staff recommends the Board, review the mid-year adjustments, take public comment, discuss, and approve the Draft FY 2022/23 Mid-Year Amended Budget.

FINANCIAL IMPACT:

- No Fiscal Impact/Not Applicable
- Included in Budget:
- Additional Appropriation Requested:

ALTERNATIVES:

1. Board discretion

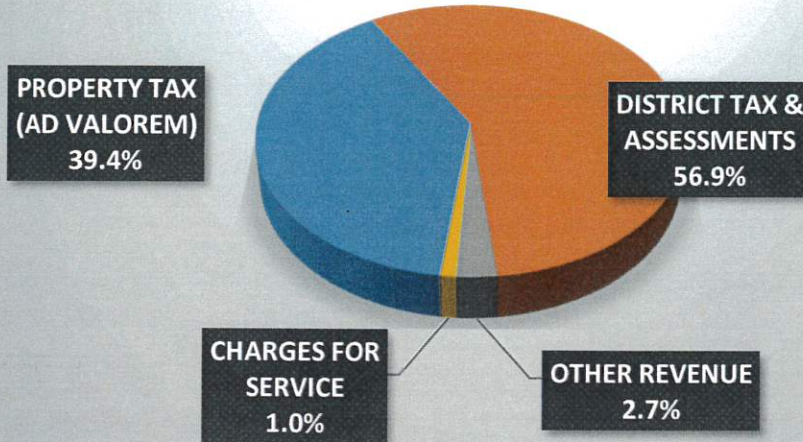
ATTACHMENTS:

Attachment 1- Draft FY 2022/23 Mid-Year Amended Budget.

FISCAL YEAR 2022/23 Budget Projections

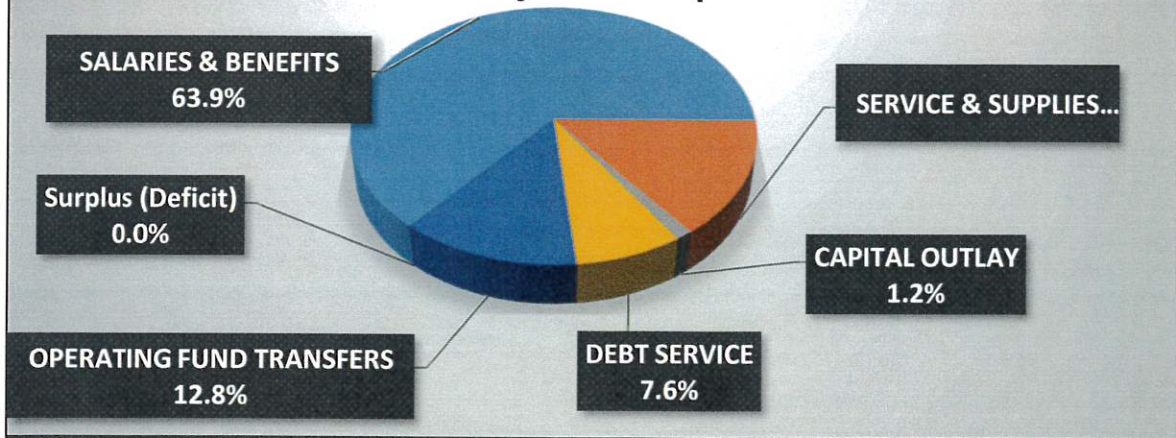
REVENUES	\$6,653,000
PROPERTY TAX (AD VALOREM)	\$2,618,000
DISTRICT TAX & ASSESSMENTS	\$3,786,000
OTHER REVENUE	\$182,000
CHARGES FOR SERVICE	\$67,000

Projected Revenues



EXPENDITURES	\$6,653,000
SALARIES & BENEFITS	\$4,254,000
SERVICE & SUPPLIES	\$965,000
CAPITAL OUTLAY	\$82,000
DEBT SERVICE	\$503,000
OPERATING FUND TRANSFERS	\$849,000
Surplus (Deficit)	\$0

Projected Expenditures





Financial Summary

Revenue Sources	General Operating Fund	2006 Benefit Assessment ⁽¹⁾	2020 Special Tax ⁽²⁾	Prevention Program ⁽³⁾	Striketeam Reimburse	TOTAL
Tax Revenue	\$2,517,000	-	-	-	-	\$2,517,000
District Assessment & Tax	-	\$1,458,000	\$2,328,000	-	-	\$3,786,000
Interest	\$42,000	-	-	-	-	\$42,000
Intergovernmental	\$71,000	-	-	-	\$0	\$71,000
Charges for Service	\$5,000	-	-	\$57,000	-	\$62,000
Other Revenue	\$700	-	-	-	-	\$700
Total Revenue	\$2,635,700	\$1,458,000	\$2,328,000	\$57,000	\$0	\$6,479,000
Expenditures and Appropriations						
Personnel	\$2,347,000	\$991,000	\$865,000	\$103,000	\$0	\$4,306,000
Services & Supplies	\$286,000	\$287,000	\$287,000	\$9,000	\$0	\$869,000
Debt Service	\$129,000	\$129,000	\$245,000	-	-	\$503,000
Capital Expense	-	-	\$50,000	-	-	\$50,000
Operating Fund Transfers	\$62,000	\$62,000	\$324,000	-	-	\$448,000
Total Expenditures	\$2,824,000	\$1,469,000	\$1,771,000	\$112,000	\$0	\$6,177,000
Fund Balance	(\$188,300)	(\$11,000)	\$557,000	(\$55,000)	\$0	\$302,000
		Budget Contingency [Funded/(Underfunded)]				\$302,000
Operating Fund Balance needed on July 1, 2022	\$3,706,200					\$6,152,019
		Fund Balances - Beginning				\$6,454,019
		Projected Fund Balances - Ending				
<i>Footnote #1 - The Benefit Assessment funds 3 Fire Captains, 3 Engineers, 1/3 of the operations</i>						
<i>Footnote #2 - The 2020 Special Tax funds 1 Chief officer, 3 Fire Captains, 3 Engineers, 1/3 of the operations</i>						
<i>Footnote #3 - Revenue generated by the Inspection Program funds the Inspector position, Fire Marshal, and Office Assistant positions</i>						
Budgeted Position Allocation	Admin	Suppression	Prevention	Logistics	TOTAL	
Full Time Positions	3	19	-	-	22	
Part-time Positions	-	-	3	-	3	
Volunteer Positions	-	1	-	10	11	

	Adopted Budget FY 20/21	Proposed Mid Year	Difference
REVENUE			
TAX REVENUE	\$ 6,303,000	\$ 6,438,000	\$135,000.00
USE OF MONEY & PROPERTY	\$ 42,000	\$ 42,000	\$0.00
INTERGOVERNMENTAL	\$ 71,000	\$ 71,000	\$0.00
CHARGES FOR SERVICES	\$ 62,000	\$ 67,000	\$0.00
MISCELLANEOUS REVENUES	\$ 700	\$ 34,700	\$34,000.00
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUE	\$ 6,479,000	\$ 6,653,000	
EXPENSES			
SALARIES & EMPLOYEE BENEFITS			
5010 · SALARIES AND WAGES	\$2,545,000	\$2,545,000	
5020 · RETIREMENT	\$600,000	\$606,000	\$6,000
5030-GROUP INSURANCE	\$1,055,000	\$997,000	-\$58,000
5033 · UNEMPLOYMENT INSURANCE	\$5,000	\$5,000	
5035 · WORKER'S COMPENSATION	\$100,950	\$100,950	
TOTAL SALARIES & EMPLOYEE BENEFITS	\$4,306,000	\$4,254,000	
SERVICE & SUPPLIES			
5050 · CLOTHING & PERSONAL SUPPLIES	\$41,000	\$41,000	
5060 · COMMUNICATIONS	\$31,600	\$33,100	\$1,500
5080 · FOOD	\$3,500	\$3,500	
5090 · HOUSEHOLD EXPENSE	\$14,500	\$14,500	
5100 · LIABILITY INSURANCE	\$43,700	\$43,637	
5120 · MAINTENANCE-EQUIPMENT	\$92,100	\$128,600	\$36,500
5121 · MAINTENANCE-ELECTRONICS	\$3,500	\$5,500	\$2,000
5130 · MAINTENANCE-STRUCTURE	\$53,500	\$54,500	\$1,000
5140 · MEDICAL SUPPLIES	\$8,500	\$7,500	-\$1,000
5150 · MEMBERSHIPS	\$2,000	\$2,000	
5160 · MISCELLANEOUS EXPENSE	\$1,000	\$1,000	
5170 · OFFICE EXPENSE	\$6,600	\$6,600	\$0
5180 · PROFESSIONAL & SPECIAL SERVICES	\$141,200	\$187,700	\$46,500
5190 · PUBLICATIONS & LEGAL NOTICES	\$1,000	\$1,000	
5200 · RENTS & LEASES-EQUIPMENT	\$8,300	\$8,300	
5210 · RENT & LEASES - STRUCTURES	\$120,000	\$120,000	
5230 · SPECIAL DISTRICT EXPENSE	\$60,700	\$151,700	
5250 · TRANSPORTATION & TRAVEL	\$80,000	\$89,000	\$9,000
5260 · UTILITIES	\$38,000	\$38,000	
5370 · MINOR EQUIPMENT	\$27,500	\$27,500	
TOTAL SERVICE & SUPPLIES	\$778,000	\$965,000	\$96,000
OTHER EXPENDITURES			
CAPITAL EXPENSE	\$50,000	\$82,000	\$32,000
EQUIPMENT LOAN DEBT SERVICE	\$503,000	\$503,000	
OPERATING FUND TRANSFERS	\$449,000	\$849,000	\$400,000
TOTAL OTHER EXPENDITURES	\$1,002,000	\$1,434,000	\$432,000
TOTAL EXPENDITURES	\$6,086,000	\$6,653,000	\$528,000
BUDGET CONTINGENCY [Funded (underfunded)]	\$ 393,000	\$ -	

Date: February 14, 2023
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Review of 2022 Year End Statistics

Background

The District ended CY 2022 with 3747 calls for service. This was an increase of 10.9% from the previous year. CY 2022 is the second busiest year ever, falling 113 incidents behind CY 2019

Staff will make a quick presentation at the meeting, but these are the highlights from the 2020;

- 262 Fire Incidents (Down 12% from the year prior)
- 5 Overpressure /Overheat Incidents (Up 67%)
- 2016 Medical/Rescue Incidents (Up 20%)
- 62 Hazardous Conditions (Up 7%)
- 463 Service Calls (Up 17%)
- 678 Good Intent Calls (Down 7%)
- 260 False Alarm Calls (Up 22%)
- 1 Severe Weather Incident

August, November, and December were the busiest months for the year. December was the second busiest month ever, totaling 376 incidents.

