

District Board Members

Blaine Maynor- Vice President
Division 1
Nicole Johnson
Division 2
Randy Mendosa - President
Division 3
Eric Loudenslager
Division 4
David Rosen
Division 5



District Staff

Justin McDonald
Fire Chief
Becky Schuette
Clerk of the Board

Regular Board Meeting
May 10, 2022
5:30 PM
Location: Remote Via Zoom

Special Notice On September 16, 2021, Governor Newsom signed AB 361, which modified the Brown Act to allow for teleconferencing participation at local legislative body public meetings during a proclaimed state of emergency. As urgency legislation, this law took effect immediately. Pursuant to Government Code §54953(e)(1)(B), the Arcata Fire Protection District will conduct its October 12, 2021, meeting by Zoom. Therefore, Directors, staff and members of the public will attend this meeting via teleconference, as provided below.

You may join from a smart device or computer by copy and pasting this link into your web browser: <https://us02web.zoom.us/j/551748203>
Meeting ID: 551 748 203

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE - Suspended for virtual meetings

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 April 5, 2022, Special Meeting Pg. 7
2. Minutes from April 12, 2022, Regular Meeting Pg. 9
3. April 2022 Financial Report Pg. 14
4. Renewal of Adoption of Resolution 21-247 for an Additional 30 Days, Making Findings Pursuant to Government Code Section 54953, As Amended by Assembly Bill 361, and Authorizing the Continued Use of Virtual Meetings Pg. 27
5. Adopt Resolution 22-259 Rescinding Resolution 20-219 and Removing the Surplus Property Designation for the Property Located at 1127 Old Arcata Road, Arcata, CA Pg. 34
 - a. Attachment 1 - Resolution 22-259 Pg. 35
6. Adopt Resolution 22-263 with Exhibit A, Approving Disposal of Surplus Equipment and Supplies Pg. 36

CORRESPONDENCE & COMMUNICATIONS

Pg. 38

1. Public Correspondence
 - a. Thank you from Arcata residents in response to the Chief's Measure F update notification to the community Pg. 39
2. Committee Reports
 - a. Arcata Station Committee (*Mendoza, Maynor*)
 - b. Arcata General Plan & Gateway Area Plan Committee (*Loundenslager, Mendoza*)
3. Fire Chief's Monthly Report Pg. 40
4. Director Matters

DISTRICT BUSINESS

Pg. 45

1. Consider and Vote for Humboldt Local Agency Formation Commission (LAFCo) Regular and Alternate Members Pg. 46
 - a. Attachment 1 - LAFCo Memo, Election Schedule, Current Terms & Independent Special Districts Pg. 48
 - b. Attachment 2 - Official Ballot Independent Special District Election Regular Member Pg. 50
 - c. Attachment 3 - Official Ballot Independent Special District Election Alternate Member Pg. 51
2. Annual Performance Evaluation of the Fire Chief Pg. 52
3. Consider Approval of Proposal by JJACPA, Inc. to Provide Audit Services for Fiscal Years 2021-22, 2022-23 and 2023-24 Pg. 53
 - a. Attachment 1 - JJACPA Audit Proposal Pg. 54
4. Discussion and Consideration for the Boards Performance Goal for Chief McDonald to Pursue a Public Process for an Official Name Change for the District Pg. 81

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.

1. Conference with Real Property Negotiators (Gov. Code Section 54956.8)
Property: APN: 021-041-002-000, 631 9th Street, Arcata
Agency Negotiators: Director Randy Mendosa and Director Blaine Maynor
Under Negotiation: Price and Terms of Payment
2. Public Employee Appointment (Gov. Code Section 54957(b)(1))
Title: Assistant Chief

ADJOURNMENT

Next Regular Board Meeting is scheduled for June 14, 2022, 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

2149 Central Ave., McKinleyville, CA 95519
707-825-2000

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

To: Board of Directors, Arcata Fire District
From: Arcata Volunteer Firefighters' Association

May 2022 Monthly Activity Report

Volunteering:

- **35 Volunteer Hours** for April 2022.
 - First Aid Training for VLU
 - Another new VLU member coming on board
 - Volunteers conducted CPR and First Aid Classes
 - Grant Writing
 - Work on address sign project continues, materials are ordered and in production.
 - Met with EPA on plan for M St. Haz Mat Cleanup

Recent Grant Activity:

- Simpson Family Grant: Still pending
 - \$31,753.45 for 17 Digital Radios to upgrade communications ability to communicate with Humboldt Bay Fire and Law Enforcement Agencies.
- Pending \$9143.96 grant request to Berg Foundation for CO/Pulse Ox Meter \$5232.63; Hoods \$3911.33.
- Coast Central: Grant submitted for \$17,687.28 for new Knox “KeySecure” devices was turned down.

AVFA Properties:

- Updating Lease between AVFA and AFD for the Arcata Station rental.
- Continuing Graffiti problem at M St.
- M St. Property to be mowed.
- EPA is putting together clean up plan for M St. Haz Mat.

Consent Calendar



MINUTES

Special Board Meeting

April 5, 2022

10:00 a.m.

Location: Remote Via Zoom

Board of Directors

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

CALL TO ORDER

The special session of the Board of Directors for the Arcata Fire District was called to order by President Randy Mendosa at 10:03 a.m.

PLEDGE OF ALLEGIANCE

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

ATTENDANCE AND DETERMINATION OF A QUORUM

The meeting continued with a quorum and the following were present remotely via zoom: President Randy Mendosa, Vice President Blaine Maynor, Director Nicole Johnson, Director Eric Loudenslager and Director David Rosen.

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

PUBLIC COMMENT

There were no public comments.

DISTRICT BUSINESS

1. Approval to Purchase and Finance a New Engine from Golden State Fire Apparatus in the Amount of \$725,806.39 and Authorize the Fire Chief to Sign the Agreement: Chief McDonald reviewed his staff note aloud and slightly modified his recommendation. He advised the Board that the lowest lender contract and resolution will be part of the regular Board meeting agenda next Tuesday.

Each of the Directors had questions and made comments. Discussion points included whether or not the specifications on the engine are meeting the needs of the District, how this process meets the competitive bid process and the vehicle replacement plan. Two of the Directors had questions and concerns about the need for the topic being handled in a special meeting, seeming rushed and not transparent.

Chief McDonald reiterated to the Board that by waiting for the regular monthly meeting, the District would have missed the opportunity for the lower interest rates in addition to missing out on the pricing and delivery proposal presented by Golden State Fire.

The following members of the public commented:

Roy Willis
Steve Cole
Rob Cannon

With no further comments from the public or the Board, a motion was made.

It was moved to purchase and finance the new engine from Golden State Fire Apparatus in the amount of \$725,806.39 and authorize the Fire Chief to sign the agreement and lending agent offering the best terms.

Motion: Johnson; Second: Maynor

Roll Call: Ayes; Johnson, Loudenslager, Maynor and Mendosa. **Nays;** Rosen
Motion Carries

ADJOURNMENT

Following a motion by Director Johnson, President Mendosa adjourned the meeting at 10:40 a.m.

The next Regular Meeting is scheduled for **April 12, 2022, at 5:30 pm.**

Respectfully submitted,

Becky Schuette,
Clerk of the Board

DRAFT



MINUTES

Regular Board Meeting

April 12, 2022

5:30 p.m.

Location: Remote Via Zoom

Board of Directors

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

CALL TO ORDER

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

PLEDGE OF ALLEGIANCE

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

ATTENDANCE AND DETERMINATION OF A QUORUM

The meeting continued with a quorum and the following were present remotely via zoom: President Randy Mendosa, Vice President Blaine Maynor, Director Eric Loudenslager, and Director David Rosen. Director Nicole Johnson was absent.

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

APPROVAL OF AGENDA

It was moved to approve the agenda.

Motion: Maynor; Second: Loudenslager

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

PUBLIC COMMENT

President Mendosa called for public comments and the following person commented:
Marianne Bithell

Senior Management Group – Nothing to report.

Local 4981 – President Marcus Lillard reported they will be leading a training with Blue Lake Volunteers at Mad River tonight. Driver Operator Training was occurring this week as well.

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

CONSENT CALENDAR

1. Minutes from March 8, 2022, Regular Meeting
2. Minutes from March 24, 2022, Special Meeting
3. March 2022 Financial Report
4. Renewal of Adoption of Resolution 21-247 for an Additional 30 Days, Making Findings Pursuant to Government Code Section 54953, As Amended by Assembly Bill 361, and Authorizing the Continued Use of Virtual Meetings
5. Adoption of Resolution 22-260 with Exhibit A Approving the Memorandum of Understanding Between the Arcata Fire Protection District and the Arcata Firefighters Local 4981
6. Adoption of Resolution 22-261 with Exhibit A, Approving the Updated Master Salary Schedule
7. Adoption of Resolution 22-262 Approving a Non-Charter Membership Agreement and Approving the Form and Authorizing the Execution and Delivery of Certain Financing Documents for the Purpose of Purchasing a New Fire Engine, and Authorizing Other Related Actions in Connection Therewith
8. Adoption of Resolution 22-258 with Exhibit A, Authorizing the Destruction of Certain Fire District Records

President Mendosa reviewed the consent items aloud.

Director Rosen requested Item 7 be removed from the Consent Calendar.

It was moved to approve the consent calendar minus Item 7.

Motion: Loudenslager; Second: Maynor

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

President Mendosa requested a staff report for Item 7 and Chief McDonald briefly reported on the topic that had been approved during the Special Meeting the previous week. There was a lengthy discussion about the loan versus lease agreement language in the agreement document, the requirements relating to the Non-Charter Membership Agreement and clarification that California Municipal Public Financing Authority who was purchasing the engine on behalf of the District.

It was moved to adopt Resolution No. 22-262 approving a non-charter membership agreement and approving the form and authorizing the execution and delivery of certain financing documents for the purpose of purchasing a new fire engine and authorizing other related actions in connection therewith.

Motion: Maynor; Second: Mendosa

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

CORRESPONDENCE & COMMUNICATIONS

1. Public Correspondence – President Mendosa briefly reviewed the correspondence aloud. There were no additional comments from the Board or the public.

2. Committee Reports:

- a. Arcata Station Rent Committee (*Mendoza, Maynor*) – President Mendoza advised the topic would be considered during closed session.
 - b. Arcata General Plan & Gateway Area Plan Committee (*Loudenslager, Mendoza*) – Director Loudenslager queried if the District had received a response or direction for the plan and our involvement at this point. Chief McDonald will follow up with the City during a future meeting on a different topic.
3. Fire Chief’s Monthly Report – Chief McDonald reviewed his monthly report aloud and answered a few brief questions from the Directors.
 4. Director Matters – There were none.

DISTRICT BUSINESS

1. Approval of Corrected Resolutions 21-231 and 22-257 Adopting the Corrected Exhibit A, the Updated Master Salary Schedule: Chief McDonald reviewed his staff report aloud.

There were no questions from the Board or the public.

It was moved to re-adopt Resolutions 21-231 and 22-257 with the correct exhibit.

Motion: Maynor; Second: Loudenslager

Roll Call: Ayes; Loudenslager, Maynor, Rosen and Mendoza. **Absent;** Johnson
Motion Carries

2. Consider Updating the Fire Prevention Bureau Hourly Rates: Chief McDonald reviewed his staff note aloud.

Several of the Directors had questions for the Chief which were answered providing clarification on actual time spent, the difference in what the Inspector is doing compared to what the Fire Marshal is doing and that the work performed is covering costs, not earning the District money.

The following member of the public made comments:

Marianne Bithell

It was moved to approve the increase in the Fire Prevention Bureau Hourly Rates to take effect January 1, 2023.

Motion: Maynor; Second: Mendoza

Roll Call: Ayes; Loudenslager, Maynor, Rosen and Mendoza. **Absent;** Johnson
Motion Carries

President Mendoza called for a short 5-minute recess at 6:58 pm.

The meeting reconvened at 7:06 pm.

President Mendoza waited for Director Rosen to rejoin the meeting and he did so at 7:10 pm, at which time District Business Item 3 was called.

3. Consider Authorization to Renew the Agreement for Consulting Services with CalMuni Advisors and Authorize the Fire Chief to Sign the Agreement: Chief McDonald reviewed his staff report aloud.

Upon a query, the Board was provided confirmation from the Chief that CalMuni Advisors is in no way affiliated with California Municipal Public Financing Authority who was purchasing the fire engine. He also confirmed that the fees for the contract would be included in the budget.

There were no additional questions from the Board or the public.

It was moved to authorize the agreement for consulting services with CalMuni and authorize the Fire Chief to sign the agreement for assistance in developing financial plans for the Fire District.

Motion: Loudenslager; Second: Maynor

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

4. Discussion and Consideration Regarding Returning to In-Person Board Meetings in May: Chief McDonald reviewed his staff report aloud. He added that the Humboldt County Board of Supervisors may potentially be rescinding the local emergency next week.

Chief McDonald requested District Counsel Ryan Plotz to weigh in regarding the agencies returning as hybrid. Attorney Plotz advised that many local agencies had purchased the infrastructure for remote meetings, however, also intended to continue with the hybrid option for attendees. He went onto report that most agencies are also requiring that the Board Members be present in person and that the hybrid option was for public access.

Following the comments by Attorney Plotz, the Directors discussed the increase in public attendance for Fire District meetings and a hope that it would continue if the District was able to offer a hybrid model. There was further discussion regarding the Governor's order and new strains of Covid that could affect returning to in person meetings.

There was no action taken, however the Chief was directed to research facilities and costs for hybrid locations that the District could utilize and report back to the Board at the next meeting.

CLOSED SESSIONS

Conference with Real Property Negotiators (Gov. Code Section 54956.8)

Property: APN: 021-041-002-000, 631 9th Street, Arcata

Agency Negotiators: *Director Randy Mendosa and Director Blaine Maynor*

Under Negotiation: *Price and Terms of Payment*

President Mendosa adjourned to closed session at 7:37 pm.

The meeting resumed at 8:07pm.

Report out of closed session by President Mendosa; There was nothing to report.

ADJOURNMENT

Following a motion, President Mendosa adjourned the meeting at 8:07 pm.

Motion: Maynor; Second: Loudenslager

The next Regular Meeting is scheduled for **May 10, 2022, at 5:30 pm.**

Respectfully submitted,

Becky Schuette,
Clerk of the Board

DRAFT

4:17 PM
05/03/22
Accrual Basis

ARCATA FIRE DISTRICT
Balance Sheet
As of April 30, 2022

	<u>Apr 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
C.T. CAPITAL IMPROVEMENTS 2013	188,630.22
C.T. CONTINGENCY DESIGNATN 2011	
TRAINING RESERVE	17,000.00
C.T. CONTINGENCY DESIGNATN 2011 - Other	39,596.13
Total C.T. CONTINGENCY DESIGNATN 2011	<u>56,596.13</u>
CCCU CHECKING	189,229.27
CCCU LIQUID ASSETS	100,270.06
COAST CENTRAL SAVINGS	15,789.21
COUNTY TREASURY	3,747,203.65
Total Checking/Savings	<u>4,297,718.54</u>
Accounts Receivable	
1200 · ACCOUNTS RECEIVABLE	31,582.00
Total Accounts Receivable	<u>31,582.00</u>
Other Current Assets	
A/R County #2	62,500.00
ACCT RECV - COUNTY TREASURY	-105,459.29
INTEREST RECEIVABLE	30,000.00
PREPAID EXPENSE	25,482.31
Total Other Current Assets	<u>12,523.02</u>
Total Current Assets	<u>4,341,823.56</u>
Fixed Assets	
ACCUMULATED DEPRECIATION	-2,658,149.00
BUILDINGS AND IMPROVEMENTS	2,329,696.91
EQUIPMENT	3,345,680.56
LAND	224,630.00
Total Fixed Assets	<u>3,241,858.47</u>
Other Assets	
DEFERRED OUTFLOWS-OPEB	808,883.00
DEFERRED OUTFLOWS-PENSION	1,289,855.00
Total Other Assets	<u>2,098,738.00</u>
TOTAL ASSETS	<u><u>9,682,420.03</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	51,156.57
Total Accounts Payable	<u>51,156.57</u>

ARCATA FIRE DISTRICT
Balance Sheet
As of April 30, 2022

	<u>Apr 30, 22</u>
Credit Cards	
US BANK	889.25
Total Credit Cards	889.25
Other Current Liabilities	
ACCOUNTS PAYABLE 2	25,482.31
ACCRUED EXPENSES - OTHER	36,322.30
COMPENSATION TIME OFF	7,865.92
WAGES PAYABLE	109,442.06
2100 · PAYROLL LIABILITIES	
SURVIVOR BENEFIT	16.74
2100 · PAYROLL LIABILITIES - Other	2,806.13
Total 2100 · PAYROLL LIABILITIES	2,822.87
Total Other Current Liabilities	181,935.46
Total Current Liabilities	233,981.28
Long Term Liabilities	
Sterling National Bank	4,754,000.00
ACCRUED EMPLOYEE BENEFITS	97,014.70
DEFERRED INFLOWS-OPEB	2,024,771.00
DEFERRED INFLOWS-PENSION	46,819.00
NET PENSION LIABILITY	1,377,707.50
OTHER POST EMPLOYMENT BEN. LIAB	9,807,737.00
Total Long Term Liabilities	18,108,049.20
Total Liabilities	18,342,030.48
Equity	
INVESTMENT IN FIXED ASSETS	3,241,858.47
3900 · RETAINED EARNINGS	-11,902,896.43
Net Income	1,427.51
Total Equity	-8,659,610.45
TOTAL LIABILITIES & EQUITY	9,682,420.03

