

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 January 11, 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

Pg. 5

- Arcata Volunteer Firefighters Association Pg. 9

**CONSENT CALENDAR** Pg. 10

*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 December 14, 2021, Regular Meeting, with Attachment 1 Pg. 11
2. November 2021 Financial Report Pg. 25
3. December 2021 Financial Report Pg. 37
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. 50
  - a. Attachment 1 - Resolution 21-247 Pg. 51
5. Adopt Resolution 22-252 Amending the Health Reimbursement Arrangement with Mid-America Administrative & Retirement Solutions, Inc. Pg. 56
  - a. Attachment 1 - Resolution 22-252 Pg. 57
  - b. Attachment 2 - HRA Adoption Agreement 02-01-18 Pg. 59
6. Approve the Update to the Job Classifications of Fire Chief, Business Manager, Fire Marshal, and Fire Inspector Pg. 87
  - a. Attachment 1 - Fire Chief Job Description Pg. 88
  - b. Attachment 2 - Business Manager Job Description Pg. 95
  - c. Attachment 3 - Fire Marshal Job Description Pg. 101
  - d. Attachment 4 - Fire Inspector Job Description Pg. 107
7. Adopt Resolution 22-253 with Exhibit A Adopting a New Master Salary Schedule Effective December 26, 2021 Pg. 112
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 Pg. 114

**CORRESPONDENCE & COMMUNICATIONS** Pg. 149

1. Public Correspondence
  - a. Thank you from the family members of an apartment fire on 4<sup>th</sup> Street in Arcata - Captain Evenson and Engineers Burciaga and Sung Pg. 150
  - b. Thank you from different family members of an apartment fire on 4<sup>th</sup> Street in Arcata - Captain Evenson and Engineers Burciaga and Sung Pg. 151
2. Committee Reports
  - a. Fire Chief's Evaluation Committee
  - b. Arcata Station Rent Committee
3. Fire Chief's Monthly Report Pg. 152
4. Director Matters

**DISTRICT BUSINESS** Pg. 158

1. Consider the Possibility of the Annexation of the Upper Jacoby Creek Community and Fickle Hill Area Into the Fire District Pg. 159
  - a. Attachment 1 - County Fire Services Map Pg. 161
  - b. Attachment 2 - Arcata Goodwill Response Area Map Pg. 162
  - c. Attachment 3 - Tax Exchange Agreement Chart Pg. 163
2. Fiscal Year End 2020-21 Final Report Pg. 165
  - a. Attachment 1 - Fiscal Year End 2020-21 Budget Pg. 166
3. Consider Approval of Over-Hire of Assistant Chief Position Pg. 173

## 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 Negotiator (Gov. Code Section 54957.6)  
Employee Organization: *Local 4981*  
Agency designated representative: *District Counsel Jack Hughes*
2. Public Employee Performance Evaluation (Gov. Code Section 54956.7)  
Title: *Fire Chief*

## ADJOURNMENT

Next Regular Board Meeting is scheduled for February 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



TO: Arcata Fire District Board of Directors  
From: Arcata Fire District Senior Management Group  
RE: COVID-19 Vaccine Mandate Policies

Dear Respected Board,

During the December 2021 Board of Director meeting, the topic of mandated vaccines was discussed, and it appeared the Board majority supported the stricter draft policy pertaining to mandated vaccines. The Senior Management Group strongly opposes a mandated vaccine policy for current employees for numerous reasons as outlined in this letter. The SMG would be willing to discuss and work with the District on a COVID-19 vaccine mandate for new hires but will not support a mandatory vaccine policy for current employees. Please consider the following information as you work toward resolution in this matter:

1. There are numerous lawsuits currently in the court system challenging the Federal vaccine mandate issued by the Biden Administration. These lawsuits are still pending but many have resulted in blocks against the Federal Government mandate. Why would the District assume so much liability when these lawsuits are being worked out in the courts? If the District adopts the stricter vaccine mandate policy and employees are terminated, the District could be held liable for back pay and wrongful termination suits if the court determines the mandates to be unlawful. The SMG recommends the District allow the courts to make a ruling before considering such mandates.
2. The District has not conducted a risk assessment regarding COVID-19, nor has it identified a nexus between COVID-19 and injury to the community from vaccinated or unvaccinated employees. Without such an assessment, why is the District considering implementation of a hazard mitigation policy such as the mandatory COVID-19 vaccination policy? During the December Board meeting, numerous Board members expressed their opinion that the District could put the community at risk when responding to calls and facilities such as Timber Ridge. Since Timber Ridge was used as an example, factually, even the staff and residence are not masking, yet District staff is, therefore who is being protected from whom? Is there not a District obligation to protect its own staff? What data does the District have indicating the community could be placed at risk from unvaccinated employees? Employees responding to medical incidents wear full Personal Protective Equipment (PPE) to protect the community and themselves against airborne and physical hazards such as COVID-19, Hepatitis, HIV, bloodborne pathogens, and other biological hazards. More specifically, employees wear N95 masks and/or respirators, which offer full protection. Has there been any proof that a community member has been infected by a vaccinated or unvaccinated Fire District employee? If not, why develop a policy that could result in the termination of someone when no evidence of risk has been demonstrated? To the best of our knowledge, there has been no positive COVID-19 test of an unvaccinated employee in the Fire District. In fact, the only exposure to Arcata Fire District personnel in the workplace came from a vaccinated employee coming to work with symptoms. This employee tested positive for COVID-19. This demonstrates that there is no more/less risk of exposing personnel from vaccinated verses unvaccinated employees.

3. During the December meeting, the District Board reported that 100% of current employees are vaccinated. Publicly announcing personal health information about its employees is not just inappropriate, but quite possibly opens the Board to a HIPAA violation. The employees have made the personal decision to do what is best for themselves. Is the District confident that 100% of the vaccinated employees will get the booster when it is mandated? Without this confirmation, the District could risk losing staff under a mandate requiring boosters. The goal line keeps moving! The Nation has gone from a two-week shut-down, to masks and social distancing, to continued shutdowns, to mask mandates being lifted, to masking requirements, to voluntary vaccines, to mandated vaccines, and many other variations in between. The point is the goal line keeps moving and no one can predict the future. Variants and politics, and government overreach continually change the rules in the middle of the game. Every American has a choice to protect themselves. Vaccinate or don't vaccinate! Even though boosters are not currently mandated, anyone with common sense can see that is the likely next requirement. How many boosters are safe? One, two, ten, one hundred? What if science and data determine that receiving boosters long-term is hazardous? Not to mention, the definition of "fully vaccinated" continues to change. Health professionals, WHO and CDC change the definition with each new wave or variant of the virus. If the District implements policies, they could be liable if the outcome is not as safe as the Government thought today.
4. Not all employees have the same risk. Firefighters responding to medical calls daily have more risk than Chief Officers responding to medical calls on a rare occasion. Office staff don't respond to medical calls, so their risk is zero. Yet, the District is considering a District wide policy to vaccinate or terminate. This does not make sense! This would be identified in a risk assessment. Without a risk assessment and identified hazard, why would the District potentially terminate an employee who has little to no community contact?
5. Neither draft policy allows for alternatives to the vaccine. School Districts allow for weekly testing and mask requirements for those who decide not to be vaccinated. Is the District going to consider alternatives to the vaccine? If not, why would this reasonable action not be considered?
6. We are nearing two years of COVID, and our staff have remained healthy and safe without any mandates. The District has been lax regarding the State and County COVID-19 protection recommendations. District staff don't wear masks indoors, don't practice social distancing, don't conduct daily temperature checks, and don't follow basic prevention measures. Has the District considered alternatives such as the previously mentioned safety procedures in lieu of mandated vaccinations? This would provide reasonable safety measures on top of being vaccinated. Yes, it is a hassle to wear a mask all day. If the alternative is termination, then wearing a mask and practicing social distancing would likely be welcome. Can office staff work from home? Can the District close its doors to the public again? Are there other options the District would consider before termination? We all understand the benefit of vaccination, hence the reported 100% vaccination rate of current employees. However, no one knows the risk of long-term booster series. The Federal Government doesn't know the risk for long-term booster series. The point is, there are other mitigation factors that can be implemented before the District takes the hard stance of vaccinate or terminate. If there is a real concern of COVID-19 risk, why wouldn't the District implement the basic safety precautions we have to follow when going to the grocery store? Instead, the District is considering terminating employees before implementing less

invasive solutions to a problem that has not even been confirmed through a risk assessment. Is the District confident that all vaccinated employees will obtain the booster? If not, is the District prepared to deal with additional staffing shortages in the event numerous employees are terminated? The SMG is aware of at least one employee who does not intend to get the booster. How many others are there?

7. The District is not required to have employees show “proof of vaccine” under any policy. This is an option that would exceed OSHA and EEOC mandates.
8. If the District moves forward with the mandate, the policy needs to allow more than one hour of OT for vaccination. The regulations state “up to four days” of time off to ensure the ability for an employee to get vaccinated and recover from the vaccine. Is the employee on overtime for the entire recovery period? The District may need to research this section closer and determine if the mandated vaccine symptom period is compensable with overtime.
9. We are requesting more information regarding the difference between Emergency Temporary Standard (ETS) and Aerosol Transmissible Disease (ATD) standards (CCR 5199) and mandates. The regulation exempts employees with occupational exposure as defined by section 5199, when covered by that section. Can firefighters be subject to both the ETS and section 5199 at the same time? Based on our research, the answer is NO. A firefighter cannot be subject to both the ETS and Section 5199. However, a firefighter must be protected from COVID-19 under one of the standards. The District already follows the ATD standard.

- a. If the firefighter performs emergency medical services (EMS) duties, such as those of a paramedic, emergency medical technician or first responder; or if the firefighter otherwise provides support in the field to those performing EMS duties, the firefighter has occupational exposure to aerosol transmissible diseases (ATDs), as defined in section 5199, and is covered by the requirements of section 5199, and not the ETS. This is true even when that firefighter performs tasks that do not necessarily involve potential exposure to ATDs, e.g., when responding to non-EMS calls and when otherwise traveling in fire department vehicles; when performing routine tasks, such as training and maintenance; and while engaged in the normal routines of a fire station, including meals and sleeping.

Section 5199(e) requires employers to use feasible engineering and work practice controls to minimize employee exposures to aerosol transmissible pathogens. This includes implementing COVID-19 protections in fire department vehicles and facilities, such as by improving ventilation, physical distancing and mask use in accordance with CDPH requirements, including in facility sleeping quarters and other common areas. Under Section 5199(h)(6)-(9), covered employers must implement specific follow-up requirements in the event an employee is exposed to an aerosol transmissible pathogen. This includes fire departments when firefighters are potentially exposed to COVID-19, regardless of the source of the exposure.

If a firefighter is not identified as having occupational exposures to ATDs in the employer's ATD Prevention Plan or if a firefighter is not protected under that plan, the firefighter would be subject to the ETS.

10. A COVID-19 vaccination mandate policy would fall under the District's P900 Illness and Injury Prevention Program. The District Safety Committee and Safety Officer should be the ones who determine risk and develop mitigating factors to address identified risk. COVID-19 risks have not been addressed by the Safety Committee or Safety Officer.

11. The District could offer an incentive program to encourage employees to maintain vaccination status.

The SMG appreciates the Board's time in reviewing these points. The SMG recommends the Board directs the Safety Committee to conduct a Risk Assessment regarding COVID-19. Once a risk assessment has been completed, the Safety committee can make a recommendation on the best practice to address any hazard that is identified.

Respectfully,

Sean Campbell

Senior Management Group



## ARCATA VOLUNTEER FIREFIGHTERS ASSOCIATION, INC.

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

**Date:** 1/11/2022 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 December were about **250** hours.
  - Volunteers responded to the West End Road, Thiel Ave, Little Pond St, and Silkwood St incidents and **4 Volunteers response to Willow Creek.**
  - VLU member attended CPR training and completed required OSHA Training
  - Volunteer conducted various community CPR/1st Aid classes.
  - Grant development is ongoing to support the needs of the District

**In 2021 the Volunteers totaled 1039 hours supporting of the AFD and Community**  
Completed 214 hours of training, supported the District with 280 hours at incidents and 545 hours conducting Community safety classes, processing Grants for the District and other administrative activities.

### Grants; Recent Grants Activity

- The Berg Foundation has approved the \$19,022 request for new Extractor & Dryer.
- 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.
- FEMA AFG Grant request for 14 Knox "Keysecure" Devices \$17,687.28 will be submitted this month.

### Grants in 2021 Totaled \$52,394.94

- FEMA COVID PPE: \$2994.94
- Coast Central Credit Union Wildland Web Gear: \$4500
- Berg Foundation Wildland Web Gear: \$5900
- CA Fire Foundation Rural Address Markers: \$10000
- PG & E Rural Address Markers: \$10000
- Berg Foundation Turnout Extractor/Dryer: \$19000

### AVFA Properties

- Stucco repair on the backside of the 9<sup>th</sup> St. Station started in December
- Graffiti was removed from the Arcata Station F street wall.
- AVFA Board and AFD Board members met on December 22<sup>nd</sup> to discuss the potential sale of the 9<sup>th</sup> Street Fire Station to the District. All AVFA Board members were caucused after the meeting to discuss initial proposals from the District.

