

District Board Members

Blane 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 February 8, 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

**CONSENT CALENDAR**

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

- 1. Minutes from January 4, 2022, Special Meeting Pg. 7
- 2. Minutes from January 11, 2022, Regular Meeting Pg. 53
- 3. January 2022 Financial Report Pg. 61
- 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. 75
  - a. Attachment 1 - Resolution 21-247 Pg. 76
- 5. Approve Safety Committee Assignments Pg. 81
- 6. Consider Accepting the Fiscal Year 2020-21 Financial Audit Report Pg. 82
  - a. Attachment 1 - Arcata Fire District Audit Report June 30, 2021 Pg. 84
- 7. Adopt Resolution 22-225 with Exhibit A, Acknowledging Receipt of a Report Regarding Annual Fire and Life Safety Inspections Pg. 152
  - a. Attachment 1 - Resolution 22-225 with Exhibit A Pg. 153

**CORRESPONDENCE & COMMUNICATIONS**

- 1. Public Correspondence
- 2. Committee Reports
  - a. Fire Chief's Evaluation Committee
  - b. Arcata Station Rent Committee
- 3. Fire Chief's Monthly Report Pg. 156
- 4. Director Matters

**DISTRICT BUSINESS**

- 1. Review of 2021 Year End Statistics Pg. 162
  - a. Attachment 1 - PowerPoint Presentation Pg. 164
- 2. Request for Nominations for Humboldt Local Agency Formation Commission (LAFCo) Pg. 187
  - a. Attachment 1 - Request for Nominations to Serve on LAFCo Pg. 189
  - b. Attachment 2 - Special District Member Regular & Alternate Nomination Form 2022 Pg. 191
  - c. Attachment 3 - Special District Member Candidate Information Sheet 2022 Pg. 193
- 3. Consideration of the Notice of Preparation from the City of Arcata Regarding the Gateway Area Plan Pg. 194
  - a. Attachment 1 - City of Arcata Notice of Preparation Pg. 195

**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 Labor Negotiators (Gov. Code Section 54957.6)
  - Agency designated representatives: *Randy Mendosa, Board President, Blaine Maynor, Director*
  - Unrepresented Employee: *Fire Chief*

## ADJOURNMENT

Next Regular Board Meeting is scheduled for March 8, 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 9<sup>th</sup> Street, Arcata, CA 95521*
- *Mad River Station, 3235 Janes Road, Arcata, CA 95521*
- *The Arcata Fire Protection District website: [www.arcatafire.org](http://www.arcatafire.org)*

# Public Comment & Association Reports



**ARCATA VOLUNTEER FIREFIGHTERS  
ASSOCIATION, INC.**

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

**Date: 2/8/2022 MONTHLY ACTIVITY REPORT**  
**To: Board of Directors, Arcata Fire District**  
**From: Arcata Volunteer Firefighters' Association**

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

**Volunteering**

- Volunteer hours of support for January were about 62 hours.
  - VLU will be reviewing the Earthquake training and updates on Radio Communications this month
  - Volunteers conducted various community CPR/1st Aid classes.
  - Grant development is ongoing to support the needs of the District
  - Assisting Captain McDonald with the Rural Address placard project.
  - VLU will be participating in the Manila Tsunami Evacuation exercise in March
  - We have a new VLU members who has joined our crew. I understand She has received her gear and gone through initial training and is approved to respond to calls.

**Grants; Recent Grants Activity**

- Still awaiting a response on the grant application to Simpson Family Fund, \$31,753.45 for 17 digital mobile radios that will allow the District to communicate with Humboldt Bay Fire and Law Enforcement.
- Working on a Central Coast Grant for 14 Knox "Keysecure" Devices \$17,687.28

**AVFA Properties**

- Stucco repair on the backside of the 9<sup>th</sup> St. Station in progress.
- AVFA Board and AFD Board members in on going discussions for the potential sale of the 9<sup>th</sup> Street Fire Station to the District.

# Consent Calendar



## MINUTES

*Special Board Meeting*

*January 4, 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 5:33 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 Nicole Johnson, and Director Eric Loudenslager. Director David Rosen was absent.

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

### **PUBLIC COMMENT**

There were no public comments.

### **DISTRICT BUSINESS**

Prior to opening District Business, President Mendosa introduced Ryan Plotz, Counsel for the District. Attorney Plotz began by sharing his PowerPoint presentation and providing an overview and review of the process for this meeting. The PowerPoint presentation slides will be added to the end of these minutes as Attachment 1.

Chief McDonald requested Attorney Plotz clarify that any ex parte communications that had occurred with the Board members by petitioners should be brought up at this time. Following Attorney Plotz explanation, President Mendosa requested a poll of the Board to advised if any of the Directors had had such communications with any of the petitioners. The attending Board members, Directors Johnson, Maynor and Mendosa responded in the negative and Director Loudenslager advised he had been copied in an email from Sara Turner to the County. The referenced document had also been included in the Board packet.

President Mendosa then invited staff to review item 1 and Attorney Plotz advised he would be presenting the staff reports. Chief McDonald, as the Duty Chief, left the meeting to attend a call for service at 5:54 pm.

**1. Consider Appeal for Adjustment of Special Tax on the Property Located on the 1500 Block of J Street, Arcata, APN # 020-102-005:** Attorney Plotz reviewed the agenda item utilizing the PowerPoint and provided the staff recommendation.

The Petitioner, Sara Turner, stated her position and there were no further comments received from the general public on the petition.

There were no comments or discussion from the Board and a motion was made.

It was moved to grant the Petition concerning APN 020-102-005 and assign the Single-Family Residential Parcel Use Category under Ordinance No. 20-20 and direct the Fire Chief to take such further action as may be required to implement the Board's decision to grant the Petition.

**Motion:** Johnson; Second: Maynor

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

**2. Consider Appeal for Adjustment of Special Tax and Benefit Assessment on the Property Located on the 200 Block of G Street, Arcata, APN # 503-224-007:**

Attorney Plotz reviewed the agenda item utilizing the PowerPoint and provided the staff recommendation.

The Petitioner, George Green, stated his position and there were no further comments received from the general public on the petition.

The Board discussed the petition, and the historical approval of a different land use code from the previous year. President Mendosa specifically requested a moment to review the minutes from last year's meeting, which had been included on page 59 of the Board packet. There was further discussion and input from the Directors as well as Attorney Plotz.

With no further comments received a motion was made.

It was moved to deny the Petition concerning APN 503-224-007-000.

**Motion:** Maynor; Second: Johnson

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

**3. Consider Appeal for Adjustment of Special Tax on the Property Located on the 2100 Block Peninsula Drive, Manila, APN # 506-082-022:** Attorney Plotz began his review of the agenda item when the petitioner from the previous item, George Green, interrupted the process advising that he had not received his three-minute response/rebuttal time and he had been waiting to be called upon. Mr. Green was advised that President Mendosa had opened, and closed public comment and he had not spoken up. President Mendosa then deferred to Attorney Plotz who reviewed the meeting procedures aloud, adding that there was an option to revisit, through a motion

to reconsider, which is generally made by a Board member who voted in the affirmative on the original action. With no motion made, President Mendosa requested Attorney Plotz continue with his review of agenda item 3.

Attorney Plotz continued his review of the agenda item utilizing the PowerPoint and provided the staff recommendation.

The petitioner, David Reed, thanked the Board for granting his request and no public comments received on the petition.

There were a few clarifying questions from the Board and with no further discussion a motion was made.

It was moved to grant the Petition concerning APN 506-082-022-000 and assign the Commercial Parcel Use Category under Ordinance No. 20-20 and direct the Fire Chief to take such further action as may be required to implement the Board's decision to grant the Petition.

**Motion:** Johnson; Second: Maynor

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

Chief McDonald returned to the meeting at 6:33 pm.

**4. Consider Appeal for Adjustment of Special Tax and Benefit Assessment on the Property Located on the 600 16<sup>th</sup> Street, Arcata, APN # 020-096-002:** Attorney Plotz reviewed the agenda item utilizing the PowerPoint and provided the staff recommendation.

The petitioner, William Sombric, stated his position and there were no further comments received from the general public on the petition.

One of the Directors confirmed that there was no operational business happening now and that information was confirmed.

With no further discussion a motion was made.

It was moved to grant the Petition concerning APN 020-096-002-000 and assign, for purposes of the Special Tax, the Single-Family Residential use category, and assign, for purposes of the Benefit Assessment, the Improved Single-Family Residential use code, and direct the Fire Chief to take such further action as may be required to implement the Board's decision to grant the Petition

**Motion:** Loudenslager; Second: Johnson

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

**5. Consider Appeal for Adjustment of Special Tax and Benefit Assessment on the Property Located on the 1300 Block of Sunset Avenue, Arcata, APN # 505-083-019:** Attorney Plotz reviewed the agenda item utilizing the PowerPoint and provided the staff recommendation.

The petitioner, Audrey Archibald, stated her position and there were no further comments received from the general public on the petition.

There were no questions or comments from the Board and a motion was made.

It was moved to grant the Petition concerning APN 505-083-019-000 and assign, for purposes of the Special Tax, the Single-Family Residential use category, and assign, for purposes of the Benefit Assessment, the Improved Single-Family Residential use code, and direct the Fire Chief to take such further action as may be required to implement the Board's decision to grant the Petition."

**Motion:** Maynor; Second: Loudenslager

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

**6. Consider Appeal for Adjustment of Special Tax on the Property Located on the 3400 Block of Jacoby Creek Road, Bayside, APN # 501-131-007:** Attorney Plotz reviewed the agenda item utilizing the PowerPoint and provided the staff recommendation.

The petitioner, Chris Freeman, stated his position and there were no further comments received from the general public on the petition.

There was discussion among the Board and questions posed to the petitioner regarding the use of the "cabin" in question, whether or not it is recognized as an ADU, its size, current use, and historical use. The Board continued deliberations about the actual evidence of "use" provided by the petitioner in the submission. There were concerns about lack of proof of a recognized ADU by the County, as well as setting a precedent for future petitioners by "bending the rules" to make a decision using the petitioners' statements, rather than having submitting proof as was required in the instructions for the petition.

With no further discussion, a motion was made.

It was moved to grant the Petition concerning APN 501-131-007-000 and assign, for purposes of the Special Tax, the Single-Family Residential use category and direct the Fire Chief to take such further action as may be required to implement the Board's decision to grant the Petition

**Motion:** Maynor; Second: Loudenslager

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

**7. Consider Appeal for Adjustment of Special Tax on the Property Located on the 1500 Block of Peninsula Drive, Manila, APN # 400-141-012:** Attorney Plotz reviewed the agenda item utilizing the PowerPoint and provided the staff recommendation.

The petitioner, Michael Fennell, stated his position and there were no further comments received from the general public on the petition.

The members of the Board had a few questions for the property owner regarding the size of the unit and if it was rented and then a motion was made.

It was moved to deny the Petition concerning APN 400-141-012-000.

**Motion:** Maynor; Second: Loudenslager

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

Motion Carries

**8. Consider Appeal for Adjustment of Special Tax and Benefit Assessment on the Property Located on the 1100 Block of A Street, Arcata, APN # 021-073-006:**

Attorney Plotz reviewed the agenda item utilizing the PowerPoint and provided the staff recommendation.

The petitioner, Larry Burdick, stated his position and there were no further comments received from the general public on the petition.

Following the answer to a question from Director Johnson regarding the meaning of "Garden of the Heart" as it related to the address, and with no further comments or discussion, a motion was made.

It was moved to grant the Petition concerning APN 021-073-006-000 and assign, for purposes of the Special Tax, the Single-Family Residential use category, and assign, for purposes of the Benefit Assessment, the Improved Single-Family Residential use code, and direct the Fire Chief to take such further action as may be required to implement the Board's decision to grant the Petition

**Motion:** Loudenslager; Second: Maynor

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

**9. Consider Appeal for Adjustment of Special Tax and Benefit Assessment on the Property Located on the 2700 Block of McDowell Court, Arcata, APN # 503-481-007:** Attorney Plotz reviewed the agenda item utilizing the PowerPoint and provided the staff recommendation.

The petitioner, John Nicklas, was not present at the meeting. However, Will Sombric, an earlier petitioner, spoke up. He advised that he was currently with his wife, Signe Nicklas, who is also the daughter of Mr. Nicklas and they had been given permission to speak on his behalf and answer questions if the Board chose to do so. Mr. Sombric then reiterated some of the points that had been provided in the written submission.

Receiving no public comments, President Mendosa then queried if this petition has been presented to the Board before as it seemed familiar. Mr. Sombric answered in the affirmative advising it had been submitted for an appeal during the last fiscal year tax cycle and had been denied.

President Mendosa opened the item for deliberation by the Board and Director Maynor requested clarification on the splitting of the two tax types. Attorney Plotz advised that the Benefit Assessment does not make exception to the ADU's, therefore staff recommended denying the petition in part, as it related to the Benefit Assessment.

There were no further Board comments and President Mendosa requested the two items be handled separately based on staff recommendation. A motion was made.

It was moved to deny, in part, the Petition concerning APN 503-481-007-000 as it relates to reclassifying the parcel for purposes of the Benefit Assessment

**Motion:** Maynor; Second: Loudenslager

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

Attorney Plotz returned to his PowerPoint to remind the Board of the policy in the Resolution and that it comes into play because of the zoning and recognizing ADU's. He reviewed the factors to be considered, which were listed in slide nine of the PowerPoint, (Attachment 1). During the review of these factors, Mr. Sombric spoke up occasionally to offer answers to the questions being posed.

Signe Nicklas also spoke briefly about her father and the purpose of the dual mailboxes shown in the photos.

President Mendosa closed public comment and asked the Board for deliberations.

There were a few more clarifying questions before a motion was made.

It was moved to grant, in part, the Petition concerning APN 503-481-007-000 as it relates to the Special Tax, and assign, for purposes of the Special Tax, the Single-Family Residential use category, and direct the Fire Chief to take such further action as may be required to implement the Board's decision to grant the Petition.

**Motion:** Maynor; Second: Johnson

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

**10. Consider Appeal for Adjustment of Special Tax and Benefit Assessment on the Property Located on the 300 Block of Beverly Drive, Arcata, APN # 503-041-001:** Attorney Plotz reviewed the agenda item utilizing the PowerPoint and provided the staff recommendation.

The petitioner, Dana Nielsen, was not present and there were no public comments.

Prior to the motion, Attorney Plotz advised that the petitioner had included a request for refunds back to 2006. He reminder the Board that the policy did not allow for such requests and that any refunds will be for the current year petition only.

It was moved to grant the Petition concerning APN 503-041-001-000 and assign, for purposes of the Special Tax, the Single-Family Residential use category, and assign, for purposes of the Benefit Assessment, the Improved Single-Family Residential use code, and direct the Fire Chief to take such further action as may be required to implement the Board's decision to grant the Petition.

**Motion:** Loudenslager; Second: Maynor

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

## **ADJOURNMENT**

Following a motion, President Mendosa adjourned the meeting at 7:55 pm.

**Motion:** Johnson; Second: Maynor

The next Regular Meeting is scheduled for **January 11, 2022, at 5:30 pm.**

Respectfully submitted,

Becky Schuette,  
Clerk of the Board

PETITIONS FOR ADJUSTMENT  
OF BENEFIT ASSESSMENT  
AND/OR SPECIAL TAX

SPECIAL MEETING

JANUARY 4, 2022

# OVERVIEW

- **IN 2006, THE DISTRICT ESTABLISHED A BENEFIT ASSESSMENT. THE BENEFIT ASSESSMENT IS LEVIED AGAINST TAXABLE PARCELS WITHIN THE DISTRICT ON A “UNIT OF BENEFIT” BASIS AT A RATE OF \$22.00 PER UNIT OF BENEFIT. EACH PARCEL IS ASSIGNED A LAND USE DESIGNATION WITH A CORRESPONDING NUMBER OF UNIT(S) OF BENEFIT.**
  - THE DISTRICT’S SCHEDULE OF LAND USE DESIGNATIONS AND CORRESPONDING UNIT(S) OF BENEFIT IS INCLUDED IN YOUR PACKETS ON PAGE 18.
- **IN 2020, THE VOTERS APPROVED MEASURE F, A SPECIAL TAX MEASURE. THE AMOUNT OF THE SPECIAL TAX LEVIED AGAINST EACH TAXABLE PARCEL IS BASED ON THE PARCEL USE CATEGORY ASSIGNED BY THE DISTRICT.**
  - THE PARCEL USE CATEGORIES AND CORRESPONDING SPECIAL TAX AMOUNTS ARE INCLUDED IN YOUR PACKETS ON PAGES 11-12
- **PURPOSE OF HEARING: CONSIDER AND ADJUDICATE TEN (10) PETITIONS FOR ADJUSTMENT OF BENEFIT ASSESSMENT AND/OR SPECIAL TAX. EACH PETITIONER ASSERTS THE DISTRICT ASSIGNED AN ERRONEOUS LAND USE DESIGNATION TO THE TAXABLE PARCEL, RESULTING IN A HIGHER SPECIAL TAX AND/OR BENEFIT ASSESSMENT.**

# RESOLUTION 21-233

- RESOLUTION 21-233 GOVERNS PROCESS FOR REVIEW AND ADJUDICATION OF PETITIONS (PACKET PAGES 19-23)
- APPEAL LIMITED TO CURRENT FISCAL YEAR ONLY.
- PETITIONS MUST HAVE BEEN RECEIVED BY THE DISTRICT ON OR BEFORE DECEMBER 1 TO BE CONSIDERED TIMELY. UNTIMELY PETITIONS ARE SCREENED OUT BY THE CHIEF WITH WRITTEN NOTICE TO THE PROPERTY OWNER.
- COMPLETE AND TIMELY PETITIONS ARE SET FOR A HEARING BEFORE THE BOARD. EACH PETITIONER IS PROVIDED WRITTEN NOTICE OF THE DATE AND TIME OF THE HEARING AT LEAST TEN (10) DAYS PRIOR TO THE HEARING.

# RESOLUTION 21-233

- AT THE HEARING ON THE PETITIONS, THE BOARD WILL CONSIDER THE WRITTEN APPEAL SUBMITTED BY THE PROPERTY OWNER, THE FIRE CHIEF'S REPORT AND POSITION, AND ANY ORAL COMMENTS BY THE PROPERTY OWNER OR REPRESENTATIVE.
- THE BOARD SHOULD CONSIDER ALL RELEVANT EVIDENCE AND IS NOT BOUND BY ANY TECHNICAL RULES OF EVIDENCE.
- IN THE EVENT THE PROPERTY OWNER IS NOT PRESENT FOR THE HEARING, THE BOARD SHALL CONSIDER THE APPEAL ON THE BASIS OF THE PROPERTY OWNER'S WRITTEN SUBMISSION.

# RESOLUTION 21-233

- THE PROPERTY OWNER CARRIES THE BURDEN OF PROOF TO DEMONSTRATE THAT THE PARCEL USE CATEGORY ASSIGNED BY THE DISTRICT IS ERRONEOUS AND SHOULD BE CHANGED.
- THE BOARD SHALL, AMONG OTHER THINGS IT DEEMS RELEVANT, CONSIDER EACH OF THE FOLLOWING WHEN CONSIDERING EACH PETITION:
  - THE PARCEL USE CATEGORY PREVIOUSLY ASSIGNED TO THE PROPERTY.
  - THE ZONING USE DESIGNATION ASSIGNED TO THE PROPERTY, GIVING SUBSTANTIAL WEIGHT TO THE ZONING CLASSIFICATION AND MAXIMUM ALLOWABLE USE THEREUNDER.
  - THE ACTUAL USE MADE OF THE PROPERTY.
- TO THE EXTENT THE PROPERTY OWNER CONTENTS THAT THE ACTUAL USE OF THE PROPERTY IS DIFFERENT THAN THE USE ALLOWED UNDER THE APPLICABLE ZONING REGULATIONS, THE PROPERTY OWNER SHALL PRODUCE CLEAR AND CONVINCING EVIDENCE OF THE ACTUAL USE. CLEAR AND CONVINCING EVIDENCE INCLUDES CORROBORATING EVIDENCE BEYOND THE MERE STATEMENT OF THE PROPERTY OWNER.

# RESOLUTION 21-233

- THE BOARD SHALL DECIDE EACH PETITION THROUGH NORMAL MOTION PROTOCOL AT THE COMPLETION OF THE HEARING ON EACH PETITION.
- THE BOARD IS NOT REQUIRED TO PREPARE A WRITTEN DECISION ON EACH PETITION; AN ORAL MOTION IS SUFFICIENT.
- IN THE EVENT A PROPERTY OWNER IS NOT PRESENT AT THE HEARING, THE FIRE CHIEF WILL PROVIDE WRITTEN NOTICE OF THE BOARD'S DECISION BY MAIL.
- IN THE EVENT THE APPEAL IS SUCCESSFUL, THE DISTRICT SHALL REFUND ANY OVERAGE PAID AND PROVIDE WRITTEN NOTICE TO THE COUNTY REGARDING THE RECLASSIFICATION.
- A SUCCESSFUL APPEAL SHALL NOT RESTRICT OR OTHERWISE BIND THE DISTRICT TO ANY PARCEL USE CLASSIFICATION FOR ANY SUBSEQUENT FISCAL YEAR.

# DISTRICT POLICY RE: ACCESSORY DWELLING UNITS (SECTION 5 OF RESOLUTION 21-233)

- IN MAKING DETERMINATIONS WHETHER A PROPERTY SHOULD BE ASSIGNED SINGLE FAMILY RESIDENTIAL OR MULTI-FAMILY RESIDENTIAL, THE FOLLOWING RULES SHALL APPLY:
  - ZONING DESIGNATION. THE DISTRICT SHALL ASSIGN A RESIDENTIAL PARCEL USE CATEGORY BASED ON THE LARGEST ALLOWABLE USE PERMITTED UNDER THE APPLICABLE ZONING REGULATIONS, PROVIDED, HOWEVER, THAT THE DISTRICT MAY DOWNGRADE THE PARCEL USE CATEGORY IF A VISUAL OBSERVATION FROM THE NEAREST PUBLIC ROAD DEMONSTRATES CLEARLY THAT A LESSER USE IS BEING MADE OF THE PROPERTY. THE DISTRICT SHALL NOT BE OBLIGATED TO MAKE ANY SUCH VISUAL INSPECTION.
  - ADUS AND SINGLE-FAMILY ZONED PARCEL. IN THE CASE OF A PROPERTY ZONED TO PERMIT NO MORE THAN ONE SINGLE FAMILY RESIDENCE, THE DISTRICT SHALL ASSUME THAT AN ADDITIONAL ACCESSORY STRUCTURE USED AS A DWELLING IS AN ACCESSORY DWELLING UNIT (“ADU”), AS DESCRIBED IN SECTION 3 OF ORDINANCE NO. 20-20, PROVIDED THE PARTICULAR ZONING REGULATIONS OR STATE LAW ALLOW FOR AN ACCESSORY DWELLING UNIT ON THAT PROPERTY.

- ADUs AND MULTI-FAMILY ZONED PARCEL. IN THE CASE OF A PROPERTY ZONED TO ALLOW FOR MULTI-FAMILY USE (I.E., MORE THAN ONE PRIMARY DWELLING UNIT), THE DISTRICT SHALL ASSIGN A PARCEL USE CATEGORY BASED ON THE ALLOWABLE UNITS PERMITTED UNDER THE APPLICABLE ZONING REGULATIONS OR, IN THE EVENT THE ZONING REGULATIONS DO NOT SPECIFY THE MAXIMUM ALLOWABLE UNITS, THE NUMBER OF UNITS LOCATED ON THE PROPERTY BASED ON A VISUAL INSPECTION. IN THE EVENT A PROPERTY OWNER SUBMITS AN APPEAL TO RECLASSIFY A MULTI-FAMILY ZONED PARCEL TO A SINGLE-FAMILY PARCEL WITH AN ACCESSORY DWELLING UNIT, THE FOLLOWING SHALL BE CONSIDERED BY THE BOARD OF DIRECTORS:

- THERE SHALL BE A STRONG PRESUMPTION THAT ANY PROPERTY ZONED TO PERMIT MORE THAN ONE SINGLE FAMILY RESIDENCE SHALL BE ASSIGNED A MULTI-FAMILY RESIDENTIAL PARCEL USE CATEGORY.
- IN NO CASE SHALL THE DISTRICT REASSIGN A MULTI-FAMILY PARCEL WITH THREE OR MORE SEPARATE DWELLING UNITS TO A SINGLE-FAMILY PARCEL USE CATEGORY.

- IN CONSIDERING WHETHER A MULTI-FAMILY ASSIGNED PARCEL WITH TWO SEPARATE DWELLING UNITS SHALL BE RECLASSIFIED AS SINGLE-FAMILY WITH AN ADU, THE FOLLOWING FACTORS SHALL BE CONSIDERED:
  - THE SIZE (IN SQUARE FOOT) OF THE PRIMARY STRUCTURE TO THE CLAIMED ACCESSORY STRUCTURE, IT BEING UNDERSTOOD THAT A MULTI-FAMILY DESIGNATION IS MORE APPROPRIATE IF THE CLAIMED ADU IS EQUAL OR SIMILAR IN SIZE TO THE PRIMARY STRUCTURE.
  - THE APPEARANCE OF THE TWO STRUCTURES, IT BEING UNDERSTOOD THAT AN ADU IS TYPICALLY A SECONDARY UNIT TO THE PRIMARY STRUCTURE IN USE AND APPEARANCE.
  - WHETHER THE PARTICULAR ZONING REGULATIONS ALLOW FOR THE CONSTRUCTION OF AN ADU ON THE MULTI-FAMILY ZONED PARCEL.
  - WHETHER THE CLAIMED ADU HAS A SEPARATE MAILING ADDRESS.
  - WHETHER THE CLAIMED ADU HAS A SEPARATE AND DISTINCT ENTRANCE THAT IS VISIBLE FROM THE ROAD FRONTAGE.
  - WHETHER THE CLAIMED ADU IS SEPARATELY METERED AND BILLED BY THE PUBLIC UTILITIES SERVICING THE PROPERTY.
  - WHETHER THE CLAIMED ADU IS RECOGNIZED AS AN ADU BY THE GOVERNMENT ENTITY HAVING LAND USE AUTHORITY OVER THE PROPERTY.
  - WHETHER THE CLAIMED ADU IS OCCUPIED BY RELATIVES OF THE PROPERTY OWNER OR IS RENTED TO THIRD PARTY, NON-RELATIVES.

## Appeal Meeting Process

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

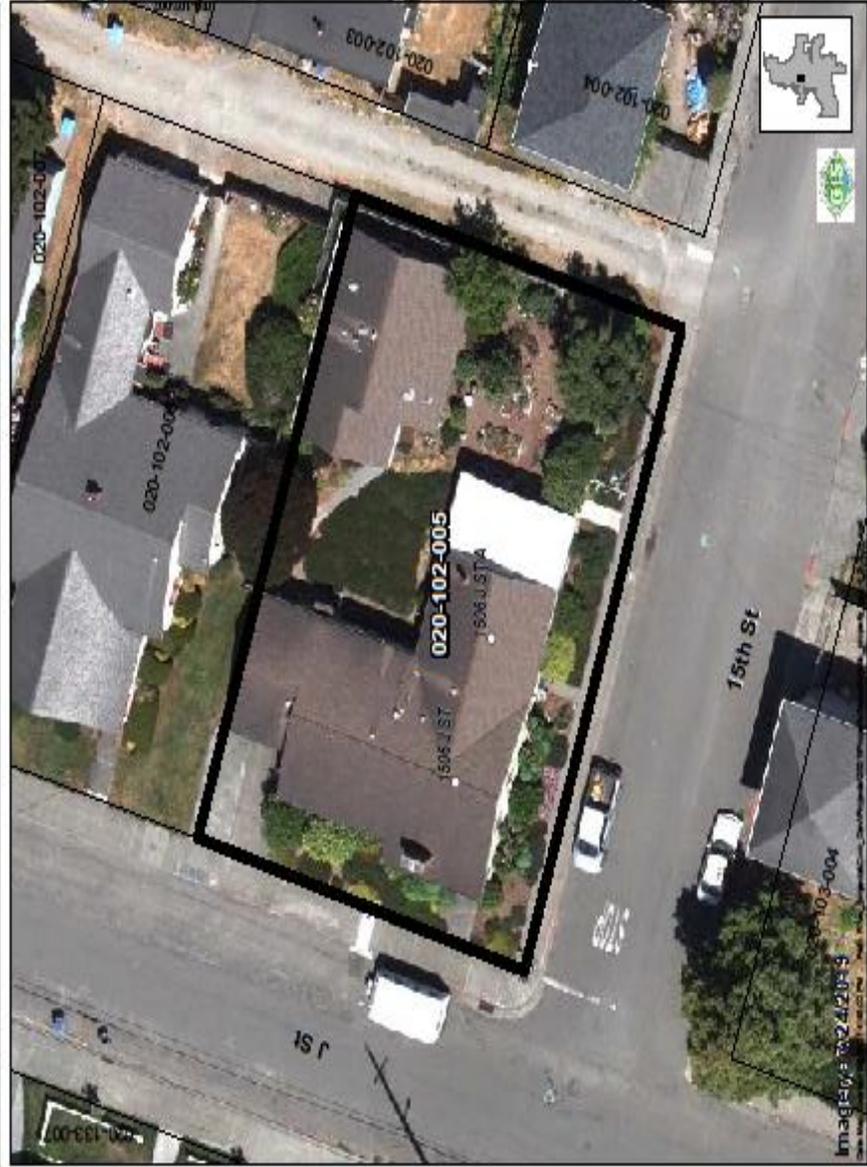
## APPEAL FOR ADJUSTMENT RE: APN 020-102-005-000

- **PROPERTY ADDRESS: 1506 J STREET, ARCATA, APN 020-102-005-000**
- **APPEALING SPECIAL TAX ONLY**
  - DISTRICT ASSIGNED MULTI-FAMILY RESIDENTIAL (2-4 UNITS); TAX AMOUNT: \$309
  - OWNERS REQUEST RE-CLASSIFICATION TO SINGLE-FAMILY RESIDENTIAL; TAX AMOUNT: \$118
- **OWNER'S POSITION:**
  - THE PARCEL CONTAINS A DETACHED COTTAGE THAT IS "INTENDED FOR USE BY FAMILY, FRIENDS, AND POSSIBLE CAREGIVERS." OWNER CLAIMS THE DETACHED COTTAGE IS AN ADU AND SHOULD, THEREFORE, BE TAXED AT THE SINGLE-FAMILY RESIDENTIAL RATE.
  - SUBSEQUENT TO THE AGENDA BEING PUBLISHED, THE OWNER PROVIDED DOCUMENTATION FROM THE CITY OF ARCATA TENDING TO SHOW THE DETACHED COTTAGE IS A PERMITTED ADU.
- **CITY OF ARCATA ZONING:**
  - RESIDENTIAL LOW DENSITY, WHICH ALLOWS TWO TO 7.25 DWELLINGS PER ACRE, PLUS 1 SECONDARY UNIT PER PARCEL.

# APPEAL FOR ADJUSTMENT RE: APN 020-102-005-000

## Property Report - Assessor's Parcel Number: 020-102-005

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



The City of Arcata, including all departments, is an Equal Opportunity Employer. Minorities and women are encouraged to apply. The City of Arcata is an Equal Opportunity Employer. Minorities and women are encouraged to apply. The City of Arcata is an Equal Opportunity Employer. Minorities and women are encouraged to apply.

Web Links:  
General Plan Land Use Element: <http://www.cityofarcata.org/DocumentCenter/View/38>  
Land Use Code: <http://www.codepublishing.com/CA/Arcata/7/ArcataLUC0920/ArcataLUC092.html>

## Humboldt County Assessor Details

Parcel information date: 9/1/2021

Site Address/City/Zip: 1506 J ST  
Land Value: \$13,010.00  
Improvement Value: \$151,780.00  
Other Value: \$0.00  
Recorded Document: 2012R 22314  
Assessor Parcel Map Link: <http://co.humboldt.ca.us/assessor/maps/020-10-0.pdf>

For parcel/owner information please call:  
Humboldt County Assessor  
805 5th Street, Eureka, CA 95501  
(707) 427-1883

## City of Arcata Property Details

Parcel attribute descriptions:

[https://sca01.cityofarcata.org/data/property\\_report/Property\\_report\\_mwebdate9-7-2017.pdf](https://sca01.cityofarcata.org/data/property_report/Property_report_mwebdate9-7-2017.pdf)

### Property Details

Latitude/Longitude: 40.874355 -124.086765  
Section/Township/Range: SECTION 29 T6N, R1E  
Parcel Size in Sq Ft (GIS Computed): 8,799.7  
Parcel Size in Acres (GIS Computed): 0.2  
Google Map Link: <http://maps.google.com/maps?hl=en&gl=us&zoom=15&lat=40.874355&lon=-124.086765>

Census Block: 101 Census Tract: 10 No  
Sewer Lateral Certificate(as of 9/1/2021): No

### Zoning

Arcata Land Use Code (LUC):  
**Residential Low Density**  
Arcata Coastal Land Use & Development Guide (CLUIDG):  
N/A

### General Plan Land Use

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

### Special Resources/Hazards/Constraints Areas

Creamery District (:CD) Combining Zone: Out  
Historical Landmark (:HL) Combining Zone: None  
Homeless for Housing (:HH) Combining Zone: Out  
Cannabis Innovation Zone (:CIZ) Combining Zone: Out  
Neighborhood Conservation Area (:NCA): Arcata Heights Conservation Area  
Planned Development (:PD) Combining Zone: No  
Plaza Area (:PA) Combining Zone: No  
Special Consideration (:SC) Combining Zone: No  
Wetland/Stream (:WP/:SP) Combining Zone: None  
Alquist/Philo Fault Zone: In  
Coastal Zone Boundary: Out  
Categorical Exclusion Area: Out  
Creek Zone (Within 25' of creek): No  
Coastal Jurisdiction: Out  
FEMA Flood Zone (2017): Out  
Hillside Development: None  
Liquefaction: None  
Matthews Dam Failure: Out  
Noise Contour: Yes  
Redevelopment Area: Out  
Urban Services Boundary: In  
USFWS Wetlands: No  
Within 50' of Fault Zone: Out

## APPEAL FOR ADJUSTMENT RE: APN 020-102-005-000

- STAFF RECOMMENDATION:
  - STAFF RECOMMENDS THAT THE BOARD GRANT THE PETITION AS FOLLOWS:  
“I MOVE TO GRANT THE PETITION CONCERNING APN 020-102-005 AND ASSIGN THE SINGLE-FAMILY RESIDENTIAL PARCEL USE CATEGORY UNDER ORDINANCE No. 20-20 AND DIRECT THE FIRE CHIEF TO TAKE SUCH FURTHER ACTION AS MAY BE REQUIRED TO IMPLEMENT THE BOARD’S DECISION TO GRANT THE PETITION.”