ARCATA FIRE DISTRICT
Statement of Cash Flows
April 2022

	<u>Apr 22</u>
OPERATING ACTIVITIES	
Net Income	69,082.08
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · ACCOUNTS RECEIVABLE	952.00
ACCT RECV - COUNTY TREASURY	-347,587.00
2000 · ACCOUNTS PAYABLE	-101,029.76
US BANK	-1,729.00
US BANK:CAMPBELL	41.42
US BANK:EVENSON	300.96
US BANK:J. MCDONALD	145.41
US BANK:SCHUETTE	87.51
2100 · PAYROLL LIABILITIES	-4,282.17
2100 · PAYROLL LIABILITIES:457 DEDUCTION	-2,600.00
2100 · PAYROLL LIABILITIES:CA WITHHOLDING	-3,160.89
2100 · PAYROLL LIABILITIES:FEDERAL WITHHOLDING	-6,864.46
2100 · PAYROLL LIABILITIES:MEDICARE - BOTH	-1,721.54
2100 · PAYROLL LIABILITIES:SOCIAL SECURITY - BOTH	-356.22
2100 · PAYROLL LIABILITIES:SURVIVOR BENEFIT	-15.81
Net cash provided by Operating Activities	<u>-398,737.47</u>
Net cash increase for period	-398,737.47
Cash at beginning of period	<u>4,696,456.01</u>
Cash at end of period	<u><u>4,297,718.54</u></u>

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual

July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
TAX REVENUE				
101117 · PROPERTY TAX-CURRENT-SECURED	1,990,000.00	1,990,000.00	0.00	100.0%
102500 · PROPERTY TAX-CURRENT-UNSECURED	68,612.50	70,834.00	-2,221.50	96.9%
103500 · PROPERTY TAX-PRIOR YEARS SECURED	12,305.00	20,834.00	-8,529.00	59.1%
105110 · PROPERTY TAX PRIOR YEARS UNSECU	0.00	834.00	-834.00	0.0%
800040 · SUPPLEMENTAL TAXES- CURRENT	17,843.30	10,000.00	7,843.30	178.4%
105900 · SUPPLEMENTAL TAXES-PRIOR YEARS	3,750.00	4,168.00	-418.00	90.0%
113100 · STATE TIMBER TAX	409.58	530.00	-120.42	77.3%
800050 · PROPERTY ASSESSMENTS	1,454,596.20	3,150,834.00	-1,696,237.80	46.2%
Total TAX REVENUE	3,547,516.58	5,248,034.00	-1,700,517.42	67.6%
USE OF MONEY & PROPERTY				
800190 · INTEREST INCOME	265.25	35,000.00	-34,734.75	0.8%
Total USE OF MONEY & PROPERTY	265.25	35,000.00	-34,734.75	0.8%
INTERGOVERNMENTAL				
525110 · HOMEOWNERS PROP. TAX REL	12,604.66	20,834.00	-8,229.34	60.5%
800600 · OTHER GOVERNMENT AGENCIES				
HR Reimbursement	0.00	1,400.00	-1,400.00	0.0%
HSU Contract for Services	37,000.00	37,000.00	0.00	100.0%
NCUAQMD	2,502.00	700.00	1,802.00	357.4%
Prop 172 Disbursement	0.00	8,700.00	-8,700.00	0.0%
800600 · OTHER GOVERNMENT AGENCIES - Other	1,397.19			
Total 800600 · OTHER GOVERNMENT AGENCIES	40,899.19	47,800.00	-6,900.81	85.6%
800950 · FIREFIGHTING REIMBURSEMENTS	51,907.82	0.00	51,907.82	100.0%
Total INTERGOVERNMENTAL	105,411.67	68,634.00	36,777.67	153.6%
CHARGES FOR SERVICES				
800155 · PREVENTION FEES	9,941.50	10,000.00	-58.50	99.4%
800156 · R1/R2 INSPECTION FEES	34,487.52	37,500.00	-3,012.48	92.0%
800700 · OTHER SERVICES	6,300.00	0.00	6,300.00	100.0%
800946 · INCIDENT REVENUE RECOVERY FEES	4,752.95	4,168.00	584.95	114.0%
Total CHARGES FOR SERVICES	55,481.97	51,668.00	3,813.97	107.4%
MISCELLANEOUS REVENUES				
800940 · OTHER REVENUE				
Donations	7,196.55	0.00	7,196.55	100.0%
Other Revenue Unclassified	7,131.56	0.00	7,131.56	100.0%
800940 · OTHER REVENUE - Other	2,486.02	15,000.00	-12,513.98	16.6%
Total 800940 · OTHER REVENUE	16,814.13	15,000.00	1,814.13	112.1%
800941 · REFUNDS	-1,881.24	500.00	-2,381.24	-376.2%
800942 · INCIDENT REPORTS	206.22	200.00	6.22	103.1%
MISCELLANEOUS REVENUES - Other	1,821.20			
Total MISCELLANEOUS REVENUES	16,960.31	15,700.00	1,260.31	108.0%
OTHER FINANCING SOURCES				
Transfer-In From Reserve Funds	0.00	242,000.00	-242,000.00	0.0%
Total OTHER FINANCING SOURCES	0.00	242,000.00	-242,000.00	0.0%
Total Income	3,725,635.78	5,661,036.00	-1,935,400.22	65.8%
Gross Profit	3,725,635.78	5,661,036.00	-1,935,400.22	65.8%

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual

July 2021 through April 2022

Expense	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
SALARIES & EMPLOYEE BENEFITS				
5010 · SALARIES AND WAGES				
5010.1 · Full-Time	1,196,239.24	1,370,833.32	-174,594.08	87.3%
5010.2 · CTO Payout	56,306.00	261,668.00	-205,362.00	21.5%
5010.3 · Settlement Pay/Vacation	25,457.82	30,000.00	-4,542.18	84.9%
5010.4 · Holiday Pay	32,563.00	25,000.00	7,563.00	130.3%
5010.5 · Deferred Compensation	40,400.00	47,500.00	-7,100.00	85.1%
5010.6 · Part-Time (Hourly)	56,651.75	73,334.00	-16,682.25	77.3%
5010.8 · CalFire/OES Pay	10,329.15	10,329.00	0.15	100.0%
Total 5010 · SALARIES AND WAGES	1,417,946.96	1,818,664.32	-400,717.36	78.0%
5020 · RETIREMENT				
5020.1 · CalPERS Retirement	341,546.74	338,333.32	3,213.42	100.9%
5020.3 · Social Security	3,665.34	4,166.00	-500.66	88.0%
5020.4 · Medicare	20,810.95	20,833.32	-22.37	99.9%
5020.5 · CalPERS Section 218 Admin Fee	0.00	300.00	-300.00	0.0%
Total 5020 · RETIREMENT	366,023.03	363,632.64	2,390.39	100.7%
5030-GROUP INSURANCE				
5030.1 · Health Insurance (Employees)	367,824.95	544,166.66	-176,341.71	67.6%
5030.2 · Health Insurance (Retirees)	274,239.70	250,834.00	23,405.70	109.3%
5030.3 · Retiree Health Admin Fees	682.37	3,334.00	-2,651.63	20.5%
5030.4 · Dental & Life Insurance	24,440.36	31,666.00	-7,225.64	77.2%
5030.5 · Air Ambulance Insurance	2,113.00	3,000.00	-887.00	70.4%
5030.6 · Vision	4,101.77	4,084.00	17.77	100.4%
5030.7 · Long Term Disability Insurance	5,510.00	5,834.00	-324.00	94.4%
5030.8 · Medical Reimbursement-Chief	240.78	0.00	240.78	100.0%
Total 5030-GROUP INSURANCE	679,152.93	842,918.66	-163,765.73	80.6%
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	55,983.73	38,000.00	17,983.73	147.3%
5035.3 · Administrative Fee	12,058.86	26,000.00	-13,941.14	46.4%
5035.2 · Excess	0.00	12,800.00	-12,800.00	0.0%
Total 5035 · WORKERS' COMPENSATION INSURAN...	68,042.59	76,800.00	-8,757.41	88.6%
Total SALARIES & EMPLOYEE BENEFITS	2,531,165.51	3,107,015.62	-575,850.11	81.5%
SERVICE & SUPPLIES				
5050 · CLOTHING & PERSONAL SUPPLIES				
5050.1 · Uniforms	10,602.27	20,000.00	-9,397.73	53.0%
5050.2 · Station Boots	405.15	2,000.00	-1,594.85	20.3%
5050.3 · PPE - Structural	0.00	12,000.00	-12,000.00	0.0%
5050.4 · PPE - Wildland	331.19	5,000.00	-4,668.81	6.6%
5050.5 · PPE - VLU	0.00	1,000.00	-1,000.00	0.0%
5050.6 · Shields & Badges	1,477.94	1,000.00	477.94	147.8%
Total 5050 · CLOTHING & PERSONAL SUPPLIES	12,816.55	41,000.00	-28,183.45	31.3%
5060 · COMMUNICATIONS				
5060.1 · Phones - Landline & Cellular	8,207.15	20,500.00	-12,292.85	40.0%
5060.2 · Alarm Monitoring	4,873.92	2,500.00	2,373.92	195.0%
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	11,146.62	11,250.00	-103.38	99.1%
5060 · COMMUNICATIONS - Other	1,002.14			
Total 5060 · COMMUNICATIONS	25,229.83	36,350.00	-11,120.17	69.4%

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual

July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
5080 · FOOD				
5080.1 · Food/Rehab Supplies	409.74	2,000.00	-1,590.26	20.5%
5080.2 · Drinking Water	0.00	750.00	-750.00	0.0%
5080 · FOOD - Other	40.50			
Total 5080 · FOOD	450.24	2,750.00	-2,299.76	16.4%
5090 · HOUSEHOLD EXPENSE				
5090.1 · Station Supplies				
Arcata	289.85	0.00	289.85	100.0%
Mad River	316.42	0.00	316.42	100.0%
McK	720.82	0.00	720.82	100.0%
5090.1 · Station Supplies - Other	827.17	3,418.00	-2,590.83	24.2%
Total 5090.1 · Station Supplies	2,154.26	3,418.00	-1,263.74	63.0%
5090.2 · Garbage Service				
Arcata	534.24	0.00	534.24	100.0%
Mad River	1,267.61	0.00	1,267.61	100.0%
McK	1,892.95	0.00	1,892.95	100.0%
5090.2 · Garbage Service - Other	276.00	4,384.00	-4,108.00	6.3%
Total 5090.2 · Garbage Service	3,970.80	4,384.00	-413.20	90.6%
5080.3 · Station Furniture	5,200.00	5,000.00	200.00	104.0%
Total 5090 · HOUSEHOLD EXPENSE	11,325.06	12,802.00	-1,476.94	88.5%
5100 · LIABILITY INSURANCE				
5100.1 · Liability Insurance	35,221.00	35,300.00	-79.00	99.8%
Total 5100 · LIABILITY INSURANCE	35,221.00	35,300.00	-79.00	99.8%
5120 · MAINTENANCE-EQUIPMENT				
5120.1 · Fire Apparatus				
8211 · E8211	7,341.74	0.00	7,341.74	100.0%
8215 · E8215	32,665.54	0.00	32,665.54	100.0%
8216 · E8216	23,384.17	0.00	23,384.17	100.0%
8217 · E8217	10,910.05	0.00	10,910.05	100.0%
8239 · E8239	10,845.37			
8241 · A8241	18.43			
8258 · WT8258	712.67	0.00	712.67	100.0%
8274 · R8274	1.94			
5120.1 · Fire Apparatus - Other	2,702.07	80,000.00	-77,297.93	3.4%
Total 5120.1 · Fire Apparatus	88,581.98	80,000.00	8,581.98	110.7%
5120.2 · Small Vehicles				
8205 · U8205	264.68	0.00	264.68	100.0%
8206 · U8206	1,476.19	0.00	1,476.19	100.0%
8207 · U8207	237.97	0.00	237.97	100.0%
8208 · U8208	418.43	0.00	418.43	100.0%
5120.2 · Small Vehicles - Other	0.00	10,000.00	-10,000.00	0.0%
Total 5120.2 · Small Vehicles	2,397.27	10,000.00	-7,602.73	24.0%
5120.3 · Hose & Ladder Testing	6,299.80	6,800.00	-500.20	92.6%
5120.4 · Hose Repair	0.00	500.00	-500.00	0.0%
5120.7 · SCBA	8,002.16	6,000.00	2,002.16	133.4%
5120.8 · Hydraulic Rescue Tool Service	3,335.11	3,800.00	-464.89	87.8%
5120.9 · Power Tools Maintenance	375.90	1,000.00	-624.10	37.6%
5120.10 · AED/LUCAS Maintenance	4,712.40	8,100.00	-3,387.60	58.2%
5120.11 · Fire Extinguisher Maintenance	396.29	1,200.00	-803.71	33.0%
5120.12 · Small Instrument Repair & Test	0.00	500.00	-500.00	0.0%
5120.13 · Equipment Maintenance - Misc	0.00	500.00	-500.00	0.0%
5120 · MAINTENANCE-EQUIPMENT - Other	280.00			
Total 5120 · MAINTENANCE-EQUIPMENT	114,380.91	118,400.00	-4,019.09	96.6%

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual

July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
5121 · MAINTENANCE-ELECTRONICS				
5121.1 · Computers	475.61	1,000.00	-524.39	47.6%
5121.2 · Communication Equipment	1,037.58	3,000.00	-1,962.42	34.6%
5121.3 · Batteries	223.69	1,500.00	-1,276.31	14.9%
Total 5121 · MAINTENANCE-ELECTRONICS	1,736.88	5,500.00	-3,763.12	31.6%
5130 · MAINTENANCE-STRUCTURE				
5130.1 · Structure Maintenance				
Arcata	8,966.41	0.00	8,966.41	100.0%
Mad River	4,034.72	0.00	4,034.72	100.0%
McK	3,533.21	0.00	3,533.21	100.0%
5130.1 · Structure Maintenance - Other	89.49	7,900.00	-7,810.51	1.1%
Total 5130.1 · Structure Maintenance	16,623.83	7,900.00	8,723.83	210.4%
5130.2 · Grounds Maintenance				
Bayside	250.00			
Mad River	14.73			
McK	21.98			
5130.2 · Grounds Maintenance - Other	101.98	2,000.00	-1,898.02	5.1%
Total 5130.2 · Grounds Maintenance	388.69	2,000.00	-1,611.31	19.4%
5130.3 · Emergency Power Maintenance	0.00	2,000.00	-2,000.00	0.0%
5130.4 · Pest Control	1,375.00	2,500.00	-1,125.00	55.0%
Total 5130 · MAINTENANCE-STRUCTURE	18,387.52	14,400.00	3,987.52	127.7%
5140 · MEDICAL SUPPLIES				
5140.1 · Medical Supplies	4,032.18	5,000.00	-967.82	80.6%
5140.2 · AED / LUCAS Supplies	0.00	500.00	-500.00	0.0%
5140.3 · COVID Supplies	64.59	2,000.00	-1,935.41	3.2%
Total 5140 · MEDICAL SUPPLIES	4,096.77	7,500.00	-3,403.23	54.6%
5150 · MEMBERSHIPS				
5150.6 · Dues	1,955.50	2,000.00	-44.50	97.8%
Total 5150 · MEMBERSHIPS	1,955.50	2,000.00	-44.50	97.8%
5160 · MISCELLANEOUS EXPENSE				
5160.1 · Miscellaneous Expense	-148.88	1,000.00	-1,148.88	-14.9%
Total 5160 · MISCELLANEOUS EXPENSE	-148.88	1,000.00	-1,148.88	-14.9%
5170 · OFFICE SUPPLIES				
5170.1 · Office Supplies	2,191.46	4,168.00	-1,976.54	52.6%
5070.2 · Postage & Shipping	430.89	834.00	-403.11	51.7%
5170.3 · Software	57.00	500.00	-443.00	11.4%
5170.4 · Subscription Periodicals	0.00	100.00	-100.00	0.0%
5170 · OFFICE SUPPLIES - Other	274.89	0.00	274.89	100.0%
Total 5170 · OFFICE SUPPLIES	2,954.24	5,602.00	-2,647.76	52.7%
5180 · PROFESSIONAL & SPECIAL SERVICES				
5180.1 · Legal Services	41,942.08	41,666.66	275.42	100.7%
5180.2 · Human Resource Services	12,367.00	24,560.00	-12,193.00	50.4%
5180.3 · Medical Screening Services	4,941.84	20,000.00	-15,058.16	24.7%
5180.4 · Background Checks	17,782.80	21,000.00	-3,217.20	84.7%
5180.5 · Annual Audit Services	9,000.00	9,000.00	0.00	100.0%
5180.6 · Accounting Services	5,691.00	10,000.00	-4,309.00	56.9%
5180.7 · GASB 75 Report	3,700.00	7,000.00	-3,300.00	52.9%
5180.8 · IT Services	27,090.00	26,000.00	1,090.00	104.2%
5180.9 · Web Page Hosting	3,270.32	3,750.00	-479.68	87.2%
5180.10 · Fire RMS Annual Fee	4,319.45	4,350.00	-30.55	99.3%
5180.11 · Scheduling Program Annual Fee	3,503.88	3,500.00	3.88	100.1%
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	1,560.00	2,000.00	-440.00	78.0%
5180.15 · Survey Program	0.00	500.00	-500.00	0.0%