# Consent Calendar



## MINUTES

*Regular Board Meeting*

*December 14, 2021*

*5:30 p.m.*

*Location: Remote Via Zoom*

### **Board of Directors**

*Nicole Johnson (Division 2) - President, Randy Mendosa (Division 3) - Vice-President,  
Blaine Maynor (Division 1) - 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 Nicole Johnson at 5:32 pm.

Prior to taking roll, President Johnson administered the Oath of Office to the new Division 4 Board Member, Eric Loudenslager.

### **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 Nicole Johnson, Vice President Randy Mendosa, Director Eric Loudenslager, Director Blaine Maynor, 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**

Prior to approval of the agenda, Board Secretary Schuette pointed out a typo in District Business item 7 Fiscal Year Audit. The audit year incorrectly read 2021-21 and should read 2020-21.

It was moved to approve the agenda with noted correction.

**Motion:** Maynor; Second: Mendosa

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

### **PUBLIC COMMENT**

President Johnson called for public comments and there were none.

Senior Management Group – Nothing to report

Local 4981 – Local President Marcus Lillard offered a welcome aboard to Director Loudenslager. He added a thank you to contributors to Toys for Tots and another good

collection year. He included that the collection was also able to help the Salvation Army toy drive which had a low collection this year.

Arcata Volunteer Firefighters Association (AVFA) – Roy Willis, President reviewed his submitted activity report. An added item included the graffiti tagging to the F Street side of the station overnight which had been painted over earlier in the day.

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

### **CONSENT CALENDAR**

1. Minutes from November 9, 2021, Regular Meeting
2. Minutes from November 15, 2021, Special Meeting
3. November 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 21-249, with Exhibit A, Approving the Schedule of Dates, Time and Location for the 2022 Regular Board Meetings
6. Adopt Resolution 21-250 with Exhibit A, Approving Disposal of Surplus Equipment and Supplies
7. Claim for Damages Filed by Julianna Solomon

Director Rosen requested item 3 be pulled for discussion questions regarding the unfunded liability debt not being included in the financial report.

It was moved to approve the consent calendar minus item 3.

**Motion:** Mendosa; Second: Maynor

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

Motion Carries

As to consent item 3, Chief McDonald advised that the UAL debt was not available to him to be included in the November Finance Report, however, he now has the totals and will be communicating with our accountant to get it added. An updated November Finance report will be part of next month's consent calendar, along with the December Finance Report.

### **CORRESPONDENCE & COMMUNICATIONS**

1. Public Correspondence – There was no correspondence.

2. Committee Reports

a. Arcata Station Rent Committee – Committee did not meet this month; however, the topic is an agenda item later in the meeting.

b. Fire Chief's Evaluation Committee – Committee did not meet this month but will be finalizing the Chief's evaluation and be provided to him during closed session later in the meeting.

3. Fire Chief's Monthly Report – Chief McDonald reviewed his monthly report.

When reviewing the appeals for assessments, he polled the board for a date for a special meeting. The meeting will be held on January 4, 2022, at 5:30 pm.



On the topic of the City of Arcata Gateway Project, Director Mendosa pointed out that the City of Arcata general plan expired in 2020 and the impact to the District for this project and the Cal Poly Humboldt will be great. There was brief discussion about making sure the District gets “a seat at the table” for this project and the extreme impact it will have on services. The item will be a future agenda topic.

4. Director Matters – There were none reported.

## **DISTRICT BUSINESS**

**1. Receive the Final Report from CalMuni Advisors Regarding the Unfunded Accrued Liability (UAL) Refinance and Adopt Resolution 21-251 with Exhibit A, UAL Pension Management Policy:** Director Mendosa requested the Chief review his staff note for a meeting participant who was not present at the last meeting. Cameron Weist then reviewed the PowerPoint presentation included in the packet as Attachment 1.

Following completion of the PowerPoint, President Johnson called for Director questions or comments.

Director Rosen spoke to reiterate his objection to the topic and adoption of the resolution and policy, as he had in the past. Director Loudenslager asked him to explain again his reasons, as he had not previously attended a meeting on the topic. Following Director Rosen’s explanation, another discussion about what the alternatives were and the future cost impact it will have on the District.

Director Loudenslager requested clarification on a few of the items within the policy document. There was specific deliberation about “Review of the Policy” (page 9 of 9 in the Resolution) and use of the term “constant update” in the final section (“E”) of the policy. The extensive discussion resulted in a change to the language to the following:

*“E. Review of Policy. Funding a defined benefit pension plan requires a long-term horizon planning approach. This Policy is intended to provide general objectives and guidelines, ~~which will require periodic review and constant update to consider changes in the District’s financial position and Pension Plan funded status over time.~~ As such, District staff will review the policy for implementation of new best practices and will provide to Board for adoption on an as needed basis, not to exceed 5 years.”*

There were no further comments from the Directors and no public comments.

It was moved to Approve Resolution 21-251 with Exhibit A (UAL Policy), with the revisions as stated by counsel to item E page 82, (9 of 9) of the agenda, and direct Staff to work with the advisors to establish a trust under section 115 of the IRS code.

**Motion:** Mendosa; Second: Maynor

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

Motion Carries

A copy of the updated UAL Pension Management Policy is included as an attachment to these minutes.

President Johnson queried Attorney Plotz as to whether Item 2 could wait until after the closed session, Item 3, and he advised that this item should be handled prior to going into closed session.

**2. Consider Appointing a Temporary Replacement Member to the Ad Hoc Committee to Act as District Representatives for the Possible Acquisition of the Arcata Station:** Chief McDonald reviewed his staff note. For the sake of transparency, Director Mendosa requested a second temporary appointee. Both Director's Maynor and Loudenslager offered to be the appointee.

Following brief board discussion about the two Director volunteers, a motion was made. There was no public comment.

It was moved to add Blaine (Maynor) to the ad hoc committee in replacement of you (President Johnson) who will be out on Medical leave.

**Motion:** Mendosa; Second: Loudenslager

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

### **3. Closed Session:**

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

Property: *APN: 021-041-002-000, 631 9<sup>th</sup> Street, Arcata*

Agency Negotiators: *Director Nicole Johnson and Director Randy Mendosa*

Under Negotiation: *Price and Terms of Payment*

President Johnson adjourned to closed session at 7:14 pm.

The meeting resumed at 7:48 pm.

Report out of closed session by President Johnson; the Board gave direction to the negotiating team.

President Johnson called for a brief recess at this time due to the length of the meeting.

Recess called at 7:48 pm.

The meeting resumed at 7:55 pm.

**4. Consider Establishing a Capital Assets Improvement and Maintenance Plan and Updating the Vehicle Replacement Policy:** Chief McDonald reviewed his staff report.

There was a lengthy discussion about setting a specific date or mileage, repair costs, resale value, and "shall" within the language for replacement. There needs to be wiggle room and a change to 100,000 and 8 years and replace shall with may. Alternative options were discussed such as a check sheet instead of mileage and years, a metrics checklist, or the percentage of maintenance costs.

It was decided that the policy still needed some tweaking which would include replacing "shall" with "may" and that the policy is including support vehicles as well. The policy will be on a future agenda.

The Capital improvement projects portion of the item was also discussed at length, specifically in reference to upgrades at the Mad River Station. The Capital

improvements is truly only a list, not a plan and it should be used as a guide for budget planning, help with grants and discussions should begin at the finance committee level before going to the Board for decisions.

Director Rosen requested a time check for completion of the meeting as it had already run three hours and there were still several topics to be discussed. Prior to deciding what to table, President Johnson confirmed that there were no public comments and that no action was necessary at this time. She then called agenda item 5.

**5. Election of New Board Officer for 2022:** Chief McDonald reviewed his staff note and requested a nomination for a new President. Based on the current circumstances and newness of the seated Directors, the Chief suggested that Director Mendosa should be considered for President and Director Maynor as Vice President.

With no further discussion and no public comment, a motion was made.

It was moved to nominate Director Mendosa as President and Director Maynor as Vice President.

**Motion:** Loudenslager; Second: Maynor

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

Motion Carries

A second time check for the lengthy meeting was requested by Director Rosen. Chief McDonald advised that the remainder of the items could be table for the next meeting. Director Maynor and President Johnson requested that item 9 not be tabled but discussed tonight. President Johnson then advised that items 6, 7 and 8 will be moved to next months meeting, January 11, 2022. She then called item 9.

**8. Consideration of a Mandatory Covid-19 Vaccination Policy:** Chief McDonald reviewed his staff note, which was followed by a lengthy discussion.

A majority of the Directors were in favor of the Version 1 policy. Numerous topics included boosters and who the process would be mandated, the definition of fully vaccinated, protection of the staff and the public, time of for vaccines and recovery and religious exemptions.

Ultimately, Chief McDonald reported that it would be necessary to reach out to District Counsel regarding the policy and to make sure that it will be defensible and if it will include exemptions.

Sean SMG strongly opposes version one and will submit thoughts in writing to the board for consideration.

The item was tabled for another meeting following input from District Counsel and no action was taken.

## **CLOSED SESSIONS**

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

Employee Organization: *Local 4981*

Agency designated representative: *District Counsel Jack Hughes*

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

Employee Organization: *Senior Management Group*

Agency designated representative: *District Counsel Jack Hughes*

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

Title: Fire Chief

President Johnson adjourned to closed session at 8:55 pm.

The meeting resumed at 9:50 pm.

Report out of closed session by President Johnson: The Chief's evaluation was tabled to January due to the length of this meeting and the Chief agreed.

There was nothing to report out in regard to the first two labor negotiation items.

**ADJOURNMENT**

Following a motion, President Johnson adjourned the meeting at 9:50pm.

**Motion:** Maynor; **Second:** Mendosa

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

Respectfully submitted,

Becky Schuette,  
Clerk of the Board

---

**UNFUNDED ACCRUED LIABILITY  
PENSION MANAGEMENT POLICY**

---

**Arcata Fire Protection District**

**Adopted by the Board of Directors of the  
Arcata Fire Protection District**

**Pursuant to Resolution No. 21-251**

**December 14, 2021**

# **ARCATA FIRE PROTECTION DISTRICT UNFUNDED ACCRUED LIABILITY PENSION MANAGEMENT POLICY**

## **Section 1. Purpose**

The purpose of this Unfunded Accrued Liability Pension Management Policy (the “Policy”) is to strategically address the existing and any future unfunded accrued liability (the “UAL”) associated with the Arcata Fire Protection District’s (the “District”) California Public Employees’ Retirement System (CalPERS) pension plans (the “Pension Plans”). This Policy also addresses some of the principal elements and core parameters central to the policy objectives discussed in this Policy. In the development of this Policy, the District strives to reduce its UAL and the associated financing costs in the most cost-efficient and fiscally responsible manner possible.

The District is committed to fiscal sustainability by employing long-term financial planning efforts, maintaining appropriate reserve levels, and employing prudent practices in governance, management, budget administration, and financial reporting. This Policy is intended to make all relevant information readily available to decision-makers and the public to improve the quality of decisions, identify policy goals, and to demonstrate a commitment to long-term financial planning. Adherence to this Policy signals to rating agencies and capital markets that the District is well managed and able to meet its obligations in a timely manner.

The Policy is intended to reflect a reasonable and conservative approach to managing the UAL costs associated with the Pension Plans. This Policy recognizes that the Pension Plans are subject to market volatility and that actual economic and demographic experience of the plans will differ from the actuarial assumptions. Accordingly, it is intended to allow for adaptive responses to changing circumstances, providing flexibility to address such volatility in a financially sound manner. As such, the District is required to continually monitor its Pension Plans and the corresponding UAL.

## **Section 2. Policy Goals and Objectives**

The overarching goals and objectives of this Policy are as follows:

- Establish, attain, and maintain targeted pension plan funding levels
- Provide sufficient assets to permit the payment of all benefits under the Pension Plans
- Seek to manage and control future contribution volatility to the extent reasonably possible
- Strive to make Annual Discretionary Payments to accelerate UAL pay-down, reduce interest costs, and stabilize future payments
- Maintain the District’s sound financial position and creditworthiness
- Provide guidance in making annual budget decisions
- Create sustainable and fiscally sound future budgets
- Demonstrate prudent financial management practices
- Ensure that pension funding decisions protect both current and future stakeholders
- Create transparency as to how and why the Pensions Plans are funded

# ARCATA FIRE PROTECTION DISTRICT UNFUNDED ACCRUED LIABILITY PENSION MANAGEMENT POLICY

## Section 3. Background and Discussion

*In General.* Each Pension Plan is a multiple-employer defined benefit pension plan administered by the California Public Employee Retirement System (“CalPERS”). All full-time and certain part-time District employees are eligible to participate in the CalPERS retirement and disability benefits, annual cost of living adjustments and death benefits offered to plan members and their beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute.