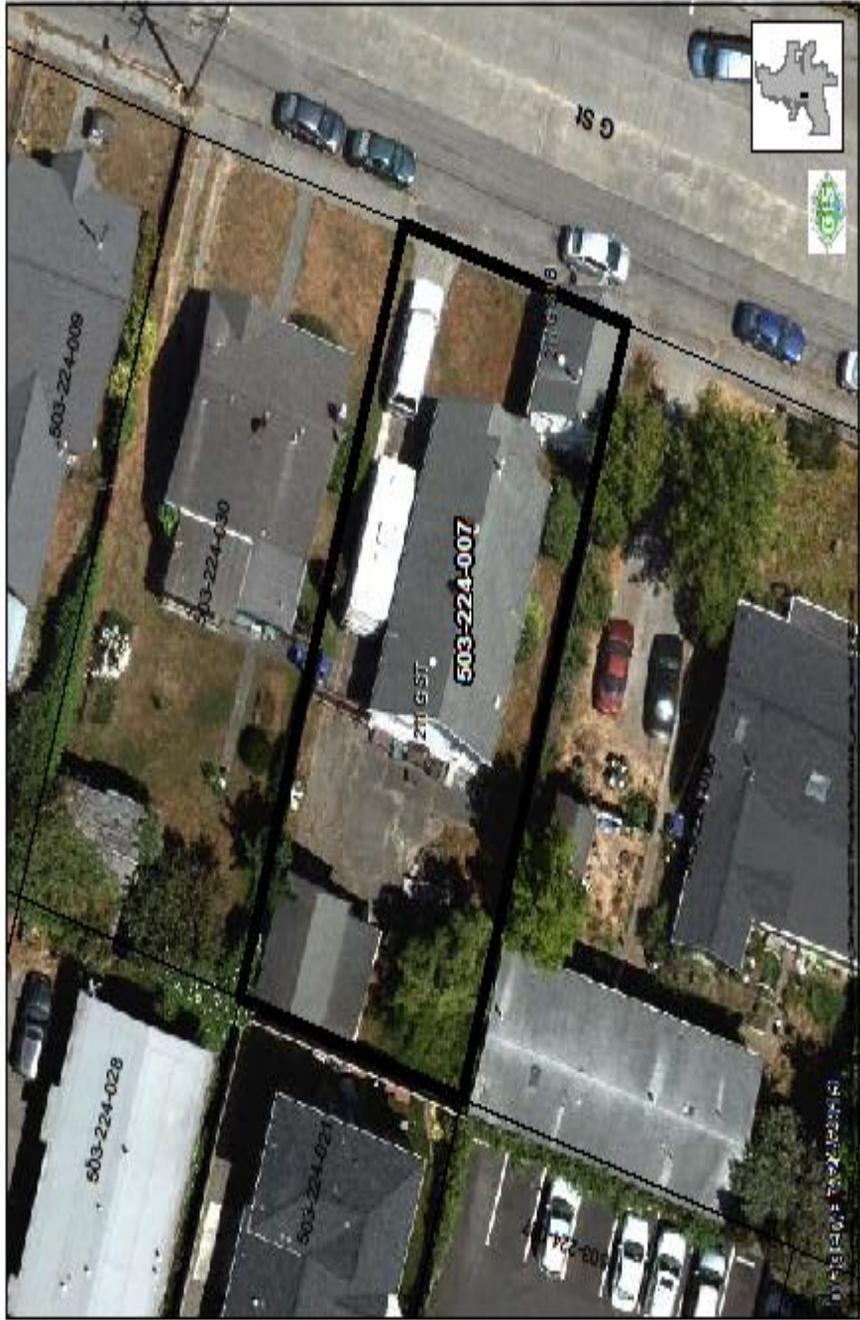
## APPEAL FOR ADJUSTMENT RE: APN 503-224-007-000

- **PROPERTY ADDRESS: 211 G STREET, ARCATA, APN 503-224-007-000**
- **APPEALING SPECIAL TAX AND BENEFIT ASSESSMENT**
  - SPECIAL TAX
    - AS ASSIGNED: COMMERCIAL; TAX AMOUNT: \$546
    - OWNER'S REQUEST: SINGLE-FAMILY RESIDENTIAL; TAX AMOUNT: \$118
  - BENEFIT ASSESSMENT
    - AS ASSIGNED: COMMERCIAL OFFICE; ASSESSMENT AMOUNT: \$220
    - OWNER'S REQUEST: IMPROVED SINGLE FAMILY RESIDENTIAL; ASSESSMENT AMOUNT: \$88
- **OWNER'S POSITION:** THE PROPERTY IS PRIMARILY USED AS A SINGLE-FAMILY RESIDENCE, EXCEPT THAT OWNER LEASES A 300-SQUARE FOOT ACCESSORY UNIT FOR USE AS A SALON RENTED TO A THIRD-PARTY. OWNER ASSERTS THE BOARD PREVIOUSLY APPROVED RE-CLASSIFYING THIS PROPERTY AS SINGLE FAMILY RESIDENTIAL FOR THE PRIOR FISCAL YEAR.
- **CITY OF ARCATA ZONING:**
  - RESIDENTIAL MEDIUM DENSITY, WHICH ALLOWS 7.26 TO 15 DWELLINGS UNITS PER ACRE, PLUS 1 SECONDARY UNIT PER PARCEL.

# APPEAL FOR ADJUSTMENT RE: APN 503-224-007-000

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

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



The City of Arcata, including any and all parcels, is located in the Humboldt County Assessor's Office jurisdiction. The Humboldt County Assessor's Office is located at 400 S. Main Street, Arcata, CA 95521. The Humboldt County Assessor's Office is located at 400 S. Main Street, Arcata, CA 95521.

Web links:  
General Plan Land Use Element: <http://www.cityofarcata.org/Documents/Center/View/38>  
Land Use Code: <http://www.codepublishing.com/CA/Arcata/7/ArcataLUC0920/ArcataLUC0920.html>

## Humboldt County Assessor Details

Parcel information date: 9/1/2021

Site Address/City/Zip: 211 GST  
Land Value: \$142,173.00  
Improvement Value: \$142,173.00  
Other Value: \$0.00  
Recorded Document: 2015R 20824  
Assessor Parcel Map Link: <http://co.humboldt.ca.us/assessor/maps/503-22.pdf>

For parcel owner information please call:  
Humboldt County Assessor  
400 S. Main  
(707) 822-5955

## City of Arcata Property Details

Parcel attribute descriptions:

[https://gis01.cityofarcata.org/gisdata/property\\_report/Property\\_report\\_mebobids9-7-2017.pdf](https://gis01.cityofarcata.org/gisdata/property_report/Property_report_mebobids9-7-2017.pdf)

### Property Details

Latitude/Longitude: 40.863476 -124.088123  
Section/Township/Range: SECTION 32 T6N, R1E  
Parcel Size in Sq Ft (GIS Computed): 6,060.6  
Parcel Size in Acres (GIS Computed): 0.14  
Google Map Link: <http://maps.google.com/maps?hl=en&geocode=&q=40.863476,-124.088123&hl=en&ll=40.863476,-124.088123&zoom=10>

Census Block: 506 Census Tract: 10  
Sewer Lateral Certificate(as of 9/1/2021): No

### Zoning

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

### General Plan Land Use

Inland - Arcata General Plan: Residential - Medium Density  
Coastal - Arcata General Plan: Residential - Medium Density

### Special Resources/Hazards/Constraints Areas

Creamery District (:CD) Combining Zone: Out  
Historical Landmark (:HL) Combining Zone: None  
Homeless for Housing (:HH) Combining Zone: Out  
Cannabis Innovation Zone (:CIZ) Combining Zone: Out  
Neighborhood Conservation Area (:NCA): South of Samoa Specific Plan District  
Planned Development (:PD) Combining Zone: No  
Plaza Area (:PA) Combining Zone: No  
Special Consideration (:SC) Combining Zone: No  
Wetland/Stream (:WP/:SP) Combining Zone: None  
Alquist/Prilo Fault Zone: Out  
Coastal Zone Boundary: In  
Categorical Exclusion Area: In  
Creek Zone (Within 25' of creek): No  
Coastal Jurisdiction: City Permit Jurisdiction  
FEMA Flood Zone (2017): Out  
Hillside Development: None  
Liquefaction: Moderate Liquefaction  
Matthews Dam Failure: In  
Noise Contour: Yes  
Redevelopment Area: In  
Urban Services Boundary: In  
USFWS Wetlands: No  
Within 50' of Fault Zone: Out

## APPEAL FOR ADJUSTMENT RE: APN 503-224-007-000

- OWNER ACKNOWLEDGES THAT THE PROPERTY IS USED FOR A COMMERCIAL PURPOSE, I.E., A SALON. A COMMERCIAL USE IS CONSIDERED A HIGHER RISK USE AND SHOULD BE ASSESSED ACCORDINGLY.
- STAFF RECOMMENDS THE BOARD DENY THE PETITION AS TO BOTH THE SPECIAL TAX AND BENEFIT ASSESSMENT, AS FOLLOWS:
  - “[I] MOVE TO DENY THE PETITION CONCERNING APN 503-224-007-000.”
- ALTERNATIVELY, THE BOARD COULD MOVE TO GRANT THE PETITION AS FOLLOWS:
  - “[I] MOVE TO GRANT THE PETITION CONCERNING APN 503-224-007-000 AND ASSIGN FOR PURPOSES OF THE SPECIAL TAX THE SINGLE-FAMILY RESIDENTIAL USE CATEGORY, AND ASSIGN FOR PURPOSES OF THE BENEFIT ASSESSMENT THE IMPROVED SINGLE FAMILY RESIDENTIAL USE CODE, AND DIRECT THE FIRE CHIEF TO TAKE SUCH FURTHER ACTION AS MAY BE REQUIRED TO IMPLEMENT THE BOARD’S DECISION TO GRANT THE PETITION.”

## APPEAL FOR ADJUSTMENT RE: APN 506-082-022-000

- **PROPERTY ADDRESS: 2165 PENINSULA DRIVE, MANILA, APN 506-082-022-000**
- **APPEALING SPECIAL TAX ONLY**
  - SPECIAL TAX
  - AS ASSIGNED: INDUSTRIAL; TAX AMOUNT: \$910
  - OWNER'S REQUEST: COMMERCIAL; TAX AMOUNT: \$546
- **OWNER'S POSITION:** THE PROPERTY IS USED BY THE OWNER FOR SMALL SCALE EXTRACTION OF HONEY AND STORAGE OF BEE BOXES AND BEEKEEPING SUPPLIES. THE OWNER DOES NOT SELL HONEY OR OTHER PRODUCTS FROM THE PROPERTY LOCATION.
- **HUMBOLDT COUNTY ZONING:**
  - RESIDENTIAL SINGLE FAMILY

# APPEAL FOR ADJUSTMENT RE: APN 506-082-022-000



**APPEAL FOR ADJUSTMENT RE: APN 506-082-022-000**

- BASED ON STAFF’S VISUAL INSPECTION OF THE PROPERTY AND THE CONFIRMED USE OF THE PROPERTY FOR STORAGE OF BEEKEEPING EQUIPMENT AND SMALL-SCALE EXTRACTION OF HONEY FOR SALE AT FARMER’S MARKETS, STAFF RECOMMENDS THAT THE BOARD GRANT THE PETITION AS FOLLOWS:

“I MOVE TO GRANT THE PETITION CONCERNING APN 506-082-022-000 AND ASSIGN THE COMMERCIAL PARCEL USE CATEGORY UNDER ORDINANCE NO. 20-20 AND DIRECT THE FIRE CHIEF TO TAKE SUCH FURTHER ACTION AS MAY BE REQUIRED TO IMPLEMENT THE BOARD’S DECISION TO GRANT THE PETITION.”

**APPEAL FOR ADJUSTMENT RE: APN 020-096-002-000**

- **PROPERTY ADDRESS: 627 16<sup>TH</sup> STREET, ARCATA, APN 020-096-002-000**
- **APPEALING SPECIAL TAX AND BENEFIT ASSESSMENT**
  - SPECIAL TAX
    - AS ASSIGNED: COMMERCIAL; TAX AMOUNT: \$546
    - OWNER'S REQUEST: SINGLE-FAMILY RESIDENTIAL; TAX AMOUNT: \$118
  - BENEFIT ASSESSMENT
    - AS ASSIGNED: COMMERCIAL MISCELLANEOUS; ASSESSMENT AMOUNT: \$264
    - OWNER'S REQUEST: IMPROVED SINGLE FAMILY RESIDENTIAL; ASSESSMENT AMOUNT: \$88
- **OWNER'S POSITION:** THE PROPERTY IS SOLELY USED AS A SINGLE-FAMILY RESIDENCE. THE PREVIOUS OWNERS OPERATED A BUSINESS ON THE PROPERTY, BUT THAT CEASED WHEN THE CURRENT OWNERS PURCHASED THE PROPERTY IN MARCH 2021.
- **CITY OF ARCATA ZONING:**
  - RESIDENTIAL LOW DENSITY, WHICH ALLOWS 2 TO 7.25 DWELLINGS UNITS PER ACRE, PLUS 1 SECONDARY UNIT PER PARCEL.



**APPEAL FOR ADJUSTMENT RE: APN 020-096-002-000**

- BASED ON STAFF’S VISUAL INSPECTION OF THE PROPERTY AND CONFIRMATION THAT THE PROPERTY IS NO LONGER USED FOR A COMMERCIAL PURPOSE, STAFF RECOMMENDS THAT THE BOARD GRANT THE PETITION AS FOLLOWS:

“I MOVE TO GRANT THE PETITION CONCERNING APN 020-096-002-000 AND ASSIGN, FOR PURPOSES OF THE SPECIAL TAX, THE SINGLE-FAMILY RESIDENTIAL USE CATEGORY, AND ASSIGN, FOR PURPOSES OF THE BENEFIT ASSESSMENT, THE IMPROVED SINGLE-FAMILY RESIDENTIAL USE CODE, AND DIRECT THE FIRE CHIEF TO TAKE SUCH FURTHER ACTION AS MAY BE REQUIRED TO IMPLEMENT THE BOARD’S DECISION TO GRANT THE PETITION.”

## APPEAL FOR ADJUSTMENT RE: APN 505-083-019-000

- **PROPERTY ADDRESS: 1360 SUNSET AVENUE, ARCATA, APN 505-083-019-000**
- **APPEALING SPECIAL TAX AND BENEFIT ASSESSMENT**
  - SPECIAL TAX
    - AS ASSIGNED: MULTI-FAMILY RESIDENTIAL (2-4 UNITS); TAX AMOUNT: \$309
    - OWNER'S REQUEST: SINGLE-FAMILY RESIDENTIAL; TAX AMOUNT: \$118
  - BENEFIT ASSESSMENT
    - AS ASSIGNED: IMPROVED, 2-4 UNITS; ASSESSMENT AMOUNT: \$176
    - OWNER'S REQUEST: IMPROVED SINGLE FAMILY RESIDENTIAL; ASSESSMENT AMOUNT: \$88
- **OWNER'S POSITION:** THE PROPERTY IS SOLELY USED AS A SINGLE-FAMILY RESIDENCE. THE PROPERTY WAS PREVIOUSLY RECOGNIZED BY THE CITY AS A DUPLEX, BUT THE OWNER HAS SINCE REMODED THE PROPERTY AND THE CITY DID NOT ALLOW THE OWNER TO INSTALL A STOVE OR OVEN IN THE ATTACHED SECONDARY UNIT. AS A RESULT, THE ATTACHED SECONDARY UNIT IS USED AS PART OF THE PRIMARY DWELLING UNIT.
- **CITY OF ARCATA ZONING:**
  - RESIDENTIAL LOW DENSITY, WHICH ALLOWS 2 TO 7.25 DWELLINGS UNITS PER ACRE, PLUS 1 SECONDARY UNIT PER PARCEL.



## APPEAL FOR ADJUSTMENT RE: APN 505-083-019-000

- BASED ON STAFF'S VISUAL INSPECTION OF THE PROPERTY AND CONFIRMATION FROM THE CITY BUILDING DEPARTMENT OF THE OWNER'S STATEMENTS, STAFF RECOMMENDS THAT THE BOARD GRANT THE PETITION AS FOLLOWS:

"I MOVE TO GRANT THE PETITION CONCERNING APN 505-083-019-000 AND ASSIGN, FOR PURPOSES OF THE SPECIAL TAX, THE SINGLE-FAMILY RESIDENTIAL USE CATEGORY, AND ASSIGN, FOR PURPOSES OF THE BENEFIT ASSESSMENT, THE IMPROVED SINGLE-FAMILY RESIDENTIAL USE CODE, AND DIRECT THE FIRE CHIEF TO TAKE SUCH FURTHER ACTION AS MAY BE REQUIRED TO IMPLEMENT THE BOARD'S DECISION TO GRANT THE PETITION."

**APPEAL FOR ADJUSTMENT RE: APN 501-131-007-000**

- **PROPERTY ADDRESS: 3428 JACOBY CREEK ROAD, BAYSIDE, APN 501-131-007-000**
- **APPEALING SPECIAL TAX ONLY**
  - AS ASSIGNED: MULTI-FAMILY RESIDENTIAL (2-4 UNITS); TAX AMOUNT: \$309
  - OWNER'S REQUEST:
    - RURAL RESIDENTIAL/IMPROVED; TAX AMOUNT \$192
    - OR
    - SINGLE-FAMILY RESIDENTIAL; TAX AMOUNT: \$118
- **OWNER'S POSITION:** THE PROPERTY OWNER CONTENTS THAT THE PROPERTY SHOULD BE ASSIGNED EITHER A SINGLE FAMILY OR RURAL RESIDENTIAL, BUT PROVIDES NO FURTHER INFORMATION AS TO THE PARTICULAR USE MADE OF THE REAL PROPERTY OR THAT ANY ADDITIONAL DWELLING UNITS SHOULD BE CLASSIFIED AS ADUS.
- **HUMBOLDT COUNTY ZONING:**
  - RESIDENTIAL SINGLE FAMILY WITH ACCESSORY DWELLING UNIT

# APPEAL FOR ADJUSTMENT RE: APN 501-131-007-000

The screenshot displays the Humboldt County Web GIS interface. At the top, a search bar contains the text "501-131-007-000" with a search icon to its right. Below the search bar, a dropdown menu shows "Show search results for 501-...". The main map area shows an aerial view of a rural area with a parcel boundary highlighted in cyan. A data popup window is open over the parcel, displaying the following information:

<b>Parcel:</b>	<b>501-131-007-000</b>
Assessor Parcel Number	501-131-007-000
Old APN	
Site Address	2428 JACOBY CREEK RD
Site City	BAYSIDE
Site Zip	95524
Assessor Parcel Map	Book 501-13 Page
Assessed Lot Size	16.53
GIS Acres	16.64
Tax Rate Area	102008
Current	RE2-5-5
Zoom to	

The interface includes a top navigation bar with icons for home, search, and other functions. The bottom of the screen shows a scale bar and coordinates: 40.8369 -124.0504 Degrees.

## APPEAL FOR ADJUSTMENT RE: APN 501-131-007-000

- STAFF RECOMMENDS THAT THE BOARD DENY FOR LACK OF AN EVIDENTIARY BASIS TO GRANT THE PETITION. THE DISTRICT ASSIGNED A MULTI-FAMILY DESIGNATION BASED ON KNOWLEDGE OF A SECOND DWELLING UNIT ON THE PROPERTY, A VISUAL INSPECTION SHOWING MULTIPLE UNITS, AND THE FACT THE PROPERTY IS ASSIGNED A MULTI-FAMILY DESIGNATION UNDER THE BENEFIT ASSESSMENT.
- STAFF RECOMMENDS THE FOLLOWING MOTION:
  - “I MOVE TO DENY THE PETITION CONCERNING APN 501-131-007-000.”
- ALTERNATIVELY, THE BOARD COULD MOVE TO GRANT THE PETITION AS FOLLOWS:
  - “I MOVE TO GRANT THE PETITION CONCERNING APN 501-131-007-000 AND ASSIGN, FOR PURPOSES OF THE SPECIAL TAX, THE SINGLE-FAMILY RESIDENTIAL USE CATEGORY AND DIRECT THE FIRE CHIEF TO TAKE SUCH FURTHER ACTION AS MAY BE REQUIRED TO IMPLEMENT THE BOARD’S DECISION TO GRANT THE PETITION.”

## **APPEAL FOR ADJUSTMENT RE: APN 400-141-012-000**

- **PROPERTY ADDRESS: 1500 PENINSULA DRIVE, MANILA, APN 400-141-012-000**
- **APPEALING SPECIAL TAX ONLY**
  - AS ASSIGNED: MULTI-FAMILY RESIDENTIAL (2-4 UNITS); TAX AMOUNT: \$309
  - OWNER'S REQUEST:
    - SINGLE-FAMILY RESIDENTIAL; TAX AMOUNT: \$118
- **OWNER'S POSITION: THE PROPERTY CONTAINS TWO DWELLING UNITS— A MAIN HOUSE CONSISTING OF 1,400 SQUARE FEET AND A "MOTHER-IN-LAW" UNIT CONSISTING OF 860 SQUARE FEET. OWNER BELIEVES IT IS INEQUITABLE TO CONSIDER THIS PROPERTY MULTI-FAMILY**
- **HUMBOLDT COUNTY ZONING:**
  - RESIDENTIAL SINGLE FAMILY

# APPEAL FOR ADJUSTMENT RE: APN 400-141-012-000

The screenshot displays the Humboldt County Web GIS interface. At the top, the navigation bar includes the Humboldt County logo, the text "Humboldt County Web GIS", and a search bar containing "400-141-012-000". Below the search bar, a dropdown menu shows "Show search results for 400-141-012-000". The main map area shows an aerial view of a residential area with a cyan-colored parcel boundary. A popup window is open over the parcel, displaying the following information:

<b>Parcel:</b>	<b>400-141-012-000</b>
Assessor Parcel Number	400-141-012-000
Old APN	
Site Address	1500 PENINSULA DR
Site City	ARCATA
Site Zip	95521
Assessor Parcel Map	Book 400-14 Page
Assessed Lot Size	0.46
GIS Acres	0.46
Tax Rate Area	53009
Current General Plan	RL
Zoom to	

The map interface also includes a scale bar (0 to 40 feet), a coordinate display (40.8419 -124.1691 Degrees), and various navigation controls like zoom in/out, home, and refresh buttons.

## APPEAL FOR ADJUSTMENT RE: APN 400-141-012-000

- STAFF RECOMMENDS THAT THE BOARD DENY THE PETITION FOR LACK OF AN EVIDENTIARY BASIS TO GRANT THE PETITION, AS FOLLOWS:
  - “I MOVE TO DENY THE PETITION CONCERNING APN 400-141-012-000.”
- ALTERNATIVELY, THE BOARD COULD MOVE TO GRANT THE PETITION AS FOLLOWS:
  - “I MOVE TO GRANT THE PETITION CONCERNING APN 400-141-012-000 AND ASSIGN, FOR PURPOSES OF THE SPECIAL TAX, THE SINGLE-FAMILY RESIDENTIAL USE CATEGORY AND DIRECT THE FIRE CHIEF TO TAKE SUCH FURTHER ACTION AS MAY BE REQUIRED TO IMPLEMENT THE BOARD’S DECISION TO GRANT THE PETITION.”

**APPEAL FOR ADJUSTMENT RE: APN 021-073-006-000**

- **PROPERTY ADDRESS: 1124 A STREET, ARCATA, APN 021-073-006-000**
- **APPEALING SPECIAL TAX AND BENEFIT ASSESSMENT**
  - SPECIAL TAX
    - AS ASSIGNED: MULTI-FAMILY RESIDENTIAL (2-4 UNITS); TAX AMOUNT: \$309
    - OWNER'S REQUEST: SINGLE-FAMILY RESIDENTIAL; TAX AMOUNT: \$118
  - BENEFIT ASSESSMENT
    - AS ASSIGNED: IMPROVED, 2-4 UNITS; ASSESSMENT AMOUNT: \$176
    - OWNER'S REQUEST: IMPROVED SINGLE FAMILY RESIDENTIAL; ASSESSMENT AMOUNT: \$88
- **OWNER'S POSITION: THE PROPERTY IS SOLELY USED AS A SINGLE-FAMILY RESIDENCE. THE SECONDARY STRUCTURE ON THE PROPERTY IS NEITHER INTENDED TO BE USED NOR USED AS A DWELLING BUT USED AS A SHOP/GARAGE.**
- **CITY OF ARCATA ZONING:**
  - RESIDENTIAL LOW DENSITY, WHICH ALLOWS 2 TO 7.25 DWELLINGS UNITS PER ACRE, PLUS 1 SECONDARY UNIT PER PARCEL.



**APPEAL FOR ADJUSTMENT RE: APN 021-073-006-000**

- BASED ON STAFF’S VISUAL INSPECTION OF THE PROPERTY, THE OWNERS’ STATEMENTS, AND DOCUMENTATION FROM THE CITY BUILDING DEPARTMENT CORROBORATING THE OWNERS’ STATEMENTS, STAFF RECOMMENDS THAT THE BOARD GRANT THE PETITION AS FOLLOWS:  
“I MOVE TO GRANT THE PETITION CONCERNING APN 021-073-006-000 AND ASSIGN, FOR PURPOSES OF THE SPECIAL TAX, THE SINGLE-FAMILY RESIDENTIAL USE CATEGORY, AND ASSIGN, FOR PURPOSES OF THE BENEFIT ASSESSMENT, THE IMPROVED SINGLE-FAMILY RESIDENTIAL USE CODE, AND DIRECT THE FIRE CHIEF TO TAKE SUCH FURTHER ACTION AS MAY BE REQUIRED TO IMPLEMENT THE BOARD’S DECISION TO GRANT THE PETITION.”

## **APPEAL FOR ADJUSTMENT RE: APN 503-481-007-000**

- **PROPERTY ADDRESS: 2700 MCDOWELL COURT, ARCATA, APN 503-481-007-000**
- **APPEALING SPECIAL TAX AND BENEFIT ASSESSMENT**
  - SPECIAL TAX
    - AS ASSIGNED: MULTI-FAMILY RESIDENTIAL (2-4 UNITS); TAX AMOUNT: \$309
    - OWNER'S REQUEST: SINGLE-FAMILY RESIDENTIAL; TAX AMOUNT: \$118
  - BENEFIT ASSESSMENT
    - AS ASSIGNED: IMPROVED, 2-4 UNITS; ASSESSMENT AMOUNT: \$176
    - OWNER'S REQUEST: IMPROVED SINGLE FAMILY RESIDENTIAL; ASSESSMENT AMOUNT: \$88
- **OWNER'S POSITION:**
  - THE OWNER CONTENDS HIS PROPERTY CONTAINS AN ADU THAT IS MAINTAINED IN CONFORMANCE WITH THE CITY'S LAND USE REGULATIONS.
  - SUBSEQUENT TO PUBLISHING THE AGENDA, OWNER PROVIDED DOCUMENTATION FROM THE CITY THAT INDICATES THE SECOND DWELLING UNIT IS NOT PERMITTED, BUT COULD BE FOLLOWING INSPECTION.
- **CITY OF ARCATA ZONING:**
  - RESIDENTIAL VERY LOW DENSITY, WHICH ALLOWS 2 OR FEWER DWELLINGS UNITS PER ACRE, PLUS 1 SECONDARY UNIT PER PARCEL.



## APPEAL FOR ADJUSTMENT RE: APN 503-481-007-000

- STAFF RECOMMENDS THAT THE BOARD DENY THE PETITION AS TO THE BENEFIT ASSESSMENT, AS THE BENEFIT ASSESSMENT DOES NOT MAKE EXCEPTIONS FOR ADUS, AS FOLLOWS:
  - “I MOVE TO DENY, IN PART, THE PETITION CONCERNING APN 503-481-007-000 AS IT RELATES TO RECLASSIFYING THE PARCEL FOR PURPOSES OF THE BENEFIT ASSESSMENT.”
- STAFF RECOMMENDS THAT THE BOARD CONSIDER THE PETITION AS IT CONCERNS THE SPECIAL TAX AFTER REVIEW OF THE DISTRICT’S POLICY CONCERNING ADUS IN RESOLUTION 21-233.
  - TO GRANT: “I MOVE TO GRANT, IN PART, THE PETITION CONCERNING APN 503-481-007-000 AS IT RELATES TO THE SPECIAL TAX, AND ASSIGN, FOR PURPOSES OF THE SPECIAL TAX, THE SINGLE-FAMILY RESIDENTIAL USE CATEGORY, AND DIRECT THE FIRE CHIEF TO TAKE SUCH FURTHER ACTION AS MAY BE REQUIRED TO IMPLEMENT THE BOARD’S DECISION TO GRANT THE PETITION.”
  - TO DENY: “I MOVE TO DENY, IN PART, THE PETITION CONCERNING APN 503-481-007-000 AS IT RELATES TO RECLASSIFYING THE PARCEL FOR PURPOSES OF THE SPECIAL TAX.”

**APPEAL FOR ADJUSTMENT RE: APN 503-041-001-000**

- **PROPERTY ADDRESS: 351 BEVERLY DRIVE, APN 503-041-001-000**
- **APPEALING SPECIAL TAX AND BENEFIT ASSESSMENT**
  - SPECIAL TAX
    - AS ASSIGNED: MULTI-FAMILY RESIDENTIAL (2-4 UNITS); TAX AMOUNT: \$309
    - OWNER'S REQUEST: SINGLE-FAMILY RESIDENTIAL; TAX AMOUNT: \$118
  - BENEFIT ASSESSMENT
    - AS ASSIGNED: IMPROVED, 2-4 UNITS; ASSESSMENT AMOUNT: \$176
    - OWNER'S REQUEST: IMPROVED SINGLE FAMILY RESIDENTIAL; ASSESSMENT AMOUNT: \$88
- **OWNER'S POSITION: THE PROPERTY IS SOLELY USED AS A SINGLE-FAMILY RESIDENCE. THE SECONDARY STRUCTURE ON THE PROPERTY IS NEITHER INTENDED TO BE USED NOR USED AS A DWELLING BUT USED AS AN ART STUDIO.**
- **CITY OF ARCATA ZONING:**
  - RESIDENTIAL LOW DENSITY, WHICH ALLOWS 2 TO 7.25 DWELLINGS UNITS PER ACRE, PLUS 1 SECONDARY UNIT PER PARCEL.



**APPEAL FOR ADJUSTMENT RE: APN 503-041-001-000**

- BASED ON STAFF’S VISUAL INSPECTION OF THE PROPERTY, THE OWNERS’ STATEMENTS, AND CONFIRMATION FROM THE CITY BUILDING DEPARTMENT CORROBORATING THE OWNERS’ STATEMENTS, STAFF RECOMMENDS THAT THE BOARD GRANT THE PETITION AS FOLLOWS:  
“I MOVE TO GRANT THE PETITION CONCERNING APN 503-041-001-000 AND ASSIGN, FOR PURPOSES OF THE SPECIAL TAX, THE SINGLE-FAMILY RESIDENTIAL USE CATEGORY, AND ASSIGN, FOR PURPOSES OF THE BENEFIT ASSESSMENT, THE IMPROVED SINGLE-FAMILY RESIDENTIAL USE CODE, AND DIRECT THE FIRE CHIEF TO TAKE SUCH FURTHER ACTION AS MAY BE REQUIRED TO IMPLEMENT THE BOARD’S DECISION TO GRANT THE PETITION.”



## MINUTES

*Regular Board Meeting*

*January 11, 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 5:32 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 Nicole Johnson, Director Eric Loudenslager, and Director David Rosen.

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

### **APPROVAL OF AGENDA**

It was moved to approve the agenda.

**Motion:** Johnson; Second: Maynor

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

### **PUBLIC COMMENT**

President Mendosa called for public comments and the following public members spoke:

George Green

Senior Management Group – nothing to report.

Local 4981 – Local President Marcus Lillard, reported that the five probationary firefighters were approaching their 6-month reviews in the coming week. Two more recruits begin later this month by starting on-shift with academy training occurring on the job for 72-hour shifts. The Local is going to begin sending out a “significant event” log in

attempts to engage everyone more. It will be a basic run down of the event from Officer in charge of the incident.

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

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

### **CONSENT CALENDAR**

1. Minutes from December 14, 2021, Regular Meeting
2. November 2021 Financial Report
3. December 2021 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. Adopt Resolution 22-252 Amending the Health Reimbursement Arrangement with Mid-America Administrative & Retirement Solutions, Inc.
6. Approve the Update to the Job Classifications of Fire Chief, Business Manager, Fire Marshal, and Fire Inspector
7. Adopt Resolution 22-253 with Exhibit A Adopting a New Master Salary Schedule Effective December 26, 2021
8. Adopt Resolution 22-254 with Exhibits A & B Approving the Memorandum of Understanding and Side Letter Between the Arcata Fire Protection District and the Arcata Fire District Senior Management Group

Director Rosen requested Item 8 be pulled from the Consent Calendar.

Chief McDonald requested Items 7 & 8 be pulled. He explained that Item 7 had missing lines. There are no changes to the resolution or content of the document, except that on Exhibit A, footnote 11 and the line below that, identifying the length of the pay periods, were cut off when the document was turned into a pdf. The updated resolution had been sent out with the fixes, earlier in the week. It will also be attached to these minutes.

It was moved to approve items 1-7 with the corrections to 7 that were sent out earlier.

**Motion:** Rosen; Second: Loudenslager

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

Regarding consent item 8, Chief McDonald reported that the MOU was missing Article 24, which had inadvertently been omitted when the packet was put together. The Article had been agreed to previously by Senior Management Group and the Board.

Director Rosen advised that he had requested a separate final vote on consent item 8 and that it not part of the consent calendar. He reported having expressed his opposition in closed sessions.

There were no public comments.

It was moved to approve Resolution 22-254 with Exhibits A & B Approving the Memorandum of Understanding and Side Letter Between the Arcata Fire Protection District and the Arcata Fire District Senior Management Group.

**Motion:** Maynor; Second: Loudenslager

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

## **CORRESPONDENCE & COMMUNICATIONS**

1. Public Correspondence – President Mendosa reviewed the correspondence aloud.

2. Committee Reports

a. Arcata Station Rent Committee – There was nothing to report and no closed session on the topic for this meeting. Chief McDonald did advise that he was waiting to hear back from Attorney Plotz regarding the outcome of the meeting held with the AVFA.

b. Fire Chief's Evaluation Committee – The Chief will be provided his evaluation during closed session later in the meeting.

3. Fire Chief's Monthly Report – Chief McDonald reviewed his monthly report, adding in a report on the notable incidents for the structure fire in Westhaven on December 23<sup>rd</sup>. He also added that E8211 has a need for significant pump repairs. He went on to advise the Board that he would be issuing a Metal of Gallantry and Commendations to John Evenson and his engine company for efforts at the structure fire on 4<sup>th</sup> Street, as well as a childbirth incident on the Mad River.

Director Maynor requested clarification on the 29-minute average response time and the Chief explained that that number includes all responding agencies, which includes mutual aid providers. This results in an "average" response time for all agencies.