Recommendation

This item is for information only. No action is required by the Board.

District Funds Requested/Required

- No Impact/Not Applicable
 Funding Source Confirmed:
 Other:


Alternatives

The Board has the following alternatives:

1. Take no action.

Attachments

Attachment 1 – PowerPoint Presentation




2022 Year End Report

Incident Statistics

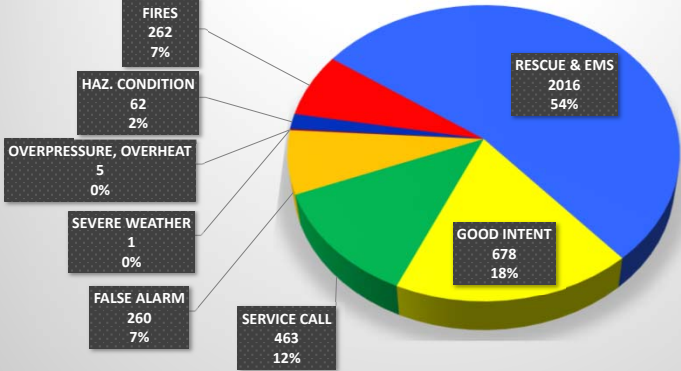
5 Communities / 3 Stations / 1 District

1



2022 Year End Report

2022 INCIDENT BY TYPE
3747 Incidents



Incident Type	Count	Percentage
RESCUE & EMS	2016	54%
GOOD INTENT	678	18%
SERVICE CALL	463	12%
FIRES	262	7%
FALSE ALARM	260	7%
HAZ. CONDITION	62	2%
OVERPRESSURE, OVERHEAT	5	0%
SEVERE WEATHER	1	0%

5 Communities / 3 Stations / 1 District

2




2022 Year End Report

Incident Value & Loss for 2022					
Zone	PRE-INCIDENT VALUES		LOSSES		Save Score
	PROPERTY	CONTENTS	PROPERTY	CONTENTS	Percent Saved
City of Arcata	\$11,756,156	\$6,932,581	\$290,581	\$224,040	97%
McKinleyville Area	\$9,500,550	\$5,957,289	\$257,201	\$194,162	97%
Manila Area	\$379,150	\$269,838	\$182,539	\$122,935	53%
CalPoly Humboldt	\$4,564,750	\$3,423,563	\$5,000	\$1,000	100%
Glendale/West End Area	\$1,067,000	\$20,000	\$832,000	\$10,000	23%
Arcata Bottoms	\$691,196	\$512,147	\$16,150	\$5,000	98%
Bayside Area	\$874,377	\$655,783	\$1,500	\$100	100%
Fickle Hill	\$0	\$0	\$0	\$0	-
Out of District	\$172,289	\$132,967	\$132,967	\$119,670	17%
TOTALS	\$29,005,468	\$17,904,168	\$1,717,938	\$676,907	95%
	Total Combined Pre-Incident Value		Total Combined Losses		
	\$46,909,636		\$2,394,845		