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. In order to assure its financial soundness and sustainability, the plan should accumulate adequate resources in a systematic and disciplined manner to ensure sufficient resources are available to meet employee benefit requirements. This Policy outlines the practices the District will utilize to address its actuarially determined contributions to fund the long-term cost of benefits to the Pension Plan participants and annuitants.

*Pension Costs and Liabilities.* In order to fund its employees’ pension benefits, the District is required to make contributions (a portion of which may come from the employees) to CalPERS. CalPERS then invests these contributions to generate returns to help fund the pension benefits. The regular required contributions, known as the “normal cost,” are calculated as a percent of salaries and represent the annual cost of service accrual for the upcoming fiscal year for active employees. If, for any reason, the actual Pension Plan experience and investment performance fall short of the actuarial assumptions, the Pension Plan can become underfunded (i.e., the Pension Plan’s Normal Accrued Liability exceeds the Plan’s market value of assets). This shortfall is known as the Unfunded Accrued Liability (the “UAL”) and usually has to be covered by the District through a series of UAL Payments, which are above and beyond the “normal cost” contributions. The UAL Payments are calculated in total dollar amounts, not as a percent of salaries.

The UAL can be caused by multiple factors, including but not limited to, changes to CalPERS’ actuarial amortization policy, retroactive pension benefit enhancements, investment underperformance, actuarial assumption changes, demographic factors, and discount rate reductions.

*UAL is Debt.* The UAL balance at any given point in time is a debt of the District owed to CalPERS which is amortized over a set period of time with interest accruing at the then current CalPERS discount rate (the “Discount Rate”). However, this debt can be prepaid at any time without penalties. Recognizing the UAL as debt helps the District identify proper steps to address it and minimize the associated financing costs.

*Ongoing CalPERS Practices.* Every year CalPERS prepares updated actuarial valuation reports for each of the District’s Pension Plans wherein it calculates the District’s total pension liability as of the end of the prior fiscal year (each a “Valuation Report”). If the investment performance during that fiscal year was different from the Discount Rate, or if CalPERS made any changes to its actuarial assumptions, or if the actual demographic or compensation experience within the Pension Plans was different from the actuarial assumptions, new line items, or UAL amortization “bases,” may be added to the plan and result in a change to the UAL balance. Such UAL amortization bases may be positive (indicating funding shortfall for the



## ARCATA FIRE PROTECTION DISTRICT UNFUNDED ACCRUED LIABILITY PENSION MANAGEMENT POLICY

Pension Plans) or negative (indicating funding surplus for the Pension Plans). Since CalPERS can add new UAL amortization bases every year, the Pension Plans must be monitored annually and managed continually – there is no one-time solution.

CalPERS has adopted the UAL amortization methods that were meant to help public agencies “ease into” paying for the UAL increases. New UAL amortization bases are implemented incrementally, with a five-year ramp-up period, and at times include additional small increases in each of the subsequent years. The ramp-up period, while reducing the cash flow impact in the near term, increases the overall UAL repayment costs for the District by delaying repayment. Since the UAL balances accrue interest at the rate that is equal to the then current Discount Rate, the delayed payments prior to the commencement of the amortization and the reduced payments during the ramp-up period that do not fully cover the interest costs result in negative amortization, causing further increases to the UAL balance. To help reduce the overall costs of the UAL repayment, this Policy encourages level annual payments (i.e., no ramp-up) whenever possible.

### Section 4. Policy

**A. Funding Level Objective.** It is the District’s policy to strive to achieve and maintain a Pension “Funded Ratio” (being the ratio by which the Market Value of Assets—as set forth in the most recently published Valuation Report--exceeds the Entry Age Normal Accrued Liability or “AL”—as set forth in the most recently published Valuation Report) for each Pension Plan of at least 90%, but never dropping below 85% (the “Funding Level Objective”).

#### **Funding Level Objective = 90%**

Achieving and maintaining the 90% Funding Level Objective ensures that the ongoing contributions of the District and its employees, and therefore the taxpayer funds, are properly and adequately funding the retirement benefits of retirees and today’s workers. This concept is commonly referred to as the intergenerational equity. Falling short of this funded level forces future taxpayers to pay the costs of the poor planning and execution of today’s Pension Plans. The reason for a Funding Level Objective of 90% rather than 100% is to allow some cushion for the possibility that good investment returns in a given year might push the Funded Ratio of a Pension Plan above 100% (commonly referred to as “superfunded status”), which means that the District and its employees had contributed into the Pension Plan more than was necessary. Thus, while the District remains committed to maintaining a 100% funded level, it shall manage the 10% differential (i.e., the difference between 90% and 100%) through its own investment process by creating the “Pension Rate Stabilization Fund” discussed herein.

**Guidance:** To achieve the Funding Level Objective, this Policy provides the following guidance:

1. **Pre-Pay the Entire Annual UAL Payment by July 31<sup>st</sup> of each year.** On or before July 1st of each year, the District receives its annual CalPERS UAL invoice. The District has two payments options. The invoice can be paid in equal monthly increments or be fully pre-paid at the beginning of the fiscal year by July 31st. By prepaying the entire invoice amount due by July 31st, the District can concurrently save approximately 3.5% compared to making the monthly payments. As such, every effort should be made to pre-pay the UAL payment upon receipt of the annual invoice.



**ARCATA FIRE PROTECTION DISTRICT  
UNFUNDED ACCRUED LIABILITY PENSION MANAGEMENT POLICY**

2. *Pre-Pay UAL from Reserves, One-Time Revenues and Fund Surpluses.* Reserves (often invested in LAIF) regularly do not earn returns that can offset the interest rate that CalPERS charges on the outstanding UAL balance. Supplemental contributions into the Pension Plans from available reserves, one-time revenues and fund surpluses can generate substantial long-term net savings. Each supplemental contribution, referred to by CalPERS as an Additional Discretionary Payment (ADP), reduces the UAL balance, the Annual Required Contributions (ARC) for future years, and the total interest costs associated with the UAL. Therefore, during each budget cycle, the District staff shall review all available reserves, one-time revenues and fund surpluses to determine whether any such funds could be used to make an ADP to pay down the UAL, keeping in mind operational and capital budgetary constraints while maintaining adequate reserves and balancing the fiscal soundness of eliminating the high-interest UAL debt. ADPs should not adversely affect the general operations and fiscal soundness of the District.

3. *Capital Financing.* When considering capital projects, staff regularly reviews and plans for reserving capital to cash fund current and future projects. When considering how to pay for current and future capital projects, staff should review the current tax-exempt market to assess if it would be more cost effective to borrow at tax-exempt rates to pay for the capital projects and redirect the reserved funding (and/or such other appropriate funds of the District) to make ADPs to CalPERS.

If there are projected cost savings by using this method, and a capital financing strategy is to be implemented, the Board of Directors would need to approve of the ADPs being paid to CalPERS prior to the financing to ensure that the annual savings generated by implementing the strategy are applied to UAL paydowns.

4. *Utilize Savings Achieved from Refunding Outstanding Non-Pension Related Debt to Pre-Pay UAL.* During each budget cycle, staff should review all outstanding long-term non-pension related debt of the District to determine whether a refunding of such debt might result in net present value savings of greater than 3%, and if so, consider a structure and strategy that frontloads the savings, which can then be used to pay down the UAL. This strategy should only be used if the interest rates on the currently outstanding debt is sufficiently below the then-current Discount Rate to ensure that overall savings are achieved by the District.

5. *Sources of Revenue.* All fees, rates and charges should incorporate full allocation of pension costs for employees providing associated services. While some funds cannot contribute more than their fair share (i.e., enterprise funds), they should not contribute less than their fair share. Staff shall review allocation of labor costs to proprietary and other funds to ensure full reimbursement of the pension cost burden. Staff shall provide, or cause to be provided, consistent and well-documented methodology for pension cost allocation to all funds.

6. *Pension Obligation Financing.* The District shall consider issuing taxable municipal debt obligations (generically hereafter referred to as “Pension Obligations”) to refinance the UAL, in part or in whole, if such bond obligations are expected to produce minimum cash flow savings of at least 5%, taking into account all debt service and costs of issuance associated with such

**ARCATA FIRE PROTECTION DISTRICT  
UNFUNDED ACCRUED LIABILITY PENSION MANAGEMENT POLICY**

bond obligations, in comparison to CalPERS' respective UAL amortization schedule and the then-current Discount Rate. Pension Obligations shall not utilize swaps or derivatives of any kind and should be structured with reasonable and flexible call provisions (with a maximum of 10-year call provision). Pension Obligations shall be used only to prepay the UAL liabilities, and shall not be used to finance normal cost payments. The issuance of Pension Obligations must be voted upon and approved by the Board of Directors.

7. **Annual Review of the CalPERS Actuarial Valuation Reports and Associated Tasks.** The District staff shall review or cause to be reviewed the annual CalPERS actuarial valuation reports within 30 days of their release by CalPERS, which usually takes place during the month of August. The review should focus on identifying the annual changes to each of the Pension Plans UAL, and quantifying the associated cost implications and the corresponding impact on the Funded Ratio. Staff should annually reach out to the District's CalPERS actuary to request a calculation of flat payments (rather than ramp-up payments) for all outstanding and new UAL amortization bases. In making ADPs, the District staff shall determine or cause to be determined the optimal application of the ADPs to the outstanding UAL amortization bases to achieve the Funding Level Objective as well as desired budgetary outcomes.
8. **ADPs Shared Between All Benefiting District Funds.** Whenever an ADP is made, the District will endeavor to ensure that all benefitting funds (the "Benefiting Funds") contribute their fair share in accordance with the District's allocation method of charging off its pension costs for each District fund.

**B. Establishment and Operation of a Pension Rate Stabilization Fund.**

1. **Establishment of a Pension Rate Stabilization Fund.** The District shall establish a Pension Rate Stabilization Fund, either self-managed or a Section 115 trust fund managed by a third-party investment manager (the "Investment Manager"). The Pension Rate Stabilization Fund will receive Sequestered Funds (defined below) as well as any other funds deposited into it at the discretion of the Board of Directors, based on recommendations made by the District staff during the annual budget process. Funds in the Pension Rate Stabilization Fund should only be used to manage the District's pension benefits costs to maintain each of the Pension Plans at the Funding Level Objective in accordance with the goals and objectives set forth in this Policy.
2. **Funding the Pension Rate Stabilization Fund.**  
**Sequestered Funds.** Each Fiscal Year during the District's normal budget adoption process, beginning with the 2022-23 Fiscal Year budget, and for each of the following 10 Fiscal Years, a minimum of \$841,000 (the "Sequestered Funds") will be appropriated from each year's budget for the payment of UAL costs to the extent due and payable in such Fiscal Year, and any residual shall be transferred and deposited into the Pension Rate Stabilization Fund.
3. **Operation of the Pension Rate Stabilization Fund.** Sequestered Funds (and any other amounts contributed by the District) shall be deposited in the Pension Rate Stabilization Fund and used solely for the purpose of making ADP's (and Normal Cost payments during a Fiscal Hardship,

## ARCATA FIRE PROTECTION DISTRICT UNFUNDED ACCRUED LIABILITY PENSION MANAGEMENT POLICY

and/or to the extent the amount therein exceeds the Pension Rate Stabilization Fund Maximum, as described below) to CalPERS for the purpose of achieving and maintaining Funding Level Objective.

With the goal of achieving and maintaining the Funding Level Objective, each year during the budget cycle, District staff shall calculate, or cause to be calculated, the upcoming Fiscal Year's estimated Funded Ratio by taking into account the most recent Valuation Report's statement of Funded Ratio and adjusting for the estimated Base that will be either added or subtracted due to the prior Fiscal Year's investment result of either exceeding or falling short of the then current Discount Rate for that Fiscal Year (the "Estimated Funded Ratio"). If the Estimated Funded Ratio is estimated to be less than the Funding Level Objective, to the extent funds are available in the Pension Rate Stabilization Fund, the appropriate member of staff shall either make, or shall direct the Investment Manger to make, an ADP to CalPERS in the amount necessary to bring the Funded Ration back up to the Funding Level Objective. Additionally, if sufficient funds are available in the Pension Rate Stabilization Fund, staff shall assess whether to fully amortize any new bases in order to reduce the long-term interest costs associated with the "ramping" procedures used by CalPERS.

Moneys in the Pension Rate Stabilization Fund shall not be used for normal costs until such time as the amount therein, when combined with the Market Value of Assets (as set forth in the most recently published Valuation Report) exceeds the Entry Age Normal Accrued Liability (as set forth in the most recently published Valuation Report) by 110% (the "Pension Rate Stabilization Fund Maximum"). To the extent monies in the Pension Rate Stabilization Fund on June 31st exceed the Pension Rate Stabilization Fund Maximum (after consideration has been given to the amounts therein required to be paid to CalPERS for the ensuing Fiscal Year to maintain the Estimated Funded Ratio at or above the Funding Level Objective), any accrued surplus over 110% may be used to offset the District's Normal Cost payment made to CalPERS in such Fiscal Year.