4. Director Matters – President Mendosa offered a thank you to Evenson, Burciaga and Sung.

## **DISTRICT BUSINESS**

**1. Consider the Possibility of the Annexation of the Upper Jacoby Creek Community and Fickle Hill Area Into the Fire District:** Chief McDonald reviewed his staff report.

There was a lengthy discussion which involved a number of questions from the Directors to the Chief, who advised this was the beginning of the process. None of the involved areas had been notified, with the exception of a published Mad River Union article that Director Johnson had pointed out. There would be processes for input with the involved areas and LAFCo as things move toward consideration.

Other discussion topics included the number of responses to those areas currently, how the workload would be affected, the voting process and if would affect a specific Directors Division.

Chief McDonald advised that if the Board is interested in considering the annexation, a member of LAFCo would come to a meeting to brief the Board on the process and answer any questions they may have.

The members of the Board were all in favor of learning more about annexation and requested the Chief to work with the County and LAFCo on a proposal.

There was no public comment.

**2. Fiscal Year End 2020-21 Final Report:** Chief McDonald reviewed his staff note, which was followed by a brief discussion about the County Auditor's Office and the affects their untimely journal entries have on the District. Funds are not transferred timely and an example of a journal entry taking seven months to be recorded was provided to the Board.

There were no public comments.

This item was for information only and no action was taken.

**3. Consider Approval of Over-Hire of Assistant Chief Position:** Chief McDonald reviewed his staff note and following a question, went on to explain the meaning of and need for the over-hire. With Chief Campbell's intent to retire later this year, it is a hope to hire two; one to fill the current vacancy and the second to replace Chief Campbell. By having three AC's simultaneously, there will be the opportunity for a longer orientation and shadow time before Campbell leaves.

Upon a query, Chief McDonald advised the earliest for bringing two on would hopefully allow for a six month overlap of training. Advertising would begin at the end of January and would run for a full month. Interviews would be in March. There would also be considerations if internal candidates were promoted, which would require backfill and replacement of those positions.

There were no public comments.

It was moved to approve hiring two Assistant Chief candidates in the upcoming recruitment process.

**Motion:** Johnson; Second: Maynor

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

### **CLOSED SESSIONS**

**Conference with Labor Negotiator** (Gov. Code Section 54957.6)

Employee Organization: *Local 4981*

Agency designated representative: *District Counsel Jack Hughes*

**Public Employee Performance Evaluation** (Gov. Code Section 54656.7)

Title: Fire Chief

Before adjourning to closed session, Chief McDonald advised that there would be no closed session for labor negotiations this evening.

President Mendosa adjourned to closed session at 6:38 pm.

The meeting resumed at 7:42 pm.

Report out of closed session by President Mendosa: Chief McDonald had been given his evaluation. He was also thanked aloud for doing a great job.

**ADJOURNMENT**

Following a motion, President Mendosa adjourned the meeting at 7:44 pm.

**Motion:** Johnson; **Second:** Loudenslager

The next Regular Meeting is scheduled for **March 8, 2022, at 5:30 pm.**

Respectfully submitted,

Becky Schuette,  
Clerk of the Board

DRAFT

**Resolution Number: 22-253**

**A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS  
ADOPTING A NEW MASTER SALARY SCHEDULE EFFECTIVE DECEMBER 26, 2021**

**WHEREAS**, the Arcata Fire District Board on December 14, 2021, tentatively agreed to the proposed Memorandum of Understanding (MOU) between the District and the Senior Management Group (SMG); and

**WHEREAS**, the Arcata Fire District Board on January 11, 2022, approved the new MOU for the duration of December 26, 2021 through December 21 2024; and

**WHEREAS**, the Arcata Fire District Board must formally adopt the attached salary schedule as required by the California Public Employee Retirement System (PERS) in accordance with the requirements of CCR 570.5; and

**WHEREAS**, the effective date of the new master salary will be retroactive to December 26, 2021, which is the first day of the first pay period in Calendar Year 2022.

**NOW THEREFORE, BE IT RESOLVED THAT** the Arcata Fire Protection District Board of Directors hereby adopts the new Master Salary Schedule with the above referenced changes and attached herein as **Exhibit A**.

**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: Johnson, Loudenslager, Maynor, Rosen and Mendosa

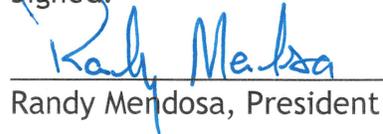
Nays: None

Abstain: None

Absent: None

**DATED:** January 11, 2022

Signed:



Randy Mendosa, President

Attest:



Becky Schuette, Board Clerk/Secretary

**ARCATA FIRE DISTRICT**

Exhibit A

**BASE SALARY SCHEDULE**  
Effective 12/26/2021

Range	Classification		Monthly Range				
<b>FULL-TIME POSITIONS</b>			<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>
I	Fire Chief <sup>2,7,9</sup>	>40 hour/week - FLSA Exempt	\$10,040.50				
H	Assistant Chief <sup>2,6,7,8</sup>	>40 hour/week - FLSA Exempt	\$8,321.00	\$8,737.00	\$9,174.00	\$9,633.00	\$10,115.00
F	Captain <sup>1,2,3,4,6,8</sup>	72 / 96 shift (3744 Annual Hours)	\$6,168.24	\$6,477.12	\$6,801.60		
D	Engineer <sup>1,2,3,5,6,8</sup>	72 / 96 shift (3744 Annual Hours)	\$5,328.96	\$5,594.16	\$5,874.96		
C	Firefighter <sup>1,2,3,5,6,8</sup>	72 / 96 shift (3744 Annual Hours)					
E	Business Manager <sup>2,10</sup>	40 hour/week (2080 Annual Hours)	\$5,845.00	\$6,137.00	\$6,444.00	\$6,766.00	\$7,104.00
Range	Classification		Hourly Range				
<b>PART-TIME POSITIONS</b>			<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>
G	Fire Marshal <sup>11</sup>		\$44.45	\$46.67	\$49.00	\$51.46	\$54.03
B	Inspector		\$26.65	\$27.99	\$29.39	\$30.86	\$32.40
A	Office Assistant		\$24.68	\$25.91	\$27.21	\$28.57	\$30.00
<b>FOOTNOTES</b>							
1 Position receives FLSA Pay (38 overtime hours per pay period) 2 Position may receive Employer Paid Member Contribution (EPMC) 3 Position may receive \$400 Annual Physical Fitness Premium 4 Position may receive Temporary Upgrade Pay when acting as a Duty Qualified Captain 5 Position may receive Temporary Upgrade Pay when acting as a Company Officer 6 Position earns and may receive Holiday Pay 7 Position receives \$65 Cell Phone Stipend per month 8 Position receive Uniform Allowance of \$62.50 per month 9 Position receives Uniform Allowance of \$41.66 per month 10 Position receives Uniform Allowance of \$33.33 per month 11 Position filled by a Retired Annuitant							
Pay periods are bi-weekly and there are 26 pay periods in a year							

## ARTICLE 24: INCORPORATION OF SIDE LETTER

- 1) The side letter executed by the District and the SMG on January 11, 2022, which addresses administrative issues relevant to individual employees in the bargaining unit, is incorporated herein in full.

8:37 AM  
02/03/22  
Accrual Basis

ARCATA FIRE DISTRICT  
**Balance Sheet**  
As of January 31, 2022

	<u>Jan 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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
<b>Total C.T. CONTINGENCY DESIGNATN 2011</b>	<u>56,596.13</u>
C.T. PERS DESIGNATION 2012	30,333.00
CCCU CHECKING	454,247.53
CCCU LIQUID ASSETS	100,233.80
COAST CENTRAL SAVINGS	15,785.32
COUNTY TREASURY	822,948.28
<b>Total Checking/Savings</b>	<u>1,668,774.28</u>
<b>Accounts Receivable</b>	
1200 · ACCOUNTS RECEIVABLE	35,806.52
<b>Total Accounts Receivable</b>	<u>35,806.52</u>
<b>Other Current Assets</b>	
A/R County #2	62,500.00
ACCT RECV - COUNTY TREASURY	2,263,357.25
INTEREST RECEIVABLE	30,000.00
PREPAID EXPENSE	25,482.31
<b>Total Other Current Assets</b>	<u>2,381,339.56</u>
<b>Total Current Assets</b>	<u>4,085,920.36</u>
<b>Fixed Assets</b>	
ACCUMULATED DEPRECIATION	-2,658,149.00
BUILDINGS AND IMPROVEMENTS	2,329,696.91
EQUIPMENT	3,345,680.56
LAND	224,630.00
<b>Total Fixed Assets</b>	<u>3,241,858.47</u>
<b>Other Assets</b>	
DEFERRED OUTFLOWS-OPEB	808,883.00
DEFERRED OUTFLOWS-PENSION	1,289,855.00
<b>Total Other Assets</b>	<u>2,098,738.00</u>
<b>TOTAL ASSETS</b>	<u><u><b>9,426,516.83</b></u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	54,334.05
<b>Total Accounts Payable</b>	<u>54,334.05</u>

ARCATA FIRE DISTRICT  
**Balance Sheet**  
 As of January 31, 2022

	<u>Jan 31, 22</u>
<b>Credit Cards</b>	
<b>US BANK</b>	1,585.55
<b>Total Credit Cards</b>	<u>1,585.55</u>
<b>Other Current Liabilities</b>	
<b>ACCOUNTS PAYABLE 2</b>	25,482.31
<b>ACCRUED EXPENSES - OTHER</b>	36,322.30
<b>COMPENSATION TIME OFF</b>	7,865.92
<b>WAGES PAYABLE</b>	109,442.06
<b>2100 · PAYROLL LIABILITIES</b>	
<b>457 DEDUCTION</b>	2,750.00
<b>CA WITHHOLDING</b>	3,238.14
<b>FEDERAL WITHHOLDING</b>	6,724.46
<b>MEDICARE - BOTH</b>	1,675.28
<b>SOCIAL SECURITY - BOTH</b>	340.54
<b>SURVIVOR BENEFIT</b>	29.76
<b>2100 · PAYROLL LIABILITIES - Other</b>	5,508.01
<b>Total 2100 · PAYROLL LIABILITIES</b>	<u>20,266.19</u>
<b>Total Other Current Liabilities</b>	<u>199,378.78</u>
<b>Total Current Liabilities</b>	255,298.38
<b>Long Term Liabilities</b>	
<b>Sterling National Bank</b>	4,754,000.00
<b>ACCRUED EMPLOYEE BENEFITS</b>	97,014.70
<b>DEFERRED INFLOWS-OPEB</b>	2,024,771.00
<b>DEFERRED INFLOWS-PENSION</b>	46,819.00
<b>NET PENSION LIABILITY</b>	1,377,707.50
<b>OTHER POST EMPLOYMENT BEN. LIAB</b>	9,807,737.00
<b>Total Long Term Liabilities</b>	<u>18,108,049.20</u>
<b>Total Liabilities</b>	18,363,347.58
<b>Equity</b>	
<b>INVESTMENT IN FIXED ASSETS</b>	3,241,858.47
<b>3900 · RETAINED EARNINGS</b>	-11,904,621.43
<b>Net Income</b>	-274,067.79
<b>Total Equity</b>	<u>-8,936,830.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u><b>9,426,516.83</b></u></u>

ARCATA FIRE DISTRICT  
**Statement of Cash Flows**  
January 2022

---

	<u>Jan 22</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	66,936.95
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · ACCOUNTS RECEIVABLE	6,075.98
ACCT RECV - COUNTY TREASURY	-323,336.75
2000 · ACCOUNTS PAYABLE	-43,436.85
US BANK	-6,030.87
US BANK:CAMPBELL	122.99
US BANK:EVENSON	527.90
US BANK:J. MCDONALD	613.57
US BANK:SCHUETTE	70.05
2100 · PAYROLL LIABILITIES:CA WITHHOLDING	-1,575.38
2100 · PAYROLL LIABILITIES:FEDERAL WITHHOLDING	-3,924.00
2100 · PAYROLL LIABILITIES:MEDICARE - BOTH	-431.70
2100 · PAYROLL LIABILITIES:SOCIAL SECURITY - BOTH	-3.44
Net cash provided by Operating Activities	<u>-304,391.55</u>
Net cash increase for period	-304,391.55
Cash at beginning of period	<u>1,973,165.83</u>
Cash at end of period	<u><u>1,668,774.28</u></u>

ARCATA FIRE DISTRICT  
**Profit & Loss Budget vs. Actual**

July 2021 through January 2022

	Jul '21 - Jan 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>TAX REVENUE</b>				
101117 · PROPERTY TAX-CURRENT-SECURED	1,223,248.25	1,351,000.00	-127,751.75	90.5%
102500 · PROPERTY TAX-CURRENT-UNSECURED	48,028.75	49,585.00	-1,556.25	96.9%
103500 · PROPERTY TAX-PRIOR YEARS SECRD	8,613.50	14,585.00	-5,971.50	59.1%
105110 · PROPERTY TAX PRIOR YEARS UNSECU	0.00	585.00	-585.00	0.0%
800040 · SUPPLEMENTAL TAXES- CURRENT	12,490.31	7,000.00	5,490.31	178.4%
105900 · SUPPLEMENTAL TAXES-PRIOR YEARS	2,625.00	2,919.00	-294.00	89.9%
113100 · STATE TIMBER TAX	0.00	530.00	-530.00	0.0%
800050 · PROPERTY ASSESSMENTS	1,042,034.44	2,205,585.00	-1,163,550.56	47.2%
<b>Total TAX REVENUE</b>	2,337,040.25	3,631,789.00	-1,294,748.75	64.3%
<b>USE OF MONEY &amp; PROPERTY</b>				
800190 · INTEREST INCOME	187.23	24,500.00	-24,312.77	0.8%
<b>Total USE OF MONEY &amp; PROPERTY</b>	187.23	24,500.00	-24,312.77	0.8%
<b>INTERGOVERNMENTAL</b>				
525110 · HOMEOWNERS PROP. TAX REL	0.00	14,585.00	-14,585.00	0.0%
800600 · OTHER GOVERNMENT AGENCIES				
HSU Contract for Services	37,000.00	37,000.00	0.00	100.0%
NCUAQMD	1,242.00	700.00	542.00	177.4%
Prop 172 Disbursement	0.00	9,783.00	-9,783.00	0.0%
<b>Total 800600 · OTHER GOVERNMENT AGENCIES</b>	38,242.00	47,483.00	-9,241.00	80.5%
800950 · FIREFIGHTING REIMBURSEMENTS	51,907.82	0.00	51,907.82	100.0%
<b>Total INTERGOVERNMENTAL</b>	90,149.82	62,068.00	28,081.82	145.2%
<b>CHARGES FOR SERVICES</b>				
800155 · PREVENTION FEES	6,191.50	7,000.00	-808.50	88.5%
800156 · R1/R2 INSPECTION FEES	22,917.50	26,250.00	-3,332.50	87.3%
800700 · OTHER SERVICES	6,300.00	0.00	6,300.00	100.0%
800946 · INCIDENT REVENUE RECOVERY FEES	3,237.45	2,919.00	318.45	110.9%
<b>Total CHARGES FOR SERVICES</b>	38,646.45	36,169.00	2,477.45	106.8%
<b>MISCELLANEOUS REVENUES</b>				
800940 · OTHER REVENUE				
Donations	7,196.55	0.00	7,196.55	100.0%
Other Revenue Unclassified	6,026.56	0.00	6,026.56	100.0%
800940 · OTHER REVENUE - Other	2,106.24	0.00	2,106.24	100.0%
<b>Total 800940 · OTHER REVENUE</b>	15,329.35	0.00	15,329.35	100.0%
800941 · REFUNDS	-2,191.22	500.00	-2,691.22	-438.2%
800942 · INCIDENT REPORTS	123.52	200.00	-76.48	61.8%
MISCELLANEOUS REVENUES - Other	1,638.50			
<b>Total MISCELLANEOUS REVENUES</b>	14,900.15	700.00	14,200.15	2,128.6%
<b>OTHER FINANCING SOURCES</b>				
Transfer-In From Reserve Funds	0.00	242,497.00	-242,497.00	0.0%
<b>Total OTHER FINANCING SOURCES</b>	0.00	242,497.00	-242,497.00	0.0%
<b>Total Income</b>	2,480,923.90	3,997,723.00	-1,516,799.10	62.1%
<b>Gross Profit</b>	2,480,923.90	3,997,723.00	-1,516,799.10	62.1%

ARCATA FIRE DISTRICT  
Profit & Loss Budget vs. Actual

July 2021 through January 2022

Expense	Jul '21 - Jan 22	Budget	\$ Over Budget	% of Budget
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
<b>5010 · SALARIES AND WAGES</b>				
5010.1 · Full-Time	878,462.14	915,250.00	-36,787.86	96.0%
5010.2 · CTO Payout	50,819.68	183,169.00	-132,349.32	27.7%
5010.3 · Settlement Pay/Vacation	23,365.02	30,000.00	-6,634.98	77.9%
5010.4 · Holiday Pay	11,576.56	25,000.00	-13,423.44	46.3%
5010.5 · Deferred Compensation	27,600.00	33,250.00	-5,650.00	83.0%
5010.6 · Part-Time (Hourly)	39,926.66	51,335.00	-11,408.34	77.8%
5010.8 · CalFire/OES Pay	10,329.15	0.00	10,329.15	100.0%
<b>Total 5010 · SALARIES AND WAGES</b>	<b>1,042,079.21</b>	<b>1,238,004.00</b>	<b>-195,924.79</b>	<b>84.2%</b>
<b>5020 · RETIREMENT</b>				
5020.1 · CalPERS Retirement	232,228.57	214,085.00	18,143.57	108.5%
5020.3 · Social Security	2,621.78	2,915.00	-293.22	89.9%
5020.4 · Medicare	15,094.41	12,250.00	2,844.41	123.2%
5020.5 · CalPERS Section 218 Admin Fee	0.00	300.00	-300.00	0.0%
<b>Total 5020 · RETIREMENT</b>	<b>249,944.76</b>	<b>229,550.00</b>	<b>20,394.76</b>	<b>108.9%</b>
<b>5030-GROUP INSURANCE</b>				
5030.1 · Health Insurance (Employees)	259,555.28	374,500.00	-114,944.72	69.3%
5030.2 · Health Insurance (Retirees)	196,007.74	166,835.00	29,172.74	117.5%
5030.3 · Retiree Health Admin Fees	486.80	2,335.00	-1,848.20	20.8%
5030.4 · Dental & Life Insurance	17,888.88	22,165.00	-4,276.12	80.7%
5030.5 · Air Ambulance Insurance	0.00	3,000.00	-3,000.00	0.0%
5030.6 · Vision	2,954.36	2,860.00	94.36	103.3%
5030.7 · Long Term Disability Insurance	4,002.00	4,085.00	-83.00	98.0%
5030.8 · Medical Reimbursement-Chief	240.78	0.00	240.78	100.0%
<b>Total 5030-GROUP INSURANCE</b>	<b>481,135.84</b>	<b>575,780.00</b>	<b>-94,644.16</b>	<b>83.6%</b>
<b>5033 · UNEMPLOYMENT INSURANCE FUND</b>				
5033.1 · Unemployment Insurance	0.00	5,000.00	-5,000.00	0.0%
<b>Total 5033 · UNEMPLOYMENT INSURANCE FUND</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>	<b>0.0%</b>
<b>5035 · WORKERS' COMPENSATION INSURANCE</b>				
5035.1 · Primary	0.00	84,000.00	-84,000.00	0.0%
5035.3 · Administrative Fee	0.00	21,000.00	-21,000.00	0.0%
<b>Total 5035 · WORKERS' COMPENSATION INSURAN...</b>	<b>0.00</b>	<b>105,000.00</b>	<b>-105,000.00</b>	<b>0.0%</b>
<b>Total SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>1,773,159.81</b>	<b>2,153,334.00</b>	<b>-380,174.19</b>	<b>82.3%</b>
<b>SERVICE &amp; SUPPLIES</b>				
<b>5050 · CLOTHING &amp; PERSONAL SUPPLIES</b>				
5050.1 · Uniforms	6,506.69	20,000.00	-13,493.31	32.5%
5050.2 · Station Boots	173.48	2,000.00	-1,826.52	8.7%
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	408.38	1,000.00	-591.62	40.8%
<b>Total 5050 · CLOTHING &amp; PERSONAL SUPPLIES</b>	<b>7,419.74</b>	<b>41,000.00</b>	<b>-33,580.26</b>	<b>18.1%</b>
<b>5060 · COMMUNICATIONS</b>				
5060.1 · Phones - Landline & Cellular	5,847.15	14,350.00	-8,502.85	40.7%
5060.2 · Alarm Monitoring	1,397.33	1,750.00	-352.67	79.8%
5060.3 · Communication - Miscellaneous	0.00	500.00	-500.00	0.0%
5060.4 · HCFA Radio System Annual Fee	0.00	1,600.00	-1,600.00	0.0%
5060.5 · Cable TV & Internet	7,802.01	7,875.00	-72.99	99.1%
<b>Total 5060 · COMMUNICATIONS</b>	<b>15,046.49</b>	<b>26,075.00</b>	<b>-11,028.51</b>	<b>57.7%</b>
<b>5080 · FOOD</b>				
5080.1 · Food/Rehab Supplies	264.71	2,000.00	-1,735.29	13.2%
5080.2 · Drinking Water	0.00	750.00	-750.00	0.0%
<b>Total 5080 · FOOD</b>	<b>264.71</b>	<b>2,750.00</b>	<b>-2,485.29</b>	<b>9.6%</b>

ARCATA FIRE DISTRICT  
**Profit & Loss Budget vs. Actual**

July 2021 through January 2022

	Jul '21 - Jan 22	Budget	\$ Over Budget	% of Budget
<b>5090 · HOUSEHOLD EXPENSE</b>				
<b>5090.1 · Station Supplies</b>				
Arcata	289.85	0.00	289.85	100.0%
Mad River	31.45	0.00	31.45	100.0%
McK	406.94	0.00	406.94	100.0%
5090.1 · Station Supplies - Other	827.17	2,394.00	-1,566.83	34.6%
<b>Total 5090.1 · Station Supplies</b>	1,555.41	2,394.00	-838.59	65.0%
<b>5090.2 · Garbage Service</b>				
Arcata	356.16	0.00	356.16	100.0%
Mad River	1,089.53	0.00	1,089.53	100.0%
McK	1,244.10	0.00	1,244.10	100.0%
5090.2 · Garbage Service - Other	0.00	2,744.00	-2,744.00	0.0%
<b>Total 5090.2 · Garbage Service</b>	2,689.79	2,744.00	-54.21	98.0%
<b>5080.3 · Station Furniture</b>	0.00	5,000.00	-5,000.00	0.0%
<b>Total 5090 · HOUSEHOLD EXPENSE</b>	4,245.20	10,138.00	-5,892.80	41.9%
<b>5100 · LIABILITY INSURANCE</b>				
5100.1 · Liability Insurance	35,221.00	36,000.00	-779.00	97.8%
<b>Total 5100 · LIABILITY INSURANCE</b>	35,221.00	36,000.00	-779.00	97.8%
<b>5120 · MAINTENANCE-EQUIPMENT</b>				
<b>5120.1 · Fire Apparatus</b>				
8211 · E8211	7,341.74	0.00	7,341.74	100.0%
8215 · E8215	11,067.70	0.00	11,067.70	100.0%
8216 · E8216	22,766.11	0.00	22,766.11	100.0%
8217 · E8217	10,224.47	0.00	10,224.47	100.0%
8239 · E8239	10,845.37			
8241 · A8241	18.43			
8274 · R8274	1.94			
5120.1 · Fire Apparatus - Other	788.26	65,000.00	-64,211.74	1.2%
<b>Total 5120.1 · Fire Apparatus</b>	63,054.02	65,000.00	-1,945.98	97.0%
<b>5120.2 · Small Vehicles</b>				
8205 · U8205	61.51	0.00	61.51	100.0%
8206 · U8206	1,404.99	0.00	1,404.99	100.0%
8207 · U8207	51.06	0.00	51.06	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%
<b>Total 5120.2 · Small Vehicles</b>	1,935.99	10,000.00	-8,064.01	19.4%
<b>5120.3 · Hose &amp; Ladder Testing</b>	546.00	6,800.00	-6,254.00	8.0%
5120.4 · Hose Repair	0.00	500.00	-500.00	0.0%
5120.7 · SCBA	5,969.44	1,000.00	4,969.44	596.9%
5120.8 · Hydraulic Rescue Tool Service	3,140.62	3,800.00	-659.38	82.6%
5120.9 · Power Tools Maintenance	375.90	1,000.00	-624.10	37.6%
5120.10 · AED/LUCAS Maintenance	0.00	8,100.00	-8,100.00	0.0%
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	7.58			
<b>Total 5120 · MAINTENANCE-EQUIPMENT</b>	75,425.84	98,400.00	-22,974.16	76.7%
<b>5121 · MAINTENANCE-ELECTRONICS</b>				
5121.1 · Computers	2,825.61	1,000.00	1,825.61	282.6%
5121.2 · Communication Equipment	1,037.58	3,000.00	-1,962.42	34.6%
5121.3 · Batteries	216.54	1,500.00	-1,283.46	14.4%
<b>Total 5121 · MAINTENANCE-ELECTRONICS</b>	4,079.73	5,500.00	-1,420.27	74.2%

ARCATA FIRE DISTRICT  
Profit & Loss Budget vs. Actual

July 2021 through January 2022

	Jul '21 - Jan 22	Budget	\$ Over Budget	% of Budget
<b>5130 · MAINTENANCE-STRUCTURE</b>				
<b>5130.1 · Structure Maintenance</b>				
Arcata	3,378.91	0.00	3,378.91	100.0%
Mad River	1,521.87	0.00	1,521.87	100.0%
McK	3,081.56	0.00	3,081.56	100.0%
5130.1 · Structure Maintenance - Other	524.31	6,700.00	-6,175.69	7.8%
<b>Total 5130.1 · Structure Maintenance</b>	<b>8,506.65</b>	<b>6,700.00</b>	<b>1,806.65</b>	<b>127.0%</b>
<b>5130.2 · Grounds Maintenance</b>				
Bayside	250.00			
Mad River	53,081.12			
McK	11,992.23			
5130.2 · Grounds Maintenance - Other	28.85	2,000.00	-1,971.15	1.4%
<b>Total 5130.2 · Grounds Maintenance</b>	<b>65,352.20</b>	<b>2,000.00</b>	<b>63,352.20</b>	<b>3,267.6%</b>
<b>5130.3 · Emergency Power Maintenance</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-2,000.00</b>	<b>0.0%</b>
<b>5130.4 · Pest Control</b>	<b>1,100.00</b>	<b>1,750.00</b>	<b>-650.00</b>	<b>62.9%</b>
<b>Total 5130 · MAINTENANCE-STRUCTURE</b>	<b>74,958.85</b>	<b>12,450.00</b>	<b>62,508.85</b>	<b>602.1%</b>
<b>5140 · MEDICAL SUPPLIES</b>				
5140.1 · Medical Supplies	1,687.68	3,500.00	-1,812.32	48.2%
5140.2 · AED / LUCAS Supplies	4,712.40	500.00	4,212.40	942.5%
5140.3 · COVID Supplies	64.59	2,000.00	-1,935.41	3.2%
<b>Total 5140 · MEDICAL SUPPLIES</b>	<b>6,464.67</b>	<b>6,000.00</b>	<b>464.67</b>	<b>107.7%</b>
<b>5150 · MEMBERSHIPS</b>				
5150.6 · Dues	1,607.50	2,000.00	-392.50	80.4%
<b>Total 5150 · MEMBERSHIPS</b>	<b>1,607.50</b>	<b>2,000.00</b>	<b>-392.50</b>	<b>80.4%</b>
<b>5160 · MISCELLANEOUS EXPENSE</b>				
5160.1 · Miscellaneous Expense	-148.88	1,000.00	-1,148.88	-14.9%
<b>Total 5160 · MISCELLANEOUS EXPENSE</b>	<b>-148.88</b>	<b>1,000.00</b>	<b>-1,148.88</b>	<b>-14.9%</b>
<b>5170 · OFFICE SUPPLIES</b>				
5170.1 · Office Supplies	1,480.82	2,919.00	-1,438.18	50.7%
5070.2 · Postage & Shipping	234.02	585.00	-350.98	40.0%
5170.3 · Software	0.00	500.00	-500.00	0.0%
5170.4 · Subscription Periodicals	0.00	100.00	-100.00	0.0%
5170 · OFFICE SUPPLIES - Other	512.12	0.00	512.12	100.0%
<b>Total 5170 · OFFICE SUPPLIES</b>	<b>2,226.96</b>	<b>4,104.00</b>	<b>-1,877.04</b>	<b>54.3%</b>
<b>5171 · POSTAGE &amp; SHIPPING</b>	<b>124.87</b>	<b>0.00</b>	<b>124.87</b>	<b>100.0%</b>
<b>5180 · PROFESSIONAL &amp; SPECIAL SERVICES</b>				
5180.1 · Legal Services	35,605.08	23,331.00	12,274.08	152.6%
5180.2 · Human Resource Services	12,367.00	20,900.00	-8,533.00	59.2%
5180.3 · Medical Screening Services	4,941.84	20,000.00	-15,058.16	24.7%
5180.4 · Background Checks	17,614.80	8,000.00	9,614.80	220.2%
5180.5 · Annual Audit Services	9,000.00	10,000.00	-1,000.00	90.0%
5180.6 · Accounting Services	5,133.00	10,000.00	-4,867.00	51.3%
5180.7 · GASB 75 Report	3,700.00	7,000.00	-3,300.00	52.9%
5180.8 · IT Services	15,750.00	17,500.00	-1,750.00	90.0%
5180.9 · Web Page Hosting	2,160.32	2,100.00	60.32	102.9%
5180.10 · Fire RMS Annual Fee	4,319.45	4,200.00	119.45	102.8%
5180.11 · Scheduling Program Annual Fee	3,503.88	3,400.00	103.88	103.1%
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	0.00	2,000.00	-2,000.00	0.0%
5180.15 · Survey Program	0.00	500.00	-500.00	0.0%
5180.16 · Subscriptions	384.00	1,800.00	-1,416.00	21.3%
5150.17 · Humboldt Co. Fire Chiefs' Assoc	0.00	800.00	-800.00	0.0%

ARCATA FIRE DISTRICT  
**Profit & Loss Budget vs. Actual**

July 2021 through January 2022

	Jul '21 - Jan 22	Budget	\$ Over Budget	% of Budget
5180.18 · Google Services	1,252.54	0.00	1,252.54	100.0%
5180.19 · Miscellaneous Services	0.00	500.00	-500.00	0.0%
<b>Total 5180 · PROFESSIONAL &amp; SPECIAL SERVICES</b>	<b>117,530.91</b>	<b>135,781.00</b>	<b>-18,250.09</b>	<b>86.6%</b>
<b>5190 · PUBLICATIONS &amp; LEGAL NOTICES</b>				
5191.1 · Publications & Notices	1,486.00	1,000.00	486.00	148.6%
5190 · PUBLICATIONS & LEGAL NOTICES - Other	214.00	0.00	214.00	100.0%
<b>Total 5190 · PUBLICATIONS &amp; LEGAL NOTICES</b>	<b>1,700.00</b>	<b>1,000.00</b>	<b>700.00</b>	<b>170.0%</b>
<b>5200 · RENTS &amp; LEASES - EQUIPMENT</b>				
5200.1 · Copier	4,046.51	4,375.00	-328.49	92.5%
<b>Total 5200 · RENTS &amp; LEASES - EQUIPMENT</b>	<b>4,046.51</b>	<b>4,375.00</b>	<b>-328.49</b>	<b>92.5%</b>
<b>5210 · RENTS &amp; LEASES - STRUCTURES</b>				
5210.1 · Arcata Station	68,000.00	58,000.00	10,000.00	117.2%
<b>Total 5210 · RENTS &amp; LEASES - STRUCTURES</b>	<b>68,000.00</b>	<b>58,000.00</b>	<b>10,000.00</b>	<b>117.2%</b>
<b>5230 · SPECIAL DISTRICT EXPENSE</b>				
5230.1 · Property Tax Admin Fee	0.00	35,500.00	-35,500.00	0.0%
5230.2 · Tax Roll Direct Charge Fee	0.00	7,000.00	-7,000.00	0.0%
5230.3 · LAFCO Annual Fee	0.00	4,000.00	-4,000.00	0.0%
5230.5 · Assessment Adjustments/Refunds	1,380.00	5,000.00	-3,620.00	27.6%
5230.6 · Public Education Supplies	0.00	1,500.00	-1,500.00	0.0%
5230.8 · Certifications	474.10	1,000.00	-525.90	47.4%
5230.10 · Recruitment	815.75	1,000.00	-184.25	81.6%
5230.11 · Bank Fees	65.00	1,000.00	-935.00	6.5%
5230.14 · Recognition & Awards	255.52	2,000.00	-1,744.48	12.8%
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	3,955.00	15,000.00	-11,045.00	26.4%
5230.20 · Training Supplies	467.99	10,000.00	-9,532.01	4.7%
5230.21 · Grant Management	0.00	2,000.00	-2,000.00	0.0%
5230 · SPECIAL DISTRICT EXPENSE - Other	803.20			
<b>Total 5230 · SPECIAL DISTRICT EXPENSE</b>	<b>8,541.99</b>	<b>104,000.00</b>	<b>-95,458.01</b>	<b>8.2%</b>
<b>5250 · TRANSPORTATION &amp; TRAVEL</b>				
5250.1 · Fuel				
McK	1,358.63			
Mad River	7,480.18			
5250.1 · Fuel - Other	23,908.12	20,419.00	3,489.12	117.1%
<b>Total 5250.1 · Fuel</b>	<b>32,746.93</b>	<b>20,419.00</b>	<b>12,327.93</b>	<b>160.4%</b>
5250.2 · Lodging Reimbursment	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%
<b>Total 5250 · TRANSPORTATION &amp; TRAVEL</b>	<b>32,746.93</b>	<b>35,419.00</b>	<b>-2,672.07</b>	<b>92.5%</b>
<b>5260 · UTILITIES</b>				
5260.1 · P G & E				
Arcata	5,990.96	0.00	5,990.96	100.0%
Mad River	1,489.90	0.00	1,489.90	100.0%
McK	7,083.00	0.00	7,083.00	100.0%
5260.1 · P G & E - Other	0.00	18,669.00	-18,669.00	0.0%
<b>Total 5260.1 · P G &amp; E</b>	<b>14,563.86</b>	<b>18,669.00</b>	<b>-4,105.14</b>	<b>78.0%</b>