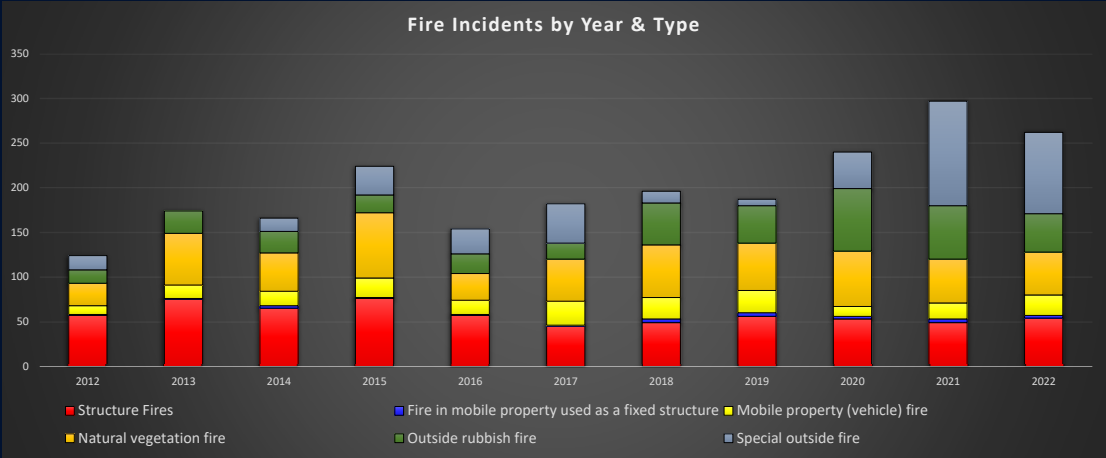
5 Communities / 3 Stations / 1 District

3



2022 Year End Report

Fire Incidents by Year & Type

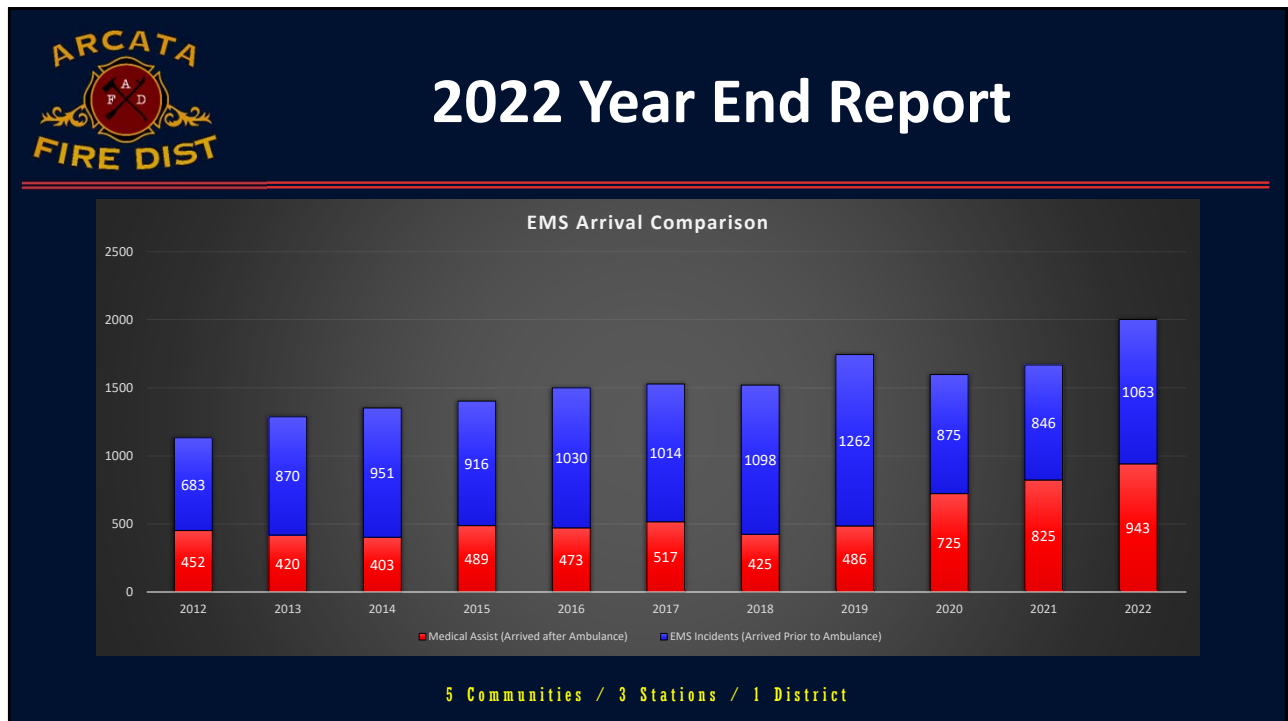


5 Communities / 3 Stations / 1 District

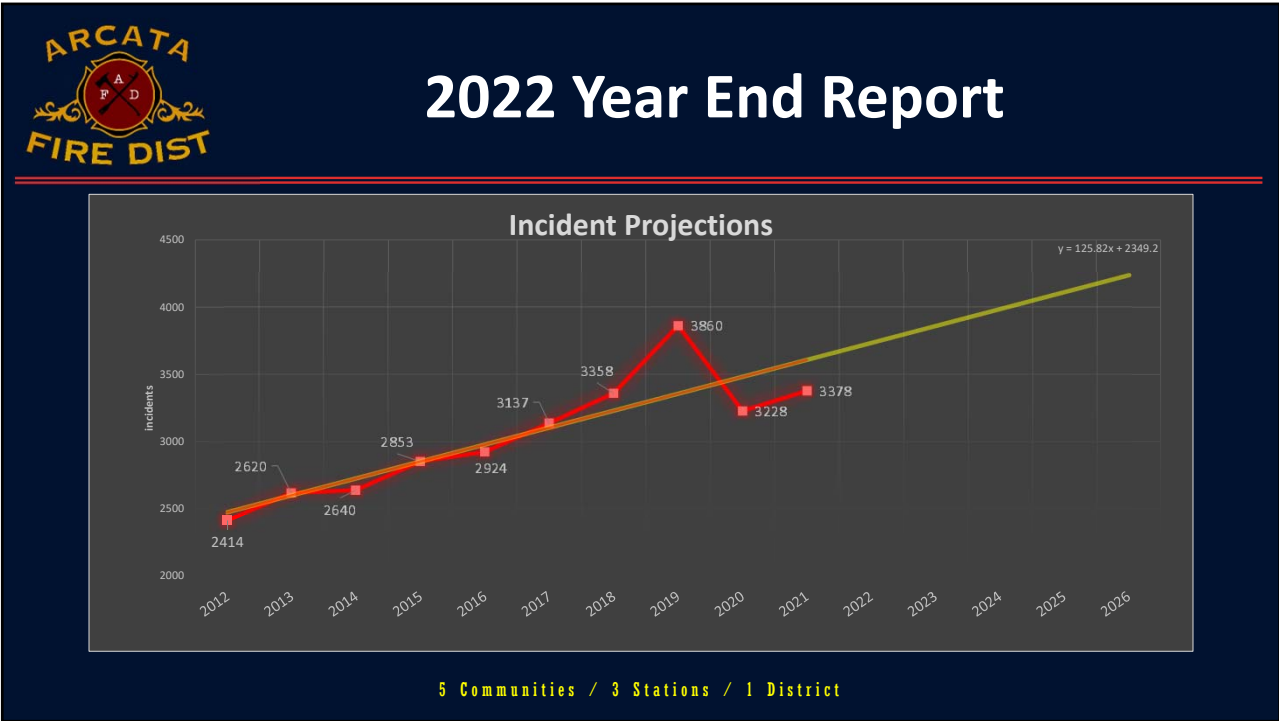
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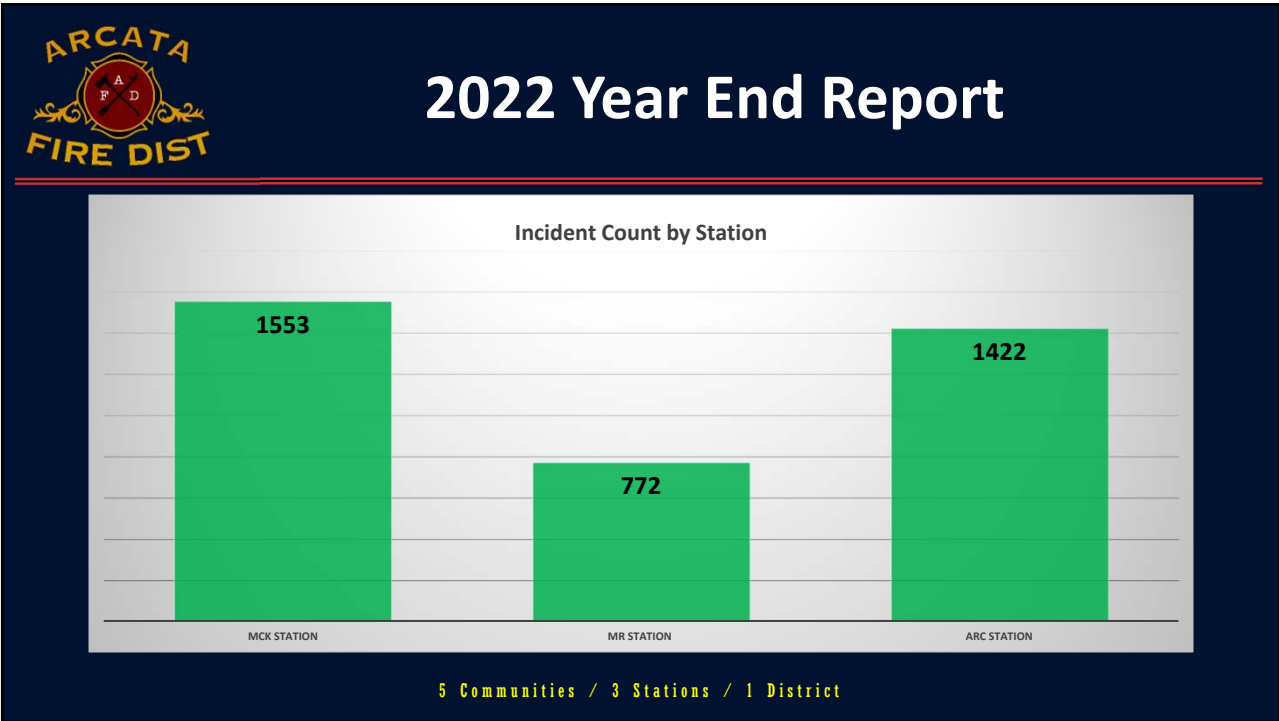
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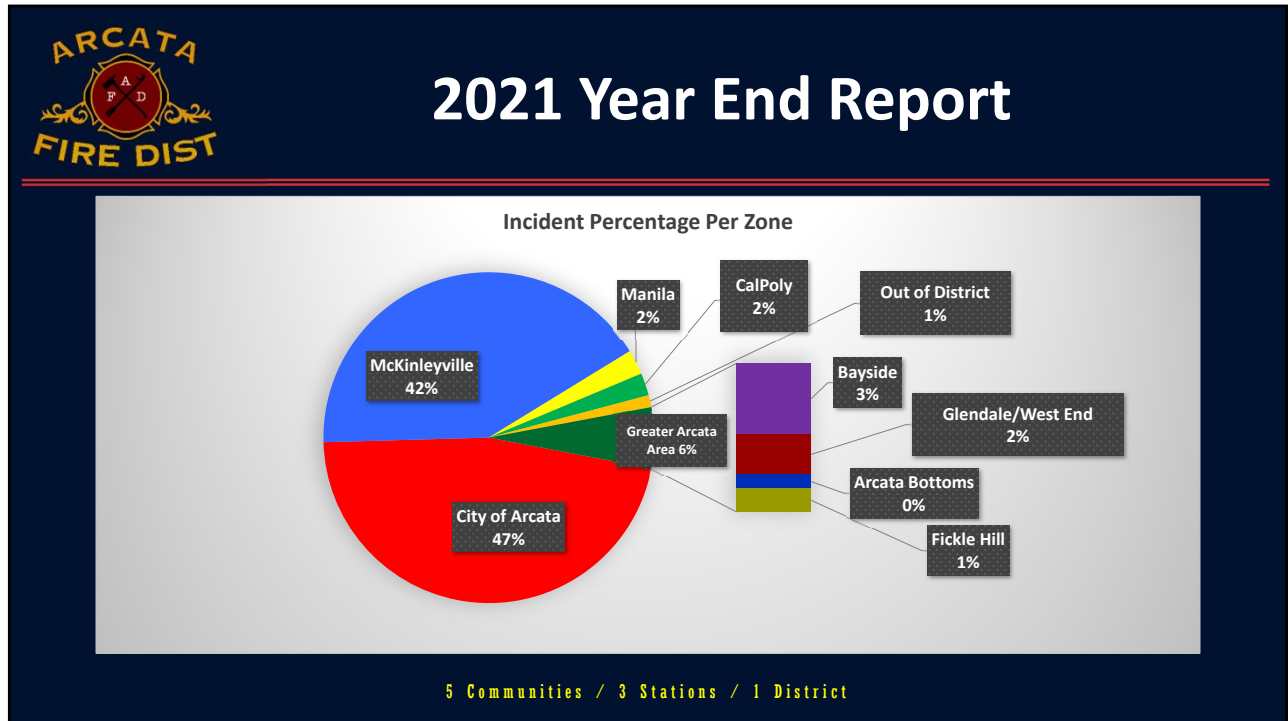
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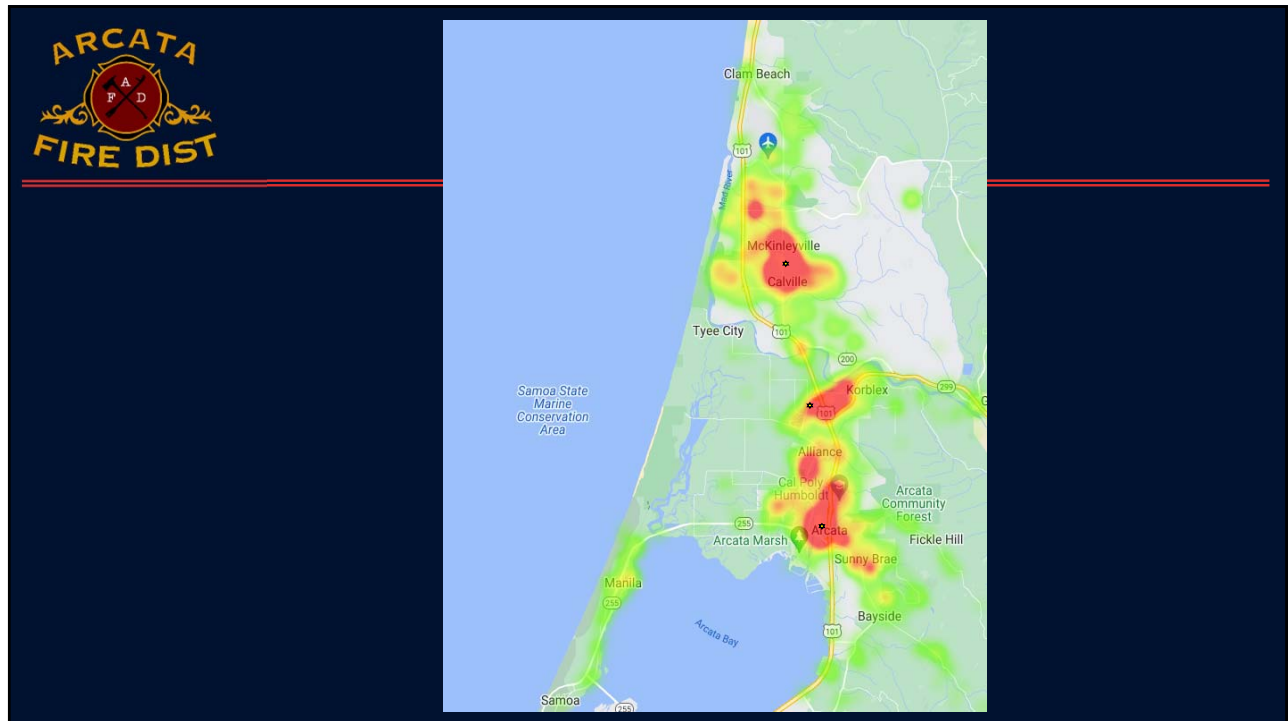
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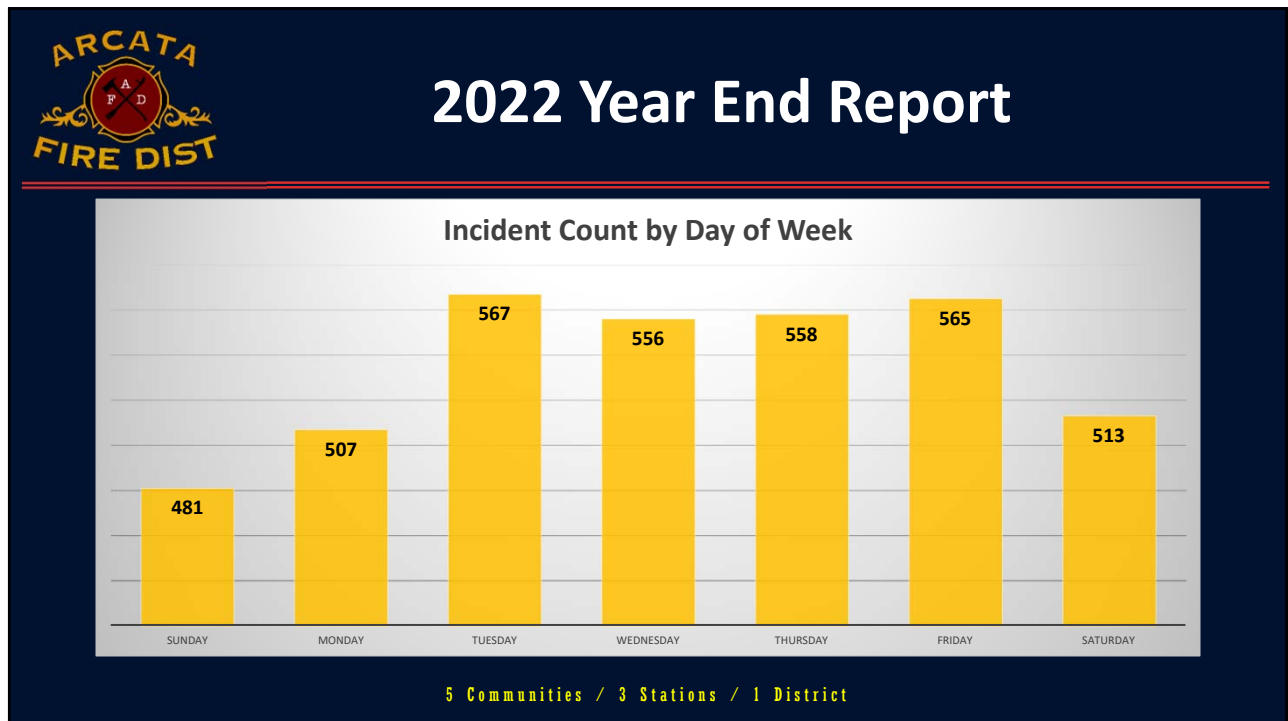
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2020 Year End Report