4. **Fiscal Hardship**. In the event of a Fiscal Hardship (as defined below), transfers of Sequestered Funds may be abated and/or the Pension Rate Stabilization Fund may be utilized for either normal or UAL costs until the Fiscal Hardship is no longer in effect.

"Fiscal Hardship" means the sunseting of Measure F (without some other source of commensurate revenues to take the place of Measure F), or some other economic hardship, or other unanticipated fiscal emergency, that has been declared by resolution of the Board.

**C. Transparency and Reporting**. Funding of the Pension Plans should be transparent to all stakeholders, including plan participants, annuitants, the Board of Directors, and District residents. To achieve this Policy objective, copies of the annual actuarial valuation reports for each Pension Plan shall be made available to the Board of Directors, and shall be posted on the District's website. The District's audited financial statements shall also be posted on the District's because they include, among other things, information on the District's current and future annual Pension Plan contributions as well as the funded status of each Pension Plan.

**ARCATA FIRE PROTECTION DISTRICT  
UNFUNDED ACCRUED LIABILITY PENSION MANAGEMENT POLICY**

**D. Annual Budget to Contain Policy Directed Information.** The District’s annual operating budget shall consider the items specified in this Policy for inclusion in each such annual budget.

**E. Review of Policy.** Funding a defined benefit pension plan requires a long-term horizon planning approach. This Policy is intended to provide general objectives and guidelines, as such, District staff will review the policy for implementation of new best practices and will provide to Board for adoption on an as needed basis, not to exceed 5 years.

11:08 AM  
 01/06/22  
 Accrual Basis

ARCATA FIRE DISTRICT  
**Balance Sheet**  
 As of November 30, 2021

	<u>Nov 30, 21</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	754,610.06
CCCU LIQUID ASSETS	100,221.03
COAST CENTRAL SAVINGS	15,781.34
COUNTY TREASURY	1,122,948.28
<b>Total Checking/Savings</b>	<u>2,269,120.06</u>
<b>Accounts Receivable</b>	
1200 · ACCOUNTS RECEIVABLE	109,887.38
<b>Total Accounts Receivable</b>	<u>109,887.38</u>
<b>Other Current Assets</b>	
A/R County #2	62,500.00
ACCT RECV - COUNTY TREASURY	1,616,683.75
INTEREST RECEIVABLE	30,000.00
PREPAID EXPENSE	25,482.31
<b>Total Other Current Assets</b>	<u>1,734,666.06</u>
<b>Total Current Assets</b>	<u>4,113,673.50</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>9,454,269.97</b></u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	7,043.82
<b>Total Accounts Payable</b>	<u>7,043.82</u>

ARCATA FIRE DISTRICT  
**Balance Sheet**  
As of November 30, 2021

	<u>Nov 30, 21</u>
Credit Cards	
US BANK	6,398.65
Total Credit Cards	6,398.65
Other Current Liabilities	
ACCOUNTS PAYABLE 2	25,482.31
ACCRUED EXPENSES - OTHER	36,322.30
COMPENSATION TIME OFF	7,865.92
WAGES PAYABLE	109,442.06
2100 · PAYROLL LIABILITIES	
SURVIVOR BENEFIT	15.81
2100 · PAYROLL LIABILITIES - Other	3,168.75
Total 2100 · PAYROLL LIABILITIES	3,184.56
Total Other Current Liabilities	182,297.15
Total Current Liabilities	195,739.62
Long Term Liabilities	
Sterling National Bank	4,754,000.00
ACCRUED EMPLOYEE BENEFITS	97,014.70
DEFERRED INFLOWS-OPEB	2,024,771.00
DEFERRED INFLOWS-PENSION	46,819.00
NET PENSION LIABILITY	1,377,707.50
OTHER POST EMPLOYMENT BEN. LIAB	9,807,737.00
Total Long Term Liabilities	18,108,049.20
Total Liabilities	18,303,788.82
Equity	
INVESTMENT IN FIXED ASSETS	3,241,858.47
3900 · RETAINED EARNINGS	-11,904,621.43
Net Income	-186,755.89
Total Equity	-8,849,518.85
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>9,454,269.97</u></b>

ARCATA FIRE DISTRICT  
**Statement of Cash Flows**  
November 2021

---

	<u>Nov 21</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	82,053.01
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · ACCOUNTS RECEIVABLE	1,025.00
ACCT RECV - COUNTY TREASURY	-323,336.75
2000 · ACCOUNTS PAYABLE	-44,316.49
US BANK	-1,794.87
US BANK:CAMPBELL	26.45
US BANK:EVENSON	566.62
US BANK:J. MCDONALD	4,951.91
US BANK:LILLARD	325.43
US BANK:R. MCDONALD	19.20
US BANK:SCHUETTE	268.04
2100 · PAYROLL LIABILITIES	-1,165.45
2100 · PAYROLL LIABILITIES:457 DEDUCTION	-100.00
2100 · PAYROLL LIABILITIES:CA WITHHOLDING	-592.31
2100 · PAYROLL LIABILITIES:FEDERAL WITHHOLDING	-1,503.00
2100 · PAYROLL LIABILITIES:MEDICARE - BOTH	-222.04
2100 · PAYROLL LIABILITIES:SURVIVOR BENEFIT	-1.86
<b>Net cash provided by Operating Activities</b>	<u>-283,797.11</u>
<b>FINANCING ACTIVITIES</b>	
NET PENSION LIABILITY	-1,638.50
<b>Net cash provided by Financing Activities</b>	<u>-1,638.50</u>
<b>Net cash increase for period</b>	-285,435.61
<b>Cash at beginning of period</b>	<u>2,554,555.67</u>
<b>Cash at end of period</b>	<u><u>2,269,120.06</u></u>

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

July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>TAX REVENUE</b>				
101117 · PROPERTY TAX-CURRENT-SECURED	873,748.75	965,000.00	-91,251.25	90.5%
102500 · PROPERTY TAX-CURRENT-UNSECURED	34,306.25	35,419.00	-1,112.75	96.9%
103500 · PROPERTY TAX-PRIOR YEARS SECURED	6,152.50	10,419.00	-4,266.50	59.1%
105110 · PROPERTY TAX PRIOR YEARS UNSECURED	0.00	419.00	-419.00	0.0%
800040 · SUPPLEMENTAL TAXES- CURRENT	8,921.65	5,000.00	3,921.65	178.4%
105900 · SUPPLEMENTAL TAXES-PRIOR YEARS	1,875.00	2,085.00	-210.00	89.9%
113100 · STATE TIMBER TAX	0.00	530.00	-530.00	0.0%
800050 · PROPERTY ASSESSMENTS	765,362.60	1,575,419.00	-810,056.40	48.6%
<b>Total TAX REVENUE</b>	1,690,366.75	2,594,291.00	-903,924.25	65.2%
<b>USE OF MONEY &amp; PROPERTY</b>				
800190 · INTEREST INCOME	142.02	17,500.00	-17,357.98	0.8%
<b>Total USE OF MONEY &amp; PROPERTY</b>	142.02	17,500.00	-17,357.98	0.8%
<b>INTERGOVERNMENTAL</b>				
525110 · HOMEOWNERS PROP. TAX REL	0.00	10,419.00	-10,419.00	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	57,902.00	32,247.82	155.7%
<b>CHARGES FOR SERVICES</b>				
800155 · PREVENTION FEES	3,583.50	5,000.00	-1,416.50	71.7%
800156 · R1/R2 INSPECTION FEES	12,472.50	18,750.00	-6,277.50	66.5%
800700 · OTHER SERVICES	6,300.00	0.00	6,300.00	100.0%
800946 · INCIDENT REVENUE RECOVERY FEES	2,991.95	2,085.00	906.95	143.5%
<b>Total CHARGES FOR SERVICES</b>	25,347.95	25,835.00	-487.05	98.1%
<b>MISCELLANEOUS REVENUES</b>				
800940 · OTHER REVENUE				
Donations	7,186.55	0.00	7,186.55	100.0%
Other Revenue Unclassified	2,223.00	0.00	2,223.00	100.0%
800940 · OTHER REVENUE - Other	2,094.24	0.00	2,094.24	100.0%
<b>Total 800940 · OTHER REVENUE</b>	11,503.79	0.00	11,503.79	100.0%
800941 · REFUNDS	-2,411.22	500.00	-2,911.22	-482.2%
800942 · INCIDENT REPORTS	80.00	200.00	-120.00	40.0%
MISCELLANEOUS REVENUES - Other	1,638.50			
<b>Total MISCELLANEOUS REVENUES</b>	10,811.07	700.00	10,111.07	1,544.4%
<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>	1,816,817.61	2,938,725.00	-1,121,907.39	61.8%
<b>Gross Profit</b>	1,816,817.61	2,938,725.00	-1,121,907.39	61.8%



ARCATA FIRE DISTRICT  
Profit & Loss Budget vs. Actual

July through November 2021

Expense	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
<b>5010 · SALARIES AND WAGES</b>				
5010.1 · Full-Time	626,902.40	653,750.00	-26,847.60	95.9%
5010.2 · CTO Payout	44,359.72	130,835.00	-86,475.28	33.9%
5010.3 · Settlement Pay/Vacation	6,681.18	30,000.00	-23,318.82	22.3%
5010.4 · Holiday Pay	2,260.88	0.00	2,260.88	100.0%
5010.5 · Deferred Compensation	20,800.00	23,750.00	-2,950.00	87.6%
5010.6 · Part-Time (Hourly)	26,307.44	36,669.00	-10,361.56	71.7%
5010.8 · CalFire/OES Pay	10,329.15	0.00	10,329.15	100.0%
<b>Total 5010 · SALARIES AND WAGES</b>	<b>737,640.77</b>	<b>875,004.00</b>	<b>-137,363.23</b>	<b>84.3%</b>
<b>5020 · RETIREMENT</b>				
5020.1 · CalPERS Retirement	172,737.79	152,919.00	19,818.79	113.0%
5020.3 · Social Security	1,730.05	2,081.00	-350.95	83.1%
5020.4 · Medicare	10,608.52	8,750.00	1,858.52	121.2%
5020.5 · CalPERS Section 218 Admin Fee	0.00	300.00	-300.00	0.0%
<b>Total 5020 · RETIREMENT</b>	<b>185,076.36</b>	<b>164,050.00</b>	<b>21,026.36</b>	<b>112.8%</b>
<b>5030-GROUP INSURANCE</b>				
5030.1 · Health Insurance (Employees)	165,522.48	267,500.00	-101,977.52	61.9%
5030.2 · Health Insurance (Retirees)	140,896.46	119,169.00	21,727.46	118.2%
5030.3 · Retiree Health Admin Fees	297.78	1,669.00	-1,371.22	17.8%
5030.4 · Dental & Life Insurance	13,802.20	15,831.00	-2,028.80	87.2%
5030.5 · Air Ambulance Insurance	0.00	3,000.00	-3,000.00	0.0%
5030.6 · Vision	1,886.95	2,044.00	-157.05	92.3%
5030.7 · Long Term Disability Insurance	3,016.00	2,919.00	97.00	103.3%
<b>Total 5030-GROUP INSURANCE</b>	<b>325,421.87</b>	<b>412,132.00</b>	<b>-86,710.13</b>	<b>79.0%</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>1,248,139.00</b>	<b>1,561,186.00</b>	<b>-313,047.00</b>	<b>79.9%</b>
<b>SERVICE &amp; SUPPLIES</b>				
<b>5050 · CLOTHING &amp; PERSONAL SUPPLIES</b>				
5050.1 · Uniforms	6,458.69	20,000.00	-13,541.31	32.3%
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	277.83	1,000.00	-722.17	27.8%
<b>Total 5050 · CLOTHING &amp; PERSONAL SUPPLIES</b>	<b>7,241.19</b>	<b>41,000.00</b>	<b>-33,758.81</b>	<b>17.7%</b>
<b>5060 · COMMUNICATIONS</b>				
5060.1 · Phones - Landline & Cellular	4,463.68	10,250.00	-5,786.32	43.5%
5060.2 · Alarm Monitoring	908.33	1,250.00	-341.67	72.7%
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	5,572.27	5,625.00	-52.73	99.1%
<b>Total 5060 · COMMUNICATIONS</b>	<b>10,944.28</b>	<b>19,225.00</b>	<b>-8,280.72</b>	<b>56.9%</b>
<b>5080 · FOOD</b>				
5080.1 · Food/Rehab Supplies	226.30	2,000.00	-1,773.70	11.3%
5080.2 · Drinking Water	0.00	750.00	-750.00	0.0%
<b>Total 5080 · FOOD</b>	<b>226.30</b>	<b>2,750.00</b>	<b>-2,523.70</b>	<b>8.2%</b>