ARCATA FIRE DISTRICT  
**Profit & Loss Budget vs. Actual**

July 2021 through January 2022

	Jul '21 - Jan 22	Budget	\$ Over Budget	% of Budget
<b>5260.2 · Water &amp; Sewer</b>				
Arcata	736.34	0.00	736.34	100.0%
Mad River	1,201.96	0.00	1,201.96	100.0%
McK	1,278.68	0.00	1,278.68	100.0%
5260.2 · Water & Sewer - Other	0.00	3,500.00	-3,500.00	0.0%
<b>Total 5260.2 · Water &amp; Sewer</b>	<b>3,216.98</b>	<b>3,500.00</b>	<b>-283.02</b>	<b>91.9%</b>
<b>Total 5260 · UTILITIES</b>	<b>17,780.84</b>	<b>22,169.00</b>	<b>-4,388.16</b>	<b>80.2%</b>
<b>5370 · MINOR EQUIPMENT</b>				
5370.4 · Fire Hose	0.00	5,000.00	-5,000.00	0.0%
5370.6 · Fire Equipment & Fabrication	343.10	9,000.00	-8,656.90	3.8%
5370.8 · Computer & Electronics	9,501.64	13,000.00	-3,498.36	73.1%
5370.10 · Small Tools	3,039.85	500.00	2,539.85	608.0%
<b>Total 5370 · MINOR EQUIPMENT</b>	<b>12,884.59</b>	<b>27,500.00</b>	<b>-14,615.41</b>	<b>46.9%</b>
<b>Total SERVICE &amp; SUPPLIES</b>	<b>490,168.45</b>	<b>633,661.00</b>	<b>-143,492.55</b>	<b>77.4%</b>
<b>OTHER BUDGET FUNDING REQUIRED</b>				
<b>CAPITAL EXPENSE</b>	0.00	143,000.00	-143,000.00	0.0%
<b>DEBT SERVICE</b>				
5300 · LONG TERM DEBT - INTEREST	39,077.88	0.00	39,077.88	100.0%
<b>Total DEBT SERVICE</b>	<b>39,077.88</b>	<b>0.00</b>	<b>39,077.88</b>	<b>100.0%</b>
<b>OPERATING FUND TRANSFERS</b>				
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	500,000.00	-68,452.00	86.3%
<b>Total OPERATING FUND TRANSFERS</b>	<b>431,548.00</b>	<b>1,100,000.00</b>	<b>-668,452.00</b>	<b>39.2%</b>
<b>Total OTHER BUDGET FUNDING REQUIRED</b>	<b>470,625.88</b>	<b>1,243,000.00</b>	<b>-772,374.12</b>	<b>37.9%</b>
<b>6560 · PAYROLL EXPENSES</b>	20,937.55			
<b>66910 · Bank Service Charges</b>	100.00			
<b>Total Expense</b>	<b>2,754,991.69</b>	<b>4,029,995.00</b>	<b>-1,275,003.31</b>	<b>68.4%</b>
<b>Net Ordinary Income</b>	<b>-274,067.79</b>	<b>-32,272.00</b>	<b>-241,795.79</b>	<b>849.2%</b>
<b>Net Income</b>	<b>-274,067.79</b>	<b>-32,272.00</b>	<b>-241,795.79</b>	<b>849.2%</b>

**ARCATA FIRE DISTRICT**  
**Expenses by Vendor Detail**

January 2022

Type	Date	Memo	Account	Amount
<b>707 PEST SOLUTIONS</b>				
Bill	01/06/2022	December All Stations	5130.4 · Pest Control	275.00
Total 707 PEST SOLUTIONS				275.00
<b>ADVANCED SECURITY</b>				
Bill	01/04/2022	Arcata and MR Stations	5060.2 · Alarm Monitoring	283.50
Total ADVANCED SECURITY				283.50
<b>AMAZON</b>				
Credit Card Charge	01/07/2022	Gloves & sheers for EMS use, three shipments	5140.1 · Medical Supplies	527.90
Credit Card Charge	01/10/2022	16GB & 32GB flashdrive 5 packs	5170 · OFFICE SUPPLIES	35.85
Credit Card Charge	01/10/2022	8GB & 64 GB flashdrives	5170 · OFFICE SUPPLIES	20.45
Credit Card Charge	01/25/2022	Plumping project for Arcata extractor installation	Arcata	84.58
Total AMAZON				668.78
<b>ARCATA POLICE</b>				
Bill	01/28/2022	Fingerprinting - VLU candidate	5180.4 · Background Checks	35.00
Total ARCATA POLICE				35.00
<b>ARCATA VOLUNTEER FIREFIGHTERS ASSOC.</b>				
Bill	01/15/2022	February 2022 Rent	5210.1 · Arcata Station	10,000.00
Bill	01/19/2022	BLS CPR Replacement cards for District employees	5230.8 · Certifications	36.10
Total ARCATA VOLUNTEER FIREFIGHTERS ASSOC.				10,036.10
<b>AT&amp;T- CAL NET 3</b>				
Bill	01/24/2022	Service Period 12-19-21 to 01-18-22	5060.1 · Phones - Landline &...	157.44
Total AT&T- CAL NET 3				157.44
<b>AUDREY ARCHIBALD</b>				
Bill	01/14/2022	Reimbursement for Special Tax Assessment Appeal 2021-22	5230.5 · Assessment Adjust...	139.50
Total AUDREY ARCHIBALD				139.50
<b>BUDDY'S AUTO CENTER, INC.</b>				
Bill	01/07/2022	Transport from McK to Eureka	8211 · E8211	393.75
Total BUDDY'S AUTO CENTER, INC.				393.75
<b>CAL PERS</b>				
Liability Check	01/07/2022	Employer Paid PP 11-28-21 to 12-11-21	5020.1 · CalPERS Retirement	14,839.53
Liability Check	01/21/2022	Employer Paid PP 12-12-21 to 12-25-21	5020.1 · CalPERS Retirement	14,839.53
Total CAL PERS				29,679.06
<b>CALIFORNIA DEPT OF TAX &amp; FEE ADMIN</b>				
Bill	01/20/2022	2021 Fourth Quarter Diesel Fuel Tax balance owed	5250.1 · Fuel	55.00
Total CALIFORNIA DEPT OF TAX & FEE ADMIN				55.00
<b>CalPERS 457 PLAN</b>				
Liability Check	01/07/2022	Employer Match PP 12-12-21 to 12-25-21	5010.5 · Deferred Compensa...	1,700.00
Liability Check	01/21/2022	Employer Match PP 12-26-21 to 01-08-22	5010.5 · Deferred Compensa...	1,700.00
Total CalPERS 457 PLAN				3,400.00
<b>CARRIE FLACKUS</b>				
Bill	01/11/2022	Newport Gray Desk	5170.1 · Office Supplies	750.00
Total CARRIE FLACKUS				750.00
<b>CHRISTOPHER FREEMAN</b>				
Bill	01/14/2022	Reimbursement for Special Tax Assessment Appeal 2021-22	5230.5 · Assessment Adjust...	191.00
Total CHRISTOPHER FREEMAN				191.00
<b>CITY OF ARCATA</b>				
Bill	01/13/2022	Service Period 12-07-21 to 01-06-22	Mad River	115.25
Total CITY OF ARCATA				115.25
<b>COASTAL BUSINESS SYSTEMS, INC</b>				
Bill	01/04/2022	Copier and station printers	5200.1 · Copier	575.39
Total COASTAL BUSINESS SYSTEMS, INC				575.39

**ARCATA FIRE DISTRICT**  
**Expenses by Vendor Detail**

January 2022

Type	Date	Memo	Account	Amount
<b>CVS/PHARMACY</b>				
Credit Card Charge	01/31/2022	Covid Tests for stations x6	5140.3 · COVID Supplies	64.59
Total CVS/PHARMACY				64.59
<b>DANA L. NIELSEN</b>				
Bill	01/14/2022	Reimbursement for Special Tax Assessment Appeal 2021-22	5230.5 · Assessment Adjust...	139.50
Total DANA L. NIELSEN				139.50
<b>DAVID &amp; RENEE REED</b>				
Bill	01/14/2022	Reimbursement for Special Tax Assessment Appeal 2021-22	5230.5 · Assessment Adjust...	182.00
Total DAVID & RENEE REED				182.00
<b>DEPARTMENT OF FORESTRY &amp; FIRE PROTECTION</b>				
Bill	01/04/2022	Driver Operator 1B	5230.19 · Staff Training	1,400.00
Total DEPARTMENT OF FORESTRY & FIRE PROTECTION				1,400.00
<b>DEPARTMENT OF JUSTICE</b>				
Bill	01/06/2022	VLU member fingerprinting	5180.4 · Background Checks	49.00
Total DEPARTMENT OF JUSTICE				49.00
<b>EUREKA HUMBOLDT FIRE EXTINGUISHER CO. INC</b>				
Bill	01/06/2022	Extinguisher refill and service	5120.11 · Fire Extinguisher M...	139.42
Total EUREKA HUMBOLDT FIRE EXTINGUISHER CO. INC				139.42
<b>EUREKA OXYGEN</b>				
Bill	01/31/2022	Oxygen cylander rental - final	5140.1 · Medical Supplies	16.90
Total EUREKA OXYGEN				16.90
<b>EUREKA RUBBER STAMP</b>				
Bill	01/13/2022	2022--2027 Date stamp, ring bell sign front of HQ	5170 · OFFICE SUPPLIES	39.85
Total EUREKA RUBBER STAMP				39.85
<b>FDAC EBA</b>				
Bill	01/11/2022	February Benefits	5030.4 · Dental & Life Insura...	2,043.34
Total FDAC EBA				2,043.34
<b>FIRE RESCUE EQUIPMENT NW, LLC</b>				
Bill	01/06/2022	Annual Maintenance	5120.8 · Hydraulic Rescue T...	3,140.62
Total FIRE RESCUE EQUIPMENT NW, LLC				3,140.62
<b>HENSELS</b>				
Bill	01/26/2022	Tool repair	8274 · R8274	1.94
Total HENSELS				1.94
<b>HUMBOLDT COUNTY OFFICE OF EDUCATION</b>				
Bill	01/13/2022	5000 run sheets	5170 · OFFICE SUPPLIES	263.81
Total HUMBOLDT COUNTY OFFICE OF EDUCATION				263.81
<b>HUMBOLDT SANITATION</b>				
Bill	01/07/2022	December	McK	207.35
Total HUMBOLDT SANITATION				207.35
<b>INFINITE CONSULTING SERVICES</b>				
Bill	01/01/2022	January Managed Services	5180.8 · IT Services	2,800.00
Total INFINITE CONSULTING SERVICES				2,800.00
<b>JOHN NICKLAS</b>				
Bill	01/14/2022	Reimbursement for Special Tax Assessment Appeal 2021-22	5230.5 · Assessment Adjust...	95.50
Total JOHN NICKLAS				95.50
<b>LAURENCE BURDICK</b>				
Bill	01/14/2022	Reimbursement for Special Tax Assessment Appeal 2021-22	5230.5 · Assessment Adjust...	139.50
Total LAURENCE BURDICK				139.50

ARCATA FIRE DISTRICT  
Expenses by Vendor Detail

January 2022

Type	Date	Memo	Account	Amount
<b>LIEBERT CASSIDY WHITMORE</b>				
Bill	01/10/2022	Annual 2022 ERC Membership	5180.1 · Legal Services	4,680.00
Bill	01/24/2022	AR035-00011 Negotiations Local 4981	5180.1 · Legal Services	3,354.00
Bill	01/24/2022	AR035-00012 SMG Negotiations	5180.1 · Legal Services	1,872.00
Total LIEBERT CASSIDY WHITMORE				9,906.00
<b>MANUEL BURCIAGA</b>				
Bill	01/07/2022	Vision self	5030.6 · Vision	280.00
Bill	01/07/2022	Vision Child #2	5030.6 · Vision	176.93
Bill	01/07/2022	Vision Spouse	5030.6 · Vision	221.68
Total MANUEL BURCIAGA				678.61
<b>MCK. COMM. SERVICES DISTRICT</b>				
Bill	01/18/2022	Service Period 12-06-21 to 01-03-22	McK	193.38
Bill	01/18/2022	DCV 12-06-21 to 01-03-22	McK	25.76
Total MCK. COMM. SERVICES DISTRICT				219.14
<b>MCKINLEYVILLE ACE HARDWARE</b>				
Bill	01/20/2022	App bay door and sprinkler head repairs - scissor lift	McK	113.14
Credit	01/26/2022	Deposit refund for scissor lift rental	800941 · REFUNDS	-220.00
Bill	01/26/2022	Scissor lift rental McK Sprinkler repairs	5130.1 · Structure Maintenance	451.66
Total MCKINLEYVILLE ACE HARDWARE				344.80
<b>MCKINLEYVILLE OFFICE SUPPLY</b>				
Bill	01/13/2022	small clipboards for run sheets on engines	5170.1 · Office Supplies	8.37
Credit Card Charge	01/27/2022	Certified return receipt postage	5070.2 · Postage & Shipping	9.25
Total MCKINLEYVILLE OFFICE SUPPLY				17.62
<b>MIDAMERICA HRA</b>				
Bill	01/06/2022	February HRA	5030.2 · Health Insurance (R...	22,487.31
Total MIDAMERICA HRA				22,487.31
<b>MILLER FARMS NURSERY</b>				
Bill	01/24/2022	Stilh rescue saw service and maintenance	5120.9 · Power Tools Mainte...	134.61
Total MILLER FARMS NURSERY				134.61
<b>MITCHELL, BRISSO, DELANEY &amp; VRIEZE, LLP</b>				
Bill	01/06/2022	Special Tax petition reviews and hearing prep	5180.1 · Legal Services	1,387.50
Total MITCHELL, BRISSO, DELANEY & VRIEZE, LLP				1,387.50
<b>NAPA AUTO PARTS</b>				
Bill	01/04/2022	Duel purpose light bulb	Mad River	12.99
Total NAPA AUTO PARTS				12.99
<b>NATHANIEL PADULA</b>				
Bill	01/04/2022	Vision Reimbursement Child #2	5030.6 · Vision	181.80
Total NATHANIEL PADULA				181.80
<b>NORTHWOOD AUTO PLAZA</b>				
Credit Card Charge	01/18/2022	Airbag service/repair	8208 · U8208	418.43
Total NORTHWOOD AUTO PLAZA				418.43
<b>OCCU-MED</b>				
Bill	01/14/2022	Preemployment physicals x 3	5180.3 · Medical Screening S...	2,756.75
Total OCCU-MED				2,756.75
<b>OFFICE DEPOT</b>				
Bill	01/14/2022	Highlighter pens and post it flags	5170 · OFFICE SUPPLIES	13.93
Bill	01/17/2022	Envelopes & paper	5170 · OFFICE SUPPLIES	96.09
Bill	01/19/2022	Pine sol, laundry soap, paper towels	Arcata	85.55
Bill	01/19/2022	Dishwasher soap	Arcata	20.41
Bill	01/20/2022	Paper towels	Arcata	52.99
Total OFFICE DEPOT				268.97
<b>PACIFIC GAS AND ELECTRIC</b>				
Bill	01/06/2022	Service Period 12-03-21 to 12-30-21	Arcata	1,196.74
Bill	01/20/2022	Service Period 12-15-21 to 01-12-22	Mad River	405.71
Total PACIFIC GAS AND ELECTRIC				1,602.45

ARCATA FIRE DISTRICT  
Expenses by Vendor Detail

January 2022

Type	Date	Memo	Account	Amount
<b>PERS / HEALTH</b>				
Bill	01/19/2022	Active Employee Premiums	5030.1 · Health Insurance (E...	31,630.91
Bill	01/19/2022	Retiree Premiums	5030.2 · Health Insurance (R...	3,590.01
Bill	01/19/2022	Active Admin Fee	5030.1 · Health Insurance (E...	79.08
Bill	01/19/2022	Retiree Admin Fee	5030.3 · Retiree Health Admi...	65.19
Total PERS / HEALTH				35,365.19
<b>PRO PACIFIC AUTO REPAIR, INC.</b>				
Bill	01/20/2022	Maintenance	8216 · E8216	1,206.48
Bill	01/20/2022	Leaf Spring Assembly repairs	8211 · E8211	2,030.23
Total PRO PACIFIC AUTO REPAIR, INC.				3,236.71
<b>RECOLOGY</b>				
Bill	01/10/2022	December garbage service	Arcata	59.36
Bill	01/10/2022	December garbage service	Mad River	59.36
Total RECOLOGY				118.72
<b>REDWOOD COAST FUELS</b>				
Bill	01/17/2022	Mad River	5250.1 · Fuel	1,318.48
Bill	01/17/2022	McK	5250.1 · Fuel	610.63
Bill	01/18/2022	Gas	5250.1 · Fuel	1,412.21
Bill	01/31/2022	Arcata Station	5250.1 · Fuel	1,486.20
Bill	01/31/2022	McK Station	5250.1 · Fuel	241.11
Total REDWOOD COAST FUELS				5,068.63
<b>ROBERT CANNON</b>				
Bill	01/24/2022	Reimbursement for EMT Recertification	5230.8 · Certifications	57.00
Total ROBERT CANNON				57.00
<b>SALYER STORE</b>				
Credit Card Charge	01/04/2022	Rehab Food Willow Creek Snow incident	5080.1 · Food/Rehab Supplies	38.41
Total SALYER STORE				38.41
<b>SARA TURNER</b>				
Bill	01/14/2022	Reimbursement for Special Tax Assessment Appeal 2021-22	5230.5 · Assessment Adjust...	191.00
Total SARA TURNER				191.00
<b>SEAN CAMPBELL</b>				
Bill	01/07/2022	Vision Reimbursement Spouse	5030.6 · Vision	207.00
Bill	01/13/2022	Uniform Reimbursement	5050.1 · Uniforms	48.00
Total SEAN CAMPBELL				255.00
<b>STREAMLINE</b>				
Bill	01/01/2022	Web hosting plus Engage	5180.9 · Web Page Hosting	370.00
Total STREAMLINE				370.00
<b>SUDDENLINK</b>				
Bill	01/07/2022	Service Period 01-04-22 to 02-03-22	5060.5 · Cable TV & Internet	1,114.87
Total SUDDENLINK				1,114.87
<b>SUPERIOR INSTALLS</b>				
Bill	01/07/2022	Unknown which engine - never invoiced. Original from 06-06-21	8211 · E8211	371.80
Total SUPERIOR INSTALLS				371.80
<b>THE MILL YARD</b>				
Bill	01/25/2022	Extractor Install	Arcata	133.85
Total THE MILL YARD				133.85
<b>THE STANDARD</b>				
Bill	01/24/2022	February LTD	5030.7 · Long Term Disability...	522.00
Total THE STANDARD				522.00
<b>THOMAS HOME CENTER</b>				
Bill	01/24/2022	North East door repairs	McK	120.00
Total THOMAS HOME CENTER				120.00
<b>UNITED STATES POSTAL SERVICE</b>				
Credit Card Charge	01/21/2022	Records response	5070.2 · Postage & Shipping	4.50
Total UNITED STATES POSTAL SERVICE				4.50

ARCATA FIRE DISTRICT  
**Expenses by Vendor Detail**

January 2022

Type	Date	Memo	Account	Amount
<b>VERIZON WIRELESS</b>				
Bill	01/11/2022	December 2, 2021 - January 1, 2022	5060.1 · Phones - Landline &...	483.46
Total VERIZON WIRELESS				483.46
<b>WILLIAM SOMBRIC</b>				
Bill	01/14/2022	Reimbursement for Special Tax Assessment Appeal 2021-22	5230.5 · Assessment Adjust...	302.00
Total WILLIAM SOMBRIC				302.00
<b>WITMER PUBLIC SAFETY GROUP</b>				
Credit Card Charge	01/24/2022	New Hires and rank changes	5050.6 · Shields & Badges	130.55
Total WITMER PUBLIC SAFETY GROUP				130.55
<b>TOTAL</b>				<b><u>145,778.76</u></b>

**Date:** February 8, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Renewal of Resolution 21-247 for an Additional 30 Days Authorizing the Continued Use of Virtual Meetings

---

**DISCUSSION:**

Executive Order (N-08-21) authorizing waiver of certain teleconferencing requirements under the Brown Act expired on September 30, 2021. AB 361 signed by Governor Newsom on September 15, 2021, allows teleconferencing to continue without certain existing requirements, such as public access to all teleconference locations through the end of 2023. In order to utilize these legislative provisions, the Board is required to make findings that in-person meetings present a risk to the health and safety of meeting attendees. These findings regarding risk to health and safety need to be reconsidered every 30 days to determine if the emergency still exists.

Currently, the Governor's Proclamation of a State of Emergency-COVID executed on March 4, 2020, remains in effect. Furthermore, the State Department of Public Health website "recommends universal mask use for indoor public settings, regardless of vaccination status." To provide the District with the greatest flexibility to conduct its business in a safe manner, Staff is recommending the Board adopt a resolution finding that the COVID 19 pandemic state of emergency remains in effect and continuing to allow District Board meetings to be conducted remotely.

**RECOMMENDATION:**

The Board should;

- Reconsider the circumstances of the state of emergency that continues to exist, whereas state and local officials continue to recommend measures for social distancing and the current Covid-19 emergency related to in person meeting continues to present an imminent risk to health and safety to attendees, and
- Re-authorize Resolution 21-247 and direct the President to re-sign the Resolution authorizing the continued use of virtual meetings, effective February 8, 2022 to March 9, 2022.

**FINANCIAL IMPACT:**

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

**ALTERNATIVES:**

1. The Board could choose not to act and return to in person meetings

**ATTACHMENTS:**

Attachment 1 – Resolution 21-247

**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

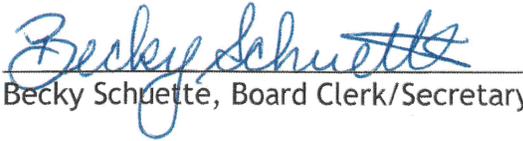
**DATED:** October 12, 2021

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

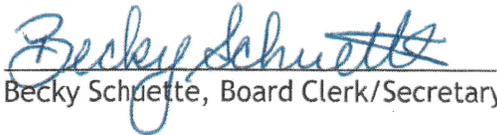
**DATED:** October 12, 2021

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:



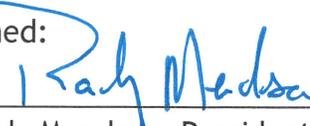
Nicole Johnson, President

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

**Date:** February 8, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Approve Safety Committee Assignments

---

### **Background**

As of January 2022, the Local 4981 and the AVFA representatives on the safety committee need to be appointed by the Board. The terms of these positions are for 2-years.

- The Local 4891 representative will be Marcus Lillard.
- The AVFA representative will be Dave White.

### **Recommendation**

This item needs only be approved via the consent calendar.

### **District Funds Requested/Required**

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

### **Alternatives**

The Board has the following alternatives:

1. Take no action

### **Attachments**

None

**Date:** February 8, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Consider Accepting the Fiscal Year 2020-21 Financial Audit Report

---

### **Background**

Audit firm JJACPA Inc. has completed the Fiscal Year 2020-21 financial audit for the District. Their audit team performed the following procedures:

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

This item had originally been placed on the agenda for the January meeting, however, there had been several errors found by the Directors prior to the meeting. Staff contacted JJACPA regarding the discrepancies that had been located and questioned by the Board members, requesting they be clarified. Following that communication, additional email queries, updated data had been provided to the auditing firm, rectifying the mistakes that had been made in the document.

### **Recommendation**

This item has been placed on the consent calendar with the recommendation of approval of the Fiscal Year 2020-21 Financial Audit.

### **District Funds Requested/Required**

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

**Alternatives**

1. Board discretion

**Attachments**

Attachment 1 – Arcata Fire District Audit Report June 30, 2021

**ARCATA FIRE PROTECTION DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**



*This page intentionally left blank.*





# Arcata Fire District, California Annual Financial Report For the year ended June 30, 2021

## Table of Contents

	<u>Page</u>
<b>INTRODUCTORY SECTION</b>	
Table of Contents.....	i
Directory of Officials.....	iii
Organizational Chart.....	iv
District Map .....	v
Stations and Facilities .....	vi
<b>FINANCIAL SECTION</b>	
Independent Auditors' Report .....	1
Management's Discussion and Analysis (Required Supplementary Information).....	3
<b>Basic Financial Statements:</b>	
<i><b>Government-Wide Financial Statements:</b></i>	
Statement of Net Position .....	10
Statement of Activities.....	11
<i><b>Fund Financial Statements:</b></i>	
<b>Governmental Funds:</b>	
Balance Sheet .....	13
Reconciliation of General Fund Balance Sheet to the Statement of Net Position .....	14
Reconciliation of Fund Basis Balance Sheet to Government-wide Statement of Net Position .....	15
Statement of Revenues, Expenditures, and Changes in Fund Balances – General Fund .....	16
Reconciliation of Fund Based Statements to Government-wide Statement of Activities.....	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	20
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual – General Fund.....	21



# Arcata Fire District, California Annual Financial Report For the year ended June 30, 2021

## Table of Contents

	<u>Page</u>
<b>Basic Financial Statements, Continued:</b>	
<b>Notes to Basic Financial Statements</b> .....	23
<b>Required Supplementary Information:</b>	
<b>Pension Plan:</b>	
Schedule of Contributions .....	55
Schedule of the District's Proportionate Share of the Net Pension Liability .....	57
<b>Other Post-Employment Benefits (OPEB):</b>	
Schedule of Changes in the Net OPEB Liability and Related Ratios .....	55
Schedule of Contributions .....	56
<b>Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i></b> .....	59



# Arcata Fire District, California Annual Financial Report For the year ended June 30, 2021

## Directory of officials

---

### District Board of Directors

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

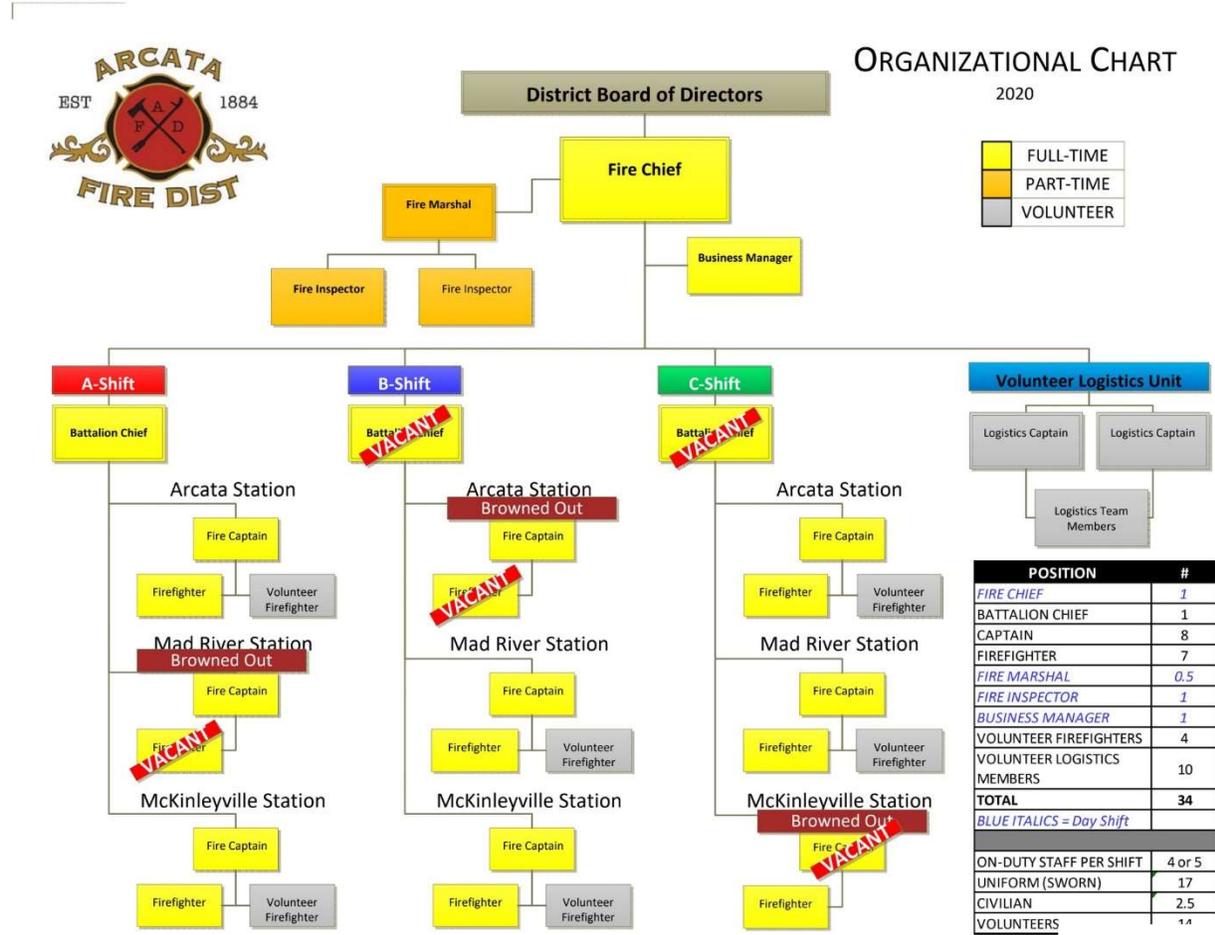
### District Officials

- Justin McDonald, Fire Chief
- Sean Campbell, Battalion Chief – A Shift
- Becky Schuette, Business Manager/ Board Clerk



# Arcata Fire District, California Annual Financial Report For the year ended June 30, 2021

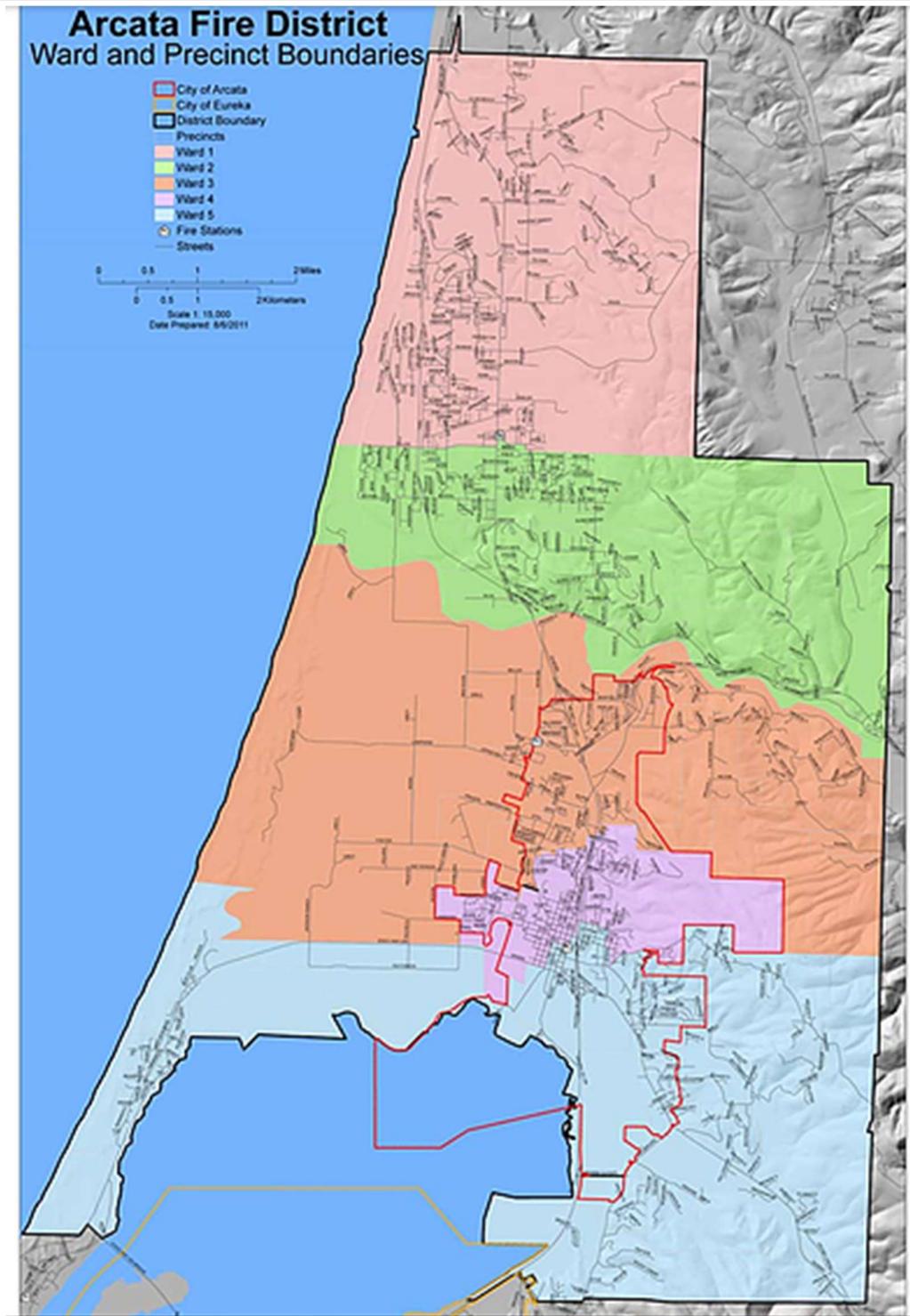
## Organizational Chart





# Arcata Fire District, California Annual Financial Report For the year ended June 30, 2021

## District Map





# Arcata Fire District, California Annual Financial Report For the year ended June 30, 2021

## Stations and facilities

---

### **Arcata Station.**

631 9th Street, Arcata CA 95521



-----

### **Mad River Station.**

3235 Janes Road, Arcata CA 95521



-----

### **McKinleyville Station & District Headquarters.**

2149 Central Avenue, McKinleyville CA 95519





**JJACPA, Inc.**

A Professional Accounting Services Corp.

---

## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying basic financial statements of the Arcata Fire Protection District (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. The prior year summarized comparative information has been derived from the District's June 30, 2020 basic financial statements with our report dated October 20, 2020.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position and the budgetary comparison information of the Arcata Fire Protection District as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 3–7, the District's Schedule of Contributions on page 55, the Schedule of the District's proportionate Share of the Net Pension Liability on pages 56, the Schedule of Changes in the Net OPEB Liability and Related Ratios on page 57, and the Schedule of Contributions on page 58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

October 27, 2021

*JJACPA, Inc.*  
**JJACPA, Inc.**  
**Dublin, California**



# Arcata Fire Protection District

## Annual Financial Report

### For the year ended June 30, 2021

### Management's Discussion and Analysis

---

This section of the Arcata Fire Protection District's (District) basic financial statements presents management's overview and analysis of the financial activities of the organization for the fiscal year ended June 30, 2021. The Management's Discussion and Analysis (MD&A) describes the significant changes from the prior year that occurred in general operations and discusses the activities during the year for capital assets and long-term debt. The discussion concludes with a description of currently known facts, decisions and conditions that are expected to impact the financial position of the District's operations. We encourage the reader to consider the information presented here in conjunction with the additional information furnished in our letter of transmittal.

#### **Annual Report Overview**

This annual report consists of a series of financial statements. The District's basic financial statements are comprised of three components: Government-wide financial statements, Fund financial statements and Notes to the basic financial statements. This report also contains required supplementary information in addition to the basic financial statements.