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual

July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
5180.16 · Subscriptions	2,095.33	1,800.00	295.33	116.4%
5150.17 · Humboldt Co. Fire Chiefs' Assoc	0.00	800.00	-800.00	0.0%
5180.18 · Google Services	1,272.53	1,250.00	22.53	101.8%
5180.19 · Miscellaneous Services	412.50	500.00	-87.50	82.5%
Total 5180 · PROFESSIONAL & SPECIAL SERVICES	140,747.73	181,426.66	-40,678.93	77.6%
5190 · PUBLICATIONS & LEGAL NOTICES				
5191.1 · Publications & Notices	1,700.00	2,000.00	-300.00	85.0%
Total 5190 · PUBLICATIONS & LEGAL NOTICES	1,700.00	2,000.00	-300.00	85.0%
5200 · RENTS & LEASES - EQUIPMENT				
5200.1 · Copier	5,912.26	6,916.66	-1,004.40	85.5%
Total 5200 · RENTS & LEASES - EQUIPMENT	5,912.26	6,916.66	-1,004.40	85.5%
5210 · RENTS & LEASES - STRUCTURES				
5210.1 · Arcata Station	98,000.00	88,000.00	10,000.00	111.4%
Total 5210 · RENTS & LEASES - STRUCTURES	98,000.00	88,000.00	10,000.00	111.4%
5230 · SPECIAL DISTRICT EXPENSE				
5230.1 · Property Tax Admin Fee	30,424.00	67,450.00	-37,026.00	45.1%
5230.2 · Tax Roll Direct Charge Fee	135.00	13,300.00	-13,165.00	1.0%
5230.3 · LAFCO Annual Fee	3,216.76	4,000.00	-783.24	80.4%
5230.5 · Assessment Adjustments/Refunds	2,003.50	5,000.00	-2,996.50	40.1%
5230.6 · Public Education Supplies	0.00	1,500.00	-1,500.00	0.0%
5230.8 · Certifications	628.10	1,000.00	-371.90	62.8%
5230.10 · Recruitment	815.75	1,000.00	-184.25	81.6%
5230.11 · Bank Fees	255.00	1,000.00	-745.00	25.5%
5230.14 · Recognition & Awards	655.93	2,000.00	-1,344.07	32.8%
5230.15 · Health & Wellness	325.43	7,000.00	-6,674.57	4.6%
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	6,209.38	15,000.00	-8,790.62	41.4%
5230.20 · Training Supplies	787.35	10,000.00	-9,212.65	7.9%
5230.21 · Grant Management	0.00	2,000.00	-2,000.00	0.0%
5230 · SPECIAL DISTRICT EXPENSE - Other	680.00	680.00	0.00	100.0%
Total 5230 · SPECIAL DISTRICT EXPENSE	46,136.20	142,930.00	-96,793.80	32.3%
5250 · TRANSPORTATION & TRAVEL				
5250.1 · Fuel				
McK	8,748.02			
Mad River	31,681.62			
5250.1 · Fuel - Other	4,259.09	55,834.00	-51,574.91	7.6%
Total 5250.1 · Fuel	44,688.73	55,834.00	-11,145.27	80.0%
5250.2 · Lodging Reimbursement	0.00	5,000.00	-5,000.00	0.0%
5250.3 · Per Diem Reimbursement	0.00	5,000.00	-5,000.00	0.0%
5250.4 · Conference Tuition	0.00	5,000.00	-5,000.00	0.0%
5250 · TRANSPORTATION & TRAVEL - Other	163.00	0.00	163.00	100.0%
Total 5250 · TRANSPORTATION & TRAVEL	44,851.73	70,834.00	-25,982.27	63.3%
5260 · UTILITIES				
5260.1 · P G & E				
Arcata	9,886.04	0.00	9,886.04	100.0%
Mad River	2,775.91	0.00	2,775.91	100.0%
McK	11,180.74	0.00	11,180.74	100.0%
5260.1 · P G & E - Other	0.00	26,668.00	-26,668.00	0.0%
Total 5260.1 · P G & E	23,842.69	26,668.00	-2,825.31	89.4%

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual

July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
5260.2 · Water & Sewer				
Arcata	1,169.08	0.00	1,169.08	100.0%
Mad River	1,420.21	0.00	1,420.21	100.0%
McK	1,862.45	0.00	1,862.45	100.0%
5260.2 · Water & Sewer - Other	0.00	5,000.00	-5,000.00	0.0%
Total 5260.2 · Water & Sewer	4,451.74	5,000.00	-548.26	89.0%
Total 5260 · UTILITIES	28,294.43	31,668.00	-3,373.57	89.3%
5370 · MINOR EQUIPMENT				
5370.4 · Fire Hose	0.00	5,000.00	-5,000.00	0.0%
5370.6 · Fire Equipment & Fabrication	1,614.42	9,000.00	-7,385.58	17.9%
5370.8 · Computer & Electronics	9,501.64	13,000.00	-3,498.36	73.1%
5370.10 · Small Tools	3,047.43	500.00	2,547.43	609.5%
Total 5370 · MINOR EQUIPMENT	14,163.49	27,500.00	-13,336.51	51.5%
Total SERVICE & SUPPLIES	608,211.46	833,879.32	-225,667.86	72.9%
OTHER BUDGET FUNDING REQUIRED				
CAPITAL EXPENSE				
Equipment	0.00	50,000.00	-50,000.00	0.0%
STRUCTURE/GROUNDS IMPROVEMENTS	65,255.07	93,000.00	-27,744.93	70.2%
Total CAPITAL EXPENSE	65,255.07	143,000.00	-77,744.93	45.6%
DEBT SERVICE				
5300 · LONG TERM DEBT - INTEREST	39,077.88	0.00	39,077.88	100.0%
5290 · LONG TERM DEBT - PRINCIPAL	0.00	39,078.00	-39,078.00	0.0%
Total DEBT SERVICE	39,077.88	39,078.00	-0.12	100.0%
OPERATING FUND TRANSFERS				
Vehicle Replacement Fund	0.00	200,000.00	-200,000.00	0.0%
Contingency Fund	0.00	200,000.00	-200,000.00	0.0%
PERS Rate Contingency Fund	0.00	200,000.00	-200,000.00	0.0%
CalPERS Unfunded Liability Pmt	431,548.00	431,548.00	0.00	100.0%
Total OPERATING FUND TRANSFERS	431,548.00	1,031,548.00	-600,000.00	41.8%
Total OTHER BUDGET FUNDING REQUIRED	535,880.95	1,213,626.00	-677,745.05	44.2%
6560 · PAYROLL EXPENSES	48,950.35			
Total Expense	3,724,208.27	5,154,520.94	-1,430,312.67	72.3%
Net Ordinary Income	1,427.51	506,515.06	-505,087.55	0.3%
Net Income	1,427.51	506,515.06	-505,087.55	0.3%

ARCATA FIRE DISTRICT
Expenses by Vendor Detail

April 2022

Type	Date	Memo	Account	Amount
ADVANCED SECURITY				
Bill	04/04/2022	MR & Arcata Station monitoring Quarter 2 (2 stations 2 months t...	5060.2 · Alarm Monitoring	269.00
Total ADVANCED SECURITY				269.00
AIRMEDCARE				
Bill	04/06/2022	Adding Kadle	5030.5 · Air Ambulance Insur...	65.00
Bill	04/29/2022	Adding VLU Perez	5030.5 · Air Ambulance Insur...	62.00
Total AIRMEDCARE				127.00
ALVES, INC.				
Bill	04/26/2022	Downspout repairs	Mad River	2,450.00
Total ALVES, INC.				2,450.00
ARCATA VOLUNTEER FIREFIGHTERS ASSOC.				
Bill	04/15/2022	May 2022 Rent	5210.1 · Arcata Station	10,000.00
Bill	04/25/2022	First Aid Training for VLU x 5	5050.1 · Uniforms	175.00
Total ARCATA VOLUNTEER FIREFIGHTERS ASSOC.				10,175.00
AT&T- CAL NET 3				
Bill	04/22/2022	March 19 - April 18, 2022	5060.1 · Phones - Landline &...	158.66
Total AT&T- CAL NET 3				158.66
BECKY SCHUETTE				
Bill	04/18/2022	Vision Reimbursement Child 2	5030.6 · Vision	280.00
Bill	04/25/2022	Copay 11-24-21 Visit	5030.6 · Vision	35.00
Bill	04/25/2022	Balance Owed 11-24-21 Visit	5030.6 · Vision	103.59
Bill	04/25/2022	Copay August 9th visit	5030.6 · Vision	35.00
Total BECKY SCHUETTE				453.59
BRANT ELECTRIC				
Bill	04/04/2022	Feed and transformer for equipment dryer	Arcata	3,450.50
Total BRANT ELECTRIC				3,450.50
CAL PERS				
Liability Check	04/01/2022	Employer Contributions PP 02-20-22 to 03-05-22	5020.1 · CalPERS Retirement	15,753.73
Liability Check	04/15/2022	Employer Paid Contributions PP 03-06-22 to 03-19-22	5020.1 · CalPERS Retirement	15,037.70
Liability Check	04/29/2022	Employer Paid PP 03-20-22 to 04-02-22	5020.1 · CalPERS Retirement	15,037.70
Total CAL PERS				45,829.13
CalPERS 457 PLAN				
Liability Check	04/01/2022	Employer Match PP 03-06-22 to 03-19-22	5010.5 · Deferred Compensa...	1,800.00
Liability Check	04/15/2022	Employer Match PP 03-20-22 to 04-02-22	5010.5 · Deferred Compensa...	1,800.00
Liability Check	04/29/2022	Employer Match PP 04-03-22 to 04-16-22	5010.5 · Deferred Compensa...	1,900.00
Total CalPERS 457 PLAN				5,500.00
CHRIS GUIMOND				
Bill	04/01/2022	Reimbursement for LARRO training hotel	5230.19 · Staff Training	104.38
Bill	04/12/2022	Training Reimbursement -Fresno Fire Symposium	5230.19 · Staff Training	129.00
Total CHRIS GUIMOND				233.38
CITY OF ARCATA				
Bill	04/07/2022	Service Period 03-07-22 to 04-06-22	Mad River	129.34
Total CITY OF ARCATA				129.34
COASTAL BUSINESS SYSTEMS, INC				
Bill	04/04/2022	Copier and printers	5200.1 · Copier	575.39
Total COASTAL BUSINESS SYSTEMS, INC				575.39
COSTCO				
Credit Card Charge	04/20/2022	Photos for display cases	5170.1 · Office Supplies	1.19
Total COSTCO				1.19
EUREKA OXYGEN				
Bill	04/06/2022	Labor to remove valves from expired SCBA cylanders - prep to r...	5090.2 · Garbage Service	85.00
Total EUREKA OXYGEN				85.00
EUREKA RUBBER STAMP				
Bill	04/07/2022	Locker Name Plates x7 (new hires)	5170 · OFFICE SUPPLIES	48.76
Total EUREKA RUBBER STAMP				48.76

ARCATA FIRE DISTRICT
Expenses by Vendor Detail

April 2022

Type	Date	Memo	Account	Amount
FDAC EBA				
Bill	04/18/2022	May Coverage Period	5030.4 · Dental & Life Insura...	2,109.82
Total FDAC EBA				2,109.82
FIRE RESCUE EQUIPMENT NW, LLC				
Bill	04/25/2022	PPU15 Pump Repairs and parts	5120.8 · Hydraulic Rescue T...	194.49
Total FIRE RESCUE EQUIPMENT NW, LLC				194.49
FURNITURE DESIGN CENTER				
Bill	04/12/2022	Arcata and McKinleyville Station Recliners	5080.3 · Station Furniture	5,200.00
Total FURNITURE DESIGN CENTER				5,200.00
GAYNOR TELEPHONE SYSTEMS				
Bill	04/22/2022	Estimate for phone line trace MR	Mad River	520.00
Total GAYNOR TELEPHONE SYSTEMS				520.00
HCFIA - HUMB CO FIRE INST ASSOC.				
Bill	04/07/2022	Gibbs CO 2A	5230.19 · Staff Training	425.00
Total HCFIA - HUMB CO FIRE INST ASSOC.				425.00
HEALTH & SAFETY INSTITUTE				
Credit Card Charge	04/01/2022	HSI BLS Certification Card Sheet of 5	5230.20 · Training Supplies	265.96
Credit Card Charge	04/02/2022	Online G2020 Update Fee	5230.20 · Training Supplies	35.00
Total HEALTH & SAFETY INSTITUTE				300.96
HR DIRECT				
Bill	04/18/2022	Poster Guard subscription renewal - per station	5180.16 · Subscriptions	96.96
Bill	04/18/2022	Poster Guard subscription renewal - per station	5180.16 · Subscriptions	96.96
Bill	04/19/2022	Poster Guard subscription renewal - per station	5180.16 · Subscriptions	96.96
Total HR DIRECT				290.88
HUMBOLDT SANITATION				
Bill	04/07/2022	March 2022	McK	207.35
Total HUMBOLDT SANITATION				207.35
HUMBOLDT WASTE MANAGEMENT AUTHORITY				
Bill	04/06/2022	Hazardous Waste Disposal	5090.2 · Garbage Service	121.00
Total HUMBOLDT WASTE MANAGEMENT AUTHORITY				121.00
ID CREATOR				
Credit Card Charge	04/20/2022	ID Cards x 9	5170 · OFFICE SUPPLIES	90.00
Total ID CREATOR				90.00
INFINITE CONSULTING SERVICES				
Bill	04/04/2022	March IT Services	5180.8 · IT Services	2,870.00
Total INFINITE CONSULTING SERVICES				2,870.00
LAURENCE BURDICK				
Bill	04/18/2022	Second installment fire assessment reimbursement	5230.5 · Assessment Adjust...	139.50
Total LAURENCE BURDICK				139.50
LUBE CENTRAL				
Bill	04/18/2022	Oil Change	8205 · U8205	65.43
Total LUBE CENTRAL				65.43
MCK. COMM. SERVICES DISTRICT				
Bill	04/18/2022	DCV 03-07-22 to 04-04-22	McK	25.76
Bill	04/18/2022	Service Period 03-07-22 to 04-04-22	McK	163.24
Total MCK. COMM. SERVICES DISTRICT				189.00
MCKINLEYVILLE CHAMBER OF COMMERCE				
Bill	04/13/2022	Annual Membership Renewal 2022	5150.6 · Dues	88.00
Total MCKINLEYVILLE CHAMBER OF COMMERCE				88.00
MIDAMERICA HRA				
Bill	04/18/2022	Retiree HRA May	5030.2 · Health Insurance (R...	22,487.31
Total MIDAMERICA HRA				22,487.31

ARCATA FIRE DISTRICT
Expenses by Vendor Detail

April 2022

Type	Date	Memo	Account	Amount
NATIONAL HOSE TESTING SPECIALTIES				
Bill	04/04/2022	2022 Fire Hose Testing	5120.3 · Hose & Ladder Testi...	5,753.80
Total NATIONAL HOSE TESTING SPECIALTIES				5,753.80
PACIFIC GAS AND ELECTRIC				
Bill	04/07/2022	Service Period 02-25-22 to 03-27-22	McK	1,401.13
Bill	04/07/2022	Service Period 03-03-22 to 03-31-22	Arcata	1,274.91
Bill	04/25/2022	Service Period 03-16-22 to 04-14-22	Mad River	305.46
Total PACIFIC GAS AND ELECTRIC				2,981.50
PENGUIN MANAGEMENT, INC.				
Bill	04/01/2022	05-01-22 to 04-30-23 12 months, 50 recipients, streaming audio ...	5180.14 · eDispatches Annua...	1,560.00
Total PENGUIN MANAGEMENT, INC.				1,560.00
PERS / HEALTH				
Bill	04/14/2022	Active Employee Premiums	5030.1 · Health Insurance (E...	34,379.14
Bill	04/14/2022	Retiree Premiums	5030.2 · Health Insurance (R...	3,590.01
Bill	04/14/2022	Active Employee Admin Fee	5030.1 · Health Insurance (E...	85.95
Bill	04/14/2022	Retiree Admin Fee	5030.3 · Retiree Health Admi...	65.19
Total PERS / HEALTH				38,120.29
PRO PACIFIC AUTO REPAIR, INC.				
Bill	04/05/2022	Pump mount bolts and washer repair	8215 · E8215	573.65
Total PRO PACIFIC AUTO REPAIR, INC.				573.65
PROFESSIONAL IMAGE				
Credit Card Charge	04/12/2022	Name plate and badge for Director Loudenslager	5170 · OFFICE SUPPLIES	23.25
Total PROFESSIONAL IMAGE				23.25
RECOLOGY				
Bill	04/07/2022	March 2022	Mad River	59.36
Bill	04/07/2022	March 2022	Arcata	59.36
Total RECOLOGY				118.72
REDWOOD COAST FUELS				
Bill	04/12/2022	Diesel	McK	764.66
Bill	04/12/2022	Diesel only	Mad River	2,210.83
Bill	04/20/2022	228 gallons	Mad River	1,365.77
Total REDWOOD COAST FUELS				4,341.26
SHRED AWARE LLC				
Bill	04/26/2022	Archive records destruction and certification	5180.19 · Miscellaneous Serv...	412.50
Total SHRED AWARE LLC				412.50
SILKE COMMUNICATIONS				
Bill	04/05/2022	Equipment	5060 · COMMUNICATIONS	1,002.14
Total SILKE COMMUNICATIONS				1,002.14
STREAMLINE				
Bill	04/01/2022	Streamline Web Hosing with Engage	5180.9 · Web Page Hosting	370.00
Total STREAMLINE				370.00
SUDDENLINK				
Bill	04/11/2022	Billing Period 04-04-22 to 05-03-22	5060.5 · Cable TV & Internet	1,114.87
Total SUDDENLINK				1,114.87
THE STANDARD				
Bill	04/18/2022	May LTD	5030.7 · Long Term Disability...	522.00
Total THE STANDARD				522.00
TRACTOR SUPPLY				
Credit Card Charge	04/14/2022	Ball for hitch and D-ring	8205 · U8205	54.22
Total TRACTOR SUPPLY				54.22
UNITED STATES POSTAL SERVICE				
Credit Card Charge	04/01/2022	Stamps	5070.2 · Postage & Shipping	58.00
Credit Card Charge	04/05/2022	Large envelope mailing GSFA Purchase Agreement	5070.2 · Postage & Shipping	1.56
Credit Card Charge	04/20/2022	Three oversize envelope mailings	5070.2 · Postage & Shipping	4.70
Total UNITED STATES POSTAL SERVICE				64.26