ARCATA FIRE DISTRICT  
Profit & Loss Budget vs. Actual

July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
<b>5090 · HOUSEHOLD EXPENSE</b>				
<b>5090.1 · Station Supplies</b>				
Arcata	130.90	0.00	130.90	100.0%
Mad River	31.45	0.00	31.45	100.0%
McK	327.69	0.00	327.69	100.0%
5090.1 · Station Supplies - Other	827.17	1,710.00	-882.83	48.4%
<b>Total 5090.1 · Station Supplies</b>	1,317.21	1,710.00	-392.79	77.0%
<b>5090.2 · Garbage Service</b>				
Arcata	237.44	0.00	237.44	100.0%
Mad River	970.81	0.00	970.81	100.0%
McK	829.40	0.00	829.40	100.0%
5090.2 · Garbage Service - Other	0.00	1,960.00	-1,960.00	0.0%
<b>Total 5090.2 · Garbage Service</b>	2,037.65	1,960.00	77.65	104.0%
<b>5080.3 · Station Furniture</b>	0.00	5,000.00	-5,000.00	0.0%
<b>Total 5090 · HOUSEHOLD EXPENSE</b>	3,354.86	8,670.00	-5,315.14	38.7%
<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	393.75	0.00	393.75	100.0%
8215 · E8215	11,067.70	0.00	11,067.70	100.0%
8216 · E8216	14,366.03	0.00	14,366.03	100.0%
8217 · E8217	3,867.99	0.00	3,867.99	100.0%
8239 · E8239	10,682.49	0.00	10,682.49	100.0%
5120.1 · Fire Apparatus - Other	214.36	65,000.00	-64,785.64	0.3%
<b>Total 5120.1 · Fire Apparatus</b>	40,592.32	65,000.00	-24,407.68	62.4%
<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%
5120.2 · Small Vehicles - Other	0.00	10,000.00	-10,000.00	0.0%
<b>Total 5120.2 · Small Vehicles</b>	1,466.50	10,000.00	-8,533.50	14.7%
5120.3 · Hose & Ladder Testing	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	0.00	3,800.00	-3,800.00	0.0%
5120.9 · Power Tools Maintenance	241.29	1,000.00	-758.71	24.1%
5120.10 · AED/LUCAS Maintenance	0.00	8,100.00	-8,100.00	0.0%
5120.11 · Fire Extinguisher Maintenance	233.44	1,200.00	-966.56	19.5%
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	0.00	7.58	0.0%
<b>Total 5120 · MAINTENANCE-EQUIPMENT</b>	49,056.57	98,400.00	-49,343.43	49.9%
<b>5121 · MAINTENANCE-ELECTRONICS</b>				
5121.1 · Computers	25.61	1,000.00	-974.39	2.6%
5121.2 · Communication Equipment	1,037.58	3,000.00	-1,962.42	34.6%
5121.3 · Batteries	0.00	1,500.00	-1,500.00	0.0%
<b>Total 5121 · MAINTENANCE-ELECTRONICS</b>	1,063.19	5,500.00	-4,436.81	19.3%

ARCATA FIRE DISTRICT  
Profit & Loss Budget vs. Actual

July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
<b>5130 · MAINTENANCE-STRUCTURE</b>				
<b>5130.1 · Structure Maintenance</b>				
Arcata	3,160.48	0.00	3,160.48	100.0%
Mad River	1,508.88	0.00	1,508.88	100.0%
McK	336.76	0.00	336.76	100.0%
<b>5130.1 · Structure Maintenance - Other</b>	72.65	6,700.00	-6,627.35	1.1%
<b>Total 5130.1 · Structure Maintenance</b>	5,078.77	6,700.00	-1,621.23	75.8%
<b>5130.2 · Grounds Maintenance</b>				
Bayside	250.00			
Mad River	5,017.72			
McK	11,992.23			
<b>5130.2 · Grounds Maintenance - Other</b>	6.45	2,000.00	-1,993.55	0.3%
<b>Total 5130.2 · Grounds Maintenance</b>	17,266.40	2,000.00	15,266.40	863.3%
<b>5130.3 · Emergency Power Maintenance</b>	0.00	2,000.00	-2,000.00	0.0%
<b>5130.4 · Pest Control</b>	825.00	1,250.00	-425.00	66.0%
<b>Total 5130 · MAINTENANCE-STRUCTURE</b>	23,170.17	11,950.00	11,220.17	193.9%
<b>5140 · MEDICAL SUPPLIES</b>				
<b>5140.1 · Medical Supplies</b>	1,119.98	2,500.00	-1,380.02	44.8%
<b>5140.2 · AED / LUCAS Supplies</b>	0.00	500.00	-500.00	0.0%
<b>5140.3 · COVID Supplies</b>	0.00	2,000.00	-2,000.00	0.0%
<b>Total 5140 · MEDICAL SUPPLIES</b>	1,119.98	5,000.00	-3,880.02	22.4%
<b>5150 · MEMBERSHIPS</b>				
<b>5150.6 · Dues</b>	1,607.50	2,000.00	-392.50	80.4%
<b>Total 5150 · MEMBERSHIPS</b>	1,607.50	2,000.00	-392.50	80.4%
<b>5160 · MISCELLANEOUS EXPENSE</b>				
<b>5160.1 · Miscellaneous Expense</b>	-353.01	1,000.00	-1,353.01	-35.3%
<b>Total 5160 · MISCELLANEOUS EXPENSE</b>	-353.01	1,000.00	-1,353.01	-35.3%
<b>5170 · OFFICE SUPPLIES</b>				
<b>5170.1 · Office Supplies</b>	722.45	2,085.00	-1,362.55	34.6%
<b>5070.2 · Postage &amp; Shipping</b>	212.89	419.00	-206.11	50.8%
<b>5170.3 · Software</b>	0.00	500.00	-500.00	0.0%
<b>5170.4 · Subscription Periodicals</b>	0.00	100.00	-100.00	0.0%
<b>Total 5170 · OFFICE SUPPLIES</b>	935.34	3,104.00	-2,168.66	30.1%
<b>5171 · POSTAGE &amp; SHIPPING</b>	124.87	0.00	124.87	100.0%
<b>5180 · PROFESSIONAL &amp; SPECIAL SERVICES</b>				
<b>5180.1 · Legal Services</b>	21,425.58	16,665.00	4,760.58	128.6%
<b>5180.2 · Human Resource Services</b>	12,367.00	18,460.00	-6,093.00	67.0%
<b>5180.3 · Medical Screening Services</b>	0.00	20,000.00	-20,000.00	0.0%
<b>5180.4 · Background Checks</b>	8,958.60	8,000.00	958.60	112.0%
<b>5180.5 · Annual Audit Services</b>	9,000.00	10,000.00	-1,000.00	90.0%
<b>5180.6 · Accounting Services</b>	3,530.00	10,000.00	-6,470.00	35.3%
<b>5180.7 · GASB 75 Report</b>	3,700.00	7,000.00	-3,300.00	52.9%
<b>5180.8 · IT Services</b>	12,950.00	12,500.00	450.00	103.6%
<b>5180.9 · Web Page Hosting</b>	1,500.00	1,500.00	0.00	100.0%
<b>5180.10 · Fire RMS Annual Fee</b>	123.75	4,200.00	-4,076.25	2.9%
<b>5180.11 · Scheduling Program Annual Fee</b>	3,503.88	3,400.00	103.88	103.1%
<b>5180.12 · Parcel Quest Annual Fees</b>	1,799.00	2,000.00	-201.00	90.0%
<b>5180.13 · CAD Interface Maintenance Fee</b>	0.00	1,750.00	-1,750.00	0.0%
<b>5180.14 · eDispatches Annual Fee</b>	0.00	2,000.00	-2,000.00	0.0%
<b>5180.15 · Survey Program</b>	0.00	500.00	-500.00	0.0%
<b>5180.16 · Subscriptions</b>	384.00	1,800.00	-1,416.00	21.3%
<b>5150.17 · Humboldt Co. Fire Chiefs' Assoc</b>	0.00	800.00	-800.00	0.0%
<b>5180.18 · Google Services</b>	1,092.15	0.00	1,092.15	100.0%
<b>5180.19 · Miscellaneous Services</b>	0.00	500.00	-500.00	0.0%
<b>Total 5180 · PROFESSIONAL &amp; SPECIAL SERVICES</b>	80,333.96	121,075.00	-40,741.04	66.4%

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

July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
<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	2,876.95	3,125.00	-248.05	92.1%
<b>Total 5200 · RENTS &amp; LEASES - EQUIPMENT</b>	<b>2,876.95</b>	<b>3,125.00</b>	<b>-248.05</b>	<b>92.1%</b>
<b>5210 · RENTS &amp; LEASES - STRUCTURES</b>				
5210.1 · Arcata Station	48,000.00	40,000.00	8,000.00	120.0%
<b>Total 5210 · RENTS &amp; LEASES - STRUCTURES</b>	<b>48,000.00</b>	<b>40,000.00</b>	<b>8,000.00</b>	<b>120.0%</b>
<b>5230 · SPECIAL DISTRICT EXPENSE</b>				
5230.5 · Assessment Adjustments/Refunds	0.00	5,000.00	-5,000.00	0.0%
5230.6 · Public Education Supplies	0.00	1,500.00	-1,500.00	0.0%
5230.8 · Certifications	115.00	1,000.00	-885.00	11.5%
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	2,185.00	15,000.00	-12,815.00	14.6%
5230.20 · Training Supplies	283.87	10,000.00	-9,716.13	2.8%
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>4,848.77</b>	<b>57,500.00</b>	<b>-52,651.23</b>	<b>8.4%</b>
<b>5250 · TRANSPORTATION &amp; TRAVEL</b>				
5250.1 · Fuel				
McK	928.09			
Mad River	5,842.33			
5250.1 · Fuel - Other	15,039.05	14,585.00	454.05	103.1%
<b>Total 5250.1 · Fuel</b>	<b>21,809.47</b>	<b>14,585.00</b>	<b>7,224.47</b>	<b>149.5%</b>
5250.2 · Lodging Reimbursement	0.00	5,000.00	-5,000.00	0.0%
5250.3 · Per Diem Reimbursement	0.00	5,000.00	-5,000.00	0.0%
5250.4 · Conference Tuition	0.00	5,000.00	-5,000.00	0.0%
<b>Total 5250 · TRANSPORTATION &amp; TRAVEL</b>	<b>21,809.47</b>	<b>29,585.00</b>	<b>-7,775.53</b>	<b>73.7%</b>
<b>5260 · UTILITIES</b>				
5260.1 · P G & E				
Arcata	3,726.68	0.00	3,726.68	100.0%
Mad River	808.00	0.00	808.00	100.0%
McK	4,342.67	0.00	4,342.67	100.0%
5260.1 · P G & E - Other	0.00	13,335.00	-13,335.00	0.0%
<b>Total 5260.1 · P G &amp; E</b>	<b>8,877.35</b>	<b>13,335.00</b>	<b>-4,457.65</b>	<b>66.6%</b>
5260.2 · Water & Sewer				
Arcata	590.50	0.00	590.50	100.0%
Mad River	950.32	0.00	950.32	100.0%
McK	840.96	0.00	840.96	100.0%
5260.2 · Water & Sewer - Other	0.00	2,500.00	-2,500.00	0.0%
<b>Total 5260.2 · Water &amp; Sewer</b>	<b>2,381.78</b>	<b>2,500.00</b>	<b>-118.22</b>	<b>95.3%</b>
<b>Total 5260 · UTILITIES</b>	<b>11,259.13</b>	<b>15,835.00</b>	<b>-4,575.87</b>	<b>71.1%</b>

ARCATA FIRE DISTRICT  
**Profit & Loss Budget vs. Actual**  
 July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
<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	9,480.13	13,000.00	-3,519.87	72.9%
5370.10 · Small Tools	0.00	500.00	-500.00	0.0%
<b>Total 5370 · MINOR EQUIPMENT</b>	<b>9,823.23</b>	<b>27,500.00</b>	<b>-17,676.77</b>	<b>35.7%</b>
<b>Total SERVICE &amp; SUPPLIES</b>	<b>314,363.75</b>	<b>530,219.00</b>	<b>-215,855.25</b>	<b>59.3%</b>
<b>OTHER BUDGET FUNDING REQUIRED</b>				
<b>CAPITAL EXPENSE</b>	0.00	143,000.00	-143,000.00	0.0%
<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>431,548.00</b>	<b>1,243,000.00</b>	<b>-811,452.00</b>	<b>34.7%</b>
<b>6560 · PAYROLL EXPENSES</b>	9,447.75			
<b>66910 · Bank Service Charges</b>	75.00			
<b>Total Expense</b>	<b>2,003,573.50</b>	<b>3,334,405.00</b>	<b>-1,330,831.50</b>	<b>60.1%</b>
<b>Net Ordinary Income</b>	<b>-186,755.89</b>	<b>-395,680.00</b>	<b>208,924.11</b>	<b>47.2%</b>
<b>Net Income</b>	<b>-186,755.89</b>	<b>-395,680.00</b>	<b>208,924.11</b>	<b>47.2%</b>