#### **Government-wide Financial Statements**

The *government-wide financial statements* provide the reader with a longer-term view of the District's activities as a whole and comprise the Statement of Net Position and Statement of Activities. The manner of presentation is similar to a private-sector business. Beginning with this Annual Financial Report the District is subject to accounting requirement from the Government Accounting Standards Board ("GASB"), generally referred to as "GASB Statement 75" related to the reporting of "Other Post-Employment Benefits" ("OPEB"). OPEB is defined as the future estimated cost of all benefits available to eligible retirees following their employment with the District such as insured healthcare benefits. The total of projected costs of these benefits is reflected in the Government-wide Financial Statements.

The "Total Other Post-Employment Benefits Liability" was calculated by the District's actuary based on several assumptions such as future retirement age, cost of future insured benefits, trends in healthcare costs, etc., and is presented on the District's Statement of Net Position ("Balance Sheet") in the government-wide financial statements;

Each year's OPEB costs may be deferred (deferred inflows and deferred outflows of resources, recorded in the Statement of Net Position) and amortized over a number of years. It is important to note that these reporting requirements apply only to accounting and financial reporting. They are not applicable to funding and are not used by the District to determine contribution requirements.

The actual cost of providing OPEB benefits has not changed – what has changed with this new requirement is how OPEB costs are accounted for and presented in the financial statements. It is the position of the District that, as is the case with many special districts of our size, the OPEB plan will remain a pay-as-you-go basis. The District will continue to pay those OPEB plan expenses as they come due.



# Arcata Fire Protection District Annual Financial Report For the year ended June 30, 2021 Management's Discussion and Analysis, Continued

---

## Government-wide Financial Statements, Continued

The *Statement of Net Position* presents information about the financial position of the District as a whole, including all its capital assets and long-term liabilities on the full accrual basis. Over time, increases or decreases in net position is one indicator in monitoring the financial health of the District.

The *Statement of Activities* provides information about all the District's revenue and expenses on the full accrual basis, with the emphasis on measuring net revenues or expenses of each specific program. This statement explains in detail the change in Net Position for the year.

All of the District's activities in the government-wide financial statements are principally supported by general District revenues such as taxes and user-fee related charges such as ambulance services and inspection fees. The government-wide financial statements also include general government and interest on long-term debt.

The government-wide financial statements use the full accrual basis of accounting method which records revenues when earned and expenses at the time the liability is incurred, regardless of when the related cash flows take place.

The government-wide financial statements can be found on pages 10 and 11 of this report.

## Fund Financial Statements

The *fund financial statements* report the District's operations in more detail than the government-wide financial statements and focus primarily on the short-term activities of the District. The fund financial statements measure only current revenues and expenditures and fund balances; excluding capital assets, long-term debt and other long-term obligations (pg. 13).

The fund financial statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the fund financial statements. These financial statements help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship or differences between the government-wide and fund financial statements in a reconciliation following the fund financial statements.

The fund financial statements provide detailed information about the District's major fund which is the General Fund. The District currently has no non-major funds.

Comparisons of Budget and Actual financial information are presented for the General Fund.

## Notes to the Basic Financial Statements

The *notes* provide additional information that is essential to the reader for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 23 of this report.



**Arcata Fire Protection District  
Annual Financial Report  
For the year ended June 30, 2021  
Management's Discussion and Analysis, Continued**

---

**Government-wide Overall Financial Analysis**

This analysis focuses on the net position and change in net position of the District's Governmental Activities. Over time, net position may serve as a useful indicator of a government's financial position. The District's net position is reported as follows:

**Governmental Activities**

	<b>Governmental Activities</b>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Cash and investments	\$4,195,323	\$3,083,714	\$3,177,272
Receivables, net	98,361	71,757	94,904
Prepaid Expense	25,482	32,194	28,787
Capital assets, net	4,319,166	3,693,696	3,677,823
Total assets	<u>7,561,025</u>	<u>6,881,361</u>	<u>6,978,786</u>
Deferred outflows – pension plan	1,289,855	1,565,869	1,666,614
Deferred outflows – OPEB	808,883	640,710	281,304
Total Assets and deferred outflows	<u>\$9,659,763</u>	<u>\$9,087,940</u>	<u>\$8,926,704</u>
Current liabilities	212,838	272,462	388,318
Long-term liabilities	16,038,098	15,037,828	16,126,403
Total liabilities	<u>16,250,936</u>	<u>15,310,290</u>	<u>16,514,721</u>
Deferred inflows – pension plan	46,859	162,788	108,779
Deferred inflows – OPEB	2,024,771	2,314,811	374,158
Net Position:			
Net investment in capital assets	3,241,859	3,541,601	3,373,031
Unrestricted (deficit)	<u>(11,904,622)</u>	<u>(12,241,550)</u>	<u>(11,443,985)</u>
Total net position	<u>(8,662,763)</u>	<u>(8,699,949)</u>	<u>(8,070,954)</u>
Total liabilities, deferred outflows, and net position	<u>\$9,659,763</u>	<u>\$9,087,940</u>	<u>\$8,926,704</u>

The District's total liabilities exceeded total assets by \$8,689,991 as of June 30, 2021. The most significant portion of the liability (\$9,807,737) reflects the net OPEB obligation calculation required by GASB Statement 75. A portion of the net position reflects its investment in capital assets (land, buildings, improvements, equipment and vehicles).

The remaining deficit balance of net position of (\$11,904,622) is unrestricted and is intended to meet the District's ongoing obligations to its citizens and creditors. The District has had an unrestricted net position deficit for the last three fiscal years.



**Arcata Fire Protection District  
Annual Financial Report  
For the year ended June 30, 2021  
Management’s Discussion and Analysis, Continued**

---

**Government-wide Overall Financial Analysis, Continued**

**Governmental Activities, continued**

The Statement of Activities presents program revenues and expenses and general revenues in detail. All of these are elements in the Changes in Governmental Net Position. The narrative that follows describes the individual program expenses, program revenues and general revenues in more detail.

	2021	2020	2019
<u>Expenses</u>			
Fire protection - operations	\$4,843,598	\$5,314,206	\$5,919,546
Interest on long-term debt	3,794	11,399	18,838
Total expenses	<u>\$4,847,392</u>	<u>\$5,325,605</u>	<u>\$5,938,384</u>
<u>Revenues</u>			
Program revenues:			
Charges for services	60,389	60,042	66,258
Operating grants & contributions	145,559	117,868	106,100
Total program revenues	<u>205,948</u>	<u>78,410</u>	<u>172,358</u>
General revenues:			
Property taxes	4,244,426	4,104,737	3,986,818
State timber yield tax	890	984	1,565
Investment earnings	36,217	33,006	39,859
Other revenues	397,097	379,973	392,438
Total general revenues	<u>4,678,630</u>	<u>4,518,700</u>	<u>4,420,680</u>
Change in net position	<u>37,186</u>	<u>(628,995)</u>	<u>(1,517,704)</u>
Net position – beginning	<u>(8,699,949)</u>	<u>(8,070,954)</u>	<u>(6,553,250)</u>
Net position – ending	<u>\$ (8,662,763)</u>	<u>\$ (8,699,949)</u>	<u>\$ (8,070,954)</u>

Property tax revenues increased by \$139,689 (3.4%) in the current year. This is due to an increase in property values and new construction with no significant declines in the population of the District. The “Other Revenue” decreased by \$32,876 or (-8.7%) from fiscal year 2019-2020 to fiscal year 2020-2021.

Fire protection – operations expenses totaled \$4,843,598 for fiscal year 2020-2021. This was a 8.9% decrease from the previous year largely due to the reduction of full-time staffing and the browning out of one of the three fire stations.



**Arcata Fire Protection District  
Annual Financial Report  
For the year ended June 30, 2021  
Management's Discussion and Analysis, Continued**

---

**Government-wide Overall Financial Analysis, Continued**

**Debt Administration**

The District purchased three fire engines and three command vehicles in 2006, for the amount of \$1,000,000. In 2011 the District purchased two more fire engines and refinanced the \$470,700 remaining on the original loan. In January 2021, the District made the final payment on this loan. No other loans were acquired in Fiscal Year 2020-21.

**Overview of Operations**

The Fiscal Year 2020-21 operations continued similar to the previous period. Following the failure of the Measure R funding measure, the Local 4981 had agreed to a contractual reduction in the full time equivalent (FTE) positions from 18 to 15. This allowed the District to reduce the daily staff to 4 on-duty out of two stations. The District operated with a weekly rolling brown out of one of the three community fire stations. The District Board put forth another funding measure attempt. The community voted in November 2020 and approved Measure F with 75% approval. Measure F revenues are projected to generate \$2.6 million in revenues. Unfortunately, the District will not see the revenues until Fiscal Year 2021-22. This meant the District would need to continue with reduced/minimal staffing for the entirety of Fiscal Year 2020-21. The ramifications of poor economic stability and two failed funding measures precipitated in a loss of senior employees. Much like we saw in Fiscal 2019-20, employees were leaving for jobs in other agencies, however there was a major difference in 2020-21. Out of the five employees that left in FY2020-21, three of the five were long time employees, two of which were Captains. Loss of these supervisory positions are a great loss to the institutional knowledge of the organization. The District was fortunate to recruit five more new employees which again allowed the District to meet the contractual minimum staffing.

**Economic Outlook**

The District's economic outlook will change for the positive in Fiscal Year 2021-22. With the passage of Measure F, the District expects to generate \$2.2 million in tax revenues for the 10-year life span of the tax. This new revenue will allow the District to hire enough full-time staff to keep the three stations open and staffed.

**Financial Contact**

This Annual Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the District's finances. Questions about this Report should be directed to the Fire Chief, at 2149 Central Avenue, McKinleyville CA 95519.

Respectfully submitted,

*Justin G. McDonald*

Justin G. McDonald, Fire Chief

**BASIC FINANCIAL STATEMENTS**



*This page intentionally left blank.*





# Arcata Fire District

## Statements of Net Position

June 30, 2021

(with comparative balances for June 30, 2020)

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash and investments	\$ 4,195,323	\$ 3,083,714
Receivables, net	98,361	71,757
Prepaid Expense	25,482	32,194
<b>Total current assets</b>	<u>4,319,166</u>	<u>3,187,665</u>
<b>Noncurrent assets:</b>		
Capital assets, net	3,241,859	3,693,696
<b>Total noncurrent assets</b>	<u>3,241,859</u>	<u>3,693,696</u>
<b>Total assets</b>	<u>7,561,025</u>	<u>6,881,361</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows related to pensions	1,289,855	1,565,869
Deferred outflows related to OPEB	808,883	640,710
<b>Total assets and deferred outflows</b>	<u>\$ 9,659,763</u>	<u>\$ 9,087,940</u>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable and accrued liabilities	\$ 91,969	\$ 39,476
Salaries and benefits payable	113,003	68,522
Interest payable	-	3,795
Compensated absences - current portion	7,866	8,574
Current portion of long-term liabilities	-	152,095
<b>Total current liabilities</b>	<u>212,838</u>	<u>272,462</u>
<b>Noncurrent liabilities:</b>		
Net pension obligation	6,133,346	5,734,896
Compensated absences	97,015	105,291
Net OPEB obligation	9,807,737	9,197,641
<b>Total noncurrent liabilities</b>	<u>16,038,098</u>	<u>15,037,828</u>
<b>Total liabilities</b>	<u>16,250,936</u>	<u>15,310,290</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows related to pensions	46,819	162,788
Deferred inflows related to OPEB	2,024,771	2,314,811
<b>NET POSITION</b>		
Net investment in capital assets	3,241,859	3,541,601
Unrestricted (deficit)	(11,904,622)	(12,241,550)
<b>Total net position (deficit)</b>	<u>(8,662,763)</u>	<u>(8,699,949)</u>
<b>Total liabilities, deferred inflows, and net position</b>	<u>\$ 9,659,763</u>	<u>\$ 9,087,940</u>

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



**Arcata Fire District**  
**Statement of Activities**

For the year ended June 30, 2021

(with comparative totals for the year ended June 30, 2020)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	2021	2020
<b>Governmental activities:</b>						
Fire protection - operations	\$ 4,843,598	\$ 60,389	\$ 145,559	\$ -	\$ (4,637,650)	\$ (5,136,296)
Interest on long-term debt	3,794	-	-	-	(3,794)	(11,399)
<b>Total governmental activities</b>	<b>\$ 4,847,392</b>	<b>\$ 60,389</b>	<b>\$ 145,559</b>	<b>\$ -</b>	<b>\$ (4,641,444)</b>	<b>\$ (5,147,695)</b>
General revenues:						
Taxes:						
Property taxes					4,244,426	4,104,737
State timber yield tax					890	984
Investment earnings					36,217	33,006
Other Revenues					397,097	379,973
Total general revenues					4,678,630	4,518,700
Change in net position					37,186	(628,995)
Net position:						
Net position - beginning					(8,699,949)	(8,070,954)
Net position - ending					<u>\$ (8,662,763)</u>	<u>\$ (8,699,949)</u>

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

**FUND FINANCIAL STATEMENTS**





**Arcata Fire District  
Balance Sheet**

General Fund

June 30, 2021

(With comparative totals for June 30, 2020)

	<b>Major Fund</b>	
	<b>General Fund</b>	
	<b>2021</b>	<b>2020</b>
<b>ASSETS</b>		
Cash and investments	\$ 4,195,323	\$ 3,083,714
Receivables:		
Interest	30,000	13,500
Other receivable	68,361	58,257
Prepaid items	25,482	32,194
<b>Total assets</b>	<b>\$ 4,319,166</b>	<b>\$ 3,187,665</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities:</b>		
Accounts payable and accrued liabilities	91,969	\$ 39,476
Salaries and benefits payable	113,003	68,522
Interest payable	-	3,795
Compensated absences	7,866	8,574
<b>Total liabilities</b>	<b>212,838</b>	<b>120,367</b>
<b>Deferred inflows: Unavailable revenue</b>	<b>62,500</b>	<b>45,847</b>
<b>Fund balances:</b>		
Nonspendable for prepaid items	25,482	32,194
Unassigned	4,018,346	2,989,257
<b>Total fund balances</b>	<b>4,043,828</b>	<b>3,021,451</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 4,319,166</b>	<b>\$ 3,187,665</b>

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



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

June 30, 2020

**Total fund balances reported on the governmental fund balance sheet** \$ 4,043,828

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

**CAPITAL ASSETS**

Capital assets amount reported in governmental activities are not current assets or financial resources and therefore are not reported in the Governmental Funds balance sheet. 3,241,859

**LONG-TERM ASSETS AND LIABILITIES**

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

Deferred outflows	2,098,738	
Deferred inflows	(2,071,590)	27,148
Deferred inflows for unavailable revenue in the current period are recognized as revenue in the Statement of Activities		62,500

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

Net pension obligation	(6,133,346)	
Compensated absences	(97,015)	
Net OPEB obligation	(9,807,737)	
Long term debt	-	(16,038,098)

**Net position of governmental activities** \$ (8,662,763)

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



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

Governmental Activities  
 June 30, 2021

<b>ASSETS</b>	General Fund Balance Sheet	Reclass	Changes in GAAP	Statement of Net Position
<b>Current assets:</b>				
Cash and investments	\$ 4,195,323	\$ -	\$ -	\$ 4,195,323
Receivables (net)	98,361	-	-	98,361
Other assets	25,482	-	-	25,482
<b>Total current assets</b>	<u>4,319,166</u>	<u>-</u>	<u>-</u>	<u>4,319,166</u>
<b>Noncurrent assets:</b>				
Capital assets, net	-	-	3,241,859	3,241,859
<b>Total noncurrent assets</b>	<u>-</u>	<u>-</u>	<u>3,241,859</u>	<u>3,241,859</u>
<b>Total assets</b>	<u>4,319,166</u>	<u>-</u>	<u>3,241,859</u>	<u>7,561,025</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions	-	-	1,289,855	1,289,855
Deferred outflows related to OPEB	-	-	808,883	808,883
<b>Total assets and deferred outflows</b>	<u>\$ 4,319,166</u>	<u>\$ -</u>	<u>\$ 5,340,597</u>	<u>\$ 9,659,763</u>
<b>LIABILITIES</b>				
<b>Current liabilities:</b>				
Accounts payable & accrued liabilities	\$91,969	\$ -	\$ -	\$ 91,969
Salaries and benefits payable	113,003	-	-	113,003
Compensated absences	7,866	-	-	7,866
<b>Total current liabilities</b>	<u>212,838</u>	<u>-</u>	<u>-</u>	<u>212,838</u>
<b>Noncurrent liabilities:</b>				
Net pension obligation	-	-	6,133,346	6,133,346
Compensated absences	-	-	97,015	97,015
Net OPEB obligation	-	-	9,807,737	9,807,737
<b>Total noncurrent liabilities</b>	<u>-</u>	<u>-</u>	<u>16,038,098</u>	<u>16,038,098</u>
<b>Total liabilities</b>	<u>212,838</u>	<u>-</u>	<u>16,038,098</u>	<u>16,250,936</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows: Unavailable revenue	62,500	-	(62,500)	-
Deferred inflows related to pensions	-	-	46,819	46,819
Deferred inflows related to OPEB	-	-	2,024,771	2,024,771
	<u>62,500</u>	<u>-</u>	<u>2,009,090</u>	<u>2,071,590</u>
<b>FUND BALANCES/NET POSITION</b>				
<b>Fund balances:</b>				
Restricted	25,482	(25,482)	-	-
Unassigned	4,018,346	(4,018,346)	-	-
<b>Net position:</b>				
Net investment in capital assets	-	-	3,241,859	3,241,859
Unrestricted	-	4,043,828	(15,948,450)	(11,904,622)
<b>Total fund balances/net position</b>	<u>4,043,828</u>	<u>-</u>	<u>(12,706,591)</u>	<u>(8,662,763)</u>
<b>Total liabilities, deferred inflows, and net position</b>	<u>\$ 4,319,166</u>	<u>\$ -</u>	<u>\$ 5,340,597</u>	<u>\$ 9,659,763</u>

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



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

For the year ended June 30, 2021  
(with comparative totals for the year ended June 30, 2020)

	<b>Major Fund</b>	
	<b>General Fund</b>	
	<b>2021</b>	<b>2020</b>
<b>REVENUES:</b>		
Property taxes	\$ 4,244,426	\$ 4,104,737
State timber yield tax	890	984
Use of money and property	36,217	33,006
Intergovernmental	128,906	134,520
Charges for services	60,389	60,042
Other revenues	347,097	379,973
<b>Total revenues</b>	<b>4,817,925</b>	<b>4,713,262</b>
<b>EXPENDITURES:</b>		
Fire protection:		
Salaries	1,516,967	1,858,705
Retirement	712,253	923,285
Group Insurance	661,182	733,541
Worker's Compensation	49,840	84,912
Uniforms	13,115	17,236
Communication	102,188	22,561
Food	682	907
Household Expense	8,070	7,638
Insurance	23,335	18,018
Management Equipment	131,702	39,903
Maintenance-Electronics	1,793	420
Transportation and travel	31,889	32,497
Utilities	32,763	39,477
Maintenance-Structure	6,949	4,971
Medical Supplies	4,208	1,690
Dues & Subscription	1,708	16,579
Miscellaneous	4,408	920
Office supplies	3,281	1,057
Postage and shipping	139	509
Professional and Specialized service	133,753	230,791
Publications and Notices	112	312
Copies	6,986	6,681
Leases - Equipment	96,000	96,000
Special District expense	120,273	82,404
Small tools and equipment	26,063	304,807
Training	-	4,736
<b>Total Fire protection</b>	<b>3,689,659</b>	<b>4,530,557</b>

(continued)

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



**Arcata Fire District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**General Fund, continued**  
 For the year ended June 30, 2020

Debt service:		
Principal	152,095	152,696
Interest expense	3,794	11,399
<b>Total expenditures</b>	<b>3,845,548</b>	<b>4,694,652</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>972,377</b>	<b>18,610</b>
<b>OTHER FINANCING SOURCES:</b>		
Proceeds from sales of assets	50,000	-
<b>Total other financing sources</b>	<b>50,000</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>1,022,377</b>	<b>18,610</b>
<b>FUND BALANCES:</b>		
Beginning of year	3,021,451	3,002,841
End of year	<b>\$ 4,043,828</b>	<b>\$ 3,021,451</b>

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

(concluded)

*This page intentionally left blank.*



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

For the year ended June 30, 2021

Functions/Programs	Fund Based Totals	Debt Service/ Compensated Absences	Depreciation
<b>Governmental activities:</b>			
Fire protection - operations	\$ 3,689,659	\$ (8,276)	\$ 288,004
Debt service	155,889	(152,095)	-
<b>Total governmental activities</b>	<b>\$ 3,845,548</b>	<b>\$ (160,371)</b>	<b>\$ 288,004</b>

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



**Arcata Fire District**  
**Reconciliation of Fund Based Statements to**  
**Government-wide Statement of Activities, continued**  
 For the year ended June 30, 2021

<b>Capital Asset (Additions)/ Retirements</b>	<b>OPEB</b>	<b>Pension</b>	<b>Government- wide Totals</b>
\$ 163,833	\$ 151,883	\$ 558,495	\$ 4,843,598
-	-	-	3,794
<u>\$ 163,833</u>	<u>\$ 151,883</u>	<u>\$ 558,495</u>	<u>\$ 4,847,392</u>

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



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

For the year ended June 30, 2021

---

---

**Net change in fund balances - total governmental funds** \$ 1,022,377

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

**CAPITAL ASSET TRANSACTIONS**

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

Capital asset additions	18,876	
Depreciation expense	(288,004)	
Capital asset retirements	(182,709)	(451,837)

**LONG TERM DEBT PAYMENTS**

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

Capital leases	152,095
----------------	---------

**CHANGES IN NON-CURRENT LIABILITIES AND DEFERRED INFLOWS**

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

Change in net pension obligation	(558,495)	
Change in long-term compensated absences	8,276	
Change in Net OPEB obligation	(151,883)	(702,102)

Some receivables are deferred in the governmental funds because the amounts do not represent current financial resources that are recognized under the accrual basis in the Statement of Activities.

16,653
--------

**Change in net position of governmental activities** \$ 37,186

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



**Arcata Fire District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget to Actual - General Fund**  
 For the year ended June 30, 2021

	Original Budget	Amended Budget	Actual	Variance With Amended Positive (Negative)
<b>REVENUES:</b>				
Property taxes	4,038,054	4,138,888	\$ 4,244,426	\$ 105,538
State timber yield tax	890	890	890	-
Use of money and property	28,273	28,978	36,217	7,239
Intergovernmental	136,103	387,670	128,906	(258,764)
Charges for services	40,000	50,000	60,389	10,389
Other revenues	5,300	83,500	347,097	263,597
<b>Total revenues</b>	<u>4,248,620</u>	<u>4,689,926</u>	<u>4,817,925</u>	<u>127,999</u>
<b>EXPENDITURES:</b>				
Fire protection:				
Salaries	1,517,993	1,633,881	1,516,967	116,914
Benefits	1,241,264	1,283,887	1,372,033	(88,146)
Retiree health insurance	35,000	5,000	51,242	(46,242)
Service and supplies	759,422	887,074	749,417	137,657
Debt service:				
Principal	152,095	152,095	152,095	-
Interest	7,590	7,590	3,794	3,796
<b>Total expenditures</b>	<u>3,713,364</u>	<u>3,969,527</u>	<u>3,845,548</u>	<u>120,183</u>
<b>REVENUES OVER EXPENDITURES</b>	<u>535,256</u>	<u>720,399</u>	<u>972,377</u>	<u>251,978</u>
<b>Net change in fund balances</b>	535,256	720,399	1,022,377	301,978
<b>FUND BALANCES:</b>				
Beginning of year	<u>3,194,364</u>	<u>3,194,364</u>	<u>3,021,451</u>	<u>172,913</u>
End of year	<u>\$ 3,729,620</u>	<u>\$ 3,914,763</u>	<u>\$ 4,043,828</u>	<u>\$ 474,891</u>

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

**Arcata Fire District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2021**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Description of the Reporting Entity**

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

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

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

**B. Basis of Presentation**

*Government-Wide Financial Statements*

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**B. Basis of Presentation, continued**

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

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

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

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

*Governmental Fund Financial Statements*

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

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

**C. Measurement Focus**

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

*Governmental Fund Financial Statements, continued*

**C. Measurement Focus, continued**

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

**D. Basis of Accounting**

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

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

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

**E. Cash Deposits and Investments**

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**F. Interfund Receivables and Payables**

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

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

**G. Receivables**

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

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

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

**H. Prepaid Items**

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

**I. Capital Assets**

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**I. Capital Assets, continued**

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

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

*Fund Financial Statements*

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

**J. Deferred outflows/inflows of resources**

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

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

*Government-Wide Statements*

**K. Compensated Absences**

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

*Government-Wide Statements, Continued*

**L. Pensions**

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

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

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

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

**M. Equity Classification**

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**M. Equity Classification, continued**

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

*Fund Financial Statements*

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

***Nonspendable Fund Balance***

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

***Restricted Fund Balance***

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

***Committed Fund Balance***

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**M. Equity Classification, Continued**

***Assigned Fund Balance***

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

***Unassigned Fund Balance***

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

***Fund Balance Policy***

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

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

**N. Program Revenues**

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**O. Property Tax**

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

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

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

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

**P. Budgetary Accounting**

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**P. Budgetary Accounting, continued**

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

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

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

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

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

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

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

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**Q. Use of Estimates**

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

**R. Implementation of GASB 75 related to Other Post Employment Benefit Plans**

The GASB has issued Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement supersedes the requirements of Statements No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", as amended, and No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans", for OPEB. Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans", establishes new accounting and financial reporting requirements for OPEB plans.

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

**S. Comparative Data**

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

**2. CASH AND INVESTMENTS**

At June 30, 2021, the District's pooled cash and investments, classified by maturity, consisted of the following stated at fair market value:

	Balance June 30, 2021
Cash in bank	\$ 449,331
Liquid assets	100,160
Cash with County	3,354,496
Coast Central - Savings	15,777
Trust funds	275,559
Total cash equivalents and investments pooled	<u>4,195,323</u>
Restricted cash with fiscal agent	-
Total cash and investments	<u><u>\$ 4,195,323</u></u>

California statutes authorize cities to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. During the year ended June 30, 2021, the District's permissible investments included the following instruments:

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**3. ACCOUNTS RECEIVABLE**

Accounts receivable consisted of the following at June 30, 2021:

Receivables	
Grants	\$ 68,361
Interest	<u>30,000</u>
	<u>\$ 98,361</u>

These amounts resulted in the following concentrations in receivables:

Governments	70%
Financial Institutions	30%

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

**4. PREPAID ITEMS**

The prepaid expenses consist of expendable supplies held for consumption and are recorded as expenses when consumed. As of June 30, 2021, the District has reported \$25,482 of prepaid expense.

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

**5. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance June 30, 2020	Additions	Deletions	Balance June 30, 2021
<b>Governmental activities:</b>				
<b>Nondepreciable assets:</b>				
Land	\$ 224,630	\$ -	\$ -	\$ 224,630
<b>Total nondepreciable assets</b>	<u>224,630</u>	<u>-</u>	<u>-</u>	<u>224,630</u>
<b>Depreciable assets:</b>				
Buildings	2,329,697	-	-	2,329,697
Equipment	4,268,797	18,876	(941,992)	3,345,681
<b>Total depreciable assets</b>	<u>6,598,494</u>	<u>18,876</u>	<u>(941,992)</u>	<u>5,675,378</u>
<b>Total</b>	<u>6,823,124</u>	<u>18,876</u>	<u>(941,992)</u>	<u>5,900,008</u>
<b>Accumulated depreciation</b>	<u>(3,129,428)</u>	<u>(288,004)</u>	<u>759,283</u>	<u>(2,658,149)</u>
<b>Total net capital assets</b>	<u>\$ 3,693,696</u>	<u>\$ (269,128)</u>	<u>\$ (182,709)</u>	<u>\$3,241,859</u>

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

	Fiscal Year Ended June 30, 2021
Building and Improvements	\$ 58,776
Equipements	45,294
Vehicles	183,934
<b>Total</b>	<u>\$ 288,004</u>

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Accounts payable and accrued liabilities consisted of the following at June 30, 2021:

	Balance June 30, 2021
Accounts payable and accrued liabilities	\$ 91,969
Accrued payroll and benefits	113,003
<b>Total</b>	<u>\$ 204,972</u>

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES, Continued**

These amounts resulted in the following concentrations in payables:

Vendors 45%                      Employees 55%

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

**7. LONG-TERM LIABILITIES**

The District's balance on long-term liabilities was \$97,015. The following is a summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021	Due Within One Year
Wells Fargo Equipment Finance	\$ 152,095	\$ -	\$(152,095)	\$ -	\$ -
Compensated absences	105,291	-	(8,276)	97,015	7,866
Total long-term liabilities	<u>\$ 257,386</u>	<u>\$ -</u>	<u>\$(160,371)</u>	<u>\$ 97,015</u>	<u>\$ 7,866</u>

**Lease/Purchase Agreement**

On March 14, 2011 the District entered into a lease/purchase agreement in the amount of \$832,930 for two new Ferrara Engines. Principal and interest amounts are paid in annual payments in the amount of \$76,018 for six years beginning January 2012, followed by three payments of \$167,905 and the final payment of \$159,685.

**Compensated Absences**

The District records employee absences, such as vacations, illness, deferred overtime, and holidays, for which it is expected that employees will be paid compensated absences. As at June 30, 2021, the District had a compensated absences balance net of \$97,015.

**8. NET POSITION/FUND BALANCES**

**Net Position**

As of June 30, 2021, net position is as follows:

<u>Net Position</u>	<u>June 30, 2021</u>
Net investment in capital assets	\$3,241,859
Unrestricted (deficit)	(11,904,622)
Total	<u>\$ (8,662,763)</u>

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

**8. NET POSITION/FUND BALANCES, Continued**

**Fund Balance**

As of June 30, 2021, the District's Restricted and Committed fund balances are as follows:

<u>Fund Balances</u>	<u>June 30, 2021</u>
Nonspendable for prepaid items	\$ 25,482
Unassigned	4,018,346
Total	<u>\$ 4,043,828</u>

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

**9. RISK MANAGEMENT**

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

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

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

For the fiscal year ended June 30, 2021, the annual premium to FAIRA was \$18,018.

The County of Humboldt, Risk Management Division, Workers Compensation Program, a risk sharing pool administered by the County, provides worker's compensation benefits for its members. The premium paid to the County for the fiscal year ended June 30, 2021 was \$84,222.

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

**10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

**A. General Information about the Pension Plans**

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

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

The Plan's provisions and benefits in effect at June 30, 2021, are summarized as follows:

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

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

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

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

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

For the year ended June 30, 2021, the contributions recognized as part of pension expense for the Plan were as follows:

	Miscellaneous	
	Miscellaneous	Safety
Contributions - employer	\$ 13,129	\$ 594,885
Contributions - employee (paid employer)	-	-

As of June 30, 2021, the District reported a net pension liability for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous First Tier	\$ 79,192
Safety	6,054,154
<b>Total Net Pension Liability</b>	<b>\$ 6,133,346</b>

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

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

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2021 was as follows:

	Miscellaneous	Safety	Total
Proportion- June 30, 2020	0.00179%	0.09072%	0.05597%
Proportion- June 30, 2021	0.00188%	0.09087%	0.05637%
Change-Increase/( Decrease)	0.00009%	0.00015%	0.00040%

For the year ended June 30, 2021, the District recognized pension expense of \$1,166,508. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected economic experience	\$ 473,550	\$ -
Changes in assumptions	-	20,731
Differences between Projected and Actual Investment Earnings	133,935	-
Differences between Employer's Contributions and Proportionate Share of Contributions	59,167	7,074
Change in Employer's Proportion	15,189.00	19,014
Pension Contributions Subsequent to Measurement Date	608,014	-
Total	\$ 1,289,855	\$ 46,819

\$608,014 reported as deferred outflows of resources related to contributions subsequent to the measurement date and other contribution differences, which will be recognized as a reduction of the net pension liability in the year ended June 30, 2022.

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

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

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

June 30,	Miscellaneous	Safety	Total
2022	263	171,999	172,262
2023	1,350	236,699	238,049
2024	1,103	156,551	157,654
2025	1,128	65,930	67,058
2026	-	-	-
Thereafter	-	-	-
	3,844	631,179	635,022

**Actuarial Assumptions** – The June 30, 2019 valuation was rolled forward to determine the June 30, 2020 total pension liability, based on the following actuarial methods and assumptions.

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

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

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

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

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

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

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

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

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

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

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

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

	Discount Rate-1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate +1% (8.15%)
Miscellaneous	\$ 141,383	\$ 79,192	\$ 27,806
Safety	<u>8,903,769</u>	<u>6,054,154</u>	<u>3,715,775</u>
Total	<u>\$ 9,045,152</u>	<u>\$ 6,133,346</u>	<u>\$ 3,743,581</u>

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

***Payable to the Pension Plans*** - At June 30, 2021, the District reported a payable of \$36,322 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

**11. OTHER POST EMPLOYMENT BENEFITS (OPEB)**

***Plan Description***

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**11. OTHER POST EMPLOYMENT BENEFITS, Continued**

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

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

***Employees Covered by benefit terms***

At June 30, 2021, the following employees were covered by the benefit terms:

Active employees	22
Inactive employees or beneficiaries currently receiving benefits	16
Inactive employees entitled to, but not yet receiving benefits	-
Total Number of participants	38

***District Contribution to the Plan***

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

**11. OTHER POST EMPLOYMENT BENEFITS, Continued**

The charts below show the benefits paid by the District on behalf of retirees (a) during the measurement period and (b) during the year following the measurement period but prior to the end of fiscal year ending 2021.

Employer Contributions During the Measurement Period, July 1, 2019 through June 30, 2020.	
Employer Contributions to the Trust	\$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	247,695
Implicit contributions	33,752
<b>Total Employer Contributions During the Measurement Period</b>	<b>\$ 281,447</b>
Employer Contributions Subsequent to the Measurement Date, July 1, 2020 through June 30, 2020	
Employer Contributions to the Trust	\$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	290,181
Implicit contributions	21,994
<b>Total Employer Contributions Subsequent to the Measurement Date</b>	<b>\$ 312,175</b>

**Net OPEB Liability**

The District's net OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2018 that was rolled forward to determine the June 30, 2020 total OPEB liability, based on the following actuarial methods and assumptions:

<b>Actuarial Assumptions:</b>	
Discount Rate	2.66%
Inflation	2.75%
Salary Increases	3.25% per annum
Investment Rate of Return	7.00%
Mortality Rate <sup>(1)</sup>	Derived using CalPERS' Membership Data for all funds
Pre-Retirement Turnover <sup>(2)</sup>	Derived using CalPERS' Membership Data for all funds
Healthcare Trend Rate	5.00% - 6.50%

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

**11. OTHER POST EMPLOYMENT BENEFITS, Continued**

Notes:

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

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

**Discount Rate**

The District has been and continues to finance its OPEB liability on a pay-as-you-go basis. With the District's approval, the discount rates used in this valuation are based on the S&P Municipal Bond 20 Year High Grade Index. As of the beginning and end of the Measurement Period, this index indicates discount rates of 2.79% as of June 30, 2019 and 2.66% as of June 30, 2020.