4:18 PM

05/03/22

Accrual Basis

ARCATA FIRE DISTRICT
Expenses by Vendor Detail

April 2022

Type	Date	Memo	Account	Amount
VERIZON WIRELESS				
Bill	04/11/2022	Service Mar 02 to Apr 01	5060.1 · Phones - Landline &...	523.44
Total VERIZON WIRELESS				523.44
WILLIAM SOMBRIC				
Bill	04/07/2022	Second reimbursement Assessment Appeal Parcel # 020-096-002	5230.5 · Assessment Adjust...	302.00
Total WILLIAM SOMBRIC				302.00
WITMER PUBLIC SAFETY GROUP				
Bill	04/26/2022	Hat badges x 5	5050.6 · Shields & Badges	400.30
Total WITMER PUBLIC SAFETY GROUP				400.30
ZORO.COM				
Credit Card Charge	04/18/2022	Fuel/Water filter for MR gasoline fuel tank - preventative mainten...	Mad River	41.42
Total ZORO.COM				41.42
TOTAL				163,064.30



Resolution Number: 21-247

A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS MAKING FINDINGS PURSUANT TO GOVERNMENT CODE SECTION 54953, AS AMENDED BY ASSEMBLY BILL 361, AND AUTHORIZING THE CONTINUED USE OF VIRTUAL MEETINGS

WHEREAS, as a result of the COVID-19 pandemic, the Governor issued Executive Order Nos. N-08-21, N-25-20 and N-29-20, which suspended certain provisions of the Ralph M. Brown Act to allow legislative bodies to conduct public meetings without strict compliance with the teleconferencing provisions of the Brown Act; and

WHEREAS, Assembly Bill 361, which was signed into law on September 16, 2021, amended Government Code section 54953, to provide relief from the teleconferencing provisions of the Brown Act under certain circumstances provided the legislative body makes certain findings; and

WHEREAS, as a result of the COVID-19 pandemic, the Governor proclaimed a state of emergency on March 4, 2020, in accordance with the section 8625 of the California Emergency Services Act, and the state of emergency remains in effect; and

WHEREAS, as a result of the COVID-19 pandemic, the Humboldt County Health Officer has imposed and has recommended measures to promote social distancing as more particularly set forth in his August 6, 2021, Order, among other prior orders and guidance.

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

1. That the Board has reconsidered the circumstances of the previously declared and existing state of emergency arising from the COVID-19 pandemic;
2. That the state of emergency continues to directly impact the ability of the members of the Board to meet safely in person, and further that local officials continue to impose or recommend measures to promote social distancing;
3. That the Board may continue to conduct public meetings in accordance with Government Code section 54953(e);
4. That the Board will reconsider the above findings within 30-days of this Resolution.

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: Maynor, Mendosa, Rosen and Johnson

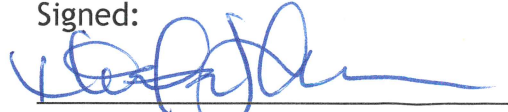
Nays: None

Abstain: None

Absent: None

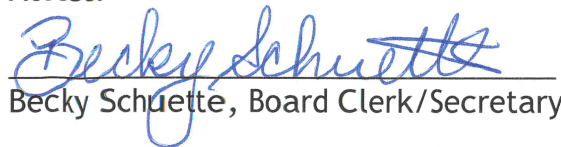
DATED: October 12, 2021

Signed:



Nicole Johnson, President

Attest:



Becky Schuette, Board Clerk/Secretary

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: Maynor, Mendosa, Rosen and Johnson

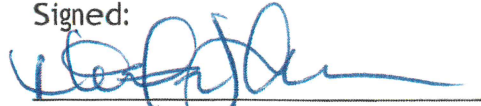
Nays: None

Abstain: None

Absent: None

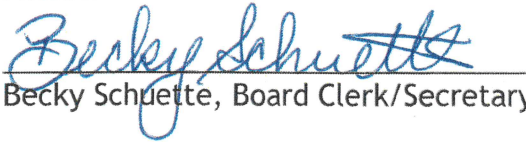
DATED: October 12, 2021

Signed:



Nicole Johnson, President

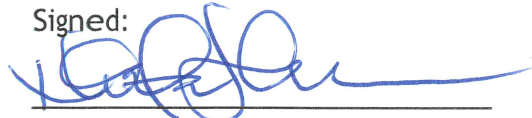
Attest:



Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: November 9, 2021

Signed:



Nicole Johnson, President

Attest:



Becky Schuette, Board Clerk/Secretary

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: Maynor, Mendosa, Rosen and Johnson

Nays: None

Abstain: None

Absent: None

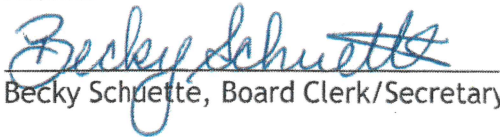
DATED: October 12, 2021

Signed:



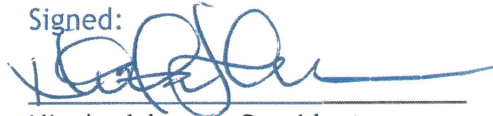
Nicole Johnson, President

Attest:


Becky Schuette, Board Clerk/Secretary

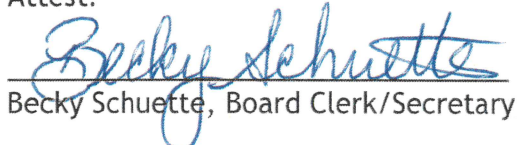
EXTENSION ADOPTION DATE: November 9, 2021

Signed:



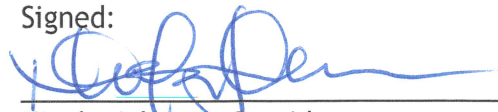
Nicole Johnson, President

Attest:


Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: December 14, 2021

Signed:



Nicole Johnson, President


Attest:


Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: January 11, 2022

Signed: 

Randy Mendosa, President

Attest:


Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: February 8, 2022

Signed: 

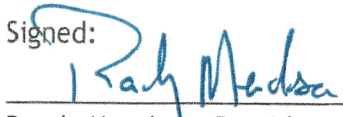
Randy Mendosa

Attest:


Becky Schuette, Board Clerk/Secretary

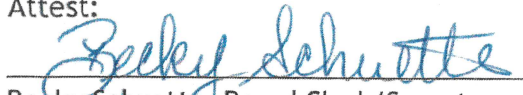
EXTENSION ADOPTION DATE: January 11, 2022

Signed:



Randy Mendosa, President

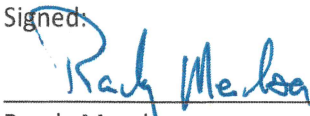
Attest:



Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: February 8, 2022

Signed:



Randy Mendosa

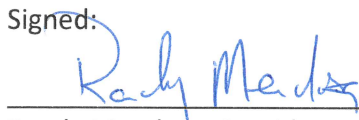
Attest:



Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: March 8, 2022

Signed:



Randy Mendosa, President

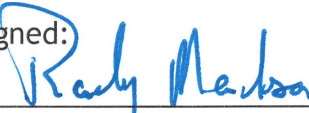
Attest:



Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: April 12, 2022

Signed:



Randy Mendosa, President

Attest:



Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: May 10, 2022

Signed:

Randy Mendosa, President

Attest:

Becky Schuette, Board Clerk/Secretary

Date: May 10, 2022
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Adopt Resolution 22-259 Rescinding Resolution 20-219 and Removing the Surplus Property Designation for the Property Located at 1127 Old Arcata Road, Arcata, CA

DISCUSSION:

At the direction of the Arcata Station Committee's recommendation, staff is requesting that the Board rescind their action on declaring the 1127 Old Arcata Road property as surplus. This property is currently not listed for sale as it is undergoing a phase 1 & 2 environmental study. The Committee feels that given the situation with the Arcata Station and Gateway project this property should be retained by the District.

RECOMMENDATION:

Adopt Resolution 22-259 via the consent calendar.

FINANCIAL IMPACT:

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

ALTERNATIVES:

N/A

ATTACHMENTS:

Attachment 1 – Resolution 22-259



Resolution Number: 22-259

A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS RESCINDING RESOLUTION 20-219 AND REMOVING THE SURPLUS PROPERTY DESIGNATION FOR THE PROPERTY LOCATED AT 1127 OLD ARCATA ROAD, ARCATA, CA

WHEREAS, by way of Resolution 20-219, adopted April 14, 2020, the Board of Directors (“Board”) of the Arcata Fire Protection District (“District”) found and determined that the District-owned property located at 1127 Old Arcata Road, Arcata, CA was surplus property and designated the property as such; and

WHEREAS, by way of this Resolution, the Board desires to rescind Resolution 20-219 and the actions authorized thereunder; and

WHEREAS, the Board finds that removing the surplus property designation from the above-described property is in the best interest of the District, as the property may be necessary as a future fire station site to serve the Arcata-area.

NOW THEREFORE, BE IT RESOLVED THAT by the Arcata Fire Protection District Board of Directors does hereby find as follows:

1. Resolution 20-219 is rescinded in full; and
2. The property located at 1127 Old Arcata Road, Arcata, CA is no longer considered surplus property and shall not be treated as such.

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: May 10, 2022

Signed:

Randy Mendosa, President

Attest:

Becky Schuette, Board Clerk/Secretary



Resolution Number: 22-263

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 describe on 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: May 10, 2022

Signed:

Randy Mendosa, President

Attest:

Becky Schuette, Board Clerk/Secretary

Arcata Fire District Surplus Equipment (05-10-22)

ID #	Serial #	Description	Quantity
None	971C603500325	Milwaukee 18-volt Sawzall	1
1680	971D508131639	Milwaukee 18-volt Sawzall	1
1681	971D508131699	Milwaukee 18-volt Sawzall	1
1975?	A99A508152699	Milwaukee 18-volt cordless drill (SN is scratched and unreadable)	1
1682	A99A508152691	Milwaukee 18-volt cordless drill (SN is scratched and unreadable)	1
1683	057B508134723	Milwaukee 18-volt circular saw	1
1977	057B508134730	Milwaukee 18-volt circular saw	1
		Interstate 18-volt batteries	5
None	A28AK02325070	Milwaukee power-plus 9.6 volt- 18-volt universal charger AC	1
None	A13AH07310812	Milwaukee power-plus 9.6 volt- 18-volt automotive charger DC	1
None	A1AH07310875	Milwaukee power-plus 9.6 volt- 18-volt automotive charger DC	1
1391	A28AK03400615	Milwaukee power-plus 9.6 volt- 18-volt universal charger AC	1
None		250v/200watt outdoor bubble light	1
None	F568066/kkf004228	TFT Combination FTS200 nozzle with bail	1
None		Akron 2.5" to 1.5" gate wye	2
None	N/A	Wolfpack Web Gear	30
None	N/A	Fire Shelters	30

Correspondence & Communications

Re: Latest Updates with Measure F Activities

janina [REDACTED]

Thu 4/28/2022 12:12 PM

To: Becky Schuette <bschuette@arcatafire.org>

Caution! This message was sent from outside your organization.

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

Thank you for this great Communication and enhancing our safety as promised.

Thanks for everything you do, ❤️ to all in service to ourcommunity.

Best,

Janina [REDACTED] & Carl [REDACTED], Arcata

[REDACTED]

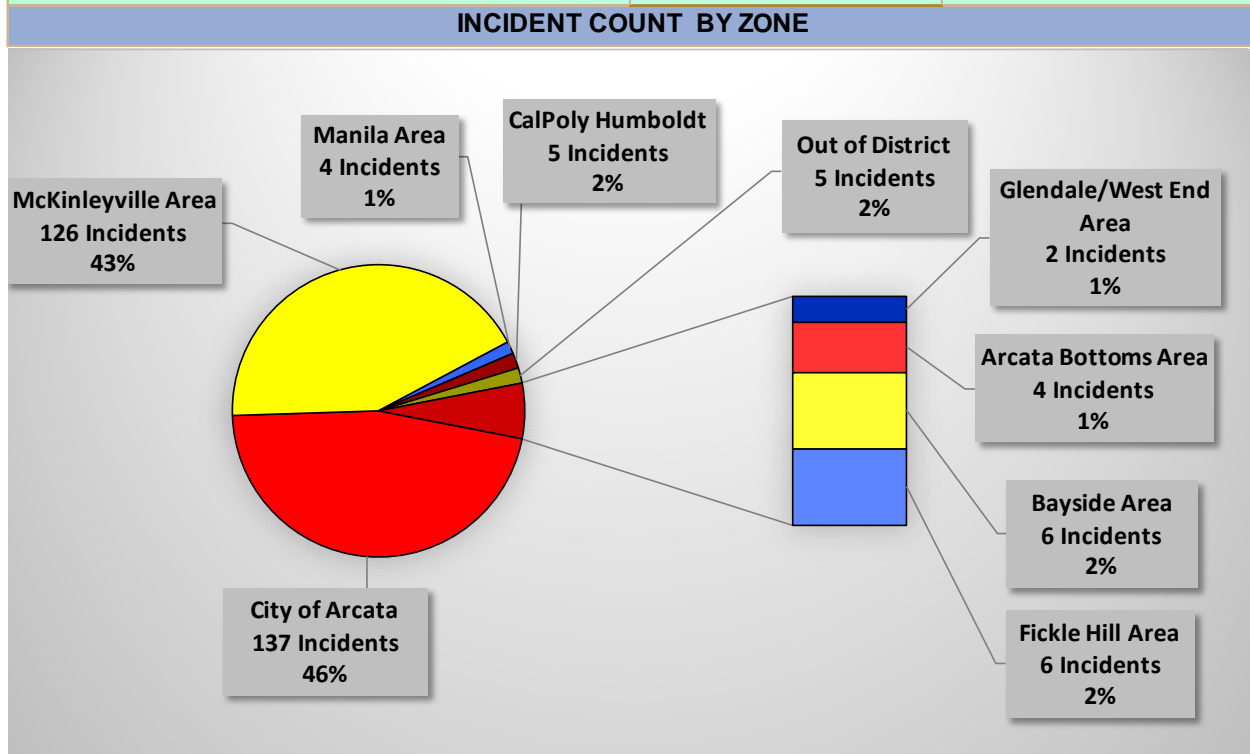
Date: May 10, 2022
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Fire Chief's Monthly Report

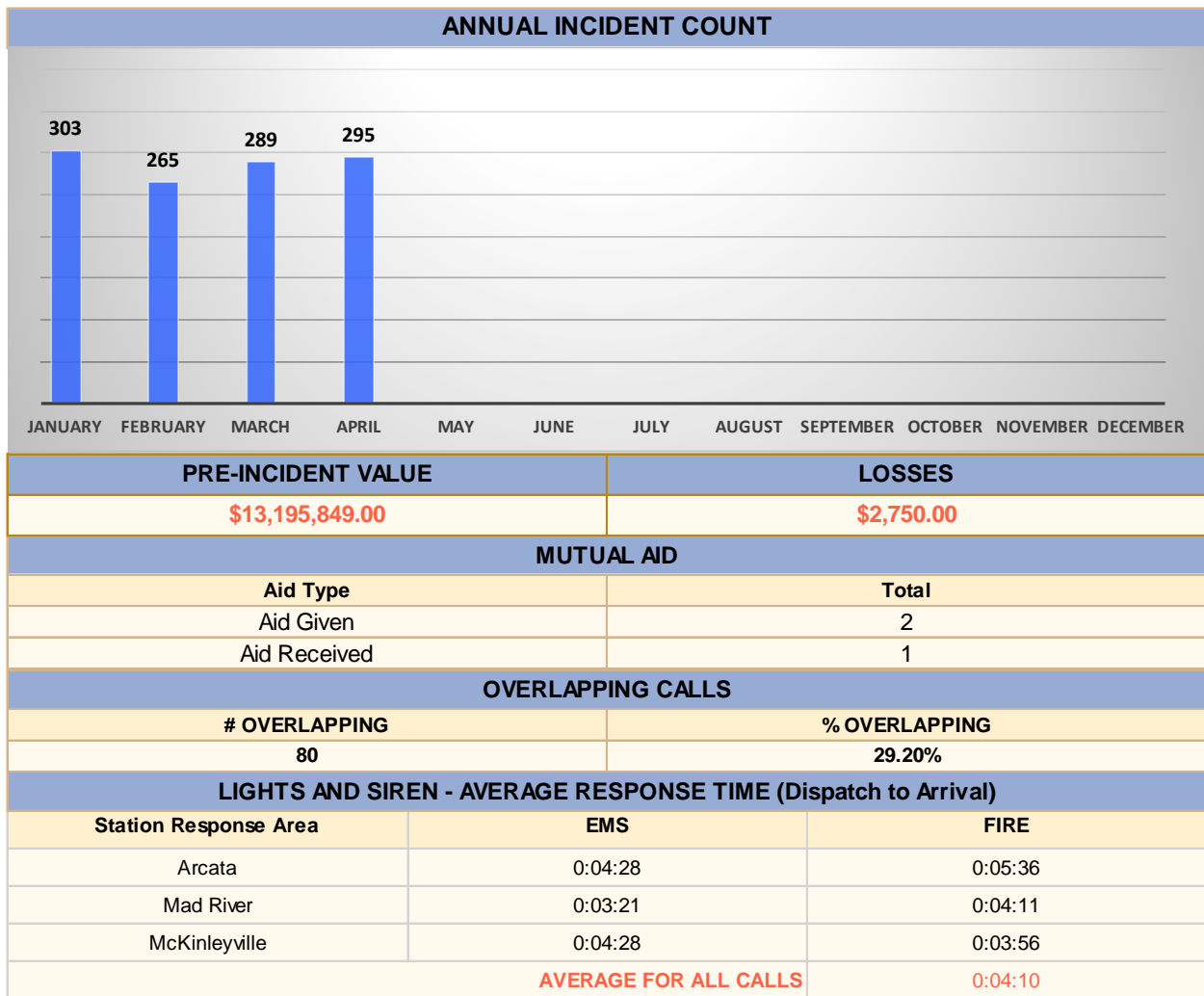
Monthly Incident Activity

Notable Incidents

- 04/07/2022 Structure Fire – 2000 Blk Mad River Road, Arcata – Arson fire to a barn, suspect arrested.
- 04/10/2022 Structure Fire – 900 Blk of Seventh Street, Arcata – Oven fire contained to an apartment unit. Occupant sustained burns and was treated at the hospital.