Prevention Bureau Statistics

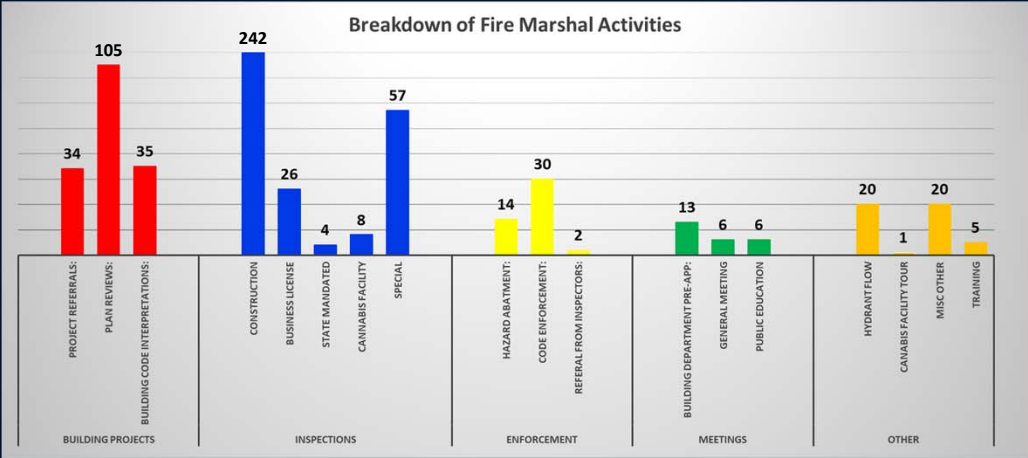
5 Communities / 3 Stations / 1 District

13



2022 Year End Report

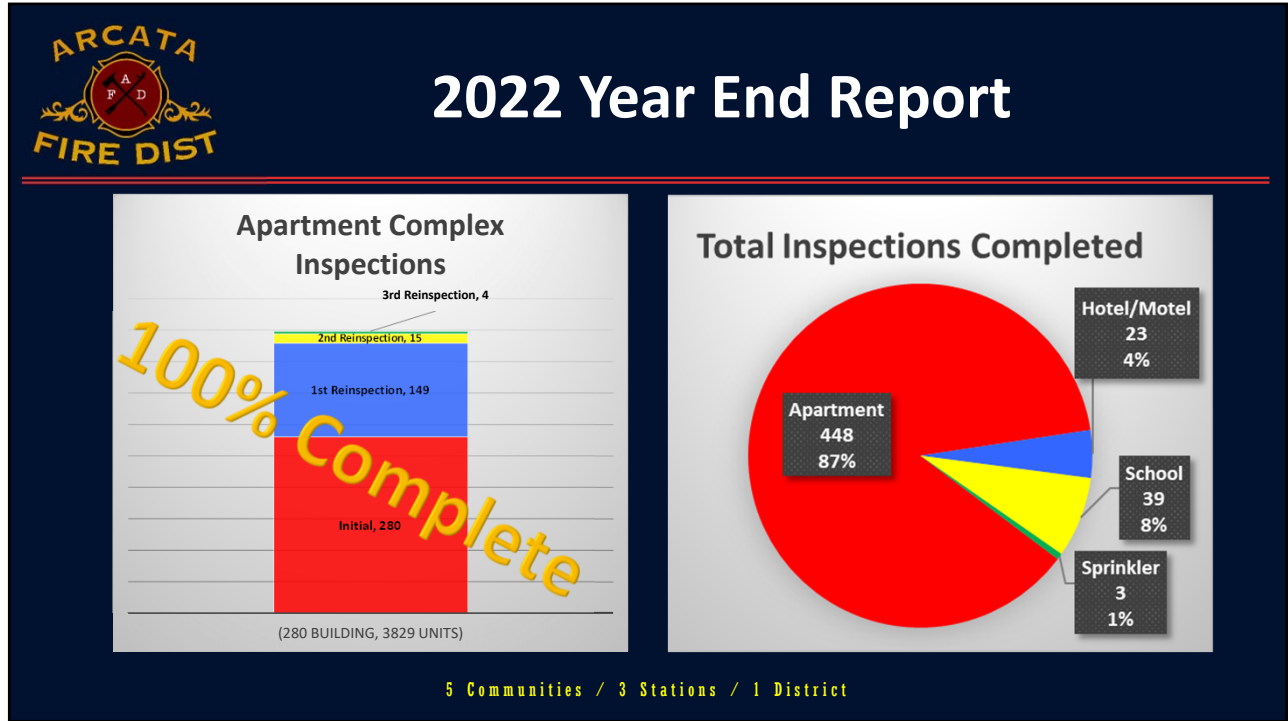
Breakdown of Fire Marshal Activities



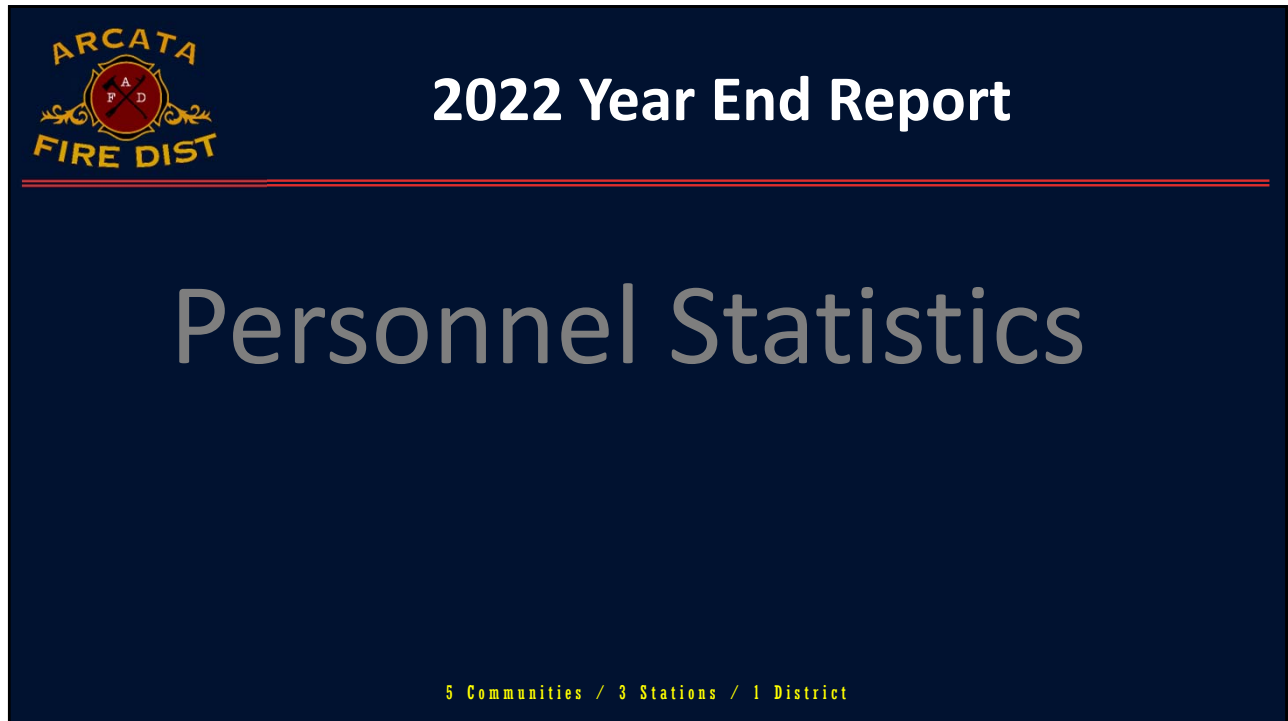
Category	Activity	Count
BUILDING PROJECTS	PROJECT REFERRALS	34
	PLAN REVIEWS	105
	BUILDING CODE INTERPRETATIONS	35
INSPECTIONS	CONSTRUCTION	242
	BUSINESS LICENSE	26
	STATE MANDATED	4
	CANNABIS FACILITY	8
	SPECIAL	57
ENFORCEMENT	HAZARD ABATMENT	14
	CODE ENFORCEMENT	30
	REFERRAL FROM INSPECTORS	2
MEETINGS	BUILDING DEPARTMENT PRE-APP	13
	GENERAL MEETING	6
	PUBLIC EDUCATION	6
OTHER	HYDRANT FLOW	20
	CANNABIS FACILITY TOUR	1
	MISC OTHER	20
	TRAINING	5