**Changes in the OPEB Liability**

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

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance at Fiscal Year Ending June 30, 2020 <i>Measurement date 6/30/2019</i>	\$ 9,197,641	\$ -	\$ 9,197,641
<b>Change During the Period:</b>			
Service Cost	423,184	-	423,184
Interest Cost	264,495	-	264,495
Employer Contributions	-	281,447	(281,447)
Benefit Payments	(281,447)	(281,447)	-
Assumption Changes	203,864	-	203,864
Plan Experience	-	-	-
<b>Net Changes in the Fiscal Year 2020-2021</b>	610,096	-	610,096
<b>Balance at Fiscal Year Ending June 30, 2021</b> <i>Measurement date 6/30/2020</i>	\$ 9,807,737	\$ -	\$ 9,807,737

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

**11. OTHER POST EMPLOYMENT BENEFITS, Continued**

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

The discount rate used for the fiscal year end 2021 is 2.66%. The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2020:

Change in Discount Rate	Current - 1% 1.66%	Current 2.66%	Current + 1% 3.66%
Total OPEB Liability	11,605,394	9,807,737	8,387,372

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

The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2020 (Healthcare Cost Trend Rate was assumed to start at 6.5% and grade down to 5% for years 2024 and thereafter):

Change in Health Cost Trend Rate	Current - 1%	Current Trend	Current + 1%
Total OPEB Liability	8,197,833	9,807,737	11,904,817

***Recognition of Deferred Outflows and Deferred Inflows of Resources***

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

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

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL) (9.46 Years at June 30, 2021)

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

**11. OTHER POST EMPLOYMENT BENEFITS, Continued**

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

For the fiscal year ended June 30, 2021, the District recognized OPEB expense of \$464,058. As of fiscal year, ended June 30, 2021, the District reported deferred outflows of resources related to OPEB from the following sources:

	Outflows of Resources	Inflows of Resources
Change in assumptions	\$ 496,708	\$ 446,599
Net difference between projected and actual	-	1,578,172
Net difference between projected and actual		
Earnings on Investments	-	-
Deferred Contributions	312,175	-
<b>Total</b>	<b>\$ 808,883</b>	<b>\$ 2,024,771</b>

The \$312,175 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**12. NEW ACCOUNTING PRONOUNCEMENTS**

The GASB has issued Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2021*
- Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*
- Implementation Guide No. 2018-1, *Implementation Guidance Update—2018*
- Implementation Guide No. 2020-1, *Implementation Guidance Update—2020*
- Implementation Guide No. 2020-2, *Fiduciary Activities*.

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, *Leases*
- Implementation Guide No. 2020-3, *Leases*.

Earlier application of the provisions addressed in this Statement is encouraged and is permitted to the extent specified in each pronouncement as originally issued.

The GASB has issued Statement No. 90, "Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61." The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The District will implement this statement, as applicable, to its financial statements for the year ending June 30, 2021.

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**12. NEW ACCOUNTING PRONOUNCEMENTS, continued**

The GASB has issued Statement No. 91, "Conduit Debt Obligations." The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The District will implement this statement, as applicable, to its financial statements for the year ending June 30, 2022.

Statement No. 93, Replacement of Interbank Offered Rates" – This statement will enhance the comparability of accounting and financial reporting requirements and improve consistency of authoritative literature. This will improve the usefulness of information for users of state and local government financial statements. The London Interbank Offered Rate (LIBOR) is expected to cease to exist at the end of 2021. Some governments have agreements with variable payments dependent on an Interbank Offered Rate (IBOR) – most notably, LIBOR. This is prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates.

The GASB has issued Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Section 457 Deferred Compensation Plan – An Amendment of GASB Statement No. 14 and No. 84, and Suppression of GASB Statement No. 32." The requirements of this Statement are effective for fiscal years beginning after June 15, 2021. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2021**

---

**12. NEW ACCOUNTING PRONOUNCEMENTS, continued**

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

## Required Supplementary Information

**Arcata Fire District**  
**Required Supplementary Information - Schedule of Contributions**

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

Notes to Schedule

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

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

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

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

**Notes to Schedule**

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

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

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

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

**Notes to Schedule**

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

## Arcata Fire District

### Required Supplementary Information - Schedule of Contributions

June 30, 2021

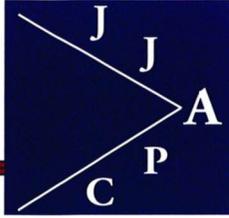
Fiscal Year Ended June 30,	2020	2019	2018	2017
Actuarially Determined Contribution (ADC)	\$ 281,447	\$ 281,304	\$ 263,236	\$ 269,146
Contributions in relation to the ADC	(281,447)	(281,304)	(263,236)	(269,146)
Contribution deficiency ( excess)	-	-	-	-
Covered-employee payroll	\$ 1,802,560	\$ 2,155,428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

#### Notes to Schedule

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

#### Actuarial Methods and Assumptions

Valuation Date	June 30, 2019
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets (\$0; plan is not yet funded)
Discount Rates	2.66% on June 30, 2020 2.79% on June 30, 2019
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.25% per year; since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years.
Assumed Wage Inflation	2.75% per year; used to determine amortization payments if developed on a level percent of pay basis.
Inflation Rate	2.75%



JJACPA, Inc.

A Professional Accounting Services Corp.

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

**Independent Auditor's Report**

The Board of Directors  
Arcata Fire Protection District  
Arcata, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the Arcata Fire Protection District (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 27, 2021.

**Internal Control Over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

October 27, 2021

*JJACPA, Inc.*  
**JJACPA, Inc.**  
**Dublin, CA**

**Date:** February 8, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Adopt Resolution 22-225 with Exhibit A, Acknowledging Receipt of a Report Regarding Annual Fire and Life Safety Inspections

---

### **Discussion**

California Senate Bill 1205 (SB 1205) was signed into law in late 2018, effective January 1, 2019, adding additional reporting requirements to existing state law related to mandatory annual fire inspections. The law was enacted following the tragic Oakland Ghost Ship fire in December 2016 and a Mercury News article in June 2018 that underscored the importance of mandatory fire inspections by local agencies.

State law already specifies that all fire departments that provide fire prevention services must conduct annual inspections of every building used as a public or private school and every hotel, motel, lodging house, and apartment house. The new law, effective January 1, 2019, provides that fire departments must report to its governing body yearly, demonstrating its compliance with the mandatory annual inspections of all public and private schools, hotels, motels, lodging houses and apartment houses. The new law also provides that the governing body must acknowledge receipt of the information by resolution or another similar formal document.

It should be noted that as a result of the Covid 19 pandemic, regular inspections were on hold in 2020, and resumed in 2021 with modifications as they related to the public health policies regarding Covid 19.

The District was able to inspect 92% of the Group E occupancies and 100% of the Group R occupancies.

### **Recommendation**

Staff recommends the Board receive the staff report, discuss, if needed, and adopt Resolution 20-223.

### **District Funds Requested/Required**

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

### **Alternatives**

The Board has the following alternatives:

1. Take no action
2. With direction, refer the topic back to staff for further consideration

### **Attachments**

Attachment 1 – Resolution 22-225 with Exhibit A



## Resolution Number: 22-225

### A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS ACKNOWLEDGING RECEIPT OF ANNUAL FIRE AND LIFE SAFETY INSPECTIONS PURSUANT TO SECTIONS 13146.2 THROUGH 13146.4 OF THE CALIFORNIA HEALTH AND SAFETY CODE

**WHEREAS**, California Senate Bill 1205 (SB 1205) was signed into law in late 2018, and has been effective since January 1, 2019, and requires additional reporting requirements to existing state law relating to mandatory annual fire inspections, pursuant to California Health & Safety Code Sections 13146.2 through 13146.4; and

**WHEREAS**, California Health and Safety Code Sections 13146.2 and 13146.3 require all fire departments that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, and apartment house for compliance with building standards; and

**WHEREAS**, California Health & Safety Code Section 13146.4 requires all fire departments that provide protection services to report annually to administering authority on its compliance with Sections 13146.2 and 13146.3.

**WHEREAS**, the 2020 annual inspections of buildings used as a public or private school, hotel, motel, lodging house, and apartment house were not inspected for compliance with the building standards due to the Covid 19 pandemic.

**WHEREAS**, the 2021 annual inspections did resume with modifications as they related to the public health policies in related to the Covid 19 pandemic.

**NOW THEREFORE, BE IT RESOLVED THAT** the Arcata Fire Protection District Board of Directors intend this Resolution with attachment to fulfill the requirements of the California Health & Safety Code regarding acknowledgement of the Fire Districts compliance with California Health & Safety Code Sections 13146.2 and 13146.3.

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

Ayes:

Nays:

Abstain:

Absent:

**DATED:** February 8, 2022

Signed:

\_\_\_\_\_  
Randy Mendosa, President

Attest:

\_\_\_\_\_  
Becky Schuette, Board Clerk/Secretary

## EXHIBIT A

### ARCATA FIRE PROTECTION DISTRICT ANNUAL STATE MANDATED INSPECTION COMPLIANCE REPORT

1. EDUCATIONAL GROUP E OCCUPANCIES: Educational Group E occupancies are generally described as public and private schools used by more than six persons at any one time for educational purposes through the 12th grade. Within the Arcata Fire Protection District, there are 38 Group E occupancies, buildings, structures and/or facilities. From January 1, 2021, to December 31, 2021, the Arcata Fire Protection District completed the annual inspection of 35 Group E facilities. This is a compliance rate of 92% for this reporting period.

2. RESIDENTIAL GROUP R OCCUPANCIES: Residential Group R occupancies, for the purpose of this Resolution, are generally those occupancies containing sleeping units, and include hotels, motels, and apartments (three units or more). Within the Arcata Fire Protection District, there are 608 Group R occupancies, buildings, structures and/or facilities. From January 1, 2021, to December 31, 2021, the Arcata Fire Protection District completed the annual inspection of 608 Group R occupancies, buildings, structures and/or facilities. This is a compliance rate of 100% for this reporting period.

# Correspondence & Communications

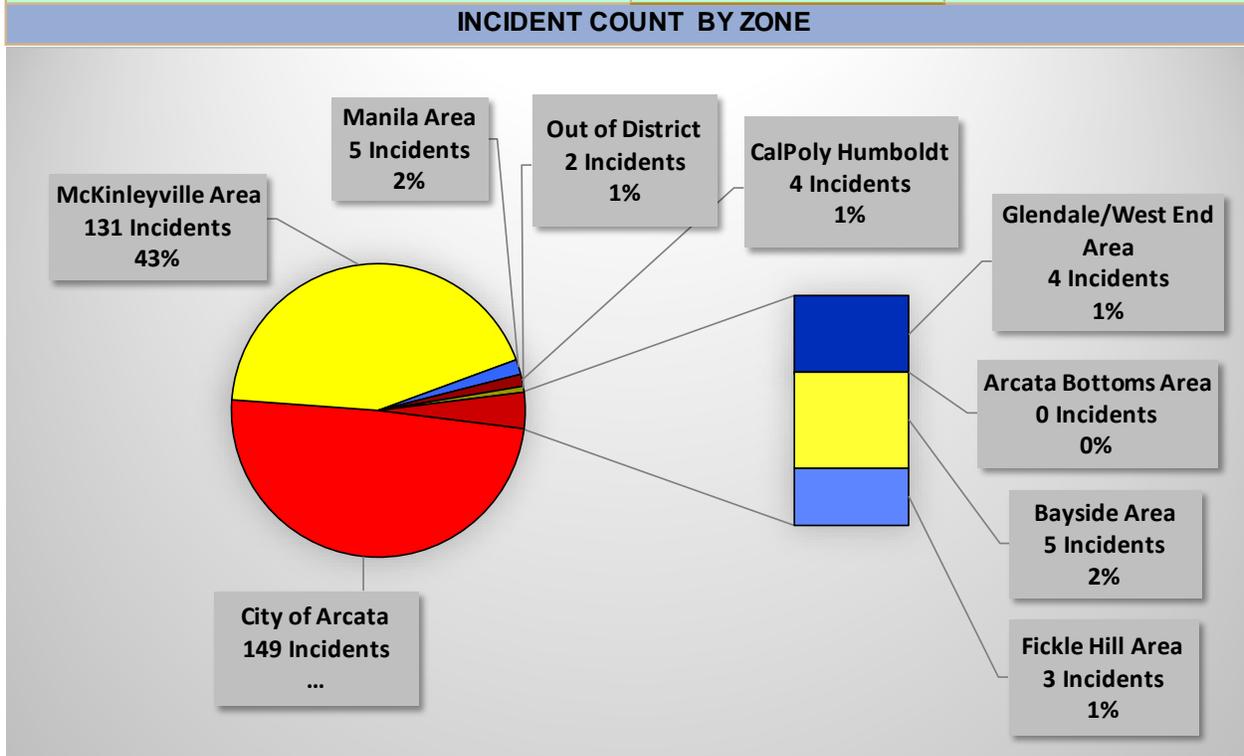
**Date:** February 8, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Fire Chief's Monthly Report

## Monthly Incident Activity

### Notable Incidents

- 01/01/22 Structure Fire – Second Road, McKinleyville – Fire was contained to a detached shop with a total loss. Cause – Unintentional
- 01/10/22 Motorhome Fire – Railroad Drive, McKinleyville – Motorhome was a total loss, fire damaged two adjacent buildings. Cause – Under investigation

MONTHLY INCIDENT COUNT		
Fires	14	4.62%
Overpressure rupture, explosion, overheat - no fire	1	0.33%
Rescue & Emergency Medical Service	151	49.83%
Hazardous Condition (No Fire)	6	1.98%
Service Call	23	7.59%
Good Intent Call	50	16.50%
False Alarm & False Call	18	5.94%
Severe Weather, Natural Disaster, & Other	0	0.00%
Incomplete	40	13.20%
<b>TOTAL</b>	<b>303</b>	<b>100.00%</b>



ANNUAL INCIDENT COUNT			
303			
JANUARY	FEBRUARY	MARCH	APRIL
MAY	JUNE	JULY	AUGUST
SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
PRE-INCIDENT VALUE		LOSSES	
\$2,076,372.00		\$269,701.00	
MUTUAL AID			
Aid Type		Total	
Aid Given		0	
Aid Received		3	
OVERLAPPING CALLS			
# OVERLAPPING		% OVERLAPPING	
83		32.94%	
LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Dispatch to Arrival)			
Station Response Area	EMS	FIRE	
Arcata	0:03:49	0:06:29	
Mad River	0:04:00	0:03:31	
McKinleyville	0:05:04	0:08:20	
AVERAGE FOR ALL CALLS		0:04:24	

## Monthly Operations Report

**January Overtime Hours** - Suppression staff covered **1415** hours of mandatory OT to maintain minimum staffing levels. Out of the 31 days in the month, all three stations were staffed **9** of those days, and **14** days were at the minimum on-duty staffing (2 stations staffed with 2 on-duty).

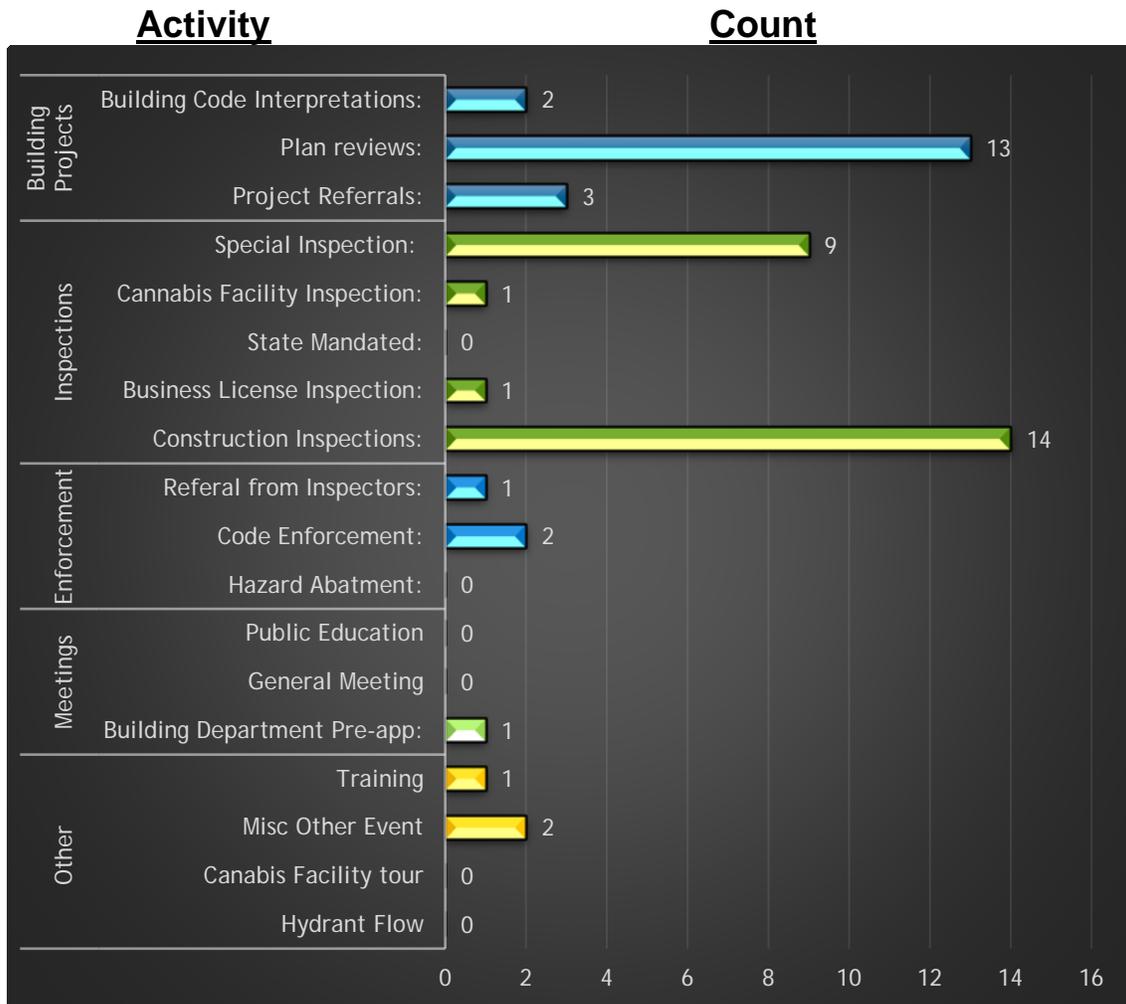
**Training Highlights – 215 hours** of training that included, Ropes and Knots, EMS refresher, Pump training, Recruit Academy #9

### Maintenance

- **E8211** – Out of service – Pending Pump Repair
- **E8215** – Out of service – Turbo replacement pending parts
- **E8216** – In service
- **E8217** – in service
- **E8239** – In service – Pending repairs: exhaust leak, PTO repair
- **R8274** – In service
- **WT8258** – In service - tank gauge replaced

# Fire Prevention Report

Fire Marshal Hours worked – 85 hours



Inspector Hours Worked – 86 hours

## Activity

## Count

- Apartment Inspection
  - Initial Site Inspections: 0 Locations
    - Results: 0 compliant / 0 non-compliant
  - First re-inspections: 0 Locations
    - 0 compliant and 0 non-compliant
- Hotel/Motel Inspections
  - Initial Site Inspections: 0 Sites
    - Results: 0 compliant / 0 non-compliant
  - First re-inspections – 0 locations with 0 compliant and 0 non-compliant
- School Inspections

No Report Submitted

- Initial Site Inspections **0 Locations**
  - Results: **0** compliant / **0** non-compliant
- Re-inspection **0 Locations**
  - **0** compliant and **0** non-compliant

Sprinkler System Inspections

- Sprinkler System Inspections **4 Locations**
  - Results: **0** compliant / **0** non-compliant

<b>Monthly Administrative Report</b>
--------------------------------------

**Assistant Chief Recruitment** – The job has been posted and is being advertised. The tentative date for the selection process is mid-March.

**COVID-19 Prevention Policy (CVPP) and COVID Vaccination Policy** – Policy revision is still under legal review.

**Fickle Hill and Jacoby Creek Annexation** – The LAFCo representative will attend the March Meeting to discuss the process of annexation.

**Measure F Committee** – We are still recruiting members to fill out the committee. Divisions 1, 3, & 4 still are open. Staff met with the two new members to answer questions and provide organizational information to them.

## Revenue Recovery

<u>Insurance Claims</u>	Last Month		All Year	
	Claims Submitted	4	\$1180.00	4
Payments Received by FRUSA	1	\$396.00	1	\$396.00
Claims Denied	0	\$0.00	0	\$0.00
NON-BILLABLE - (INADAQUATE INFO PROVIDED BY FD)	0	\$0.00	0	\$0.00
Drafts	0	\$0.00	0	\$0.00
Non-Billable (Other)	0	-	0	-
In Progress	4	-	4	-

## Inspection Fees Paid

Payments this month <b>\$3,255.00</b> (21) Invoices	Payments this year <b>\$41,689.25</b> (261) Invoices
Payments this month <b>\$2,917.540</b> (21) Invoices	Payments last year <b>\$45,826.25</b> (275) Invoices

Billing Status	Count	FD Amount
Open -30	8	\$1,747.00
Open -60	2	\$1,052.00
Open -90	2	\$278.00
Open -90+	1	\$278.00
Sent to collections	14	\$2,130.88
<i>Accounts Receivable</i>		<b>\$5,485.88</b>

# District Business

**Date:** February 8, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Review of 2021 Year End Statistics

---

### **Background**

The District ended CY 2021 with 3378 calls for service. This was an increase of 4.6% from the previous year. CY 2021 is the second busiest year ever, falling 480 incidents behind CY 2019

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

- *Fire Incidents* up 24%
- *Medical/Rescue Incidents* up 4%
- *Hazardous Conditions* up 26%.
- *Service Calls* down 20%
- *Good Intent Calls* up 16%.
- *False Alarm Calls* up 6%.

Variations in Incident types from previous year worth noting;

- Special outside fires had a 185% increase from the previous year. (41 to 117) This is where the District tracks any contained fire used for cooking or warming fire at an encampment, or any contained fire burning at an encampment burning garbage or other materials, or any uncontained fire that spread beyond the campfire and burned shelters, belongings, or garbage
- Move & Covers were down by 99%. (115 to 1) This is due to three things.
  - The District dropped to a tier-2 dispatch service. The ECC does not provide for asset tracking or automatic station coverage for District engines.
  - With the limited number of full-time staffing, the District could only commit to two staffed stations for 2/3<sup>rd</sup>s of 2021.
  - The District as cancelled the move and cover agreement with HBF.
- No emergency found/wrong location increased by 43%. (189 to 270) This is mostly due to engines dispatched to smoke checks in known transient camps and arriving in the area and not finding smoke.

### **Recommendation**

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

### **District Funds Requested/Required**

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

**Alternatives**

The Board has the following alternatives:

1. Take no action

**Attachments**

Attachment 1 – PowerPoint Presentation



# 2021 Year End Report

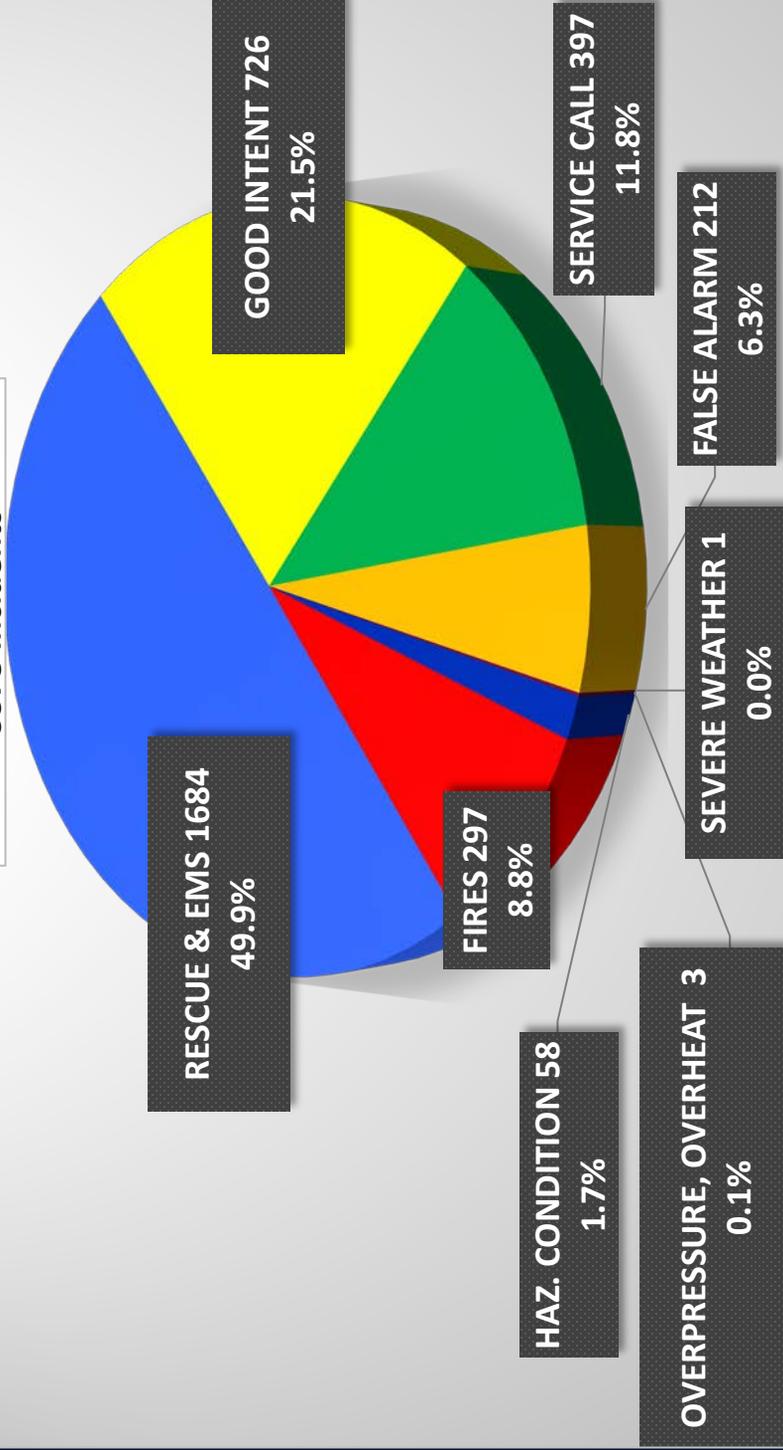
# Incident Statistics



# 2021 Year End Report

## 2021 INCIDENT BY TYPE

3378 Incidents





# 2021 Year End Report

FIRES IN STRUCTURES BY FIXED PROPERTY USE	NUMBER OF INCIDENTS	DEATHS	INJURIES	EST. PROP. DAMAGE
Private Dwellings (1 or 2 family), including mobile homes	23	0	2	\$1,871,820
Apartments (3 or more families)	6	1	1	\$33,525
Hotels and Motels	2	1	0	\$151,181
All Other Residential (dormitories, boarding houses, tents, etc.)	2	1	1	\$3,700
<b>TOTAL RESIDENTIAL FIRES</b>	<b>33</b>	<b>3</b>	<b>4</b>	<b>\$2,060,226</b>
Public Assembly (church, restaurant, clubs, etc.)	0	0	0	\$0
Schools and Colleges	2	0	0	\$150
Health Care and Penal Institutions (hospitals, nursing homes, prisons, etc.)	1	0	0	\$0
Stores and Offices	4	0	0	\$63,202
Industry, Utility, Defense, Laboratories, Manufacturing	0	0	0	\$0
Storage in Structures (barns, vehicle storage garages, general storage, etc.)	3	0	0	\$121,164
Other Structures (outbuildings, bridges, etc.)	7	0	0	\$16,650
<b>TOTAL FOR ALL STRUCTURE FIRES</b>	<b>50</b>	<b>3</b>	<b>4</b>	<b>\$2,261,392</b>



# 2021 Year End Report

## Historical Count of Structure Fires





# 2021 Year End Report

Incident Value & Loss for 2021						
Zone	PRE-INCIDENT VALUES		LOSSES		Grade	
	PROPERTY	CONTENTS	PROPERTY	CONTENTS		Percent Saved
City of Arcata	\$33,706,872	\$24,973,954	\$659,192	\$412,321	98%	
McKinleyville Area	\$5,639,470	\$3,414,624	\$759,978	\$524,751	86%	
Manila Area	\$311,995	\$335,497	\$138,998	\$26,000	75%	
Humboldt State Univ	\$19,585,740	\$14,689,554	\$500	\$350	100%	
Glendale/West End Area	\$3,000	\$500	\$3,000	\$500	0%	
Arcata Bottoms	\$0	\$0	\$0	\$0	-	
Bayside Area	\$0	\$0	\$0	\$0	-	
Fickle Hill	\$0	\$0	\$0	\$0	-	
Out of District	\$0	\$0	\$0	\$0	-	
<b>TOTALS</b>	\$59,247,077	\$43,414,129	\$1,561,668	\$963,922	98%	
<b>Total Combined Pre-Incident Value</b>			<b>Total Combined Losses</b>			
<b>\$102,661,206</b>			<b>\$2,525,590</b>			



# 2021 Year End Report

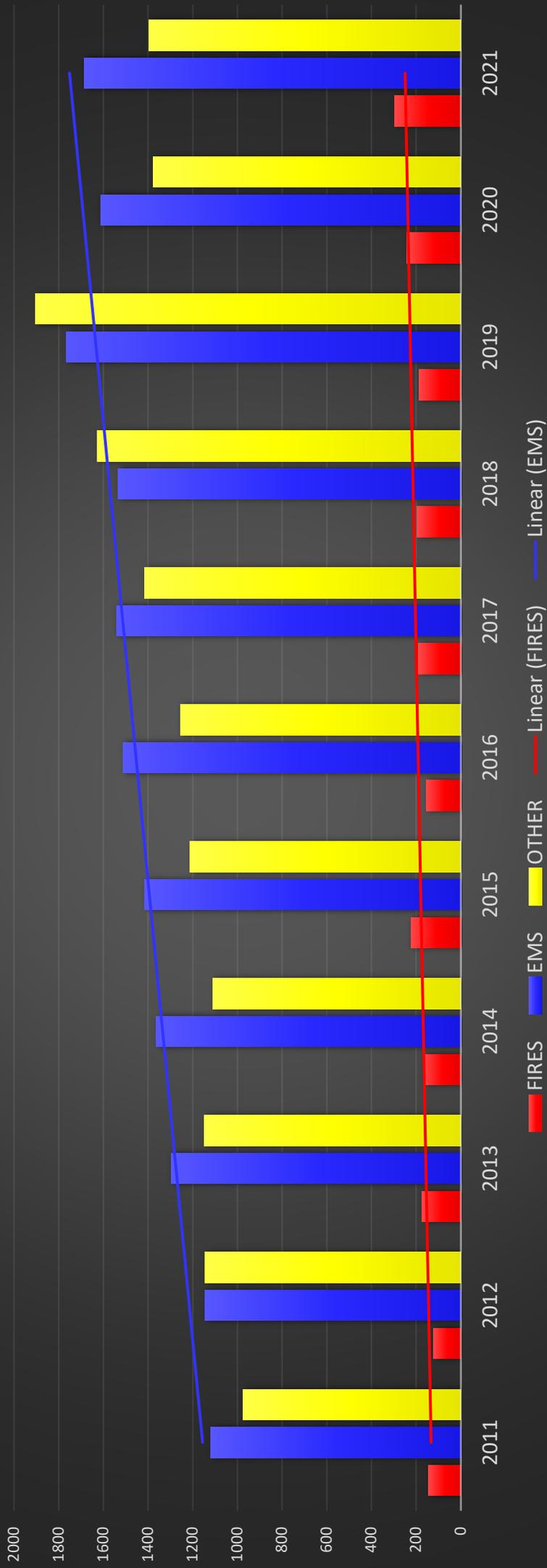
## Fire Incidents by Year & Type





# 2021 Year End Report

## Service Demand by Year & Type



5 Communities / 3 Stations / 1 District



# 2021 Year End Report

## EMS Arrival Comparison



5 Communities / 3 Stations / 1 District



# 2021 Year End Report

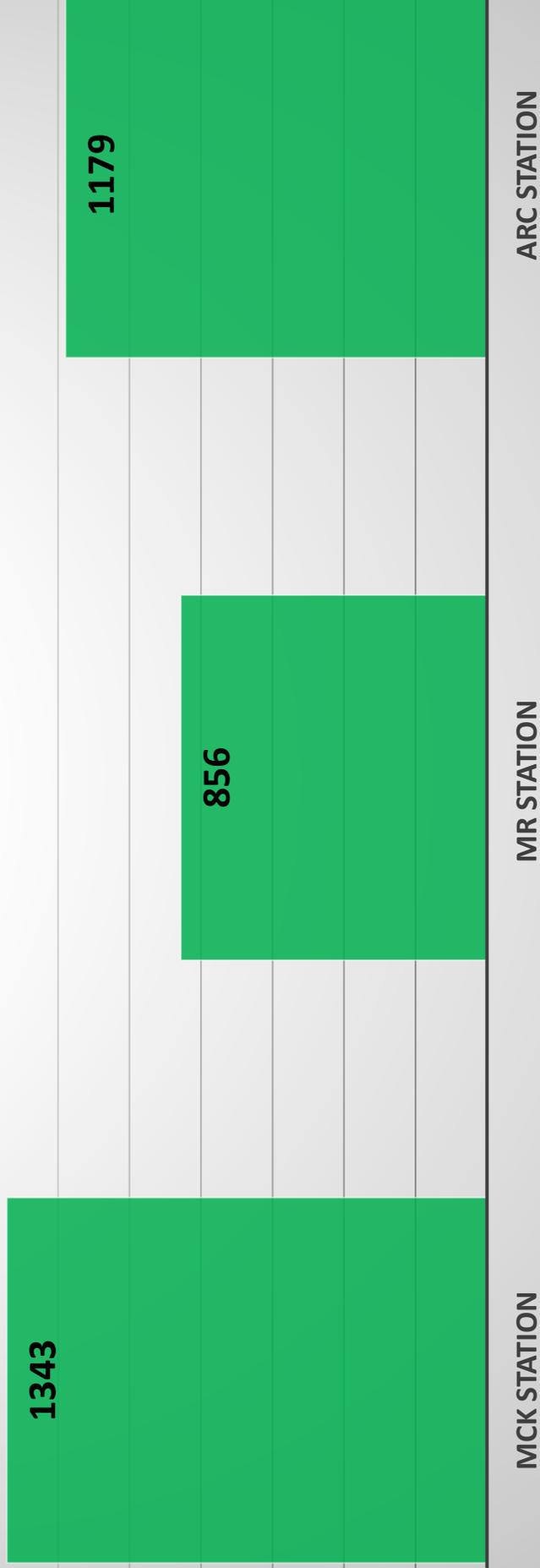
## Incident Projections





# 2021 Year End Report

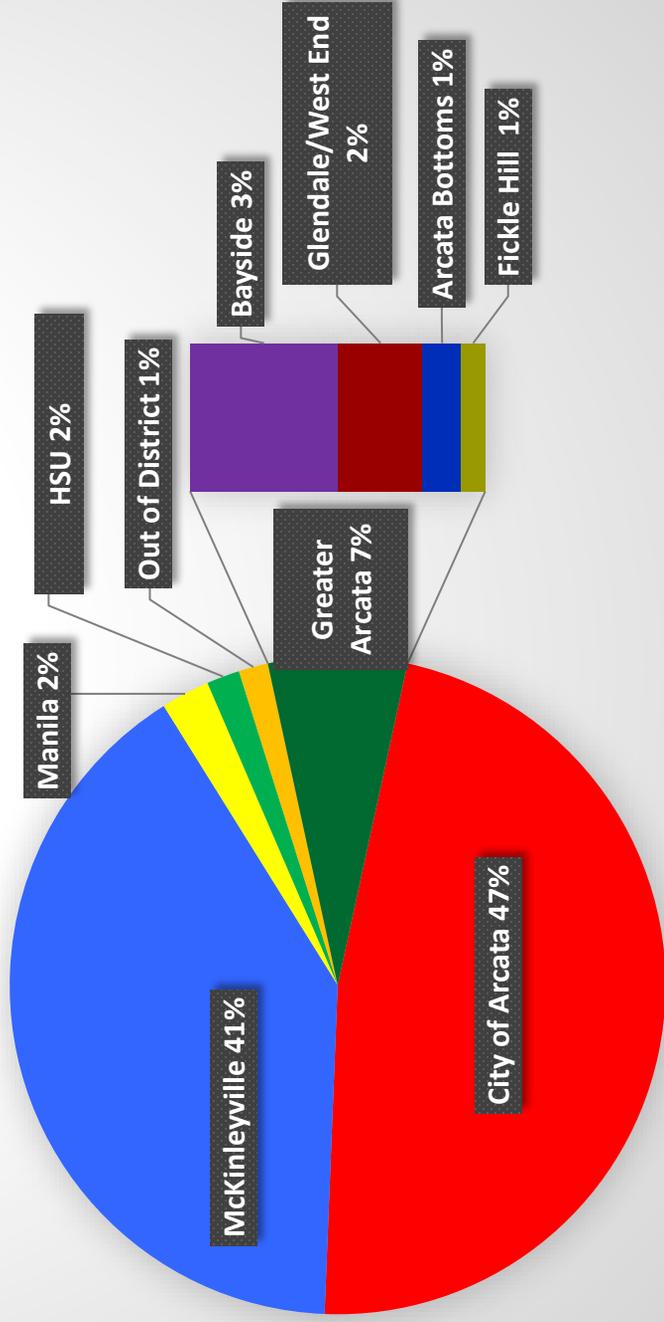
## Incident Count by Station Response Zone