MONTHLY INCIDENT COUNT		
Fires	17	5.76%
Overpressure rupture, explosion, overheating - no fire	0	0.00%
Rescue & Emergency Medical Service	148	50.17%
Hazardous Condition (No Fire)	6	2.03%
Service Call	33	11.19%
Good Intent Call	49	16.61%
False Alarm & False Call	21	7.12%
Severe Weather, Natural Disaster, & Other	0	0.00%
Incomplete	21	7.12%
TOTAL	295	100.00%





Monthly Operations Report

April Overtime Hours - Suppression staff covered **168** hours of mandatory OT to maintain minimum staffing levels. Out of the 30 days in the month, all three stations were staffed **1** of those days, and **11** days were at the minimum on-duty staffing (2 stations staffed with 2 on-duty).

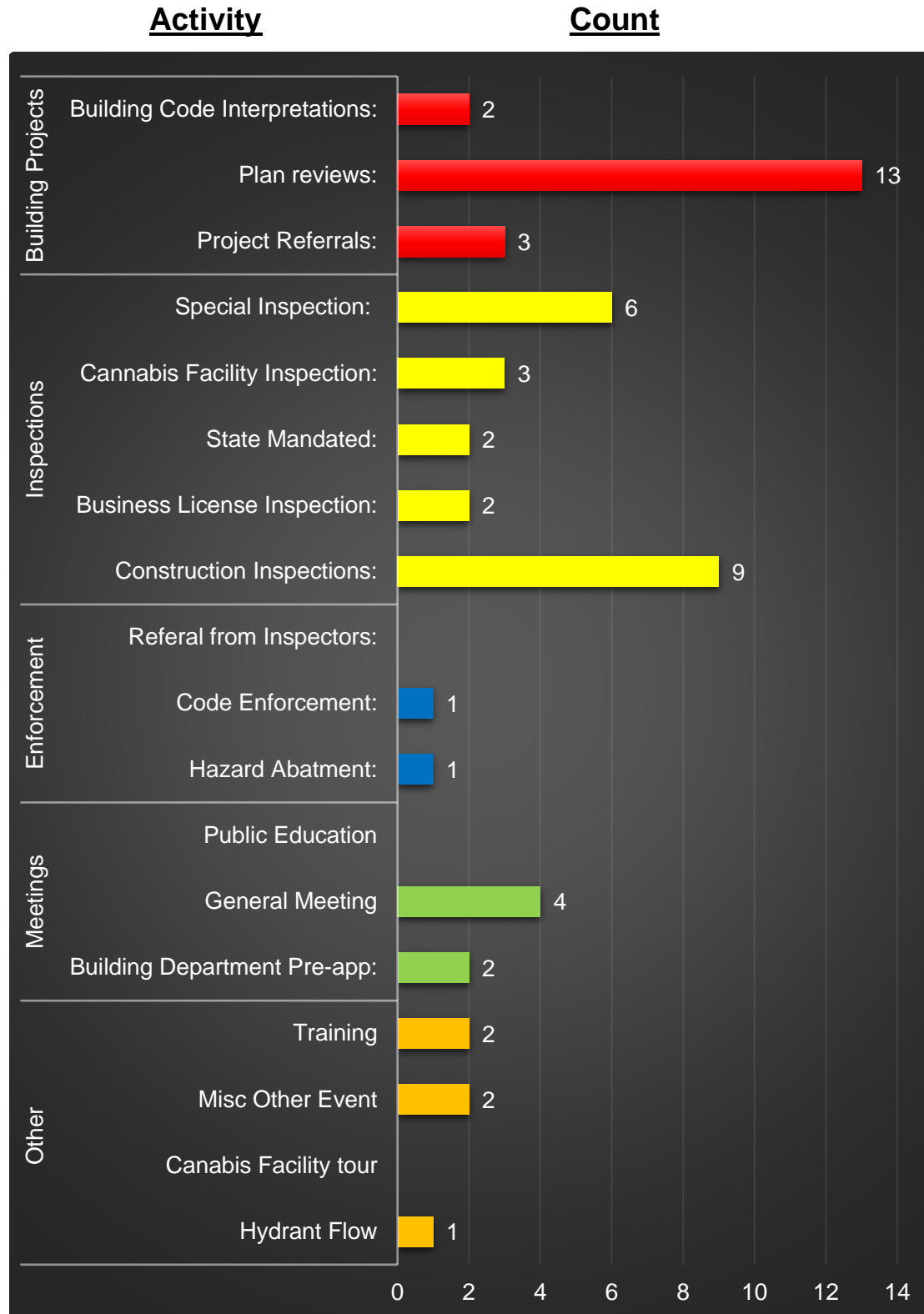
It should be noted, beginning April 3rd with the switch back to the 48/96 schedule, the third station will not be staffed until the three open captain positions are permanently filled.

Training Highlights – 283 hours of training that included, EMS refresher, Driver Operator 1B Pump operations, Ladders, Hose operations.

Apparatus and Station Maintenance and Repair Report
Nothing to report.

Fire Prevention Report

Fire Marshal Hours worked – 65 hours

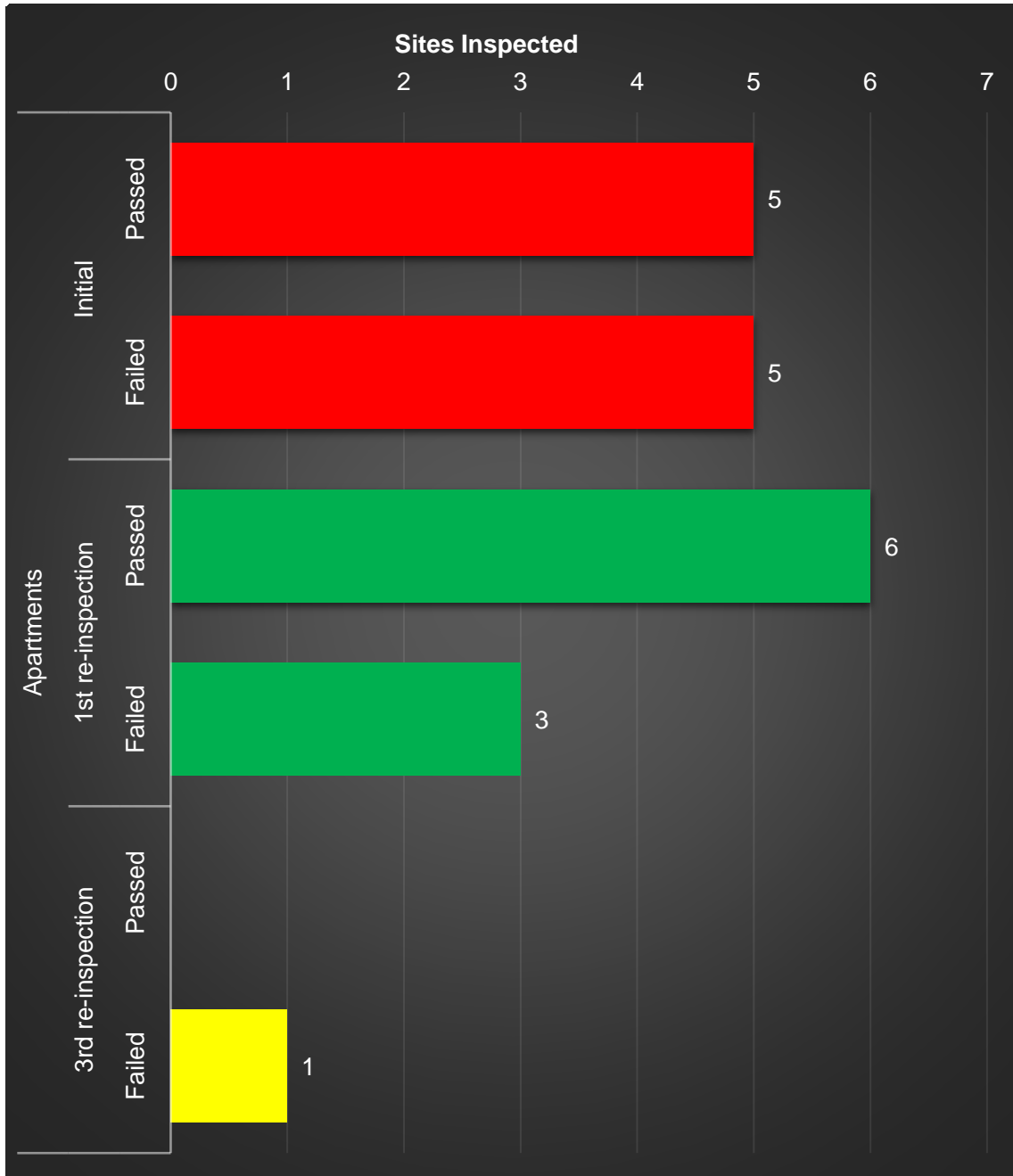


Inspector

Hours Worked – 100.5 hours

Activity

Count



Monthly Administrative Report

Assistant Chief Recruitment – The candidate pool dropped from 7 to 4 prior to the interviews. The interviews were held on May 3rd, with only three candidates attending.

Fire Captain Recruitment – The announcement was posted on April 22. The application period will remain open for two months with the goal of the testing process set for mid to late summer.

Measure F Committee – We are still recruiting members to complete the committee. Divisions 1, 3, & 4 still are open.

Redwood Coast Energy Authority (RCEA) – Nothing new to report.

Annexation – Our process is in the queue; the county team is working on the Garberville annexation process. Once that project is completed the Fickle Hill/Jacoby Creek process will begin.

Revenue Recovery

	Last Month		All Year	
Insurance Claims				
Claims Submitted	5	\$1,740.00	17	\$6,650.00
Payments Received by FRUSA	1	\$334.08	9	\$3,154.08
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	-	2	-
In Progress	5	-	12	-

Inspection Fees Paid

Payments this month
\$3,085.00 (20) Invoices

Payments this year
\$15,210.02 (99) Invoices

Payments last year
\$41,689.25 (261) Invoices

Billing Status	Count	FD Amount
Open -30	13	\$1,807.00
Open -60	8	\$1,112.02
Open -90	2	\$139.00
Open -90+	0	\$0.00
Sent to collections	16	\$2,408.88
<i>Accounts Receivable</i>		\$5,466.90

District Business

Date: May 10, 2022
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Consider and Vote for Humboldt Local Agency Formation Commission (LAFCo) Regular and Alternate Members

Background

The California State Legislature created Local Agency Formation Commissions, known as LAFCo's, in each county in 1963. LAFCo's have regulatory and planning responsibilities to coordinate the timely development of local governmental agencies and their services while protecting agricultural and open-space resources. Most notably, this includes managing local governmental boundary changes by approving or disapproving proposals involving the formation, expansion, or dissolution of cities and special districts.

Each LAFCo operates independently of the state and local government agencies. However, LAFCos are tasked with administering a section of Government Code (Section 56000, et seq.) known as the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. The CKH Act requires LAFCo to operate within a set of state-mandated parameters encouraging planned, well-ordered, efficient urban development patterns, the preservation of open-space lands, and the discouragement of urban sprawl.

Humboldt LAFCo is an independent local agency created by the State Legislature in 1963 to encourage orderly growth and development of local agencies. LAFCo's mission is to facilitate changes in local governmental structure and boundaries that fosters orderly growth and development, promotes the efficient delivery of services, and encourages the preservation of open space and agricultural lands. LAFCo seeks to be proactive in raising awareness and building partnerships to accomplish this through its special studies, programs, and actions.

LAFCo is responsible for approving proposed jurisdictional boundary changes, including annexations and detachments, incorporation of new cities, formation of new special districts, and the consolidation, merger, and dissolution of existing special districts. LAFCo also conducts studies to help perform its regulatory duties. Specifically, municipal service reviews are prepared to evaluate the level and range of services prior to adopting spheres of influence for each city and special district.

Humboldt LAFCo is composed of seven regular commissioners: two county supervisorial members, two city council members, two special district members, and one public member. Commission members serve four-year terms. There is also one alternate member for each of the four classifications. The Commission employs its own staff, an Executive Officer and Administrator.

At the February Regular Board Meeting, the Board considered nominations for the upcoming vacancies to the LAFCo board. Following completion of the nomination period, four candidates are listed on both the Regular and Alternate Member Ballots, **Attachments 2 and 3** respectively.

Being that there are two ballots, it is necessary to have two separate motions and votes: one for the Regular Member Ballot and another for the Alternate Member Ballot.

If the Board chooses to participate in the election and vote, the Board Clerk/Secretary will complete the ballot, sign as the District Representative, and return the ballot to LAFCo prior to the deadline of June 24, 2022.

Recommendation

Staff recommends the Board consider the information provided, take public comment, and consider casting a vote for one of the LAFCo candidates for each of the two member types.

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 – LAFCo Memo, Election Schedule, Current Terms & Independent Special Districts

Attachment 2 – Official Ballot Independent Special District Election Regular Member

Attachment 3 – Official Ballot Independent Special District Election Alternate Member



Date: April 15, 2022
 To: Board of Directors of Independent Special Districts
 From: Colette Santsche, Executive Officer
Subject: OFFICIAL BALLOT – Independent Special District Election

The term of office for one of the regular special district members and the alternate special district member on LAFCo expires on June 30, 2022.

Current Special District Terms

Designation	Current Member	Term of Office (ends on June 30)
Regular Member	Debra Lake, Fruitland Ridge Fire Protection District	2020 - 2024
Regular Member	Troy Nicolini, Peninsula Community Services District	2018 - 2022
Alternate Member	David Couch, McKinleyville Community Services District	2018 - 2022

The basic process for selecting special district members to LAFCo is set forth in Government Code Section 56332. This provides for a meeting to be convened among representatives from each of the 48 independent special districts in Humboldt County, unless the Executive Officer determines that a meeting is not feasible. Based on Government Code Section 56332, it has been determined that a meeting of this "Independent Special District Selection Committee" for the purpose of selecting special district members is not feasible due to the likelihood that a quorum would not be achieved. As such, both the nominating process and the election itself will be conducted by mail on behalf of the Independent Special District Selection Committee by the LAFCo Executive Officer.

Previously, a request for nominations was sent on January 28, 2022, which provided for the opportunity for independent special district boards to nominate candidates to fill the special district member vacancies. The nomination period ended on April 8, 2022.

Enclosed is an official ballot to elect one candidate to serve as a regular special district member and one candidate to serve as alternate special district member on LAFCo with a term beginning on July 1, 2022 and expiring June 30, 2026.

Please mark selection directly onto the ballot, voting for no more than one (1) candidate per seat. **Ballots must be returned to Humboldt LAFCo, 1125 16th Street, Suite 202, Arcata, CA 95521 on or before June 24, 2022 at 5:00 p.m.**

Your district is encouraged to participate in this election process. For an election to be valid, at least a quorum of the special districts must submit valid ballots. The candidate receiving the most votes shall be deemed elected. Any nomination and ballot received by the Executive Officer after the date specified is invalid, provided, however, that if a quorum of ballots is not received by that date, the Executive Officer shall extend the date to submit ballots by 60 days and notify all districts of the extension.

An election schedule with information about the counting of ballots and successful candidate notification is enclosed.

If you have any questions, please contact LAFCo staff at colettem@humboldtlafo.org or you can leave a voicemail at (707) 445-7508.