5 Communities / 3 Stations / 1 District

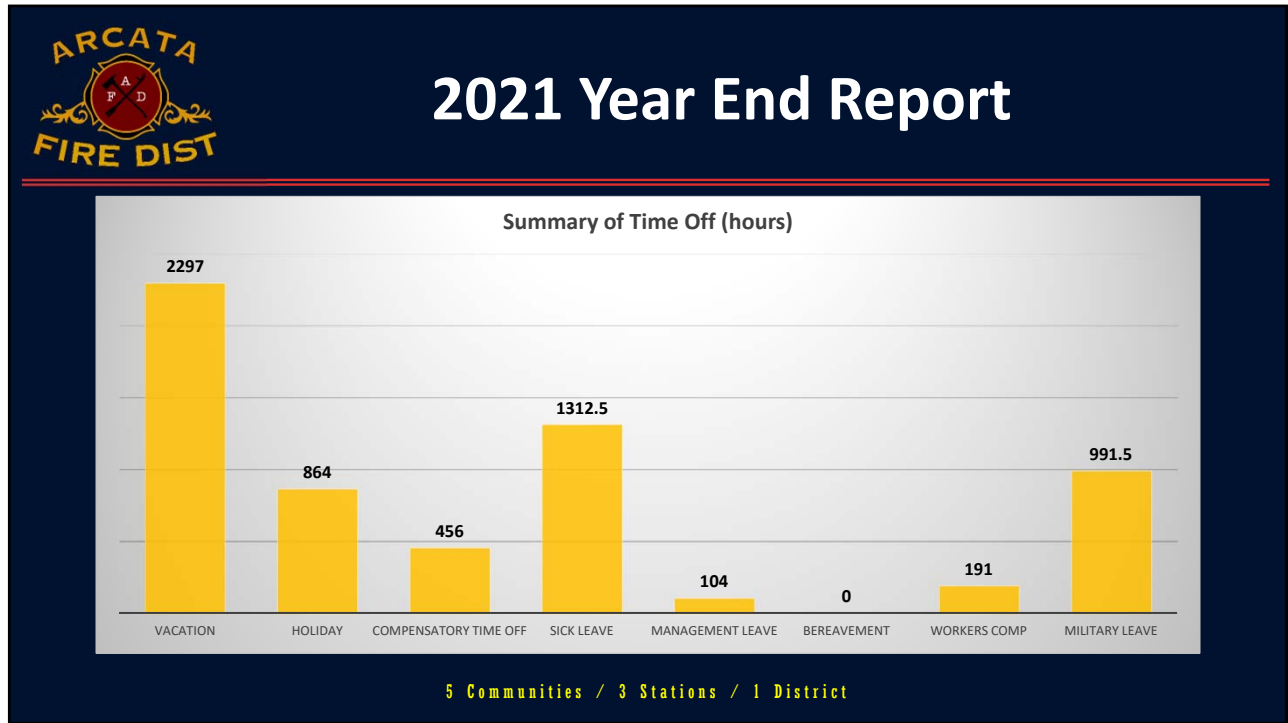
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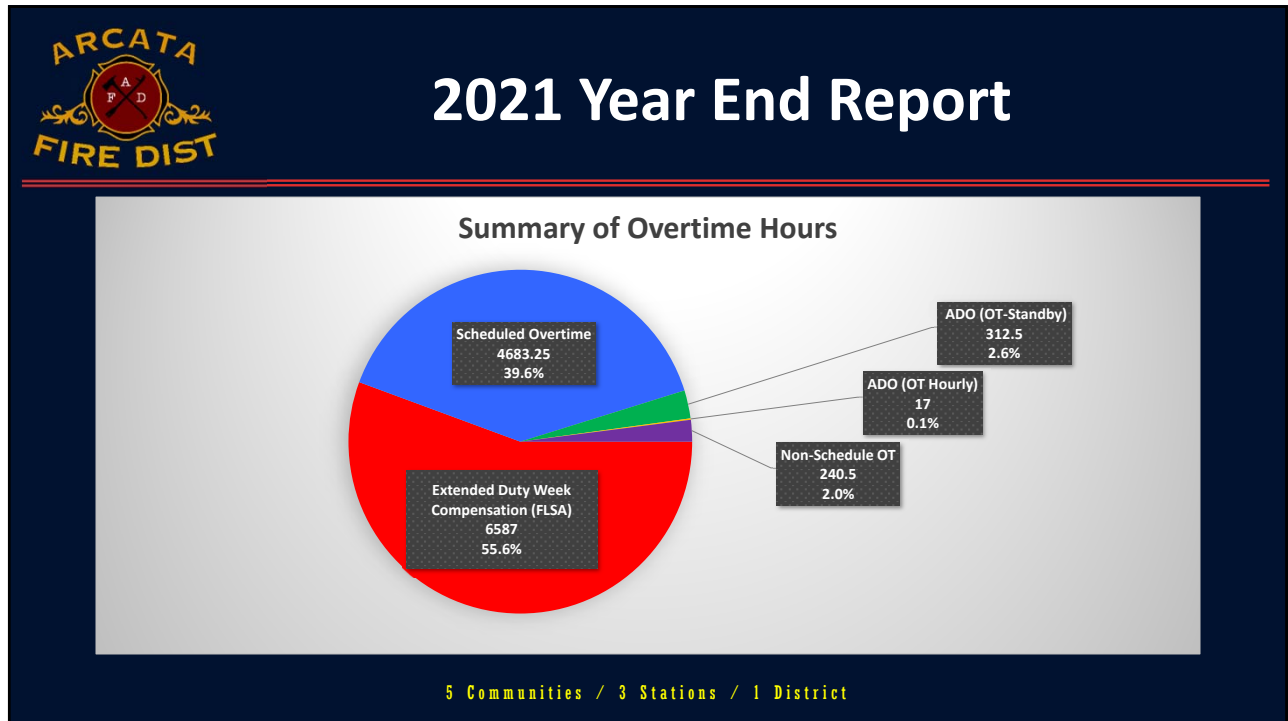
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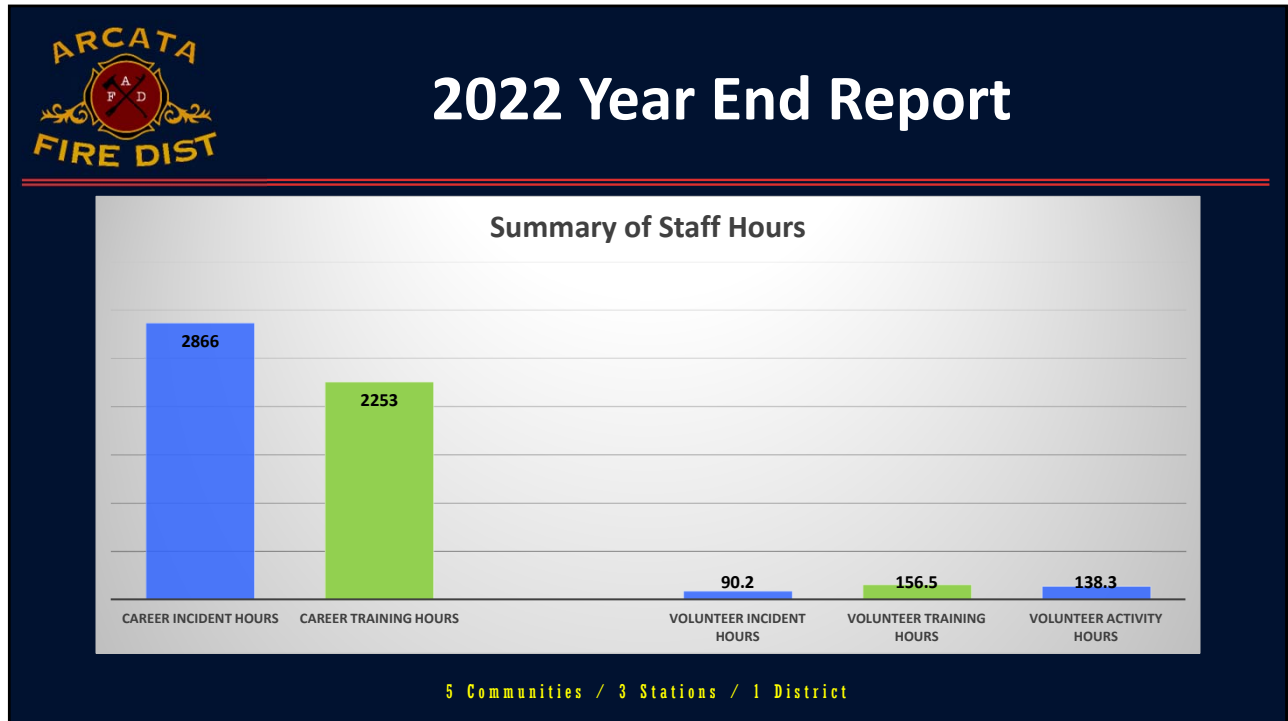
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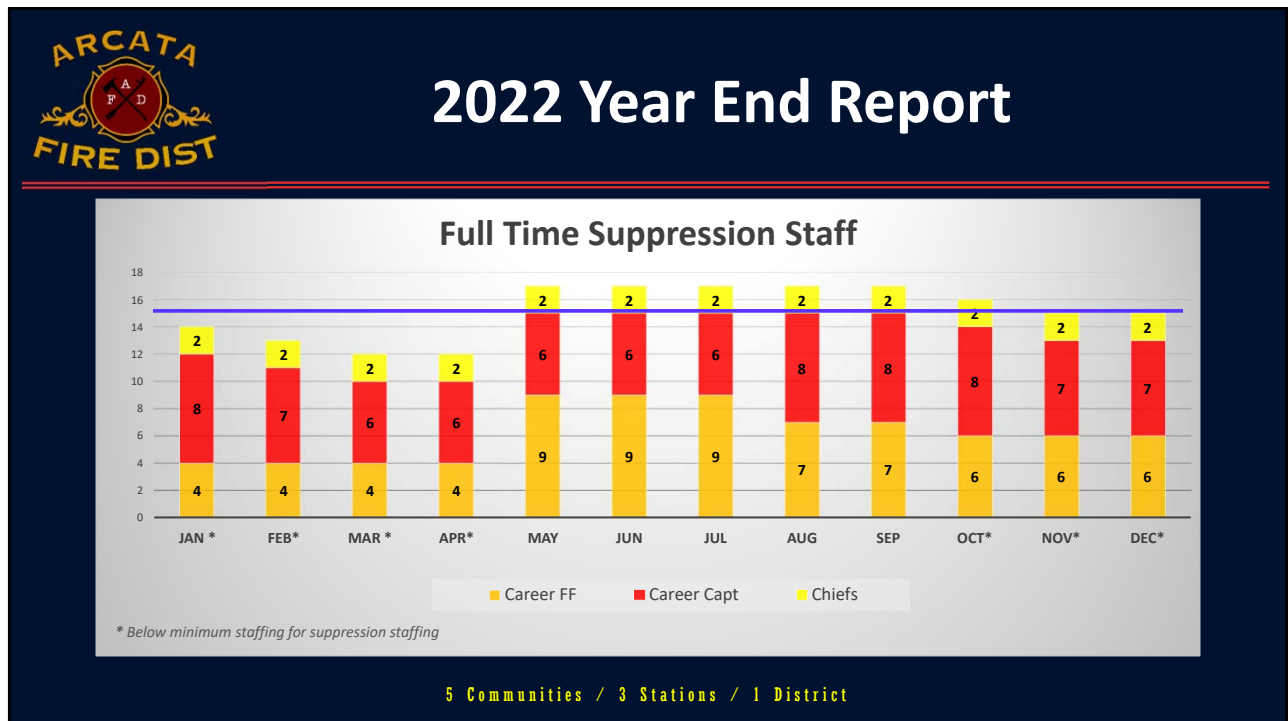
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19