# 2021 Year End Report

## Incident Percentage Per Community

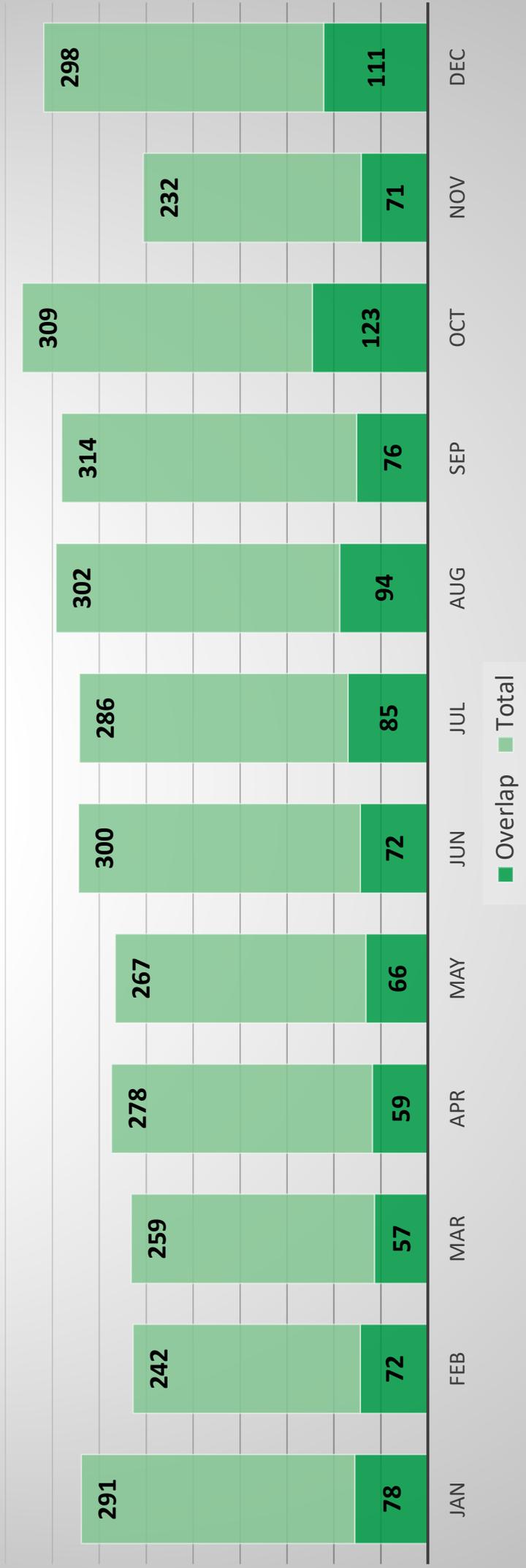


5 Communities / 3 Stations / 1 District



# 2021 Year End Report

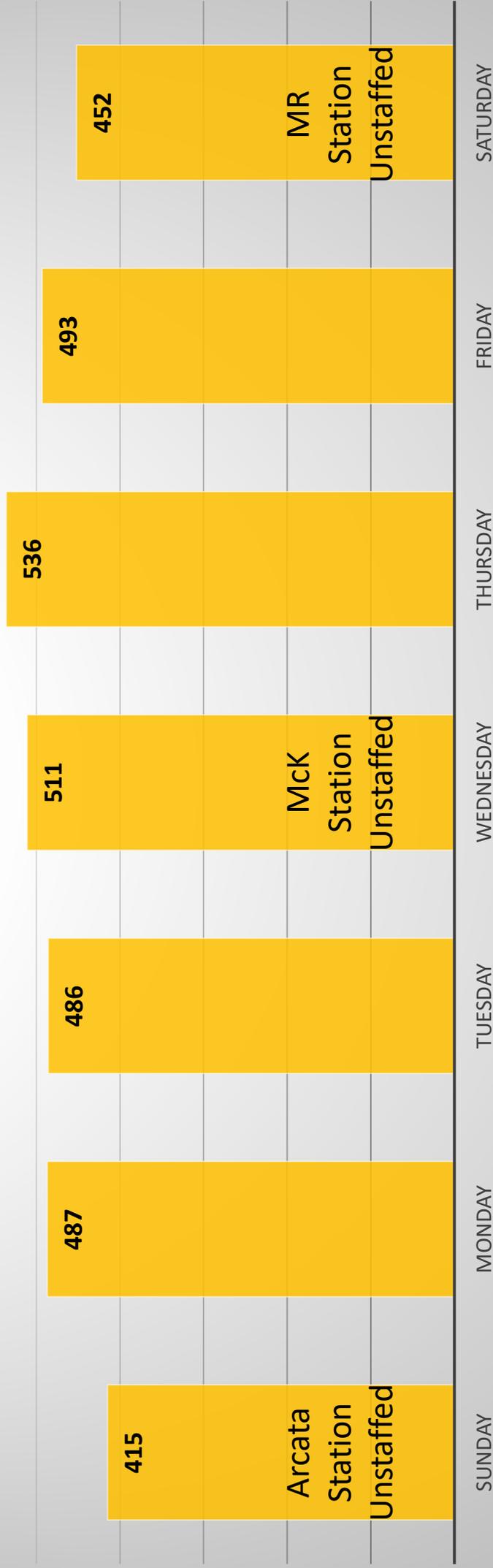
Call Stacking / Overlapping Incidents 28%





# 2021 Year End Report

## Incident Count by Day of Week





# 2020 Year End Report

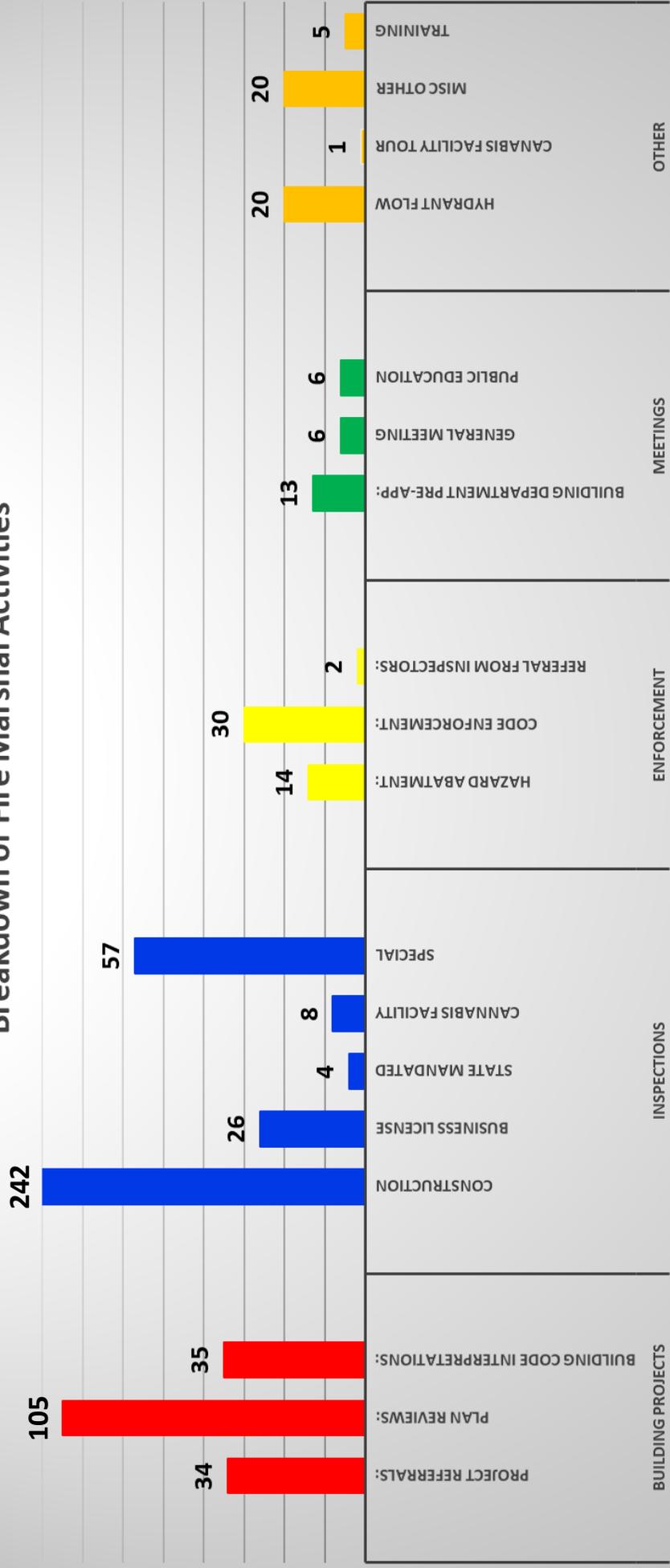
---

# Prevention Bureau Statistics



# 2021 Year End Report

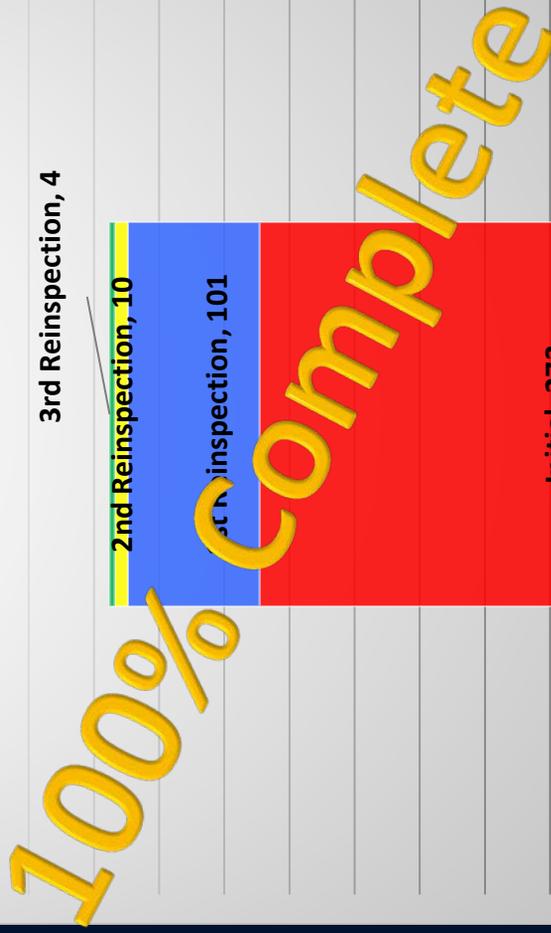
## Breakdown of Fire Marshal Activities





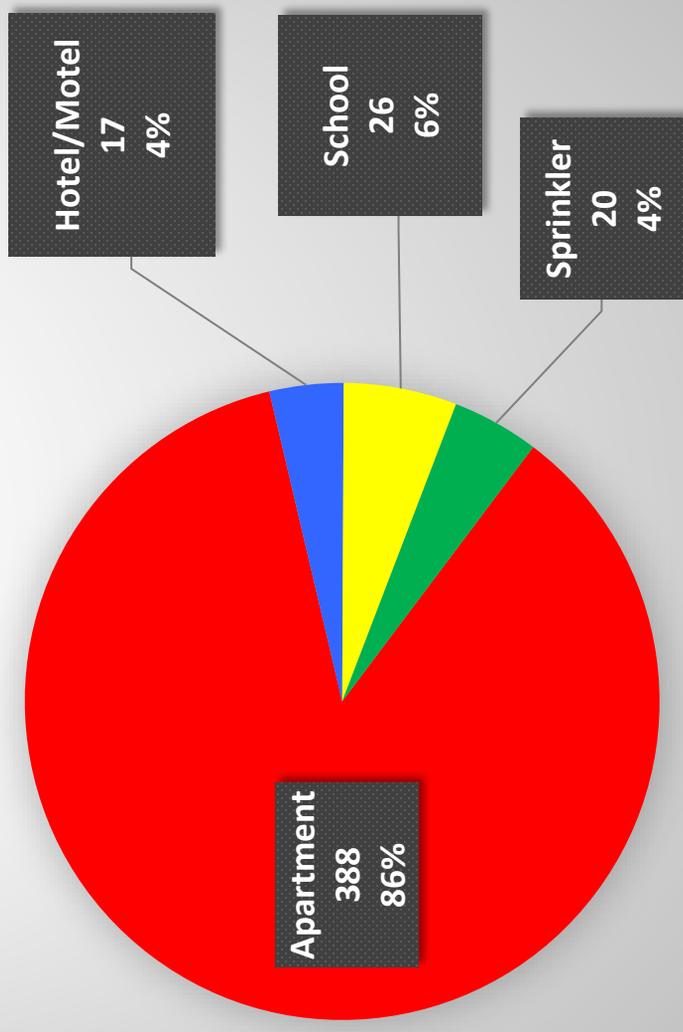
# 2021 Year End Report

## Apartment Complex Inspections



(608 BUILDING, 3792 UNITS)

## Total Inspections Completed





# 2021 Year End Report

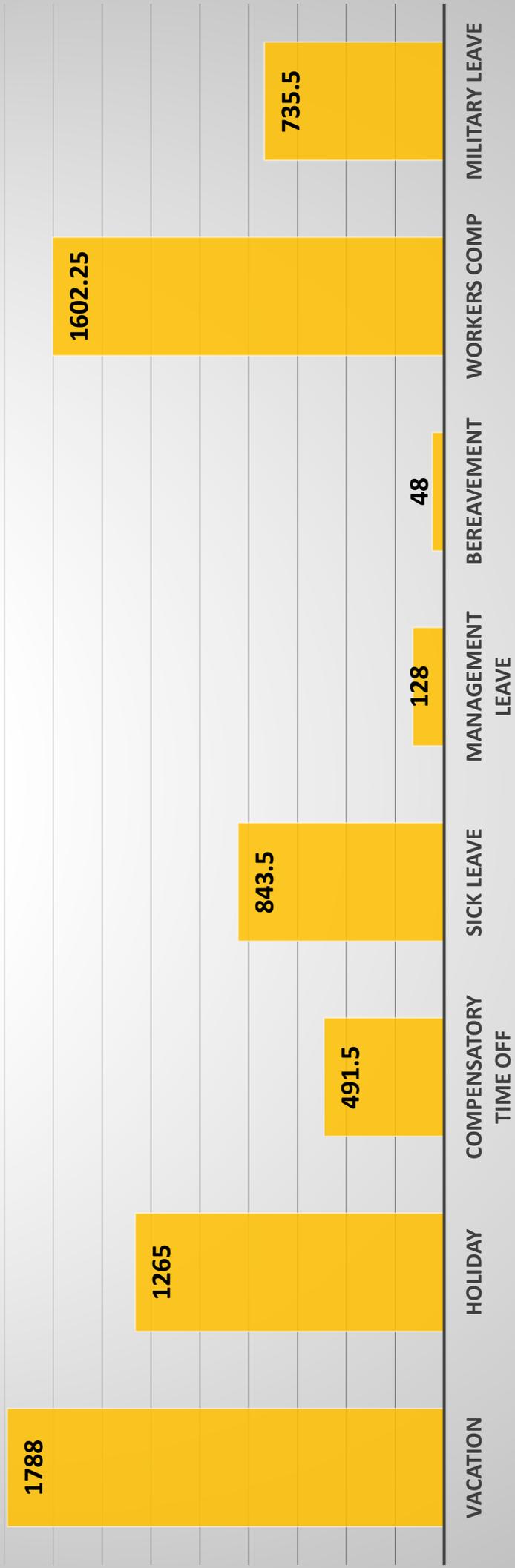
---

# Personnel Statistics



# 2021 Year End Report

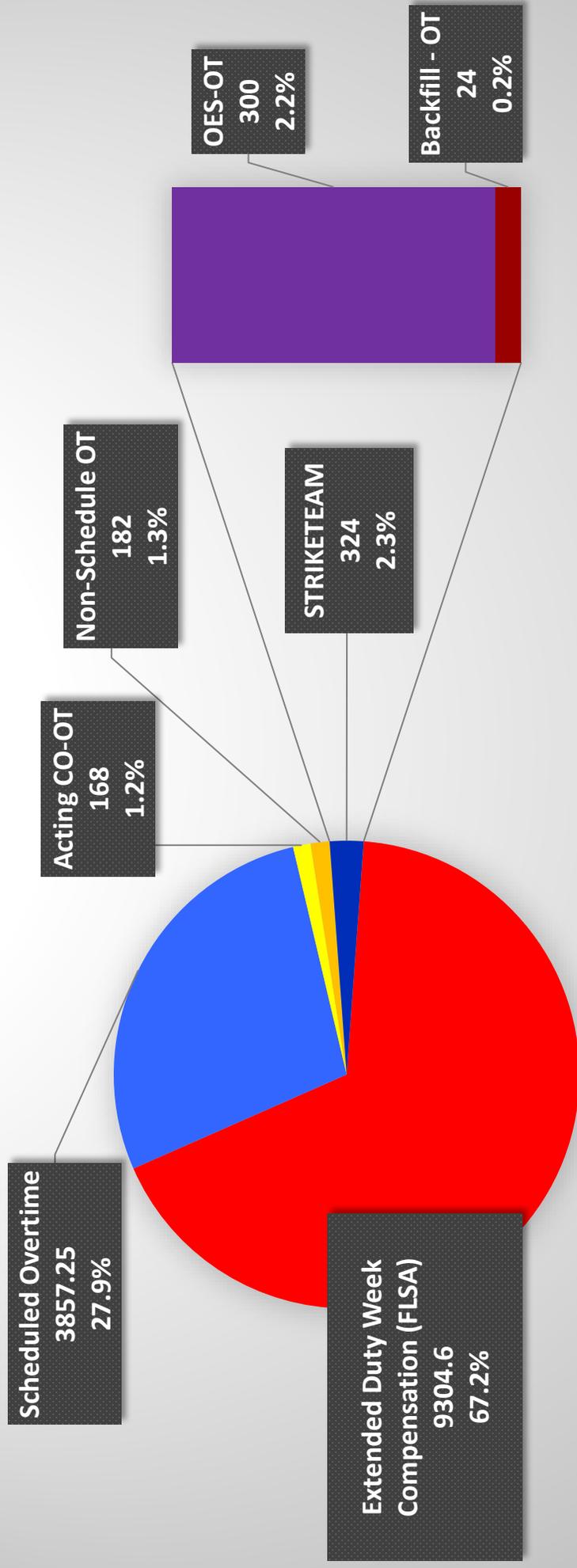
## Summary of Time Off (hours)





# 2021 Year End Report

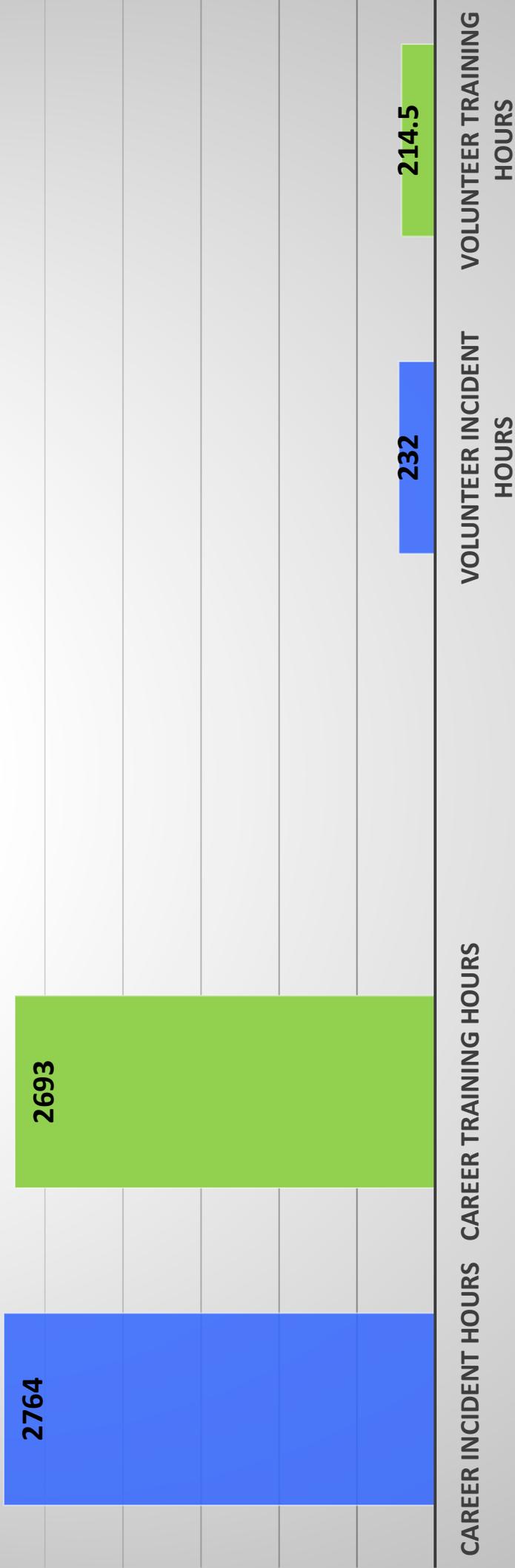
## Summary of Overtime Hours





# 2021 Year End Report

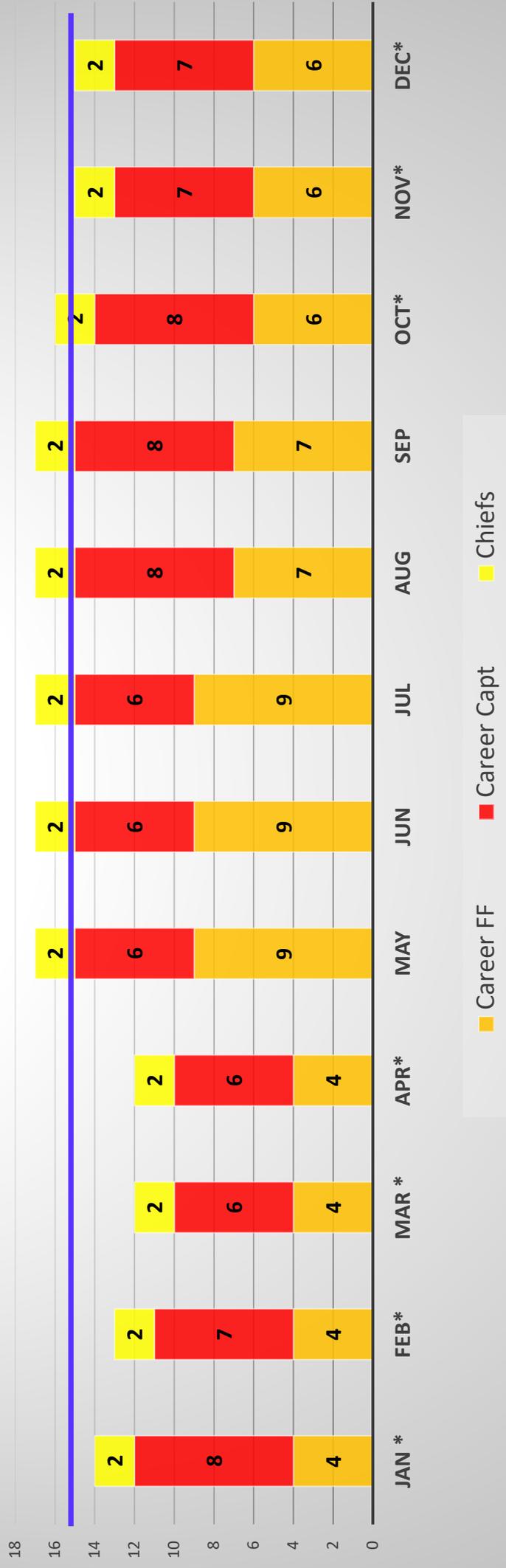
## Hours Incident Response & Training





# 2021 Year End Report

## Full Time Suppression Staff



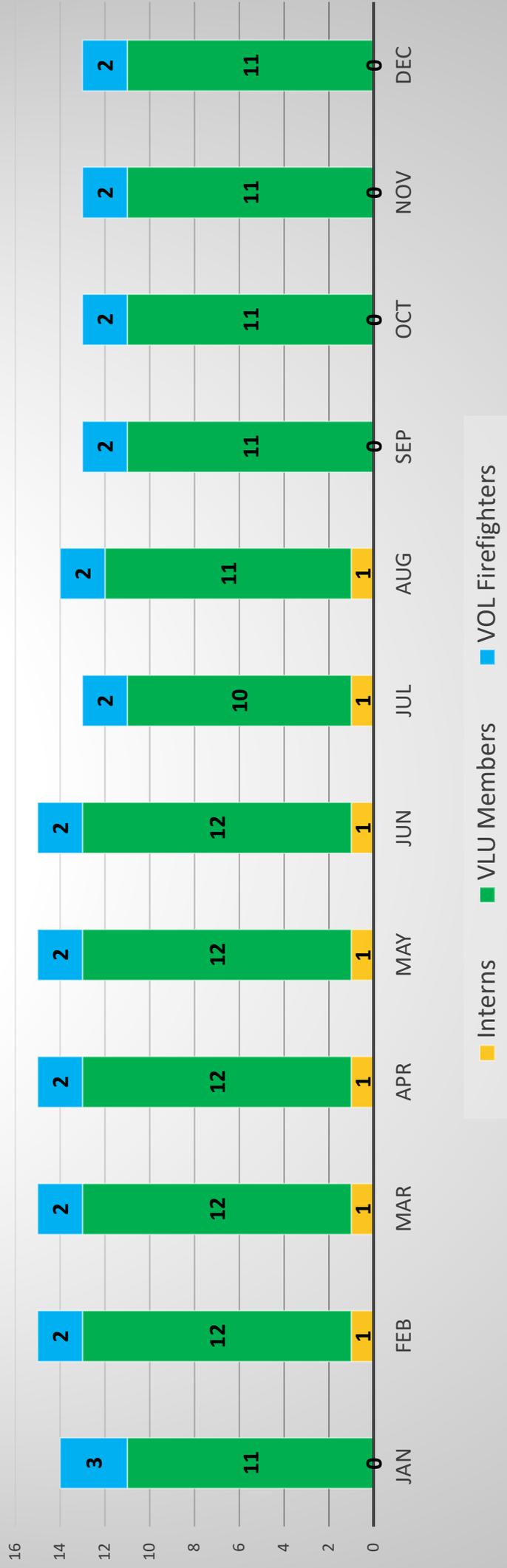
\* Below minimum staffing for suppression staffing

5 Communities / 3 Stations / 1 District



# 2021 Year End Report

## Volunteer Staffing

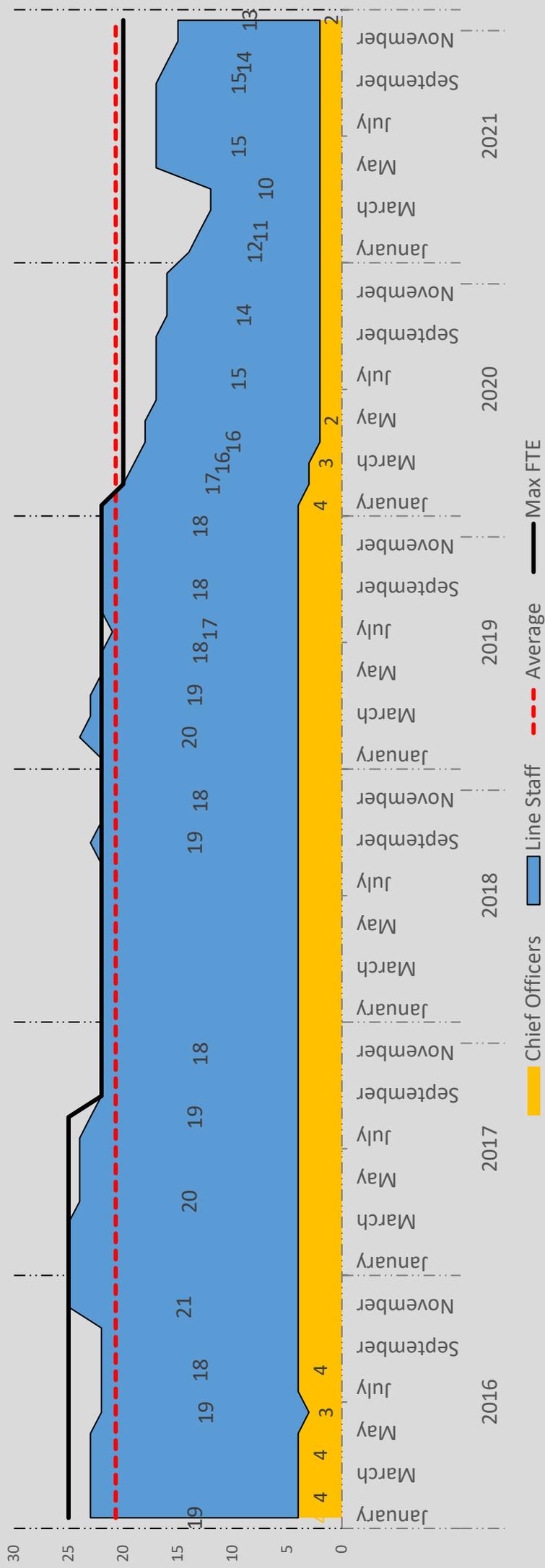


5 Communities / 3 Stations / 1 District



# 2021 Year End Report

## Historical Fulltime Staffing Levels



5 Communities / 3 Stations / 1 District

**Date:** February 8, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Becky Schuette, Board Secretary  
**Subject:** Request for Nominations for Humboldt Local Agency Formation Commission (LAFCo)

---

### **Background**

Local Agency Formation Commissions, known as LAFCos, were created in each county by the California State Legislature in 1963. LAFCos 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.

**Attachment 1** is a memo from the LAFCo Executive Officer, indicating that the term of office for one regular and one alternate special district member expires on June 30, 2022, and nominations are being sought. If the Arcata Fire District Board chooses to nominate a Board member to the LAFCo ballot, the Board Secretary will complete and

submit **Attachment 2** (Regular or Alternate) along with **Attachment 3**, completed by the nominee.

Deadline for submission of nominations is Friday, April 8, 2022

**Recommendation**

Staff recommends the Board consider the information provided, take public comment, and consider a nomination of an Arcata Fire District Board Member to be a candidate for the LAFCo ballot.

**District Funds Requested/Required**

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

**Alternatives**

The Board has the following alternatives:

1. Take no action
2. With direction, refer the topic back to staff for further consideration

**Attachments**

Attachment 1 – Request for Nominations to Serve on LAFCo

Attachment 2 – Special District Member Regular & Alternate Nomination Form 2022

Attachment 3 – Special District Member Candidate Information Sheet 2022



Date: January 28, 2022  
 To: Board of Directors of Independent Special Districts  
 From: Colette Santsche, LAFCo Executive Officer  
**Subject: Call for Nominations for District Members to serve on LAFCo**

The term of office for one regular and one alternate special district member on LAFCo expires on June 30, 2022. All terms are four years and end on June 30. There are no term limits.

### 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, which 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 a special district member 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.

Your district is encouraged to participate in this election process. A schedule is enclosed together with a list of the 48 independent special districts in Humboldt County that are eligible to participate. If your district wishes to nominate a Board member to be a candidate for the LAFCo district member and/or alternate member, the nomination procedures are as follows:

1. Each district may nominate two people – one for the Regular Member seat and one for the Alternate Member seat. Nominees must be board members, not staff.
2. All nominations must be accompanied with a completed nomination form approved by a majority of your Board (enclosed).
3. A candidate information form (enclosed) or a letter of interest and qualifications may be submitted with the nomination. This is voluntary and will be kept on file at the LAFCo offices to be made available upon request. It will not be distributed with the ballots.
4. All nomination materials must be returned to Humboldt LAFCo, 1125 16<sup>th</sup> Street, Suite 202, Arcata, CA 95521, or emailed to the Executive Officer (colettem@humboldtlafo.org).
5. Upon receipt of nominations, LAFCo will prepare and send a ballot to each district. The ballot will state the return date and how successful candidates will be notified.