Election Schedule

LAFCo call for nominations letter mailed	Friday, January 28, 2022
Nominations due to LAFCo	By 5:00 p.m., Friday, April 8, 2022
Ballots mailed from LAFCo via certified mail	No later than Friday, April 15, 2022
Election Day – Ballots due to LAFCo	By 5:00 p.m., Friday, June 24, 2022
Election results mailed from LAFCo	No later than Monday, June 30, 2022

Independent Special Districts

Big Lagoon Community Services District	Resort Improvement District No. 1
Briceland Community Services District	
Carlotta Community Services District	Arcata Fire Protection District
Fieldbrook-Glendale Community Services District	Blue Lake Fire Protection District
Humboldt Community Services District	Briceland Fire Protection District
Loleta Community Services District	Bridgeville Fire Protection District
Manila Community Services District	Ferndale Fire Protection District
McKinleyville Community Services District	Fruitland Ridge Fire Protection District
Miranda Community Services District	Garberville Fire Protection District
Orick Community Services District	Humboldt No. 1 Fire Protection District
Orleans Community Services District	Kneeland Fire Protection District
Palmer Creek Community Services District	Myers Flat Fire Protection District
Patrick Creek Community Services District	Petrolia Fire Protection District
Peninsula Community Services District	Redway Fire Protection District
Phillipsville Community Services District	Rio Dell Fire Protection District
Redway Community Services District	Telegraph Ridge Fire Protection District
Riverside Community Services District	Willow Creek Fire Protection District
Scotia Community Services District	
Weott Community Services District	Humboldt Bay Harbor, Recreation and Conservation District
Westhaven Community Services District	Humboldt County Resource Conservation District
Willow Creek Community Services District	North Humboldt Recreation and Park District
Alderpoint County Water District	Southern Humboldt Community Healthcare District
Hydesville County Water District	Fortuna Cemetery District
Jacoby Creek County Water District	Petrolia Cemetery District
Humboldt Bay Municipal Water District	
Garberville Sanitary District	

**OFFICIAL BALLOT
INDEPENDENT SPECIAL DISTRICT ELECTION
REGULAR MEMBER**

Mark selection directly onto the ballot, voting for no more than one (1) candidate. Ballots must be returned to the LAFCo office at 1125 16th Street, Suite 202, Arcata, CA 95521, on or before June 24, 2022 at 5:00 p.m.

Name of District: _____

Address: _____

Telephone: _____

Please vote for one of the following candidates for REGULAR special district member:

- DAVID COUCH (incumbent alternate member)**
Sponsor: McKinleyville Community Services District
- ED DUGGAN**
Sponsor: Willow Creek Community Services District
- MICHAEL HANSEN**
Sponsor: Humboldt Community Services District
- TROY NICOLINI (incumbent)**
Sponsor: Peninsula Community Services District

The Board hereby selects the above candidate to fill the term beginning on July 1, 2022 and expiring on June 30, 2026, as a regular special district member of the Humboldt Local Agency Formation Commission.

Board action taken on the _____ day of _____, 2022, by the following vote:

AYES: _____

NOSE: _____

ABSTAIN: _____

ABSENT: _____

DISTRICT REPRESENTATIVE:

Signature

Printed Name / Title

**OFFICIAL BALLOT
INDEPENDENT SPECIAL DISTRICT ELECTION
ALTERNATE MEMBER**

Mark selection directly onto the ballot, voting for no more than one (1) candidate. Ballots must be returned to the LAFCo office at 1125 16th Street, Suite 202, Arcata, CA 95521, on or before June 24, 2022 at 5:00 p.m.

Name of District: _____

Address: _____

Telephone: _____

Please vote for one of the following candidates for ALTERNATE special district member:

- HEIDI J. BENZONELLI**
Sponsor: Humboldt Community Services District
- DAVID COUCH (incumbent)**
Sponsor: McKinleyville Community Services District
- TROY NICOLINI (incumbent regular member)**
Sponsor: Peninsula Community Services District
- C. CAROLINE SNOW**
Sponsor: Willow Creek Community Services District

The Board hereby selects the above candidate to fill the term beginning on July 1, 2022 and expiring on June 30, 2026, as a regular special district member of the Humboldt Local Agency Formation Commission.

Board action taken on the _____ day of _____, 2022, by the following vote:

AYES: _____

NOSE: _____

ABSTAIN: _____

ABSENT: _____

DISTRICT REPRESENTATIVE:

Signature

Printed Name / Title

Date: May 10, 2022
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Annual Performance Evaluation of the Fire Chief

DISCUSSION:

In the Fire Chief's Employment Agreement, Section 3.02, Goal Setting and Performance Evaluations, it states:

- A. *The Employee will schedule annual meetings of the Board pursuant to applicable provision of the Ralph M Brown Act, during which the Board will establish performance goals and objectives that the Board wishes the Employee to address or achieve during each fiscal year. The Board may, in its discretion, establish a committee to meet with the Employee and review the Employee's performance goals and objectives.*
- B. *By or about June 30 of each year, or at such time as may be mutually agreed by the Parties, the Board will formally review and evaluation the performance of the Employee. The Board will provide the Employee with a written summary statement of the evaluations and provide the employee an adequate opportunity to discuss his evaluation with the Board in Closed Session.*

The Board Policy Manual, Article 6, Delegation of Board Authority, Section 6.3 Fire Chief Evaluation states:

The Board shall establish a process for evaluating the Fire Chief and establish an ad-hoc committee to carry out the evaluation process. The evaluation process is reviewed at the regular June Board meeting for any modifications prior to beginning the actual review process.

The annual performance evaluation for the fire chief follows the fiscal year calendar. Last year's evaluation and goal setting was late, and only posted on March 8, 2022. Staff is requesting that the Board not conduct an appraisal for FY 21/22 and carry over the goals to the FY 22/23 appraisal period.

RECOMMENDATION:

Consider the information provided, take public comment, discuss, and provide staff with direction on how to proceed.

FINANCIAL IMPACT:

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

ALTERNATIVES:

N/A

ATTACHMENTS:

Attachment 1 – N/A

Date: May 10, 2022
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Consider Approval of Proposal by JJACPA, Inc. to Provide Audit Services for Fiscal Years 2021-22, 2022-23 and 2023-24

DISCUSSION:

In 2017, the District awarded a three-year contract for audit services to JJACPA, Inc., which was extended an additional two years, in accordance with the contract agreement.

At the March 8, 2022, Board meeting, the Directors authorized the Request for Proposal (RFP) for Audit Services for the next three Fiscal Years with the possibility of five years. Notice was provided to twelve CPA firms throughout the state, including both local organizations and ones that have worked with the District in the past.

We received several declinations, but no response from most. Having communicated with other local special districts, we have learned that it has been difficult for many to obtain the audit services locally, with most CPA's indicating they are just too busy. That being said, the District did receive one response. Attachment 1 is the proposal from JJACPA, Inc., whom the District has worked with for the last 5 years.

Director Rosen had previously volunteered to assist staff with the review of proposals and was given the opportunity to do so in advance of the meeting. He advised that he finds the proposal to be very satisfactory, has no objections and agrees it should be accepted.

RECOMMENDATION:

Staff recommends the Board consider the information provided, take public comment, discuss, and authorize the Fire Chief to execute a Professional Services Agreement based on the proposal submitted by JJACPA, Inc. to provide audit services for Fiscal Years 2021-22, 2022-23 and 2023-24.

FINANCIAL IMPACT:

- No Fiscal Impact/Not Applicable
- Included in Budget: Budget Code 5180.5 - Professional & Special Services
- Additional Appropriation Requested: The bid amount of \$10,750 for each of the three years of the contract is \$1,750 short of the budgeted \$9,000
- Unknown/Not Yet Identified

ALTERNATIVES:

1. Take no action
2. Develop a new list of auditors and re-bid the proposal for FY 2021-22
3. Negotiate a single-year contract and rebid the contract for FY 2022-23

ATTACHMENTS:

Attachment 1 - JJACPA Inc. Proposal

PROPOSAL 22-01 FOR PROFESSIONAL
AUDITING SERVICES FOR THE
ARCATA FIRE PROTECTION DISTRICT FOR THE FISCAL YEARS
ENDING JUNE 30, 2022, JUNE 30, 2023, AND JUNE 30, 2024



JJACPA, Inc.

A Professional Services Corporation
CA CPA License #: 6274
Federal EIN: 26-4137155

JJACPA Dublin
7080 Donlon Way, Suite #204
Dublin, CA 94568-2789
(925) 556-6200

JJACPA Fort Bragg
1102 South Main Street, Suite #1
Fort Bragg, CA 95437-5305
(707) 964-6325

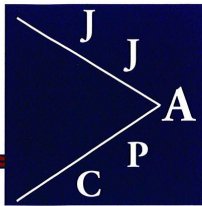
Contact: Joseph Arch, President/CEO
Email: joe@jjacpa.com
Cell: (650) 868-8504

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JJACPA, Inc.

A Professional Accounting Services Corp.

April 7, 2022

Becky Schuette
Finance Director
Arcata Fire Protection District
2149 Central Avenue
McKinleyville, CA 95519

Dear Becky:

We are pleased to submit our proposal to conduct the Annual Financial Audit for Arcata Fire Protection District (District) for the three fiscal years ending June 30, 2022, June 30, 2023, and June 30, 2024. This proposal provides for an audit of the financial statements of the District including all applicable internal controls and the preparation of the financial statements and related disclosures, the preparation and audit of the financial statements, and the preparation of a Single Audit Report if expenditure criteria are met.

JJACPA, Inc. is a medium sized accounting firm located in the San Francisco Bay Area (Dublin office) and North Coast of California (Fort Bragg office). All services provided to the District will be conducted through the Dublin office. JJACPA is a professional services corporation formed in 2003. As a growing firm, we have 7 full-time individuals, and two contract part-time service professionals. We provide a wide range of accounting services but specialize in audits of governmental and non-profit organizations. Our President and CEO, Joseph Arch, has over 30 years of accounting and auditing experience as Finance Director, Internal Auditor, and External Auditor. All staff assigned to the District's engagement have a minimum of five years of governmental auditing experience.

JJACPA differentiates itself from other CPA firms by having a unique blend of talented individuals. Each individual in the firm is a specialist in their field. The District's audit fieldwork, IT evaluation, and report preparation will be performed by Joseph Arch, a CPA and CITP (Certified Information Technology Professional) who has over 30 years of experience, some of which was with cities as a Finance Director and internal auditor for County departments and operations. Joseph has also been a ACFR Reviewer for the GFOA for over 10 years, which has allowed his clients to receive awards for financial statement presentation. You will benefit with audit continuity and no phone calls from staff to management since Joseph will be available for a significant amount of the fieldwork.

Brett Jones, the Engagement Manager assigned to the audit, has ten years of increasing audit experience responsibility specific to cities and governmental organizations similar to the District. His experience with internal controls will help evaluate and design audit procedures specific to the District. Brett's direct approach goes beyond the standard "checklists" to ensure that the District receives an effective and efficient audit with minimal disruption to operations. As Engagement

Manager, Brett will be in the field for the entirety of the engagement to supervise staff and perform various audit functions.

JJACPA is a well-known, well-respected, and trustworthy firm that prides itself in its professionalism and integrity. JJACPA currently audits The District of Fort Bragg, City of Arcata, City of Blue Lake, City of Ceres, City of Ferndale, City of Lakeport, and The District of Rio Dell. Detailed references for five of our current clients (all of which we prepare an ACFR for) are included in the Client References section at the end of this document.

This letter serves as our Proposal for Annual Financial Audit for Arcata Fire Protection District for the three fiscal years ending June 30, 2022, June 30, 2023, and June 30, 2024. Our President/CEO, Joseph J. Arch, is authorized and entitled to represent the firm, JJACPA, Inc., and empowered to sign the proposal and to submit the bid and, if selected, authorized to sign a contract with Arcata Fire Protection District.

JJACPA, Inc. is properly licensed to practice in California, and agrees to perform all of the work outlined in the District's RFP within the time period established by the RFP. We would be pleased to provide these services for Arcata Fire Protection District. Please do not hesitate to contact us with any questions.

Sincerely,



Joseph J. Arch, CPA
President/CEO
JJACPA, Inc.

AUDIT TEAM

The audit team will consist of Joseph Arch, CPA, President; Brett Jones, CPA, Engagement Manager; and Fortune Andzouana, MAcc, Senior Accountant.

Our President/CEO, Joseph J. Arch, CPA, is one of the most respected auditors and consultants in California, working with governmental and not-for-profit organizations for over 30 years. He also serves as a reviewer for the Government Finance Officers' Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting program. JJACPA has the resources to properly staff the audit of the District's financial statements to ensure effective and efficient service. The Engagement Manager, Brett Jones and staff assigned to the engagement will complete the fieldwork and report preparation supported by Joseph for review, guidance, and issue resolution.

Together, the audit team has conducted numerous audits of governmental entities with budget up to \$180 million. Our team's experience will meet and exceed expectations for all tasks outlined in the scope of work. The following is intended to provide the District with a partial list of some of the relevant experience of JJACPA personnel in servicing various governmental agencies. This list includes a combination of clients currently serviced by JJACPA and clients serviced by them during prior employment.

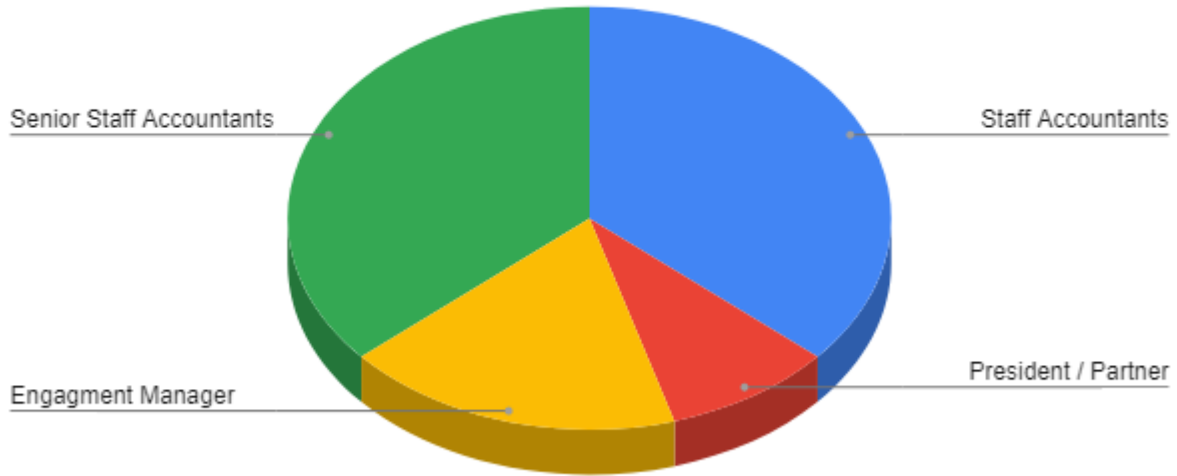
Arcata Fire Protection District will be an important client to us. The District will receive the highest quality of services by an experienced team of professionals, with minimal changes to the engagement team over the course of the engagement. In effect, with a professional services corporation, The District will receive the personal attention and expertise many audit firms simply cannot provide. You will not be subjected to the "layered approach" of auditing, where firms send inexperienced staff that disrupts client operations with individual questions that are later asked again by another "level" of staff. Because of our experience in auditing and consulting with non-profit organizations, the President/CEO asks more pointed questions (and typically fewer) and applies the answers to all areas of the audit. Staff is supervised on-site by the President or Engagement Manager, with questions gathered at one time and asked during interviews or meetings established ahead of time, thus minimizing the impact on client operations.

We are proud of the responsive service we provide to our clients, and we are confident that the District's financial statements can be completed in accordance with your requirements. We encourage you to contact our client references to ascertain the timeliness with which we complete our audit procedures and issue our client's financial statements. We collaborate closely with our clients by "rolling up our sleeves" and becoming a proactive member of their team. As a client, you will benefit from our concern, dedication, timeliness, and consistency. We describe our practice as responsive, creative, practical, and energetic.

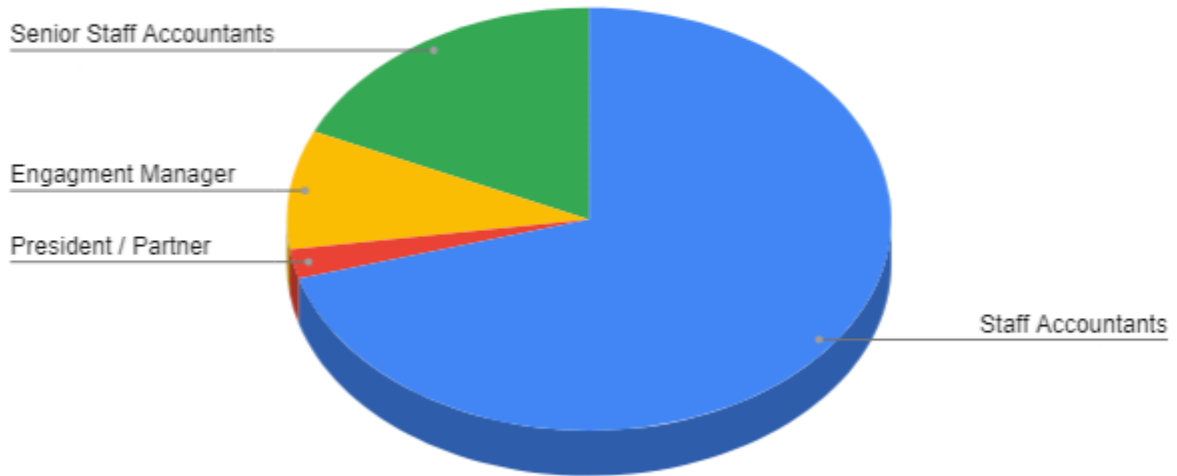
We are truly "service professionals" who are actively involved in the services provided to our clients. The number of hours that the President and Engagement Manager historically spends with our clients is far in excess of the hours spent by an average of firms nationwide. They will be on-site (if possible) at the District assisting with audit fieldwork to ensure the efficient completion of

the engagement. You will see them frequently as they establish a truly interactive relationship in which issues are discussed throughout the entire year.