11:11 AM

01/06/22

Accrual Basis

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

November 2021

Type	Date	Memo	Account	Amount
<b>707 PEST SOLUTIONS</b>				
Bill	11/03/2021	October service all stations	5130.4 · Pest Control	275.00
Check	11/12/2021	VOID: Check printed incorrectly. Reissued as 2246	5130 · MAINTENANCE-STR...	0.00
Total 707 PEST SOLUTIONS				275.00
<b>ALEX MANOUSOS</b>				
Bill	11/03/2021	Vision Reimbursement Self	5030.6 · Vision	249.98
Total ALEX MANOUSOS				249.98
<b>AMAZON</b>				
Credit Card Charge	11/02/2021	2 cases Large nitrile gloves	5140.1 · Medical Supplies	375.18
Credit Card Charge	11/02/2021	1 case medium gloves	5140.1 · Medical Supplies	191.44
Credit Card Charge	11/10/2021	Large 2022 Wall Calendar dry erase	5170.1 · Office Supplies	24.15
Credit Card Charge	11/11/2021	Uniform Jackets	5050.1 · Uniforms	68.70
Credit Card Charge	11/11/2021	Polo shirts x 2	5050.1 · Uniforms	64.66
Credit Card Charge	11/23/2021	Small spiral notepads	5250.1 · Fuel	42.44
Total AMAZON				766.57
<b>ARCATA MENSWEAR &amp; TUXEDO</b>				
Credit Card Charge	11/08/2021	Service stripes on sleeves	5050.1 · Uniforms	20.00
Total ARCATA MENSWEAR & TUXEDO				20.00
<b>AT&amp;T- CAL NET 3</b>				
Bill	11/19/2021	10-19-21 to 11-18-21	5060.1 · Phones - Landline &...	157.96
Total AT&T- CAL NET 3				157.96
<b>BLANKS/USA</b>				
Credit Card Charge	11/01/2021	Door Hanger Card Stock	5170.1 · Office Supplies	199.46
Total BLANKS/USA				199.46
<b>BRANT ELECTRIC</b>				
Bill	11/04/2021	Electrical repairs	Mad River	108.53
Total BRANT ELECTRIC				108.53
<b>CAL PERS</b>				
Liability Check	11/12/2021	Employer Paid PP 10-03-21 to 10-16-21	5020.1 · CalPERS Retirement	15,711.56
Liability Check	11/24/2021	Employer Paid PP 10-17-21 to 10-30-21	5020.1 · CalPERS Retirement	15,600.80
Total CAL PERS				31,312.36
<b>CalPERS 457 PLAN</b>				
Liability Check	11/12/2021	Employer Match PP 10-17-21 to 10-30-21	5010.5 · Deferred Compensa...	1,900.00
Liability Check	11/24/2021	Employer Match PP 10-31-21 to 11-13-21	5010.5 · Deferred Compensa...	1,800.00
Total CalPERS 457 PLAN				3,700.00
<b>CENTRAL AVENUE SERVICE CENTER</b>				
Bill	11/05/2021	Power Steering and Manifold Leaks	8206 · U8206	1,343.48
Total CENTRAL AVENUE SERVICE CENTER				1,343.48
<b>CHEVRON</b>				
Credit Card Charge	11/22/2021	Fuel	5250.1 · Fuel	90.56
Total CHEVRON				90.56
<b>CITY OF ARCATA</b>				
Bill	11/07/2021	Service Period 10-07-21 to 11-06-21	Mad River	122.30
Bill	11/28/2021	Service Period 10-28-21 to 11-27-21	Arcata	138.79
Total CITY OF ARCATA				261.09
<b>COASTAL BUSINESS SYSTEMS, INC</b>				
Bill	11/04/2021	Sharp and Lexmark printers	5200.1 · Copier	575.39
Total COASTAL BUSINESS SYSTEMS, INC				575.39
<b>EUREKA OXYGEN</b>				
Bill	11/04/2021	Oxygen cylinder rental	5140.1 · Medical Supplies	21.43
Total EUREKA OXYGEN				21.43
<b>FDAC EBA</b>				
Bill	11/16/2021	Dental, life and EAP	5030.4 · Dental & Life Insura...	1,739.26
Total FDAC EBA				1,739.26

11:11 AM  
01/06/22  
Accrual Basis

ARCATA FIRE DISTRICT  
Expenses by Vendor Detail  
November 2021

Type	Date	Memo	Account	Amount
<b>FIRECOM</b>				
Bill	11/08/2021	Wired Headset Under Helmet Slotted Radion Transmi	5121.2 · Communication Equi...	727.58
Total FIRECOM				727.58
<b>GOOGLE LLC</b>				
Credit Card Charge	11/15/2021	Google storage increase	5180.18 · Google Services	1.99
Total GOOGLE LLC				1.99
<b>HENSELS</b>				
Bill	11/03/2021	Batteries for station notification of visitor bells	Mad River	7.15
Bill	11/08/2021	Rodent traps	Mad River	14.73
Bill	11/21/2021	Bolts to reattach the passenger side grip bar	8216 · E8216	2.56
Total HENSELS				24.44
<b>HUMBOLDT SANITATION</b>				
Bill	11/04/2021	October garbage service	McK	207.35
Credit Card Charge	11/20/2021	Green Waste Disposal	McK	19.20
Total HUMBOLDT SANITATION				226.55
<b>INFINITE CONSULTING SERVICES</b>				
Bill	11/01/2021	November	5180.8 · IT Services	2,800.00
Bill	11/22/2021	Travel and radio programming laptop	5370.8 · Computer & Electro...	1,398.88
Total INFINITE CONSULTING SERVICES				4,198.88
<b>JJACPA, INC.</b>				
Bill	11/08/2021	Annual Audit FYE 06-30-21	5180.5 · Annual Audit Services	9,000.00
Total JJACPA, INC.				9,000.00
<b>KME FIRE APPARATUS</b>				
Bill	11/08/2021	Red LED Ligth and Chrome flange	8217 · E8217	250.31
Total KME FIRE APPARATUS				250.31
<b>LUSTRE-CAL</b>				
Bill	11/02/2021	Asset tracking labels	5170.1 · Office Supplies	201.87
Bill	11/02/2021	Asset tracking labels	5170.1 · Office Supplies	192.87
Total LUSTRE-CAL				394.74
<b>MCK. COMM. SERVICES DISTRICT</b>				
Bill	11/15/2021	Service Period 10-04-21 to 11-01-21	McK	181.70
Bill	11/15/2021	McK DCV Service Period 10-04-21 to 11-01-21	McK	25.76
Total MCK. COMM. SERVICES DISTRICT				207.46
<b>MCKINLEYVILLE ACE HARDWARE</b>				
Credit	11/05/2021	Return of 3 shelves	800941 · REFUNDS	-61.39
Total MCKINLEYVILLE ACE HARDWARE				-61.39
<b>MIDAMERICA</b>				
Bill	11/15/2021	Third Quarter HRA Admin fee	5030.2 · Health Insurance (R...	357.00
Total MIDAMERICA				357.00
<b>MIDAMERICA HRA</b>				
Bill	11/16/2021	December HRA	5030.2 · Health Insurance (R...	20,020.92
Total MIDAMERICA HRA				20,020.92
<b>MITCHELL, BRISSO, DELANEY &amp; VRIEZE, LLP</b>				
Bill	11/04/2021	Various general - UAL, Letter of intent, property assessments	5180.1 · Legal Services	1,295.00
Bill	11/30/2021	UAL, Letter of Intent, Auditor letter	5180.1 · Legal Services	222.00
Total MITCHELL, BRISSO, DELANEY & VRIEZE, LLP				1,517.00
<b>NFPA</b>				
Bill	11/22/2021	Annual Membership Renewal - Laidlaw	5150.6 · Dues	175.00
Total NFPA				175.00

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

November 2021

Type	Date	Memo	Account	Amount
<b>OFFICE DEPOT</b>				
Bill	11/02/2021	Paper Towels, TP	McK	90.29
Bill	11/02/2021	Garbage Bags	Arcata	18.31
Bill	11/24/2021	Cleaning supplies	Arcata	99.50
Bill	11/24/2021	Stamps	5070.2 · Postage & Shipping	116.00
Credit	11/29/2021	Damaged, leaking bottles	800941 · REFUNDS	-12.96
Bill	11/30/2021	Cleaning formula 409	Arcata	13.09
Total OFFICE DEPOT				324.23
<b>PACIFIC GAS AND ELECTRIC</b>				
Bill	11/02/2021	Service Period 09-28-21 to 10-26-21	McK	1,104.67
Bill	11/08/2021	Service Period 10-07-21 to 11-01-21	Arcata	982.96
Bill	11/19/2021	Service Period 10-15-21 to 11-14-21	Mad River	238.00
Total PACIFIC GAS AND ELECTRIC				2,325.63
<b>PERS / HEALTH</b>				
Liability Check	11/12/2021	Active Employee Premiums	5030.1 · Health Insurance (E...	32,647.14
Liability Check	11/12/2021	Retiree Premiums	5030.2 · Health Insurance (R...	3,366.84
Liability Check	11/12/2021	Admin Fees Active employees	5030.1 · Health Insurance (E...	82.82
Liability Check	11/12/2021	Admin Fees Retirees	5030.3 · Retiree Health Admi...	58.64
Total PERS / HEALTH				36,155.44
<b>PRO PACIFIC AUTO REPAIR, INC.</b>				
Bill	11/08/2021	Air leak and other deferred maintenance services	8216 · E8216	1,510.81
Total PRO PACIFIC AUTO REPAIR, INC.				1,510.81
<b>RECOLOGY</b>				
Bill	11/01/2021	October Service Period	Arcata	59.36
Bill	11/01/2021	October Service Period	Mad River	59.36
Total RECOLOGY				118.72
<b>REDWOOD COAST FUELS</b>				
Bill	11/15/2021	Gas & Deisel MR Station	5250.1 · Fuel	3,398.34
Bill	11/15/2021	Diesel McK	5250.1 · Fuel	1,907.74
Total REDWOOD COAST FUELS				5,306.08
<b>SAFEWAY</b>				
Credit Card Charge	11/15/2021	Bleach	5130.2 · Grounds Maintenance	6.45
Credit Card Charge	11/19/2021	Coffee & Cookies for Fire Chief's Assoc. Meeting (Lost Receipt)	5080.1 · Food/Rehab Supplies	27.99
Total SAFEWAY				34.44
<b>STREAMLINE</b>				
Bill	11/01/2021	Website November	5180.9 · Web Page Hosting	300.00
Total STREAMLINE				300.00
<b>SUDDENLINK</b>				
Bill	11/08/2021	Service Period 11-04-21 to 12-03-21	5060.5 · Cable TV & Internet	1,114.87
Total SUDDENLINK				1,114.87
<b>THE STANDARD</b>				
Bill	11/22/2021	LTD December	5030.7 · Long Term Disability...	464.00
Total THE STANDARD				464.00
<b>TRACTOR SUPPLY</b>				
Credit Card Charge	11/16/2021	Flooring for McK Gym	5230.15 · Health & Wellness	325.43
Total TRACTOR SUPPLY				325.43
<b>TSI</b>				
Credit Card Charge	11/22/2021	5 Year contract POSI check machine calibration & cleaning	5120.7 · SCBA	4,700.00
Total TSI				4,700.00
<b>VERIZON WIRELESS</b>				
Bill	11/09/2021	October 2 to November 1, 2021	5060.1 · Phones - Landline &...	484.04
Total VERIZON WIRELESS				484.04
<b>TOTAL</b>				<b>131,025.24</b>



11:07 AM  
 01/06/22  
 Accrual Basis

ARCATA FIRE DISTRICT  
**Balance Sheet**  
 As of December 31, 2021

	<u>Dec 31, 21</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	458,635.62
CCCU LIQUID ASSETS	100,221.03
COAST CENTRAL SAVINGS	15,781.34
COUNTY TREASURY	1,122,948.28
<b>Total Checking/Savings</b>	<u>1,973,145.62</u>
<b>Accounts Receivable</b>	
1200 · ACCOUNTS RECEIVABLE	41,882.50
<b>Total Accounts Receivable</b>	<u>41,882.50</u>
<b>Other Current Assets</b>	
A/R County #2	62,500.00
ACCT RECV - COUNTY TREASURY	1,940,020.50
INTEREST RECEIVABLE	30,000.00
PREPAID EXPENSE	25,482.31
<b>Total Other Current Assets</b>	<u>2,058,002.81</u>
<b>Total Current Assets</b>	<u>4,073,030.93</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>9,413,627.40</b></u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	84,821.27
<b>Total Accounts Payable</b>	<u>84,821.27</u>