**The deadline for submitting nominations is Friday, April 8, 2022.** Any nomination that is submitted after the deadline will not be considered.

General information about LAFCo is available at the Humboldt LAFCo website at [www.humboldtlaftco.org](http://www.humboldtlaftco.org). The Commission is comprised of seven regular and four alternate members representing the county, cities, independent special districts, and general public. All terms are four years and end on June 30. Regular meetings are held at 9:00 a.m. on the third Wednesday of odd numbered months in the Humboldt County Board of Supervisors Chamber, with special meetings held as needed. Meetings are currently being held via Zoom webinar while a state of emergency still exists due to the Covid-19. However, the Commission may elect to return to in-person or hybrid meetings in the future.

If you have any questions, please contact LAFCo staff 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  
 Briceland Community Services District  
 Carlotta Community Services District  
 Fieldbrook-Glendale Community Services District  
 Humboldt Community Services District  
 Loleta Community Services District  
 Manila Community Services District  
 McKinleyville Community Services District  
 Miranda Community Services District  
 Orick Community Services District  
 Orleans Community Services District  
 Palmer Creek Community Services District  
 Patrick Creek Community Services District  
 Peninsula Community Services District  
 Phillipsville Community Services District  
 Redway Community Services District  
 Riverside Community Services District  
 Scotia Community Services District  
 Weott Community Services District  
 Westhaven Community Services District  
 Willow Creek Community Services District

Arcata Fire Protection District  
 Blue Lake Fire Protection District  
 Briceland Fire Protection District  
 Bridgeville Fire Protection District  
 Ferndale Fire Protection District  
 Fruitland Ridge Fire Protection District  
 Garberville Fire Protection District  
 Humboldt No. 1 Fire Protection District  
 Kneeland Fire Protection District  
 Myers Flat Fire Protection District  
 Petrolia Fire Protection District  
 Redway Fire Protection District  
 Rio Dell Fire Protection District  
 Telegraph Ridge Fire Protection District  
 Willow Creek Fire Protection District

Humboldt Bay Harbor, Recreation and  
 Conservation District  
 Humboldt County Resource Conservation District  
 North Humboldt Recreation and Park District  
 Southern Humboldt Community Healthcare District  
 Fortuna Cemetery District  
 Petrolia Cemetery District

Alderpoint County Water District  
 Hydesville County Water District  
 Jacoby Creek County Water District  
 Humboldt Bay Municipal Water District  
 Garberville Sanitary District  
 Resort Improvement District No. 1



**REGULAR MEMBER**  
**Special District Member Nomination Form 2022**

Name of District: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

The Board hereby nominates \_\_\_\_\_ to fill the term beginning on June 30, 2022 and expiring June 30, 2026 as a Regular Member of the Humboldt Local Agency Formation Commission representing independent special districts of Humboldt County.

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

AYES: \_\_\_\_\_

NOSE: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

District Representative:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name



**ALTERNATE MEMBER**  
**Special District Member Nomination Form 2022**

Name of District: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

The Board hereby nominates \_\_\_\_\_ to fill the term beginning on June 30, 2022 and expiring June 30, 2026 as an Alternate Member of the Humboldt Local Agency Formation Commission representing independent special districts of Humboldt County.

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

AYES: \_\_\_\_\_

NOSE: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

District Representative:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name



**Special District Member Candidate Information Sheet 2022**

Providing this form or a letter of interest and qualifications is voluntary. It will be kept on file at the LAFCo offices and made available on request. It will not be distributed with the ballots.

Candidate Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

E-mail: \_\_\_\_\_

District: \_\_\_\_\_

Title: \_\_\_\_\_

Length of service with District:

Present Occupation:

Personal and Professional Background:

Summarize your interest in serving on LAFCo:

Summarize your qualifications for serving on LAFCo:

List local government and/or civic organization involvement:

**Date:** February 8, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Consideration of the Notice of Preparation from the City of Arcata Regarding the Gateway Area Plan

---

**Background**

The City of Arcata is releasing a Notice of Preparation (NOP) of an Environmental Impact Report (EIR) for its General Plan Update, which will include the City’s Gateway Area Plan as a new element. They will be holding a scoping meeting on Thursday, February 24th from 3-4:30 PM via zoom. The District has an opportunity to send a representative to the meeting or submit written comments to David Loya, Director of Community Development. The NOP review period begins on Friday, February 4, 2022, and closes on Monday, March 7, 2022, at 5:00 p.m.

The Arcata General Plan shapes how the City of Arcata will look, function, provide services, and manage resources for the next 20 years. The General Plan is the City’s “constitution” for physical development and change within the existing and future city boundaries. The City is preparing an update of its existing General Plan as well as preparing the “Gateway Area Plan” as a new proposed Element of the General Plan, as well as associated zoning amendments to implement the Gateway Area Plan.

Staff is encouraging Board involvement as representatives of the Arcata area.

**Recommendation**

Staff is recommending the Board consider the information provided, take public comment, discuss, and consider one or two volunteers from Divisions 3, 4 and 5 to work with the Fire Marshal to provide input for the EIR for the Gateway Area Plan.

**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 – Notice of Preparation



**NOTICE OF PREPARATION  
OF A  
DRAFT ENVIRONMENTAL IMPACT REPORT  
FOR  
ARCATA GENERAL PLAN 2045 AND GATEWAY AREA PLAN**

<b>ANNOUNCEMENT:</b>	Notice is hereby given that the City of Arcata as Lead Agency under the California Environmental Quality Act (CEQA), will prepare an Environmental Impact Report (EIR) to evaluate the environmental effects associated with the proposed “Arcata General Plan 2045” (Project). <b>This Project includes analysis of the Draft Gateway Area Plan as a new Element of the General Plan, and associated zoning amendments necessary to implement the General Plan.</b> The City is soliciting comments regarding the scope and content of the environmental information.
<b>ANNOUNCEMENT DATE:</b>	February 2, 2022
<b>PROJECT TITLE:</b>	Arcata General Plan 2045
<b>PROJECT LOCATION:</b>	<ul style="list-style-type: none"> <li>• City of Arcata Planning Area (see Figure 1 below)</li> <li>• Gateway Area Plan Boundary (contained within the above) (see Figure 2 below)</li> </ul>
<b>LEAD AGENCY:</b>	City of Arcata
<b>LEAD AGENCY CONTACT PERSON:</b>	David Loya, Director Community Development Department <a href="mailto:dloya@cityofarcata.org">dloya@cityofarcata.org</a> Phone: 707-825-2045 City of Arcata 736 F Street Arcata, CA 95521
<b>NOP PUBLIC COMMENT PERIOD:</b>	The Notice of Preparation (NOP) review period begins on Friday, February 4, 2022, and closes on Monday, March 7, 2022. Please submit written responses by 5:00 p.m. on March 7, 2022, to the address or email above.
<b>SCOPING MEETING:</b>	A virtual public scoping meeting will be conducted on February 24, 2022, beginning at 5:30 pm via zoom communications and may be accessed via <a href="https://us06web.zoom.us/j/85803996010?pwd=YkdvQzJxamlLVk9wT25ndCs5NjRvdz09">https://us06web.zoom.us/j/85803996010?pwd=YkdvQzJxamlLVk9wT25ndCs5NjRvdz09</a> .

**PURPOSE OF THIS NOTICE OF PREPARATION**

The City of Arcata (City) will serve as lead agency under California Environmental Quality Act (CEQA) and an Environmental Impact Report (EIR) will be prepared to analyze the proposed Project. The EIR will identify the potential for significant environmental effects to satisfy the requirements of CEQA [Public Resources Code Section 21000 et seq.].

In accordance with the California Code of Regulations Section 15082, the City has prepared this Notice of Preparation (NOP) to inform agencies and interested parties that an EIR will be prepared for the proposed Project. The purpose of this notice is:

- (1) to serve as the notice to provide interested parties, including members of the public, potential responsible agencies, agencies involved in funding or approving the Project, agencies providing public services, (schools,



utilities, medical and emergency services), and trustee agencies responsible for natural resources affected by the Project, with sufficient information to provide meaningful responses as to the scope and content of the EIR; and (2) to advise and solicit comments and suggestions from interested parties regarding the preparation of the EIR, environmental issues and alternatives to be addressed in the EIR, and any related issues.

## **PROJECT OVERVIEW**

The Arcata General Plan is a planning document with text and diagrams that express the goals, objectives, and policies necessary to guide the community toward achieving its vision over a long-term planning period (typically approximately twenty years). City decision makers rely on the General Plan as the basis for making decisions on matters such as land use, transportation, open space and conservation, provision of public services, and environmental quality and safety. It is also a policy document that guides decisions related to protecting and enhancing what the community values most, such as open space, coastal resources, and protecting and enhancing the character of the community.

The City is preparing an update of its existing General Plan as well as preparing a “Gateway Area Plan,” which will be a new Element of the General Plan as well as associated zoning amendments to implement the Gateway Area Plan. The Gateway Area Plan will provide additional specificity within the Gateway Area, which is an approximately 138-acre area entirely within City limits that is generally north of Samoa Blvd, west of K Street, and south of Alliance Rd (see Figure 2). A portion of the Gateway Area and City’s Planning Area are located in the coastal zone (see Figures 1 and 2). The General Plan update, Gateway Area Plan and zoning updates are collectively the “Project.”

## **PROJECT DESCRIPTION**

The Project will update and amend the City’s existing General Plan, including a new General Plan Element (the Gateway Area Plan) to encourage infill development in the Arcata Gateway Area, in accordance with State Bill (SB) 375 and California Government Code (CGC) Section 65302. Together these documents will be called the “Arcata General Plan 2045.” The Arcata General Plan 2045 seeks to build upon but not substantially change the vision established in the Arcata 2020 General Plan (adopted in the year 2000). The Arcata General Plan 2045 will also update the goals, policies, and implementation programs that articulate the vision for the City’s long-term physical and economic development, while preserving open space areas and enhancing the quality of life for Arcata residents. The Arcata General Plan 2045 is anticipated to be adopted in late 2022.

As a part of this Project, all existing General Plan Elements (other than the Housing Element) will receive minor focused updates to:

- Satisfy modern State mandates for General Plans that have been issued since the General Plan was last updated;
- Re-emphasize infill development to preserve greenbelts around the City;
- Adjust to climate-change and promote sustainability;
- Promote social justice and racial equity;
- Amend inconsistencies; and
- Ensure consistency and compliance with other City plans that have been adopted or revised in recent years, such as the 2019 Housing Element.

California Government Code, Section 65302, subdivision. (h)(1) requires an Environmental Justice element in the General Plans of certain communities. Arcata does not meet the thresholds for such an Element to be required because the City does not contain any Disadvantaged Communities as identified by the California Environmental Protection Agency Pursuant to Section 39711 of the Health and Safety Code. Instead, the City is electing to reflect social justice and racial equity values in all Elements of the General Plan. Since the Housing Element was updated and adopted in late 2019, the Housing Element will not be modified as a part of this Project.



In addition to the minor updates outlined above, the following General Plan Elements will receive additional, more comprehensive updates to accommodate more targeted infill policies and ensure consistency with the Gateway Area Plan:

- Land Use (modifications to land use map and development standards)
- Transportation and Circulation (modifications to proposed circulation systems)
- Public Facilities and Infrastructure (modifications to support utility upgrades in priority development areas)
- Parks and Recreation (replace existing adopted Element with the 2010 Parks and Recreation Master Plan, which will serve as the new Parks and Recreation Element)

Accordingly, the following summarizes the anticipated degree of changes for each Element:

- New Element
  - Gateway Area Plan
- Minor updates and consistency updates:
  - Introduction
  - Vision
  - Growth Management
  - Open Space Element
  - Resource Conservation and Management
  - Air Quality
  - Design
  - Historical Preservation
  - Public Safety
  - Noise
- Comprehensive updates
  - Land Use
  - Transportation and Circulation
  - Public Facilities and Infrastructure
  - Parks and Recreation
- No change
  - Housing Element

The new **Gateway Area Plan Element** will establish new policies, land use designations, and development standards within the “Gateway Area” which is an approximate 138-acre location entirely within City limits that is directly west of Arcata’s downtown core and generally north of Samoa Blvd, west of K Street, and south of Alliance Ave (see Figure 2). The Gateway Area currently primarily consists of former industrial lands. Due to its proximity to the downtown and core infrastructure, the Gateway Area represents a priority opportunity area for future redevelopment and infill growth.

The **Land Use Element** will continue to include the general distribution and general location and extent of the uses of land for housing, business, industry, open space, agriculture, natural resources, recreation, enjoyment of scenic beauty, education, public buildings and grounds, solid and liquid waste disposal facilities, greenways, and other categories of public and private uses of land within the City and its Planning Area, which is unchanged from the 2020 General Plan adoption on 2000 (see Figure 1). The Land Use Element will continue to accommodate projections of population and economic growth using infill principles, including growth anticipated in the Gateway Area. The City’s anticipated growth during the planning period is expected to be contained within the present City boundary and concentrated largely within the Gateway Area Plan Boundary and other “Potential Infill Opportunity Zones” identified in the City’s adopted 6<sup>th</sup> Cycle Housing Element in 2019 (Figure 3). Growth will be concentrated in and around the downtown area, the Gateway Area Plan Boundary, existing neighborhood commercial centers, and Humboldt State University. Targeted upzoning (or increases in the allowable uses and development standards) will be necessary in these priority development areas to meet



the City's 6th Cycle housing allocation, in addition to twenty-year growth projections. Outside of the Infill Opportunity Zones, the Land Use Map and development standards are anticipated to receive only minor changes from the Arcata General Plan 2020 (adopted in the year 2000).

The **Transportation and Circulation Element** will continue to include the general location and extent of existing and proposed major thoroughfares; vehicle, bike, and bus transportation routes; terminals; and other local public utilities and facilities, all correlated with the Land Use Element of the General Plan. To accommodate anticipated growth, the Transportation and Circulation Element will also be updated to include plans for a more balanced, multi-modal transportation network that meets the needs of all users of streets, roads and highways (including bicyclists, children, persons with disabilities, motorists, movers of commercial goods, pedestrians, users of public transportation, and seniors) for safe and convenient travel in a manner that is appropriate within the context of our community. The City's Pedestrian and Bike Master Plan (adopted 2010) will inform this update. Outside of the Gateway Area Plan Boundary, the Transportation and Circulation Element will receive only minor changes from the Arcata General Plan 2020, including:

- A new analysis of Vehicle Miles Traveled (VMT) and Level of Service (LOS) will be added to the Element;
- An update of the Street Functional Classifications Map;
- An update of the Existing and Projected Traffic Volumes and Intersection Levels of Service;
- An update of Existing and Projected Transit Ridership;
- An update of Existing Travel Demand Management;
- Enhancements to the goals and policies; and
- A modernization of implementation programs.

Likewise, the **Public Facilities and Infrastructure Element** will support growth in the identified Potential Infill Opportunity Zones and plan for upgrades to facilities such as the City's Wastewater Treatment Facility. This update will analyze necessary updates to development strategy based on recent planning documents, including the Humboldt County Association of Government's Regional Transportation Plan-VROOM 2022-2042, the City's Wastewater Treatment Improvements Project Facility Plan (2017), Wastewater Treatment Plant Rehabilitation Plan (2020), Infill Market Study (2021), and the City's Capital Improvement Program. The Public Facilities and Infrastructure Element update will leverage this analysis and identify infrastructure upgrades required to address population buildout over the planning period. This Element will consist of substantial changes from the Arcata General Plan 2020.

The new **Parks and Recreation Element** will draw heavily upon the Parks and Recreation Master Plan (adopted 2010) and upon goals and policies previously described in the Open Space Element. The Parks and Recreation Element will include an assessment of the current condition of parks and related facilities, analyze the existing and projected public demand for parks and recreation facilities, establish policies and guidelines for park planning and development, and identify funding sources for these initiatives. It will also include current demographic and needs data. This Element consists of substantial changes from the Arcata General Plan 2020, with the entire Element being replaced.

The **Design Element** and **Historical Preservation Element** identify detailed design policy in various neighborhoods throughout the City with particular emphasis on standards and review of the Arcata Plaza area, which constitutes the City's current downtown core. Updates to the Design Element are anticipated to be primarily limited to policy around Potential Infill Opportunity Zones and the development of objective design standards that can be applied for with new residential development designed at a higher density and intensity of use than what has historically been encouraged throughout these areas. The 2019-2027 Housing Element and Infill Market Study (2021) will inform the update of this Element. The changes to the Historic Preservation Element will be minor. These Elements will receive only minor changes from the Arcata General Plan 2020.

The **Public Safety Element** will continue to identify risks of fires, floods, droughts, earthquakes, tsunami, and landslides. An update of the Public Safety Element will comply with CGC Section 65302(g) and SB 375. Climate change adaptation



will be a principal focus of the Public Safety Element update. The Public Safety Element will acknowledge the context of other relevant plans at the regional and state level and align City goals and policies with these efforts. The City is currently included in the Humboldt County Local Hazard Mitigation Plan (adopted 2020) and County-wide Climate Action Plan (in progress). The Local Coastal Program update will address sea level rise. This Element received only minor changes from the Arcata General Plan 2020.

The **Open Space Element** will continue to include details regarding the preservation of natural resources, the managed production of resources, outdoor recreation, public health and safety, as well as tribal resources, within the context of related state and regional plans. The update of the Open Space Element will comply with CGC Sections 65302(e) and 65560 for the comprehensive and long-range preservation and conservation of open space land within the City. The Open Space Element will continue to include details regarding the preservation of natural resources, the managed production of resources, outdoor recreation, public health and safety, and tribal cultural resources, within the context of related state and regional plans. This Element will receive only minor changes from the Arcata General Plan 2020.

The **Resource Conservation and Management Element** will continue to address the conservation, development, and utilization of natural resources including water, forests, soils, rivers and other waters, harbors, fisheries, wildlife, minerals, and other natural resources. The Resource Conservation and Management Element update will consider the effect of infill development, as described in the Land Use Element, on other natural resources located on public lands. This Element received only minor changes from the Arcata General Plan 2020.

The **Growth Management Element** will reaffirm the Urban Growth Boundary for the City and will continue to bolster the policies and programs of the Open Space Element. The update of the Growth Management Element is to align the existing Element with the Local Coastal Program and updated Municipal Services Review per the Humboldt County Local Agency Formation Commission (LAFCo). The Growth Management Element amendments will emphasize infill development, including new policies to reaffirm an internal focus on future growth. This Element received only minor changes from the Arcata General Plan 2020.

The **Noise Element** will continue to provide a basis for comprehensive local programs to control and abate environmental noise and to protect citizens from excessive exposure. The update of the Noise Element will address the changes resulting from residential densification in Potential Infill Opportunity Zones, including more intense and diverse uses. This Element will receive only minor changes to the Arcata General Plan 2020.

The **Air Quality Element** will continue to address air pollution concerns and will bolster the policies and programs of the Air Quality Element. The update of the Air Quality Element will continue to have goals and objectives related to reducing air quality emissions from a variety of point and area sources, as well as mobile emissions. The Air Quality Element will continue to enforce the Regional Air Quality Standards enforced by the North Coast Unified Air Quality Management District. This Element received only minor changes from the Arcata General Plan 2020.

**Zoning Amendments.** The General Plan update will require zoning amendments to implement the new vision. Specifically, the Land Use Element will establish growth targets that will require new zoning to accommodate. Population growth is anticipated to be absorbed throughout the City primarily through infill. The City expects rezoning to accommodate new residential development, upzoning to allow higher densities in current residentially designated districts, and ordinances to address state law related to accessory dwelling units (second units) and small lot subdivision requirements (SB 9 – 2020).

## EIR ANALYSIS

The City of Arcata, as the lead agency under CEQA, will prepare an EIR for the Arcata General Plan 2045 in accordance with CEQA. The Arcata General Plan 2045 is considered a “project” under CEQA and is therefore subject to CEQA review.



As a policy document, the General Plan provides guidance and sets standards for several areas of mandatory environmental review for later “projects” that would be undertaken by local government and the private sector. The EIR will evaluate potential environmental impacts associated with adoption and implementation of the Arcata General Plan 2045. The EIR will disclose potential impacts of the Arcata General Plan 2045, propose mitigation measures to avoid and/or reduce impacts deemed potentially significant, identify reasonable alternatives, and compare the environmental impacts of the alternatives to the proposed Project’s impacts.

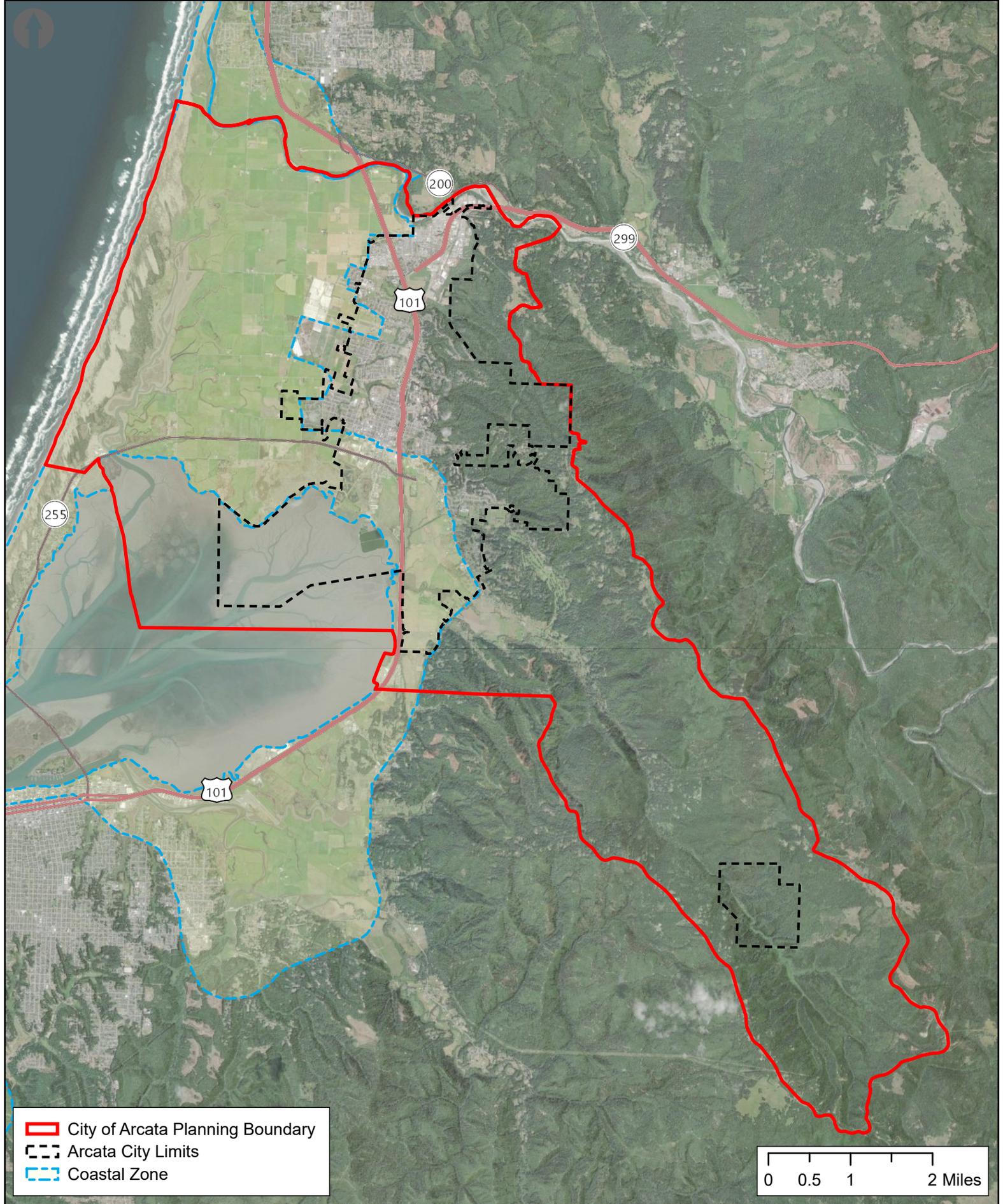
Pursuant to Section 15063(a) of the CEQA Guidelines, an Initial Study will not be prepared. The EIR will evaluate the full range of environmental issues contemplated under CEQA and the CEQA Guidelines, including the following resource categories: Aesthetics, Agricultural and Forestry Resources, Air Quality, Biological Resources, Cultural Resources, Energy, Geology and Soils, Greenhouse Gas Emissions, Hazards and Hazardous Materials, Hydrology and Water Quality, Land Use, Mineral Resources, Noise, Population and Housing, Public Services, Recreation, Transportation and Circulation, Tribal Cultural Resources, Utilities and Service Systems, and Wildfire.

The following resource categories may have potentially significant impacts, and mitigation measures may be required to reduce potential significant impacts: Air Quality, Biological Resources, Historic and Cultural Resources, Hazards and Hazardous Materials, Hydrology and Water Quality, Noise, Population and Housing, Transportation, and Utilities and Service Systems. The EIR will also evaluate potential cumulative impacts, growth inducement and other CEQA-required topics.

### **Scoping Meeting**

A virtual scoping meeting will be conducted on February 24, 2022 beginning at 5:30 pm. The meeting is being conducted utilizing teleconferencing and electronic means consistent with State of California Executive Order N-29-20 dated March 17, 2020, regarding the COVID-19 pandemic. In accordance with Executive Order N-29-20, the public can observe and participate in the meeting by attending the virtual meeting that may be accessed at <https://us06web.zoom.us/j/85803996010?pwd=YkdvQzJxamlLVk9wT25ndCs5NjRvdz09>. Verbal comments regarding the scope of the proposed EIR will be accepted at the meeting. Members of the public may also provide public comment by sending comments to David Loya, Director of the Community Development Department by email at [dloya@cityofarcata.org](mailto:dloya@cityofarcata.org), with cc to [comdev@cityofarcata.org](mailto:comdev@cityofarcata.org) by 5:00 p.m. on March 7, 2022. This NOP is available for review on the City’s General Plan webpage at: <https://www.cityofarcata.org/160/General-Plan>.

Please contact Community Development Department Director David Loya at 707-825-2045 or [dloya@cityofarcata.org](mailto:dloya@cityofarcata.org) with any questions regarding this notice, the scoping meeting or ways to comment on this NOP.



— City of Arcata Planning Boundary  
 Arcata City Limits  
 Coastal Zone

0 0.5 1 2 Miles

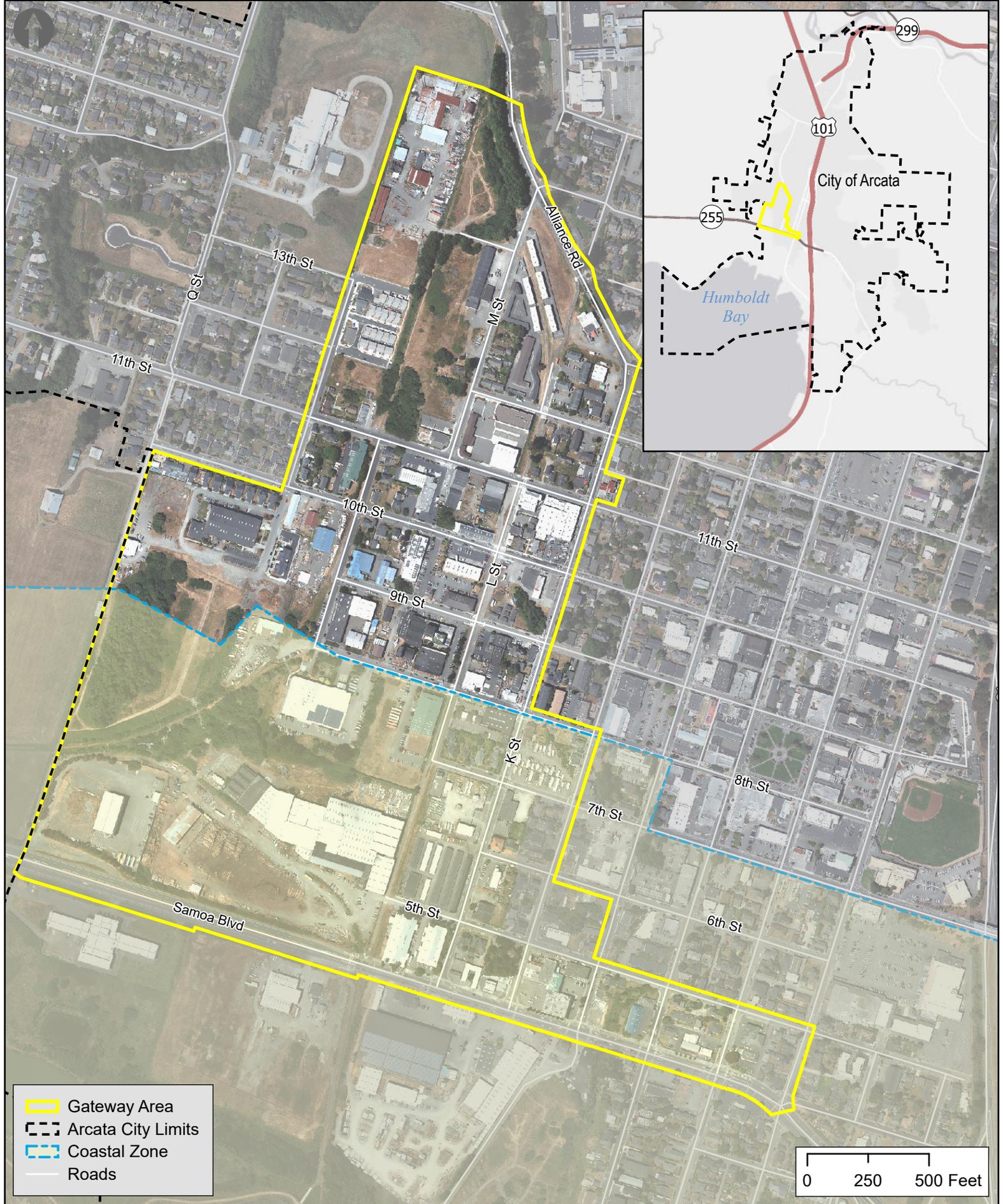
Figure 1 City of Arcata Planning Area

201



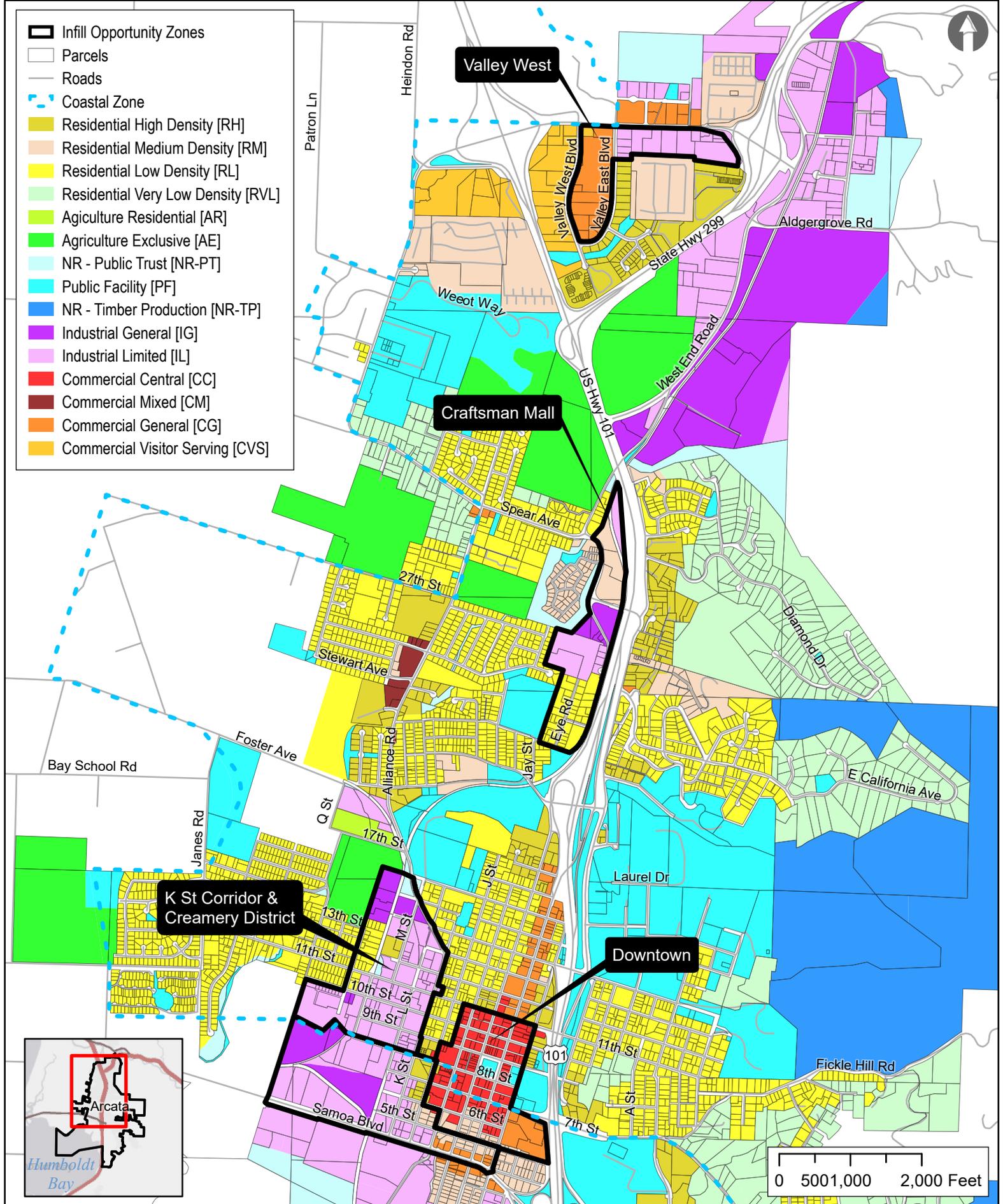
Created by GHD  
Map Date: 1/27/2022

Source: Esri, NASA, NGA, USGS, USGS The National Map: National Transportation Dataset; U.S. Census Bureau – TIGER/Line; U.S. Forest Service. Data Refreshed January, 2022., Earthstar Geographics; Roads: Humboldt County; Proposed Facilities: GHD



**Figure 1 Gateway Area Plan Boundary** 202

Source: USGS The National Map; National Transportation Dataset; U.S. Census Bureau – TIGER/Line; U.S. Forest Service. Data Refreshed January, 2022., Bureau of Land Management, Esri, HERE, Garmin, USGS, EPA, NPS; Roads: Humboldt County; Proposed Facilities: GHD



**Figure 3 Potential Infill Opportunity Zones** 203

Created by GHD  
Map Date: 1/27/2022



Source: USGS The National Map; National Transportation Dataset; U.S. Census Bureau – TIGER/Line; U.S. Forest Service. Data Refreshed January, 2022.; Bureau of Land Management, Esri, HERE, Garmin, USGS, EPA, NPS; Roads: Humboldt County; Proposed Facilities: GHD