JJACPA, Inc



OTHER FIRMS



Independence and License to Practice in California

JJACPA, Inc. and all related personnel are independent of the District, as defined by auditing standards generally accepted in the United States and the Comptroller General of the United States' Government Auditing Standards. For the past five years, our firm has had no professional relationship with the District which would constitute a conflict of interest as identified in fact or appearance from any personal or professional relationship relative to performing the proposed services.

Peer Review Program

Our firm is a member of the American Institute of Certified Public Accountants Private Companies Practice Section and the Governmental Audit Quality Control Center, for which membership requires us to adhere to rigorous quality control standards in our accounting and auditing practice and to submit to a review of our practice by our peers. We have been reviewed and have always received pass ratings (the most favorable report) on the quality of our practice. Our most recent completed and accepted peer review was completed in 2020 for engagements performed in 2018. Governmental and non-profit engagements were reviewed. Copies of our most recent peer review reports are included at the end of this document. There have been no federal or state desk reviews or field reviews of any audits performed by JJACPA, Inc. or its predecessors in the last fifteen (15) years. In addition, there have been no investigations or disciplinary action taken, nor are any pending, against the firm during the past fifteen (15) years with any regulatory bodies or professional organizations.

License to Practice in California

JJACPA, Inc. and all key assigned professional staff are licensed to practice as certified public accountants in the State of California.

Insurance and Lack of Litigation Statement

JJACPA will obtain the necessary insurance certifications and endorsements upon notification of selection as the District's auditor. JJACPA is not subject to any lawsuit or claim of fraud or malpractice relating to the firm's governmental audit and consulting practices.

Arcata Fire Protection District Business License for JJACPA, Inc.

As requested, JJACPA, Inc. will apply for and maintain a California business license for the duration of this contract.

President/CEO - Joseph J. Arch, CPA, CITP, CGFM, CGMA



Joseph graduated from the California State University - Hayward in 1983 with a Bachelor of Science degree in Accounting. He has also earned a Master's in Business Administration in Computer Information Technology from the College of Notre Dame in 1992, and a Master's in Public Administration from California State University Hayward in 1997. Joseph has been a CPA since 1990 and has extensive experience in both government finance and information technology. Joseph served as Assistant Finance Director for the District of San Leandro from 1995 through 1997 and as the Financial Product Manager as a member of Eden Systems from 1997 through 2000. In 2003, Joseph received the

designation of Certified Information Technology Professional from the AICPA. His combination of public accounting, non-profit accounting, City government, and information technology experience provides Joseph with unmatched qualifications in servicing the audit needs of his clientele.

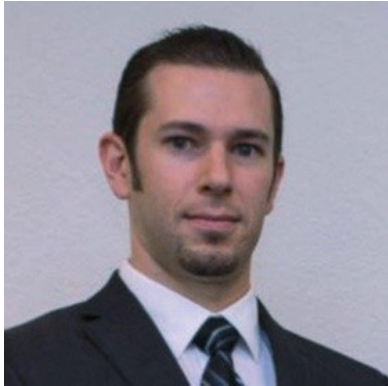
Joseph includes among his relevant experience servicing the auditing and accounting needs of the following past and current clients:

- Califa Group
- Winters Healthcare Foundation
- Meeting Professionals International
- Mendocino Coast Recreation and Park District
- Mendocino Coast Botanical Gardens
- Mendocino Coast Tourism Commission
- City of South San Francisco
- Town of Woodside
- Humboldt County District Attorney's Office
- City of Fort Bragg
- City of Ceres
- City of Lakeport
- City of Dublin
- Mendocino Coast Hospitality Center
- Tuolumne County Hospital
- City of Arcata
- Pacific Library Partnership
- Cal State East Bay Education Foundation

Joseph is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants, as well as a frequent session leader in various governmental accounting subjects and is a member of the GFOA ACFR Review Committee and the Association of Government Accountants.

Joseph will review all audit fieldwork, schedules and provide suggestions for the financial statements, reports, and necessary disclosures for your review and approval. He will also document, analyze, and evaluate the District's IT structure and perform procedures to determine the relative level of risk involved in the organization's use of electronic data processing and related technologies. He will also present recommended strategies and methods to increase security levels.

Engagement Manager – Brett A. Jones, CPA



Brett graduated cum laude in June 2009 from California State University, East Bay Hayward with a Bachelor of Science Degree in Business Administration with an Accounting concentration. Brett has extensively performed auditing procedures from engagement planning to preparation of Annual Comprehensive Financial Reports for his client assignments. As a member of JJACPA for the past ten years, Brett has contributed to every aspect of his governmental assignments with enthusiasm and a fresh perspective. He also leads the Firm’s quality control program and has extensive Single Audit experience.

Brett will manage and perform audit field work and prepare all required schedules required in preparation of the financial statements. He will coordinate and conduct tests of the District’s controls over financial reporting and validation of account balances along with the assistance of staff accountants. He will be directing the entirety of the audit and serve as the first level of review of audit work performed by staff. He will also conduct the Single Audit for the District, if necessary. Brett has provided services to the following past and current clients:

- Peninsula Library System
- Califa Group
- Northnet Library System
- City of Ceres
- City of Lakeport
- City of Rocklin
- North Coast County Water District
- Mendocino Coast Botanical Gardens
- City of Grass Valley
- Pacific Library Partnership
- City of Fort Bragg
- San Mateo County Harbor District
- Fair Oaks Water District
- Coastside County Water District
- City of Waterford
- Town of Woodside
- City of Sonoma

Brett is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Senior Accountant- Fortune Andzouana, MAcc



Fortune graduated from the State Commercial University of Donetsk (Ukraine) with a master’s degree in accounting. He also earned his second master’s degree from Golden Gate University (GGU), San Francisco in 2014 with an emphasis in Accounting. Fortune was a Senior Accountant at Kong Basile Consulting, LLP in San Francisco. Fortune contributes his team attitude effectively to every aspect of his governmental assignments.

He is currently pursuing his CPA license and will sit for the CPA exams within the next few months. Fortune has provided services to the following past and current clients:

- City of Arcata
- City of Waterford
- City of Lakeport
- City of Sonoma
- Califa Group
- Peninsula Library System
- City of Fort Bragg
- Mendocino Coast Recreation and Park District
- City of Rio Dell
- Fair Oaks Water District
- City of Ferndale
- City of Grass Valley
- City of Ceres
- Town of Woodside
- TRAFFIX
- Community Foundation of Mendocino County (CFMC)
- Cordova Recreation and Park District
- Humboldt West Management Authority
- City of Atwater
- City of Blue Lake
- Mendocino Art Center

EXPERIENCE WITH ACFR DEVELOPMENT

As a ACFR reviewer for over 15 years, Joseph has successfully helped many of his clients achieve the GFOA Certificate of Achievement in Financial Reporting. We have both prepared and reviewed GFOA Award winning ACFRs for our clients. Our Engagement Manager, Brett Jones, who has prepared and audited GFOA Award winning ACFRs, will become a ACFR reviewer in the next year.

The following list includes JJACPA clients that have won the GFOA Certificate of Achievement or have “ACFR ready” financial statements should they decide to pursue the award:

- City of Lakeport
- City of Fort Bragg
- Fair Oaks Water District
- City of Citrus Heights
- Moraga Orinda Fire District

SINGLE AUDIT EXPERIENCE

Our President and Engagement Manager both have extensive experience in conducting Single Audits in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our experience includes such Federal programs as the Community Development Block Grant, State and Community Highway Safety, Staffing for Adequate Fire and Emergency Response (SAFER), Federal Transit – Formula Grants, and many others. Single Audit fieldwork will be conducted in conjunction with the financial statement audit fieldwork to ensure an effect and efficient engagement.

GASB 34 IMPLEMENTATION

All staff assigned to the engagement have experience in preparing financial statements that follow GASB 34, “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.” We will begin preparing the financial statements as soon as we receive a trial balance from management – even before we come out for fieldwork. All reconciling items to the Government-Wide financial statements are provided by us for management’s review and approval, including GASB 68, pension plan adjustments, and schedules. We also assist management in their preparation of the MD&A by providing updated charts and graphs in a Word format that can be easily updated by the District.

CONTINUITY OF STAFF

Arcata Fire Protection District will be an important client to JJACPA, and we will make every attempt to ensure the continuity of our entire staff for the duration of the contract. The District will receive the highest quality of services by an experienced team of professionals, with minimal changes to the engagement team over the course of the relationship. If changes should occur, The District will be notified immediately and asked to accept any replacement team members. At all times, the President will remain on your audit for as long as the District continues to be a client of the firm.

JJACPA warrants that we do not delegate or subcontract our responsibilities under agreement to anyone not working for JJACPA, Inc. The District reserves the right to request a replacement of any member of the firm’s auditing team prior to, and during the course of, the audit if circumstances warrant it and similarly, the District will be notified and consulted in advance of any changes made by the auditing firm concerning the makeup of the auditing team.

RELEVANT CONTINUING EDUCATION COURSES BY PERSONNEL (2019-2021)

Joseph Arch

Course	Date	Hours
TAX PLANNING FOR NON-PROFITS - UNDERSTANDING UBIT AND THE NEW LAWS	11/6/2019	1
LEADING WITH TAX PLANNING: SIMPLE STRATEGIES TO TREMENDOUS ROI	11/6/2019	1
LEVERAGING CLOUD-BASED WORKFLOWS FOR NON-PROFIT ORGANIZATIONS	11/6/2019	1
Not-for Profit Organizations Webcast	6/7/2019	5.5
Not-for Profit Organizations Webcast	6/7/2019	1.5
Not-for Profit Organizations Webcast	6/7/2019	3.5
Governmental Accounting and Auditing Conference	5/7/2019	8.5
When You Think It, Ink It! Best Practices in Single Audit Documentation	11/21/2019	2
Form 990: Learn from the Experts	12/11/2019	2
2019/2020 Federal and California Update	12/3/2019	8
Charitable Giving Tax Planning	11/30/2019	4
Yellow Book: What Can Go Wrong	11/12/2019	4
Tax Update - Teacher	7/18/2019	4
GASB Leases	3/12/2019	2
Risk Assessment in SLG Audit	9/19/2019	2
2019/2020 Federal and California Update	12/3/2019	8
Charitable Giving Tax Planning	11/30/2019	4
Yellow Book: What Can Go Wrong	11/12/2019	4
Tax Update - Teacher	7/18/2019	4
GASB Leases	3/12/2019	2
Risk Assessment in SLG Audit	9/19/2019	2
The Deeper Dive in Peer Review and Audit Documentation	1/7/2020	1.5
2019 GAQC Annual Update Webcast	1/10/2020	2
The Cannabis Industry: Taxes, IRS Audits and Sec. 280E	3/11/2020	2
Pandemic Risk Mitigation and Practical Considerations for CPA Firms	3/31/2020	1
Risky Business – Conducting Remote Audits in Uncertain Times	4/1/2020	1
What’s the Plan? – NFP Strategy and Budgeting	4/29/2020	2
2020 GAQC Annual Update Webcast	5/5/2020	2
Governmental Accounting and Auditing Virtual Conference 5201266B	5/5/2020	6
Governmental Accounting and Auditing Update	7/16/2020	8
Applying the Uniform Guidance in Your Single Audits	7/24/2020	8
Power BI - Introduction to MS Power BI Tools	7/27/2020	2
Power BI - Prepare Your Data Efficiently for Excel Analysis	7/27/2020	2
Power BI - Analyze Your Data With Excel Pivot Tables	7/28/2020	4

Power BI - Create Excel Dashboards for Maximum Impact	7/28/2020	2
Power BI - Use Power Query to Transform Your Data	7/29/2020	2
Power BI - Go Beyond PivotTables with Power Pivot	7/29/2020	4
How to Build a Virtual Accounting Services Practice	8/18/2020	3
Nonprofit External Financial Statement Walkthrough	9/16/2020	2
2020/2021 Federal and California Tax Update — Part II	11/24/2020	2
2020/2021 Federal and California Tax Update — Part I	11/24/2020	6
TEAMMATE ANALYTICS TRAINING WEB	11/9/2020	4
2020 National Cannabis Business Symposium 5204538A	10/27/2020	6
Cannabis Industry Virtual Symposium 5203315B	8/7/2020	8
Buying and Selling S Corporations: Tax Planning Opportunities Webcast 4202317A	5/28/2020	8
Coronavirus: How to Prepare your Business, Employees, and Customers Webcast 4194374C	3/20/2020	1.5
K2's Small-Business Internal Control, Security and Fraud Prevention and Detection Webcast 4203871L	12/28/2020	8
Ethical Responsibilities for CPAs: Regulatory Review Webcast 4203861H	1/8/2021	2
Governmental Accounting and Auditing Update	7/16/2020	8
Power BI - Introduction to MS Power BI Tools	7/27/2020	2
Power BI - Prepare Your Data Efficiently for Excel Analysis	7/27/2020	2
Power BI - Analyze Your Data With Excel Pivot Tables	7/28/2020	4
Power BI - Create Excel Dashboards for Maximum Impact	7/28/2020	2
Power BI - Use Power Query to Transform Your Data	7/29/2020	2
Power BI - Go Beyond PivotTables with Power Pivot	7/29/2020	4
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Nonprofit External Financial Statement Walkthrough	9/16/2020	2
2020/2021 Federal and California Tax Update — Part II	11/24/2020	2
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Cannabis Industry Virtual Symposium 5203315B	8/7/2020	8
Buying and Selling S Corporations: Tax Planning Opportunities Webcast 4202317A	5/28/2020	8
Coronavirus: How to Prepare your Business, Employees, and Customers Webcast 4194374C	3/20/2020	1.5
K2's Small-Business Internal Control, Security and Fraud Prevention and Detection Webcast 4203871L	12/28/2020	8
Roth IRAs: Conversions, Mega Back-Door, Tax Calculations and Recent Legislation	1/6/2021	2
New Stimulus, New PPP Loans, New Rules, Better Forgiveness: What You Need to Know About PPP 2.0	1/8/2021	3
Ethical Responsibilities for CPAs: Regulatory Review Webcast	1/8/2021	2

Employee Retention Credit After Con App 2021 The Perfect Retroactive Storm	2/26/2021	2
2021 Governmental Audit Quality Center Annual Update Webcast	5/4/2021	2
2021 Summer Tax Webinar	7/28/2021	8
Professional Liability: Balancing Risk and Reward — A&A Focus	9/10/2021	4
Property Tax Transfers	9/21/2021	2
and Local Government Affiliates Ethics Interpretation	10/21/2021	2
GAAP Update 2021	11/4/2021	4
2021/2022 Federal and California Tax Update — Part II	11/23/2021	2
2021/2022 Federal and California Tax Update — Part I	11/23/2021	6
Total 2019-2021		285.5

Brett Jones

Course	Date	Hours
JJACPA, Inc. Firm Retreat and Training	5/31/19	12
2019 Compliance Supplement and Single Audit Update	6/5/19	2
SSARS Codification: Preparation, Compilation and Review of Financial Information	6/24/19	8
Fiduciary Activities: Understanding the Impacts of the GASB 84	6/25/19	2
GASB Leases: What Prepares & Auditors Need to Know to be Ready for Implementation	6/26/19	2
Prep, Comp & Review 2.0: Assurance Insights for Accuracy, Transparency, Efficiency and More	6/26/19	1
Navigating Indirect Costs in Your Single Audit	6/27/19	2
Individual Tax Fundamentals	8/2/19	8
Audit Workpapers: Reviewing Field Work	8/9/19	4
Accountancy Laws, Ethics, Taxes and Financial Reporting Review: Ethics Webcast	9/25/19	4
Interpreting the New Revenue Recognition Standard	10/4/19	4
Internal Control and COSO Essentials for Financial Managers, Accountants and Auditors	10/16/19	8
Regulatory Review for California CPA's	10/29/21	2
When You Think It, Ink It! Best Practices in Single Audit Documentation	11/21/19	2
2020 GAQC Annual Update Webcast	5/5/20	2
Governmental Accounting and Auditing Update	7/16/20	8
Applying the Uniform Guidance in Your Single Audits	7/24/20	8
JJACPA, Inc. Firm Retreat and Training	7/13/20	12
Auditing, Assurance and Ethics Update for Governments and Not-for-Profits	6/8/21	3
2021 Compliance Supplement and Single Audit Update	7/27/21	2
GASB 87 On Lease Accounting	8/26/21	2
JJACPA, Inc. Firm Retreat and Training	9/10/21	12
Yellow Book: Staying Compliant with Government Auditing Standards	9/21/21	8
Understanding Fraud Risks: Auditing During the Pandemic	10/5/21	2
Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know	10/8/21	4
Yellow Book: Application of GAGAS Principles	10/15/21	4
Conducting a Remote Audit	10/18/21	4
Professional Liability: Balancing Risk and Reward — A&A Focus	10/19/21	4
Auditing, Assurance and Ethics Update for Governments and Not-for-Profits	10/20/21	3
Understanding the Independence Implications of the New State and Local Government Affiliates Ethics Interpretation	10/21/21	2
Impact of GASB Activities on State and local Government	10/22/21	3
New COVID-19 Frauds and Scams	10/29/21	2
Total 2019-2021		146

AUDIT SCOPE AND PROVISIONS

This section describes JJACPA's specific engagement approach and the techniques we employ in servicing organizations such as the District. We will tailor the approach outlined in this section to incorporate the unique tasks, methods, and procedures used to audit in accordance with generally accepted auditing standards and analyze the financial position of the District in order to express an opinion on the financial statements.