20

Date: February 14, 2023
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Provide Direction to Staff Relating to Live Video Broadcast of District Board Meetings

Background

Director Mendosa has requested that the concept of broadcasting our Board meetings be brought forward for a Board discussion. This topic has been unofficially discussed and staff has reported that making the Arcata Station classroom video communication friendly would be costly. Our IT vendor recommended the McKinleyville conference room as a more cost effective alternative. Unfortunately, this space is limited with regards to in person seating. Both of these options would require the need to hire a person to operate the IT equipment and to manage the video communications equipment.

Staff has also checked with the City and MCSD for the possibility of using their facilities, which are already built out for the video capable meetings. Both the City and MCSD indicated that we would need to pay for the use of facility and staff to operate the IT equipment.

Staff is requesting direction with regard to the Boards wishes to pursue live video broadcasting of the monthly Board meetings.

Recommendation

The Board should discuss, take public comment and provide direction to staff.

District Funds Requested/Required

- No Impact/Not Applicable
- Funding Source Confirmed:
- Other:

Alternatives

1. Board discretion

Attachments

N/A

Date: February 14, 2023
To: Board of Directors, Arcata Fire District
From: Becky Schuette, Board Clerk/Secretary
Subject: Consider Nomination for the Fire Agencies Insurance Risk Authority (FAIRA) Joint Powers Authority (JPA) Governing Board

DISCUSSION

In January, the District received a notice from FAIRA JPA regarding nominations and the elections procedure for the 2023 election of members to the Authority’s Governing Board (“Board”). According to the notice, seven (7) positions of the “Board” must be filled by election prior to July 1, 2023. The following Member Agencies are eligible for re-election: Fresno County, San Miguel, Vacaville, Kentfield, South Placer, Northstar CSD and Tiburon.

Should Arcata Fire District wish to nominate an individual to represent our Agency in the election, the person must hold a position with Arcata Fire that is one of the following:

1. A Member of the Legislative Body;
2. The Administrative Officer;
3. The Fire Chief; or
4. A Staff Person responsible for the Risk Management Function.

If the Directors choose to nominate an individual who meets these qualifications, the Board Clerk/Secretary will return the executed Nomination Form to FAIRA prior to the March 14, 2023, deadline.

Nominees will be placed on a ballot that will be sent to all Member Agencies. Each will then be able to vote for seven (7) of the nominees, who will then fill the seven (7) open Board positions.

RECOMMENDATION

Staff recommends the Board consider the information provided, take public comment, discuss and consider a nomination for the FAIRA JPA Governing Board election to be held later this year.

FINANCIAL IMPACT:

- No Fiscal Impact/Not Applicable
- Included in Budget:
- Additional Appropriation Requested:
- Unknown/Not Yet Identified

ALTERNATIVES:

1. Board discretion

ATTACHMENTS:

- Attachment 1 – Notice & Nomination Form Received from FAIRA



Fire Agencies Insurance Risk Authority

Date: January 27, 2023
 To: FAIRA Member Agencies
 Subject: **Notice of Nomination and Election Procedures for the 2023 Election to the Authority's Governing Board**

In accordance with the Fire Agencies Insurance Risk Authority's Sixth Amended Joint Powers Authority Agreement (JPA), seven (7) positions of the Governing Board ("Board") must be filled by election prior to July 1, 2023. The following Member Agencies are eligible for re-election:

Fresno County	San Miguel	Vacaville
Kentfield	South Placer	
Northstar CSD	Tiburon	

Should your Agency wish to nominate an individual to represent it in the election, that person must hold a position within your Agency that is one of the following:

- A Member of the Legislative Body;
- The Administrative Officer;
- The Fire Chief; or
- A Staff Person responsible for the Risk Management Function.

After your Agency nominates the individual by formal action, please submit a Nomination Form (enclosed) listing that individual as a nominee as well as a short biographical statement. Forms are required to be sent no later than March 14, 2023 to FAIRA by email to tay_gonzalez@ajg.com

Nominees will be placed on a ballot that will be sent to all Member Agencies. Each will then be able to vote for seven (7) of the nominees, who will then fill the seven (7) open Board positions. Should you have any questions concerning this matter, please contact me or Tay Gonzalez directly.

Best regards,

Susan Blankenburg
 General Manager

Enclosure (Nomination Form)

**NOMINATION OF INDIVIDUAL TO STAND FOR ELECTION TO THE FAIRA
GOVERNING BOARD IN 2023**

_____, a Member Agency of FAIRA, hereby nominates the following individual representing a FAIRA Member Agency to stand for election prior to July 1, 2023 for one of seven (7) Governing Board of Directors positions.

_____, a Member Agency of FAIRA, has authorized the nomination by motion of the Agency's Governing Board made and passed on _____.

Nominated Individual's Name

Title

Signed: _____
District Board Chairperson or Designee

Date: _____

ATTEST: _____
District Board Clerk

Please attach a short biographical statement of the Nominated Individual to be circulated during the election.

The following current Member Districts' seats are eligible for re-election:

- | | |
|---------------|--------------|
| Fresno County | South Placer |
| Kentfield | Tiburon |
| Northstar CSD | Vacaville |
| San Miguel | |

Correspondence & Communications

Fwd: NO High rise at Cal Poly in Arcada

Sue Hart [REDACTED]

Tue 1/17/2023 1:09 PM

To: Becky Schuette <bschuette@arcatafire.org>

Caution! This message was sent from outside your organization.

[Allow sender](#) | [Block sender](#)

Sent from my iPhone

Begin forwarded message:

From: Sue Hart [REDACTED]

Date: January 13, 2023 at 5:22:59 PM PST

To: Senator.McGuire@senate.ca.gov, letters@northcoastjournal.com, letters@times-standard.com

Subject: NO High rise at Cal Poly in Arcada

Dearest Senator McGuire:

I am writing to you today regarding a very unsafe proposal regarding construction at CalPoly Tech in Arcada.

The Arcada Fire Dept. has learned that there are plans to build buildings that the Arcada Fire Dept. would NOT be ABLE to RESPOND to. There is already a three story structure in Arcada the fire department would not be able to protect in the event of a serious fire.

ANY and ALL firefighters will tell you that the first thing they want to protect is Life.

CalPoly Tech has plans to build three story structures.

This is absolutely UNSAFE.

Please contact Governor Newsom about this very very unsafe proposal.

Fire fighting is a challenging operation in the first place. Fire fighters do Not need their stress level to go any higher when responding to protect Life and property.

Thank you Senator for your urgent response to this issue.