ARCATA FIRE DISTRICT  
**Balance Sheet**  
As of December 31, 2021

	<u>Dec 31, 21</u>
<b>Credit Cards</b>	
<b>US BANK</b>	6,014.90
<b>Total Credit Cards</b>	<u>6,014.90</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>	4,813.52
<b>FEDERAL WITHHOLDING</b>	10,648.46
<b>MEDICARE - BOTH</b>	2,106.98
<b>SOCIAL SECURITY - BOTH</b>	343.98
<b>SURVIVOR BENEFIT</b>	29.76
<b>2100 · PAYROLL LIABILITIES - Other</b>	5,508.01
<b>Total 2100 · PAYROLL LIABILITIES</b>	<u>26,200.71</u>
<b>Total Other Current Liabilities</b>	<u>205,313.30</u>
<b>Total Current Liabilities</b>	296,149.47
<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>	18,404,198.67
<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>	-327,808.31
<b>Total Equity</b>	<u>-8,990,571.27</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,413,627.40</u></u>

ARCATA FIRE DISTRICT  
**Statement of Cash Flows**  
December 2021

---

	<u>Dec 21</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-141,052.42
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · ACCOUNTS RECEIVABLE	68,004.88
ACCT RECV - COUNTY TREASURY	-323,336.75
2000 · ACCOUNTS PAYABLE	77,777.45
US BANK	-1,698.65
US BANK:CAMPBELL	450.00
US BANK:EVENSON	219.12
US BANK:J. MCDONALD	145.41
US BANK:LILLARD	75.91
US BANK:SCHUETTE	424.46
2100 · PAYROLL LIABILITIES	2,339.26
2100 · PAYROLL LIABILITIES:457 DEDUCTION	2,750.00
2100 · PAYROLL LIABILITIES:CA WITHHOLDING	4,813.52
2100 · PAYROLL LIABILITIES:FEDERAL WITHHOLDING	10,648.46
2100 · PAYROLL LIABILITIES:MEDICARE - BOTH	2,106.98
2100 · PAYROLL LIABILITIES:SOCIAL SECURITY - BOTH	343.98
2100 · PAYROLL LIABILITIES:SURVIVOR BENEFIT	13.95
	<hr/>
Net cash provided by Operating Activities	-295,974.44
	<hr/>
Net cash increase for period	-295,974.44
	<hr/>
Cash at beginning of period	2,269,120.06
	<hr/>
Cash at end of period	<b><u>1,973,145.62</u></b>

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

July through December 2021

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>TAX REVENUE</b>				
101117 · PROPERTY TAX-CURRENT-SECURED	1,048,498.50	1,158,000.00	-109,501.50	90.5%
102500 · PROPERTY TAX-CURRENT-UNSECURED	41,167.50	42,502.00	-1,334.50	96.9%
103500 · PROPERTY TAX-PRIOR YEARS SECRD	7,383.00	12,502.00	-5,119.00	59.1%
105110 · PROPERTY TAX PRIOR YEARS UNSECU	0.00	502.00	-502.00	0.0%
800040 · SUPPLEMENTAL TAXES- CURRENT	10,705.98	6,000.00	4,705.98	178.4%
105900 · SUPPLEMENTAL TAXES-PRIOR YEARS	2,250.00	2,502.00	-252.00	89.9%
113100 · STATE TIMBER TAX	0.00	530.00	-530.00	0.0%
800050 · PROPERTY ASSESSMENTS	903,698.52	1,890,502.00	-986,803.48	47.8%
<b>Total TAX REVENUE</b>	2,013,703.50	3,113,040.00	-1,099,336.50	64.7%
<b>USE OF MONEY &amp; PROPERTY</b>				
800190 · INTEREST INCOME	142.02	21,000.00	-20,857.98	0.7%
<b>Total USE OF MONEY &amp; PROPERTY</b>	142.02	21,000.00	-20,857.98	0.7%
<b>INTERGOVERNMENTAL</b>				
525110 · HOMEOWNERS PROP. TAX REL	0.00	12,502.00	-12,502.00	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	59,985.00	30,164.82	150.3%
<b>CHARGES FOR SERVICES</b>				
800155 · PREVENTION FEES	4,900.50	6,000.00	-1,099.50	81.7%
800156 · R1/R2 INSPECTION FEES	19,407.50	22,500.00	-3,092.50	86.3%
800700 · OTHER SERVICES	6,300.00	0.00	6,300.00	100.0%
800946 · INCIDENT REVENUE RECOVERY FEES	2,555.95	2,502.00	53.95	102.2%
<b>Total CHARGES FOR SERVICES</b>	33,163.95	31,002.00	2,161.95	107.0%
<b>MISCELLANEOUS REVENUES</b>				
800940 · OTHER REVENUE				
Donations	7,196.55	0.00	7,196.55	100.0%
Other Revenue Unclassified	3,101.00	0.00	3,101.00	100.0%
800940 · OTHER REVENUE - Other	2,098.74	0.00	2,098.74	100.0%
<b>Total 800940 · OTHER REVENUE</b>	12,396.29	0.00	12,396.29	100.0%
800941 · REFUNDS	-2,411.22	500.00	-2,911.22	-482.2%
800942 · INCIDENT REPORTS	80.00	200.00	-120.00	40.0%
MISCELLANEOUS REVENUES - Other	1,638.50			
<b>Total MISCELLANEOUS REVENUES</b>	11,703.57	700.00	11,003.57	1,671.9%
<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>	2,148,862.86	3,468,224.00	-1,319,361.14	62.0%
<b>Gross Profit</b>	2,148,862.86	3,468,224.00	-1,319,361.14	62.0%

ARCATA FIRE DISTRICT  
Profit & Loss Budget vs. Actual

July through December 2021

Expense	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
<b>5010 · SALARIES AND WAGES</b>				
5010.1 · Full-Time	781,067.90	784,500.00	-3,432.10	99.6%
5010.2 · CTO Payout	47,147.73	157,002.00	-109,854.27	30.0%
5010.3 · Settlement Pay/Vacation	23,365.02	30,000.00	-6,634.98	77.9%
5010.4 · Holiday Pay	10,875.08	25,000.00	-14,124.92	43.5%
5010.5 · Deferred Compensation	24,200.00	28,500.00	-4,300.00	84.9%
5010.6 · Part-Time (Hourly)	34,021.23	44,002.00	-9,980.77	77.3%
5010.8 · CalFire/OES Pay	10,329.15	0.00	10,329.15	100.0%
<b>Total 5010 · SALARIES AND WAGES</b>	<b>931,006.11</b>	<b>1,069,004.00</b>	<b>-137,997.89</b>	<b>87.1%</b>
<b>5020 · RETIREMENT</b>				
5020.1 · CalPERS Retirement	202,549.51	183,502.00	19,047.51	110.4%
5020.3 · Social Security	2,249.03	2,498.00	-248.97	90.0%
5020.4 · Medicare	13,397.74	10,500.00	2,897.74	127.6%
5020.5 · CalPERS Section 218 Admin Fee	0.00	300.00	-300.00	0.0%
<b>Total 5020 · RETIREMENT</b>	<b>218,196.28</b>	<b>196,800.00</b>	<b>21,396.28</b>	<b>110.9%</b>
<b>5030-GROUP INSURANCE</b>				
5030.1 · Health Insurance (Employees)	227,845.29	321,000.00	-93,154.71	71.0%
5030.2 · Health Insurance (Retirees)	169,930.42	143,002.00	26,928.42	118.8%
5030.3 · Retiree Health Admin Fees	421.61	2,002.00	-1,580.39	21.1%
5030.4 · Dental & Life Insurance	15,845.54	18,998.00	-3,152.46	83.4%
5030.5 · Air Ambulance Insurance	0.00	3,000.00	-3,000.00	0.0%
5030.6 · Vision	1,886.95	2,452.00	-565.05	77.0%
5030.7 · Long Term Disability Insurance	3,480.00	3,502.00	-22.00	99.4%
5030.8 · Medical Reimbursement-Chief	240.78	0.00	240.78	100.0%
<b>Total 5030-GROUP INSURANCE</b>	<b>419,650.59</b>	<b>493,956.00</b>	<b>-74,305.41</b>	<b>85.0%</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>1,568,852.98</b>	<b>1,869,760.00</b>	<b>-300,907.02</b>	<b>83.9%</b>
<b>SERVICE &amp; SUPPLIES</b>				
<b>5050 · CLOTHING &amp; PERSONAL SUPPLIES</b>				
5050.1 · Uniforms	6,458.69	20,000.00	-13,541.31	32.3%
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	277.83	1,000.00	-722.17	27.8%
<b>Total 5050 · CLOTHING &amp; PERSONAL SUPPLIES</b>	<b>7,241.19</b>	<b>41,000.00</b>	<b>-33,758.81</b>	<b>17.7%</b>
<b>5060 · COMMUNICATIONS</b>				
5060.1 · Phones - Landline & Cellular	5,206.25	12,300.00	-7,093.75	42.3%
5060.2 · Alarm Monitoring	1,113.83	1,500.00	-386.17	74.3%
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	6,687.14	6,750.00	-62.86	99.1%
<b>Total 5060 · COMMUNICATIONS</b>	<b>13,007.22</b>	<b>22,650.00</b>	<b>-9,642.78</b>	<b>57.4%</b>
<b>5080 · FOOD</b>				
5080.1 · Food/Rehab Supplies	226.30	2,000.00	-1,773.70	11.3%
5080.2 · Drinking Water	0.00	750.00	-750.00	0.0%
<b>Total 5080 · FOOD</b>	<b>226.30</b>	<b>2,750.00</b>	<b>-2,523.70</b>	<b>8.2%</b>

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

July through December 2021

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
<b>5090 · HOUSEHOLD EXPENSE</b>				
<b>5090.1 · Station Supplies</b>				
Arcata	130.90	0.00	130.90	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	2,052.00	-1,224.83	40.3%
<b>Total 5090.1 · Station Supplies</b>	1,396.46	2,052.00	-655.54	68.1%
<b>5090.2 · Garbage Service</b>				
Arcata	296.80	0.00	296.80	100.0%
Mad River	1,030.17	0.00	1,030.17	100.0%
McK	1,036.75	0.00	1,036.75	100.0%
5090.2 · Garbage Service - Other	0.00	2,352.00	-2,352.00	0.0%
<b>Total 5090.2 · Garbage Service</b>	2,363.72	2,352.00	11.72	100.5%
<b>5080.3 · Station Furniture</b>	0.00	5,000.00	-5,000.00	0.0%
<b>Total 5090 · HOUSEHOLD EXPENSE</b>	3,760.18	9,404.00	-5,643.82	40.0%
<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	1,415.73	0.00	1,415.73	100.0%
8215 · E8215	11,067.70	0.00	11,067.70	100.0%
8216 · E8216	14,366.03	0.00	14,366.03	100.0%
8217 · E8217	10,224.47	0.00	10,224.47	100.0%
8239 · E8239	10,832.49			
8241 · A8241	18.43			
5120.1 · Fire Apparatus - Other	788.26	65,000.00	-64,211.74	1.2%
<b>Total 5120.1 · Fire Apparatus</b>	48,713.11	65,000.00	-16,286.89	74.9%
<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%
5120.2 · Small Vehicles - Other	0.00	10,000.00	-10,000.00	0.0%
<b>Total 5120.2 · Small Vehicles</b>	1,517.56	10,000.00	-8,482.44	15.2%
5120.3 · Hose & Ladder Testing	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	0.00	3,800.00	-3,800.00	0.0%
5120.9 · Power Tools Maintenance	241.29	1,000.00	-758.71	24.1%
5120.10 · AED/LUCAS Maintenance	0.00	8,100.00	-8,100.00	0.0%
5120.11 · Fire Extinguisher Maintenance	233.44	1,200.00	-966.56	19.5%
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>	57,228.42	98,400.00	-41,171.58	58.2%
<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 through December 2021