As a result of our experience, we have developed a highly effective and efficient approach toward analyzing transactions during an audit. We will make inquiries, observations, and analyses of the District's significant systems and internal controls that produce financial statements. We will then focus our efforts primarily on efficient and cost-effective audit techniques that are truly tailored to you and present the greatest risk of material misstatement.

Our engagement approach can ordinarily be summarized into three phases: orientation, planning, and fieldwork procedures. A description of each of these phases follows with a proposed timetable for the audit of the District's financial statements.

Our audit approach is designed to avoid disruption of the functioning of the District offices. We provide experienced personnel and plan to be on-site at all times to ensure the timely and effective completion of the audit of the District's financial statements and all other reports to be issued.

Orientation

To provide the District with the quality of professional services it deserves, it is imperative that we thoroughly understand your organization. Our previous experience with governmental organizations provides us with a sound foundation from which to plan our audit procedures. However, we must acquaint ourselves with specific aspects of the District's operations to ensure that our procedures are both comprehensive and efficient. Through an orientation/planning meeting scheduled with appropriate members of the accounting staff, this understanding of your operational processes would be obtained prior to the commencement of fieldwork. In other words, this is how we get the "lay of the land" on how the District does business and would like to have our audit team conduct the audit. This evaluation may later be incorporated in the interim fieldwork procedures using walkthroughs of key financial accounting systems. These walkthroughs are completed by the President or Engagement Manager with the assistance of staff. A list of areas will be provided in advance to the District contact to make appointments during the interim fieldwork.

We utilize CCH Prosystem fx Engagement to provide efficiencies to our audit procedures. Samples are selected using ActiveData, an integrated audit tool that allows us to take our client's electronic information and analyze and test it. We are adept at utilizing computers in conjunction with our breadth of knowledge of governmental software enterprise systems which enables us to use it to our full advantage to add value to our auditing processes and procedures and provide our clients with identifiable and practical results and recommendations.

The planning phase of the engagement will lay the foundation for the direction of our audit and is the key to cost-effective completion. Our planning will focus on generating a more detailed understanding of the District's operations, identifying significant issues, and designing efficient audit procedures. Specifically, we will:

1. Obtain an understanding of the legal and fiscal environment by reviewing:
 - a. Existing cash flow projections and operating and capital improvement budgets.
 - b. Debt and lease agreements.
 - c. Key statistics and trends.
 - d. Economic environment, especially locally.
 - e. Current operations (internally produced financial statements).
 - f. Prior year audit reports.
 - g. Additional documentation and reports available from The District.
2. Meet with the District management to discuss:
 - a. Coordination of procedures and timing.
 - b. Initial observations or areas of emphasis and risk evaluation.
 - c. Reporting requirements.
 - d. Implications of new accounting pronouncements, if any.
 - e. Implementation or effects of State or Federal actions on the District operations
3. Perform analytical reviews of financial data to identify other areas that might require significant attention due to the risk involved. Comparisons to budgeted amounts and interrelationships between accounts will be analyzed and discussed with the District personnel.
4. Based on our understanding of the District's operating environment, the analytical reviews, and the other planning procedures, we will highlight areas to be emphasized during our audit. We will then define the engagement objectives, concentrating on the identified areas of concern and areas we know are important to management. This will generate a schedule request that includes schedules and confirmations for the current year under audit.

Fieldwork Procedures

The final phase of the engagement includes completion of all audit procedures to be performed. We will divide our efforts into two (2) distinct segments: interim audit procedures and final audit procedures.

Interim Audit Procedures

Interim audit procedures lay the foundation for an efficient and effective audit and are the part of the basis of the report on compliance and internal control over financial reporting. We will strive to perform a significant portion of our procedures at interim to allow a more efficient completion of the audit at year-end. Specifically, at interim, we will document the District's internal control systems. We will review the District minutes, debt agreements, and significant transactions, as well as sending out confirmations as requested and discussed. We will also perform detailed testing of internal controls. At the end of interim fieldwork, sample report formats, compliance items

remaining to be tested, and any other open items will be discussed with the District personnel in an exit conference meeting. This will also allow for discussions of any preliminary observations and findings.

Final Audit Procedures

During our final fieldwork procedures, we will complete our test work of the District's financial statement balances. Significant asset and liability accounts will be verified and tested through a combination of detailed vouching procedures and analytical techniques. We will perform analyses of various revenue and expense accounts through comparisons to budgets, ratios, and prior year amounts. Significant variances noted will be investigated further. We will also complete our evaluation of internal control and compliance objectives.

Sampling Techniques Employed

We do not contemplate utilizing statistical sampling in our audit of the District's financial statements. Most samples will be selected based upon our judgment, utilizing our experience and knowledge of financial trends and patterns. Typically, sample sizes do not exceed 40 items, but we may increase or reduce the number of items based upon what we are testing. We analyze allocations of funds to the various recipients and the related reimbursements for Single Audit, test controls for payroll, accounts payable, cash receipts and other systems utilizing these sample sizes. If it is subsequently determined that statistical sampling can enhance the efficiency of our audit procedures, we will revise our preliminary plan to incorporate use of these techniques. We are very experienced in the use of various statistical sampling techniques (i.e., monetary unit sampling), and will utilize them when appropriate.

Draft Reports

Commencing during the interim phase and continuing throughout final audit procedures, we will be discussing the preparation of the financial statements, our auditor's report, management letters (detailing our observations and recommendations concerning internal accounting control and other matters). Both the financial statements and the management letter will be reviewed in detail with you and your staff to address management comments, predecessor recommendations and any current year recommendations to facilitate a more efficient and smooth preparation process.

Since only reportable matters will be reported in the management letter, other observations and suggestions for operating improvements and best practices will be communicated to you in our exit conferences. In addition, any recipient compliance reports will be formatted and reviewed with District personnel as well as appointments made to schedule the fieldwork with the project and grant managers. At all times, District personnel will be given status updates of our efforts and schedules to meet reporting deadlines.

Management Letters

Letters to management, the Finance Director and the District Manager on internal controls and recommendations ("Management Letters") are one of our principal means of communicating with our clients relative to the results of our annual audits and reviews. The overriding goal of our letters is to assist management in reaching its internal control objectives and to provide compliance with

audit standards and regulations. Comments will be limited to only reportable conditions and findings. The Management Letter will be reviewed in detail with you and your staff to verify its factual accuracy before being issued in final form.

Audit Schedule and Work Plan

Date	Work to be performed	Team Level
May 2021	Prepare client acceptance	Joseph Arch
June 2022	Entrance Conference with management to discuss Audit Plan	Audit Team
June 2022	Interim fieldwork	Audit Team
June 2022	Year-end detailed audit plan and schedule request provided to the District	Joseph Arch
July 2022	the District mails confirmation letters	Audit Team
October 2022	Receipt of adjusted trial balance and supporting schedules from the District	Audit Team
November 2022	Final field work/Progress Conference	Audit Team
November 2022	Exit conference with the District staff to provide any findings and recommendations	Audit Team
December 2022	Delivery of drafts of required reports and Management Letter	Audit Team
December 2022	Presentation of financial statements, management letter, and signed audit reports to the District Council	Joseph Arch

It is anticipated that subsequent year services will generally follow a timeline similar to the initial year schedule provided above or as directed by the District.

Audit Cost

In accordance with the Request for Proposal for Financial Audit Services issued by the District, JJACPA Inc. hereby submits the following cost proposal contained in the schedule below

Service	FY 2022	FY 2023	FY 2024
District audit and related reports	8,500	8,500	8,500
State Controller's Financial Transactions Report	750	750	750
Out-of-pocket expenses	1,500	1,500	1,500
Total per fiscal year (not to exceed)	10,750	10,750	10,750

Name of Firm: JJACPA, Inc.

Address: 1102 South Main Street, Suite #1
Fort Bragg, CA 95437-5305

Contact Name: Joseph Arch

Contact Phone #: (707) 964-6325 Fax: (925) 232-6226

Contact Email: joe@jjacpa.com

Additional Professional Services

If it should become necessary for the City to request JJACPA to enter any additional services, either to supplement the services provided in this proposal or to perform additional work, then such additional work shall be agreed upon in an addendum to the contract between the District and the firm as provided in the request for proposal. Any such additional work agreed to between the District and the firm shall be performed at the quoted hourly rates established.

Manner of Payment

Amounts will be invoiced not more than once a month as work is performed on a progress billing basis, in which detail of the expenses and the period for which payment is requested.

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing will cover a period of not less than a calendar month. The final ten percent (10%) of the total all-inclusive maximum price will be paid upon delivery of the firm's final reports.

No Cost Services

JJACPA, Inc. is pleased to offer certain services to the District at no charge. The reason our firm provides these services gratis is to show our commitment to building a strong and beneficial relationship with our clients. Unlike other firms, we do not charge our clients every time they contact us with questions that come up throughout the year regarding accounting or financial matters. These communications are considered to be part of our services and if the matter requires extensive research or additional service, we will inform you in advance along with a cost estimate for your approval.

CLIENT REFERENCES

We have provided the following five relevant client references for your review.

<u>Engagement</u>	<u>Time</u>	<u>Scope</u>	<u>Hours</u>
City of Fort Bragg	2015-	Financial Statement Audit for City & Uniform Guidance Audit	410
416 N. Franklin St	Present	General Fund Budget: \$9,537,833	
Fort Bragg, CA 95437		Finance Staff: 4	
Isaac Whippy, Finance Director			
Phone: (707) 961-2825 x211		Link to latest publicly available report:	
Email: iwhippy@fortbragg.com			

City of Ceres	2013-	Financial Statement Audit for City & Uniform Guidance Audit	364
2220 Magnolia St	Present	(ACFR Ready)	
Ceres, CA 95307		General Fund Budget: \$5,836,024	
Contact: Leticia Dias, Finance Director		Finance Staff: 5	
Phone: (209) 538-5764			
Email: leticia.dias@ci.ceres.ca.us			

City of Lakeport	2019-	Financial Statement Audits (ACFR Ready) &	114
225 Park Street	Present	Financial Accounting System Conversion	
Lakeport, CA 95453		General Fund Budget: \$5,975,227	
Nicholas Walker, Director of Finance		Finance Staff: 4	
Phone: (707) 263-5615, x301			
Email: nwalker@cityoflakeport.com			

Town of Woodside	2012-	Financial Statement Audit & Report Preparation	114
2955 Woodside Road	2019	General Fund Budget: \$7,516,152	

Woodside, CA 94062		Finance Staff: 3	
Cindy Safe, Administrative Services Manager			
Phone: (650) 851-6790			
Email: Csafe@woodsidetown.org		-	

City of Arcata	2011-	Financial Statement Audit for City & Uniform Guidance Audit (ACFR Ready)	290
736 F Street	Present	General Fund Budget: \$16,489,415	
Arcata, CA 95521		Finance Staff: 6.25	
Ondrea Starzhevskiy, Finance Director			
Phone: (707) 825-2120			
Email: ostarzhevskiy@cityofarcata.org		-	

PEER REVIEW REPORT / 2020 QUALITY CONTROL LETTER



9250 EAST COSTILLA AVENUE, SUITE 450
GREENWOOD VILLAGE, COLORADO 80112
303-792-3020 (o) | 303-792-5153 (f)
WWW.WCRCPA.COM

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

January 17, 2020

To the Shareholder of
JJACPA, Inc.
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of JJACPA, Inc. (the firm) in effect for the year ended September 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

RANDY WATSON | JEREMY RYAN | TROY COON | KELLY WATSON | JOHNNIE DOWNING

Required Selections and Considerations

Engagements selected for review included an engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Act.

REPORT

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of JJACPA, Inc. in effect for the year ended September 30, 2019 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. JJACPA, Inc. has received a peer review rating of *pass*.

Watson Coon Ryan, LLC

Watson Coon Ryan, LLC

2020 CalCPA Peer Review Program Letter



1710 Gilbreth Road
Burlingame, CA 94010
(650) 522-3094
Fax: (650) 522-3080
peerreview@calcpa.org

April 23, 2020

Joseph Arch
JJACPA, Inc.
7080 Donlon Way Ste 204
Dublin, CA 94568-2789

Dear Joseph Arch:

It is my pleasure to notify you that on April 21, 2020, the California Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is March 31, 2023. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Peer Review Committee

Peer Review Program
The Peer Review Program Team
peerreview@calcpa.org
650-522-3094

cc: Randy Watson

Firm Number: 900010155457

Review Number: 572567



Date: May 10, 2022
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Discussion and Consideration for the Boards Performance Goal for Chief McDonald to Pursue a Public Process for an Official Name Change for the District

DISCUSSION:

At the District Board meeting on March 8, 2022, the Board laid out strategic goals for the organization, one of which was to start the process to formally change the name of the District to something that is more representative of the communities we serve.

The Arcata Fire Protection District started discussing a potential district name change beginning in 2014 with the adoption of the 2015-2020 Strategic Plan. The District informally rebranded to Arcata Fire District with a new logo. Feedback received from the Measure R campaign was the public not aware of the service area of the Arcata Fire District. Prior to the Measure F campaign, the District adopted an updated logo to incorporate the five communities that make up the District. They include the City of Arcata, and the communities of Bayside, Manila, McKinleyville, and Jacoby Creek.

Hopefully this information sheet will clarify some frequently asked questions and help with rumors and improve accurate information pertaining to this issue.

Why a name change?

- Arcata Fire Protection District is thought to be a part of or confused with only serving the City of Arcata.
- Most members of the public outside Arcata and Bayside cannot identify the Arcata Fire District as their fire department.
 - Commonly confused with McKinleyville Fire Department or in Manila as the Peninsula fire District.
 - The 3 stations and apparatus are also identified by the community where they are located, which potentially add to the confusion:
 - Arcata
 - Mad River
 - McKinleyville
- We service over 62 square miles of middle Humboldt county, specifically all in the north Humboldt Bay region.
- The District is looking at the annexation the upper Jacoby Creek Valley community and more of the Fickle Hill region into the service area.
- A more inclusive name will assist in an easier transition, if in the future, if we chose to consolidate or regionalize with any other county fire agencies.
- It may market our organization when recruiting paid personnel, interns, and volunteers. A new name would express belonging to a large geographical area that serves several communities vs a single name that suggest one community.
- A name change may assist with a new attitude, that of a department that is moving forward.

How fast would it take (time frame)?

The Board would set a transition period/plan to a new district name, after the name is chosen, staff would work to implement, the plan based on the direction from the Board.

What's the Financial impact?

There will be a cost associated with a name change. In 2014, the District budgeted \$10,000 to rebrand with new patches and logos. A complete name change would cost much more and would require purchasing:

1. Badges, Patches,
2. Vehicle door decals
3. Station Signs
4. Name on PPE & Uniform wear
5. Stationary, Webpage, Facebook updates
6. Fees associated with the State, County paperwork

What are some of the potential name changes?

- Humboldt Fire District #5 (previously used)
- Mad River Fire District (suggested in 2014)
- North Bay Fire District
- North Coast Fire District
- Northern Humboldt Fire District
- Redwood Empire Fire District
- Redwood Coast Fire District

Fire Districts with similar regional names:

- Central Calaveras RFPD – Mokelumne Hill, Calaveras
- Central County FD – Burlingame, San Mateo
- Central Marin Fire Authority – Corte Madera, Marin
- Central FPD – Santa Cruz,
- North Bay Fire – Sebastopol, Sonoma
- North County FPD of Monterey – Castroville, Monterey
- North County FPD – Fallbrook, San Diego
- North Central FPD – Kerman, Fresno
- North County Fire Authority – Daly City, San Mateo
- North Sonoma Coast FPD – The Sea Ranch, Sonoma
- Northern Sonoma County FPD – Geyserville, Sonoma
- Redwood Coast VFD – Point Arena, Mendocino
- Redwood Valley-Calpella FPD – Redwood Valley, Sonoma
- Redwood City FD – Redwood City, San Mateo

There are no agencies listed with North Coast, or Mad River

Will this affect the organizations history?

Absolutely not, the district has its history dating back to 1944 when it was formed and back to 1884 when the volunteer fire department was established. In fact, the volunteer fire department has changed its name 7 times and the district originally was known as Humboldt Fire District #5. Changing the district name does not change history or traditions of our organization.

Do you need to keep Protection and District in the Name?

This is not a state requirement for “Special” Districts.

What are the next steps?

The Board has set this as a goal, staff is seeking more direction as to the Boards wishes with regards to the following.

- Timeline
- Budget allocation
- Public involvement with the process

RECOMMENDATION:

Consider the information provided, take public comment, discuss, and provide staff with direction on how to proceed.

FINANCIAL IMPACT:

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

ALTERNATIVES:

N/A

ATTACHMENTS:

Attachment 1 – None