Sincerely,

Suzanne Hart

Eureka

Sent from my iPhone



February 3, 2023

Mr. Chris Poli,
Forest Health Program; Northern Area Forester
California Department of Forestry and Fire Protection

Subject: Letter of Support for Green Diamond Resource Company's 2023 Application to the **2022-23 CAL FIRE Forest Health Grant Program**

Project Title: Green Diamond Resources Company's "**CA Biomass Utilization and Forest Fuels Reduction Project**"

Dear Mr. Poli,

The Arcata Fire District (AFD) consists of business services, a fire prevention team, two chief officers (Justin McDonald and Chris Emmons), suppression staff, and logistics unit members. AFD receives funding through independent donations, local fundraising, and local taxes. The AFD has three strategically placed fire stations located within its 62 square mile boundary including the McKinleyville Station and District Headquarters, Mad River Fire Station, and the Arcata Fire Station. We are routinely dispatched by CAL FIRE as first responders to wildfires on Green Diamond Resource Company (GDRCo) lands in the Korbel, McKinleyville, and Jacoby Creek due to our proximity to their land base in those areas. Most of the fires in our response area are contained and controlled to a relatively small size in comparison to the areas just east of Redwood Creek (Willow Creek) where extreme dry conditions extend through the summer. That said, our response area has a significant rural residential population adjacent to GDRCo lands. A GDRCo representative has explained to us their challenges of removing residual un-merchantable woody material and reducing the risk of summertime fires associated with their annual harvest units. We are aware that GDRCo has dramatically increased their post-harvest slash burning efforts over the last few years. Annual treated acres can fluctuate significantly (15% to 50% of annual harvest) due to variations in constraints such as the onset of fall rains (mid-late November), available burn windows with rain to follow, favorable weather conditions (e.g., wind direction, cold weather inversion layers), timely Air Quality Authorizations, and available manpower (e.g., considering ignition, monitoring and anticipated suppression needs).

We very much support GDRCo's proposed California Biomass Utilization and Forest Fuels Reduction Project to reduce the risk of wildfire intensity and rate of spread across their landscapes and near our rural community. The utilization of more material from their harvest areas (e.g., pulp logs, biomass materials, firewood) would greatly reduce the fuel load on the ground. Treatments that include mastication and shaded fuel brakes in areas (i.e., zones) identified as Very High and High on the State Fire Marshals "Fire Hazard Severity Zone Maps" would significantly assist fire crews in gaining control of these incidents prior to them becoming larger and provides a head start in establishing control features. Grant funding to treat and reduce fuels will greatly support our

emergency response efforts if or when a wildfire was to burn onto GDRCo property. We appreciate the opportunity to endorse this proposed hazardous fuel removal and reduction project and increase fire safety in our community.

Sincerely,



Justin McDonald, Fire Chief
Arcata Fire District
Office | (707) 825-2000
jmcdonald@arcatafire.org
www.arcatafire.org

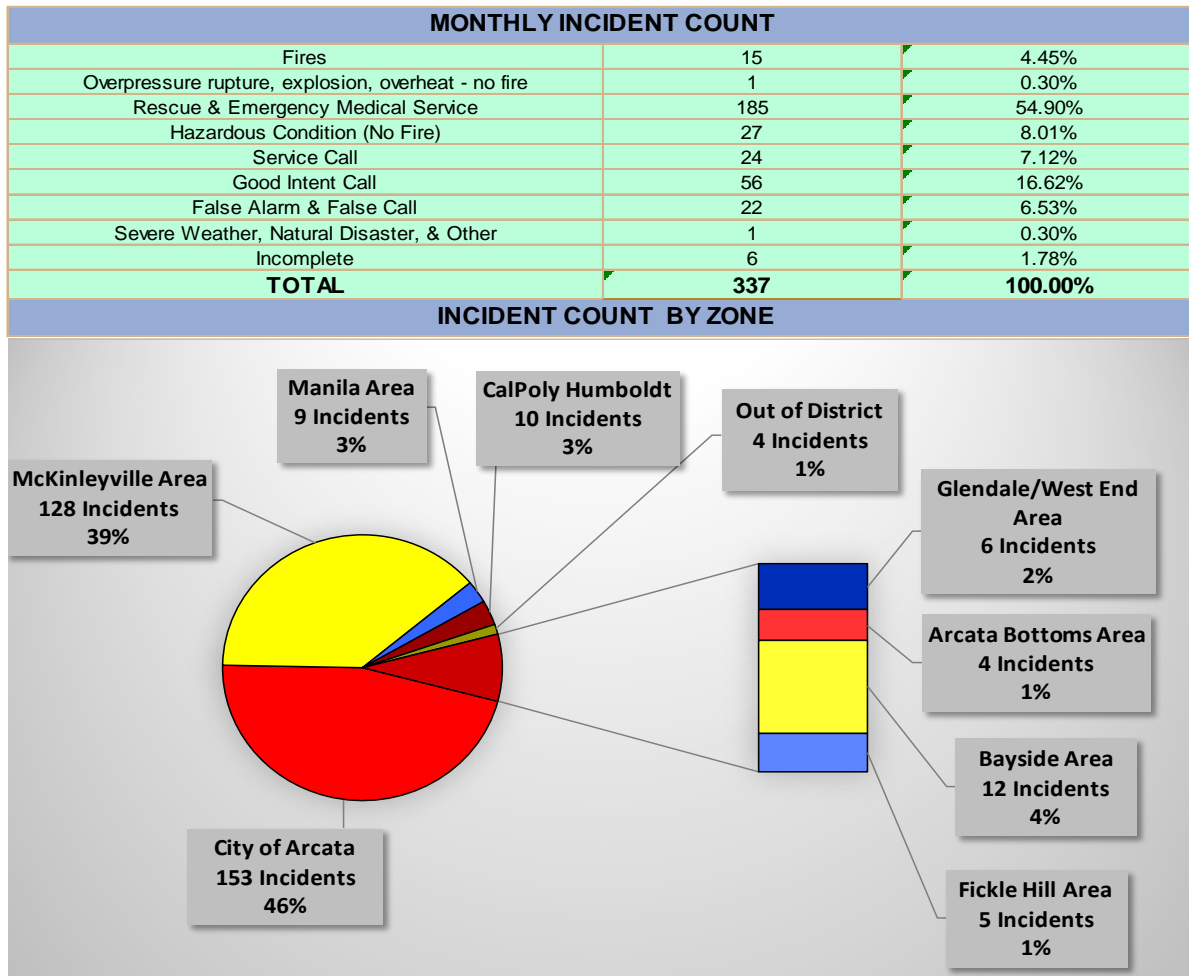


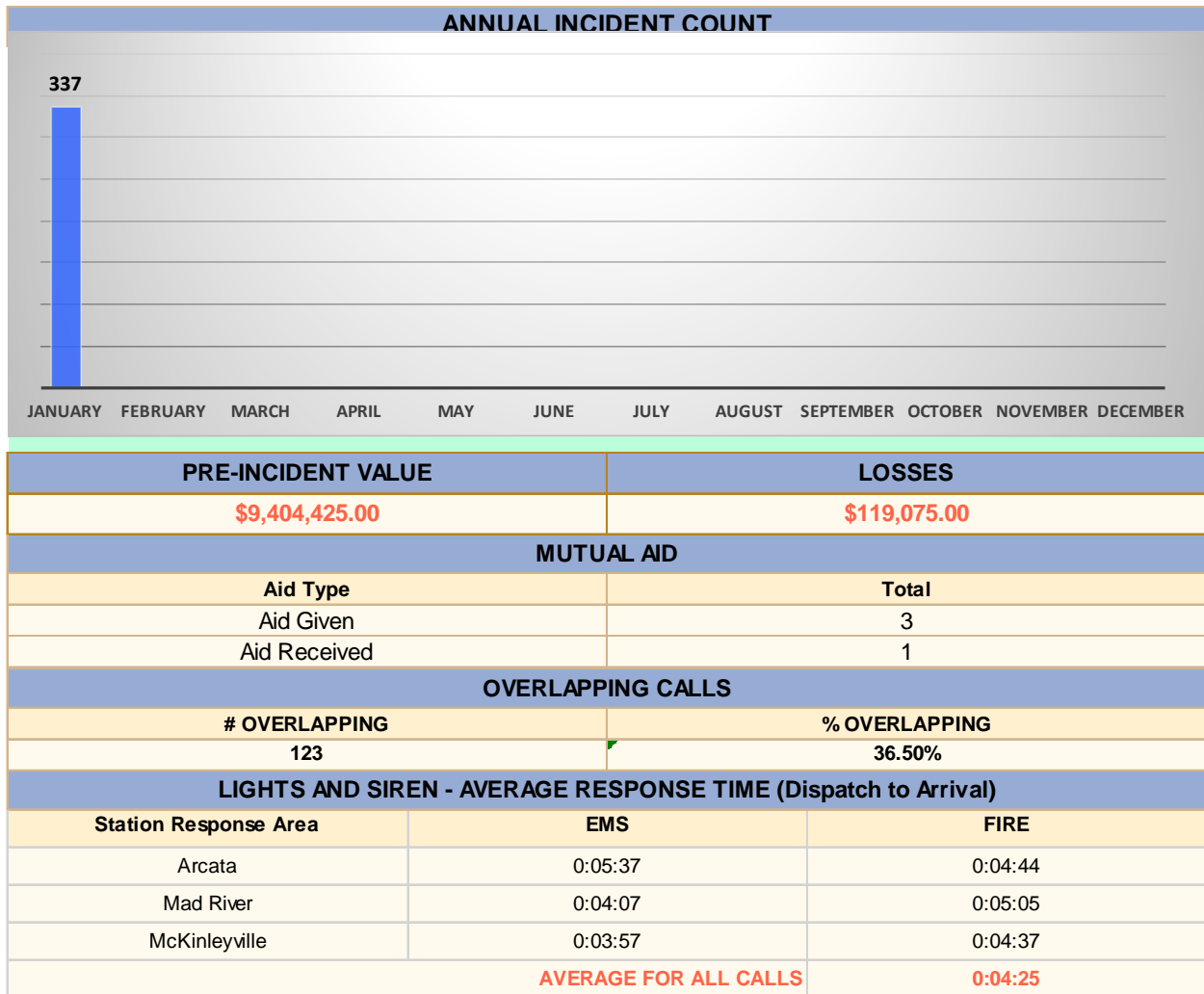
Date: February 14, 2023
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Fire Chief's Monthly Report

Monthly Incident Activity

January Notable Incidents

- 01/04/2023 Wind Event – Starting at 07:30 there was a total of 32 incidents, with 26 directly related to the wind. There were 4 incidents that involved a tree into a structure. No injuries reported.
- 01/11/2023 Structure Fire – Ariel Way Arcata. Mutual aid received from HBF, SAM, & BLU. Fire was contained to a bathroom. Cause was unintentional – equipment failure.
- 01/16/2023 Structure Fire – Hotel Arcata. Mutual aid received from HBF, SAM, & BLU. Fire was contained to a dryer. Cause was unintentional – equipment failure.





Monthly Operations Report

January Overtime Hours - Suppression staff covered **412** hours of mandatory OT to maintain minimum staffing levels at all three stations.

Training Highlights – 93 hours of training that included, Hose Operations, Search and Rescue Techniques, Command & Control tabletop training, Area Familiarization, EMS refresher.

Apparatus and Station Maintenance and Repair Report

- E8211 In Service @ Mad River
- E8215 In Service @ Arcata
- E8217 In Service @ McK
- E8239 In Service @ McKinleyville
- WT8258 In Service @ Arcata
- A8241 In Service @ McK
- L8291 In Service @ Mad River
- L8295 In Service @ Arcata
- U8205 In Service as C8200
- U8206 In Service as Fire Marshall / McK Station Utility
- U8207 In Service as C8202

U8208 In Service as Inspector
U8209 In Service @ Arcata

McKinleyville Station –
Mad River Station –
Arcata Station –
Bayside Property –

Monthly Administrative Report

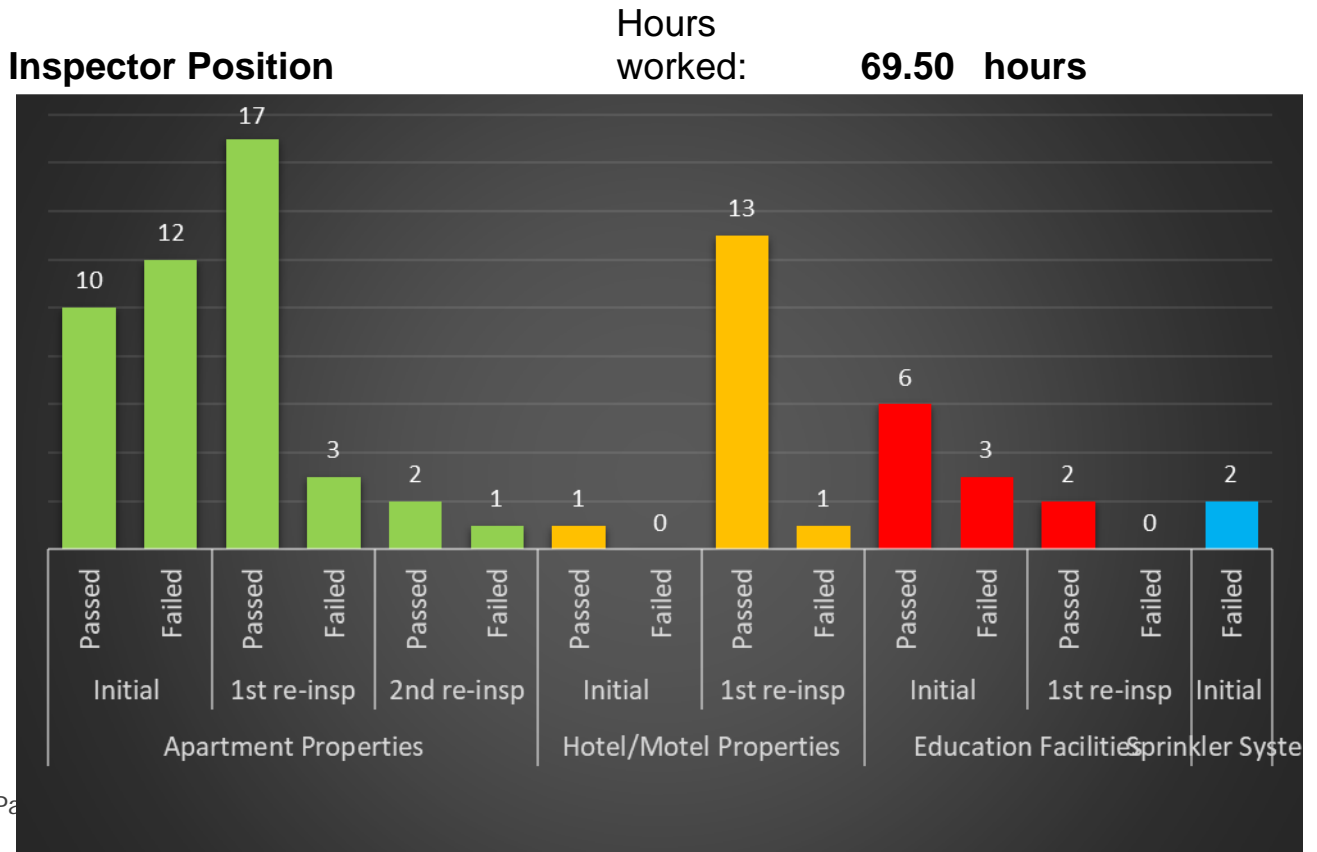
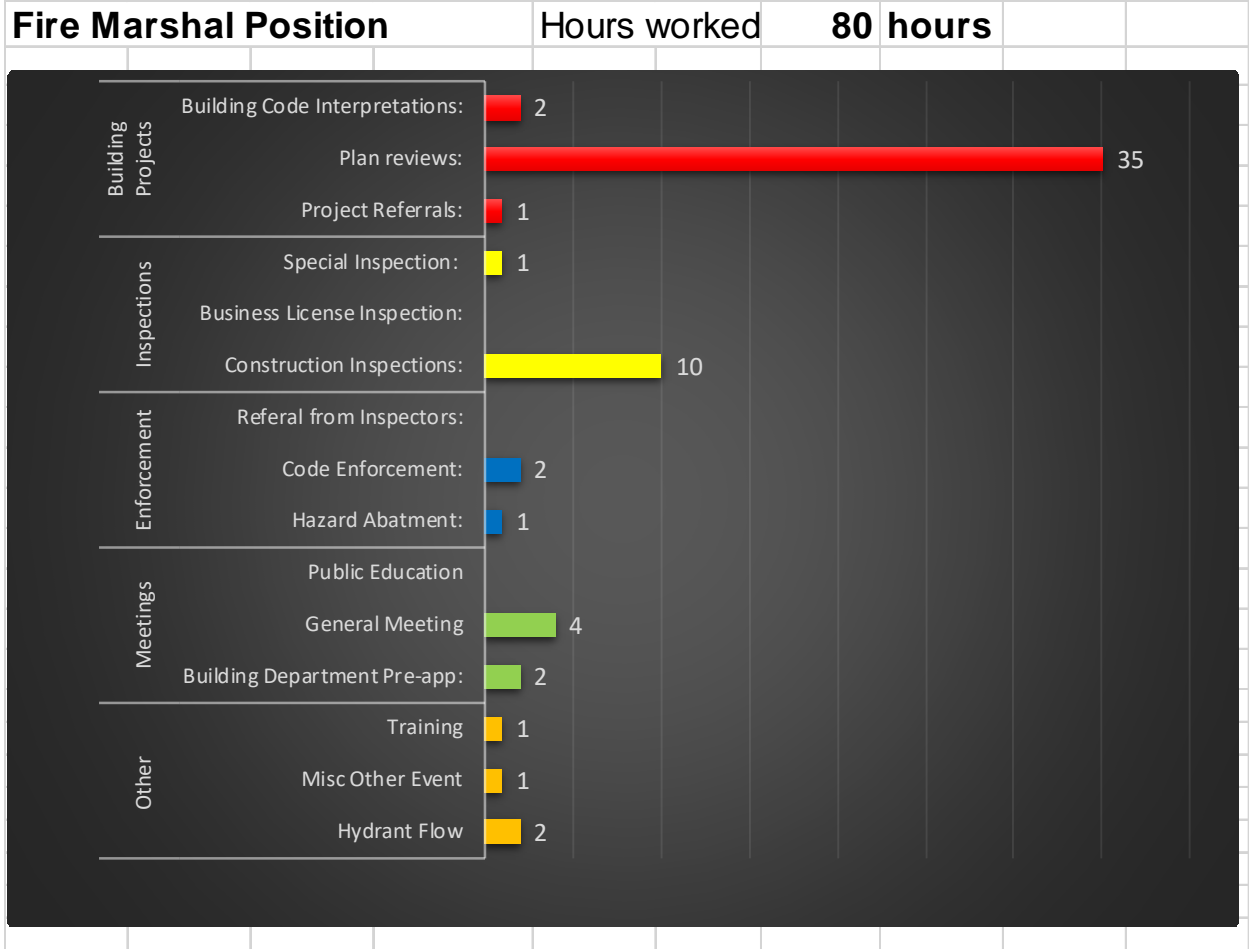
Engineer/Firefighter Recruitment – Wes Row was hired and his first day was January 26. He will be on a 4 week FTO and then will be assigned to McKinleyville Station – B Shift.

New Engine – Delivery is expected soon. It is currently in Sacramento at the Dealer.

Recognition Event – We are planning on having an event to catch up on recognizing recent retirees, new hires, and promotions. We will also give out the annual awards for 2022. Location may have to be changed to accommodate a larger group. Invitations to follow.

Annexation – This process has started, LAFCo will be working with the District staff to move this to a protest vote. We were also told that the large timber company was interested in having their properties included in the annexation.

Fire Prevention Report



Revenue Recovery

	Last Month		All Year	
Insurance Claims				
Claims Submitted	4	\$1440.00	11	\$3180.00
Payments Received by FRUSA	6	\$7816.00	8	\$8512.80
Claims Denied	0	\$0.00	0	\$0.00
NON-BILLABLE - (INADAQUATE INFO PROVIDED BY FD)	0	\$0.00	0	\$0.00
Drafts	0	\$0.00	0	\$0.00
Non-Billable (Other)	0	-	0	-
In Progress	2	-	9	-

Inspection Fees Paid

Payments last month

\$1,719.60

(11) Invoices

Payments this year

\$2034.60

(13) Invoices

Payments last year

\$45,144.88

(290) Invoices

Billing Status	Count	FD Amount
Open -30	18	\$2402.70
Open -60	1	\$139.00
Open -90	3	\$417.00
Open -90+	0	\$0.00
Sent to collections	24	\$3485.63
<i>Accounts Receivable</i>		\$6444.33