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
<b>5130 · MAINTENANCE-STRUCTURE</b>				
<b>5130.1 · Structure Maintenance</b>				
Arcata	3,160.48	0.00	3,160.48	100.0%
Mad River	1,508.88	0.00	1,508.88	100.0%
McK	2,848.42	0.00	2,848.42	100.0%
<b>5130.1 · Structure Maintenance - Other</b>	72.65	6,700.00	-6,627.35	1.1%
<b>Total 5130.1 · Structure Maintenance</b>	7,590.43	6,700.00	890.43	113.3%
<b>5130.2 · Grounds Maintenance</b>				
Bayside	250.00			
Mad River	53,081.12			
McK	11,992.23			
<b>5130.2 · Grounds Maintenance - Other</b>	28.85	2,000.00	-1,971.15	1.4%
<b>Total 5130.2 · Grounds Maintenance</b>	65,352.20	2,000.00	63,352.20	3,267.6%
<b>5130.3 · Emergency Power Maintenance</b>	0.00	2,000.00	-2,000.00	0.0%
<b>5130.4 · Pest Control</b>	825.00	1,500.00	-675.00	55.0%
<b>Total 5130 · MAINTENANCE-STRUCTURE</b>	73,767.63	12,200.00	61,567.63	604.7%
<b>5140 · MEDICAL SUPPLIES</b>				
5140.1 · Medical Supplies	1,142.88	3,000.00	-1,857.12	38.1%
5140.2 · AED / LUCAS Supplies	4,712.40	500.00	4,212.40	942.5%
5140.3 · COVID Supplies	0.00	2,000.00	-2,000.00	0.0%
<b>Total 5140 · MEDICAL SUPPLIES</b>	5,855.28	5,500.00	355.28	106.5%
<b>5150 · MEMBERSHIPS</b>				
5150.6 · Dues	1,607.50	2,000.00	-392.50	80.4%
<b>Total 5150 · MEMBERSHIPS</b>	1,607.50	2,000.00	-392.50	80.4%
<b>5160 · MISCELLANEOUS EXPENSE</b>				
5160.1 · Miscellaneous Expense	-162.86	1,000.00	-1,162.86	-16.3%
<b>Total 5160 · MISCELLANEOUS EXPENSE</b>	-162.86	1,000.00	-1,162.86	-16.3%
<b>5170 · OFFICE SUPPLIES</b>				
5170.1 · Office Supplies	722.45	2,502.00	-1,779.55	28.9%
5070.2 · Postage & Shipping	220.27	502.00	-281.73	43.9%
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	42.14	0.00	42.14	100.0%
<b>Total 5170 · OFFICE SUPPLIES</b>	984.86	3,604.00	-2,619.14	27.3%
<b>5171 · POSTAGE &amp; SHIPPING</b>	124.87	0.00	124.87	100.0%
<b>5180 · PROFESSIONAL &amp; SPECIAL SERVICES</b>				
5180.1 · Legal Services	24,311.58	19,998.00	4,313.58	121.6%
5180.2 · Human Resource Services	12,367.00	19,680.00	-7,313.00	62.8%
5180.3 · Medical Screening Services	2,185.09	20,000.00	-17,814.91	10.9%
5180.4 · Background Checks	17,530.80	8,000.00	9,530.80	219.1%
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	12,950.00	15,000.00	-2,050.00	86.3%
5180.9 · Web Page Hosting	1,790.32	1,800.00	-9.68	99.5%
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 through December 2021

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
5180.18 · Google Services	1,250.55	0.00	1,250.55	100.0%
5180.19 · Miscellaneous Services	0.00	500.00	-500.00	0.0%
<b>Total 5180 · PROFESSIONAL &amp; SPECIAL SERVICES</b>	<b>100,224.67</b>	<b>128,428.00</b>	<b>-28,203.33</b>	<b>78.0%</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	3,471.12	3,750.00	-278.88	92.6%
<b>Total 5200 · RENTS &amp; LEASES - EQUIPMENT</b>	<b>3,471.12</b>	<b>3,750.00</b>	<b>-278.88</b>	<b>92.6%</b>
<b>5210 · RENTS &amp; LEASES - STRUCTURES</b>				
5210.1 · Arcata Station	58,000.00	48,000.00	10,000.00	120.8%
<b>Total 5210 · RENTS &amp; LEASES - STRUCTURES</b>	<b>58,000.00</b>	<b>48,000.00</b>	<b>10,000.00</b>	<b>120.8%</b>
<b>5230 · SPECIAL DISTRICT EXPENSE</b>				
5230.5 · Assessment Adjustments/Refunds	0.00	5,000.00	-5,000.00	0.0%
5230.6 · Public Education Supplies	0.00	1,500.00	-1,500.00	0.0%
5230.8 · Certifications	381.00	1,000.00	-619.00	38.1%
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	2,555.00	15,000.00	-12,445.00	17.0%
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>5,668.89</b>	<b>57,500.00</b>	<b>-51,831.11</b>	<b>9.9%</b>
<b>5250 · TRANSPORTATION &amp; TRAVEL</b>				
5250.1 · Fuel				
McK	1,358.63			
Mad River	7,480.18			
5250.1 · Fuel - Other	17,784.49	17,502.00	282.49	101.6%
<b>Total 5250.1 · Fuel</b>	<b>26,623.30</b>	<b>17,502.00</b>	<b>9,121.30</b>	<b>152.1%</b>
5250.2 · Lodging Reimbursement	0.00	5,000.00	-5,000.00	0.0%
5250.3 · Per Diem Reimbursement	0.00	5,000.00	-5,000.00	0.0%
5250.4 · Conference Tuition	0.00	5,000.00	-5,000.00	0.0%
<b>Total 5250 · TRANSPORTATION &amp; TRAVEL</b>	<b>26,623.30</b>	<b>32,502.00</b>	<b>-5,878.70</b>	<b>81.9%</b>
<b>5260 · UTILITIES</b>				
5260.1 · P G & E				
Arcata	4,794.22	0.00	4,794.22	100.0%
Mad River	1,084.19	0.00	1,084.19	100.0%
McK	5,639.35	0.00	5,639.35	100.0%
5260.1 · P G & E - Other	0.00	16,002.00	-16,002.00	0.0%
<b>Total 5260.1 · P G &amp; E</b>	<b>11,517.76</b>	<b>16,002.00</b>	<b>-4,484.24</b>	<b>72.0%</b>
5260.2 · Water & Sewer				
Arcata	590.50	0.00	590.50	100.0%
Mad River	1,086.71	0.00	1,086.71	100.0%
McK	1,059.54	0.00	1,059.54	100.0%
5260.2 · Water & Sewer - Other	0.00	3,000.00	-3,000.00	0.0%
<b>Total 5260.2 · Water &amp; Sewer</b>	<b>2,736.75</b>	<b>3,000.00</b>	<b>-263.25</b>	<b>91.2%</b>
<b>Total 5260 · UTILITIES</b>	<b>14,254.51</b>	<b>19,002.00</b>	<b>-4,747.49</b>	<b>75.0%</b>



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

July through December 2021

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
<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	2,788.81	500.00	2,288.81	557.8%
<b>Total 5370 · MINOR EQUIPMENT</b>	<u>12,633.55</u>	<u>27,500.00</u>	<u>-14,866.45</u>	<u>45.9%</u>
<b>Total SERVICE &amp; SUPPLIES</b>	425,517.36	557,690.00	-132,172.64	76.3%
<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>	39,077.88	0.00	39,077.88	100.0%
<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>	<u>431,548.00</u>	<u>1,100,000.00</u>	<u>-668,452.00</u>	<u>39.2%</u>
<b>Total OTHER BUDGET FUNDING REQUIRED</b>	470,625.88	1,243,000.00	-772,374.12	37.9%
<b>6560 · PAYROLL EXPENSES</b>	11,599.95			
<b>66910 · Bank Service Charges</b>	75.00			
<b>Total Expense</b>	<u>2,476,671.17</u>	<u>3,670,450.00</u>	<u>-1,193,778.83</u>	<u>67.5%</u>
<b>Net Ordinary Income</b>	<u>-327,808.31</u>	<u>-202,226.00</u>	<u>-125,582.31</u>	<u>162.1%</u>
<b>Net Income</b>	<u><b>-327,808.31</b></u>	<u><b>-202,226.00</b></u>	<u><b>-125,582.31</b></u>	<u><b>162.1%</b></u>

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

December 2021

Type	Date	Memo	Account	Amount
<b>ADVANCED SECURITY</b>				
Bill	12/02/2021	Arcata and McK Stations	5060.2 · Alarm Monitoring	205.50
Total ADVANCED SECURITY				205.50
<b>ALL STAR FIRE EQUIPMENT</b>				
Bill	12/23/2021	Hydrant kits for engines	5370.10 · Small Tools	2,788.81
Total ALL STAR FIRE EQUIPMENT				2,788.81
<b>AMAZON</b>				
Credit Card Charge	12/02/2021	AA Batteries x 3 for all three stations	5121.3 · Batteries	216.54
Credit Card Charge	12/02/2021	Video Cables for computer	5370.8 · Computer & Electro...	21.51
Credit Card Charge	12/08/2021	G2 Pens x 3, red, black and blue	5170 · OFFICE SUPPLIES	42.14
Total AMAZON				280.19
<b>ANGELA S. HAWKS</b>				
Bill	12/13/2021	EMT recertification fee reimbursement	5230.8 · Certifications	77.00
Total ANGELA S. HAWKS				77.00
<b>ARCATA MUFFLER &amp; BRAKE</b>				
Bill	12/06/2021	E8239 Exhaust repairs	8239 · E8239	150.00
Total ARCATA MUFFLER & BRAKE				150.00
<b>ARCATA VOLUNTEER FIREFIGHTERS ASSOC.</b>				
Bill	12/15/2021	January 2022 Rent	5210.1 · Arcata Station	10,000.00
Bill	12/16/2021	VLU CPR training	5230.19 · Staff Training	370.00
Total ARCATA VOLUNTEER FIREFIGHTERS ASSOC.				10,370.00
<b>AT&amp;T- CAL NET 3</b>				
Bill	12/23/2021	Service period 11-19-21 to 12-18-21	5060.1 · Phones - Landline &...	158.57
Total AT&T- CAL NET 3				158.57
<b>CAL PERS</b>				
Liability Check	12/10/2021	Employer Contributions PP 10-31-21 to 11-13-21	5020.1 · CalPERS Retirement	14,972.19
Liability Check	12/24/2021	Employer Paid PP 11-14-21 to 11-27-21	5020.1 · CalPERS Retirement	14,839.53
Total CAL PERS				29,811.72
<b>CalPERS 457 PLAN</b>				
Liability Check	12/10/2021	Employer Match PP 11-14-21 to 11-27-21	5010.5 · Deferred Compensa...	1,700.00
Liability Check	12/24/2021	Employer Match PP 11-28-21 to 12-11-21	5010.5 · Deferred Compensa...	1,700.00
Total CalPERS 457 PLAN				3,400.00
<b>CITY OF ARCATA</b>				
Bill	12/07/2021	Service Period 11-07-21 to 12-06-21	Mad River	136.39
Total CITY OF ARCATA				136.39
<b>COASTAL BUSINESS SYSTEMS, INC</b>				
Bill	12/06/2021	Copier and printers	5200.1 · Copier	594.17
Total COASTAL BUSINESS SYSTEMS, INC				594.17
<b>DR ASSOCIATES INTERNATIONAL</b>				
Bill	12/03/2021	Background Investigations x 3 firefighters and 1 VLU	5180.4 · Background Checks	6,250.20
Total DR ASSOCIATES INTERNATIONAL				6,250.20
<b>ESO</b>				
Bill	12/02/2021	Fire Package, TS Interface, Vision Plus w/ Google Maps, Interfa...	5180.10 · Fire RMS Annual F...	4,195.70
Total ESO				4,195.70
<b>EUREKA OXYGEN</b>				
Bill	12/02/2021	Oxygen Cylander Rental	5140.1 · Medical Supplies	22.90
Total EUREKA OXYGEN				22.90
<b>FDAC EBA</b>				
Bill	12/16/2021	Dental, Life and EAP	5030.4 · Dental & Life Insura...	2,043.34
Total FDAC EBA				2,043.34

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

December 2021

Type	Date	Memo	Account	Amount
<b>GAYNOR TELEPHONE SYSTEMS</b>				
Bill	12/03/2021	Troubleshoot ongoing issues with MR station phones	5060.1 · Phones - Landline &...	100.00
Bill	12/08/2021	Provide, install, configure, test electronic door strike and access ...	McK	2,511.66
Total GAYNOR TELEPHONE SYSTEMS				2,611.66
<b>GOOGLE LLC</b>				
Credit Card Charge	12/01/2021	Google workspace November 1 to 22, when cancelled	5180.18 · Google Services	158.40
Total GOOGLE LLC				158.40
<b>HEALTH &amp; SAFETY INSTITUTE</b>				
Credit Card Charge	12/18/2021	Updated CPR workbooks	5230.20 · Training Supplies	184.12
Credit Card Charge	12/18/2021	CPR Instructor Card	5230.8 · Certifications	35.00
Total HEALTH & SAFETY INSTITUTE				219.12
<b>HOOVEN &amp; CO., INC</b>				
Bill	12/08/2021	Asphalt remove, replace, sealcoat and stripe	Mad River	48,063.40
Total HOOVEN & CO., INC				48,063.40
<b>HUMBOLDT SANITATION</b>				
Bill	12/06/2021	November Service Period	McK	207.35
Total HUMBOLDT SANITATION				207.35
<b>INFINITE CONSULTING SERVICES</b>				
Bill	12/01/2021	Managed IT Services Monthly Fee	5121.1 · Computers	2,800.00
Total INFINITE CONSULTING SERVICES				2,800.00
<b>JACKSON &amp; EKLUND</b>				
Bill	12/03/2021	Finalize FYE accounting. Prep & review of State Controllers Rep...	5180.6 · Accounting Services	1,603.00
Total JACKSON & EKLUND				1,603.00
<b>KME FIRE APPARATUS</b>				
Bill	12/20/2021	Rear Aux Leaf Springs	8211 · E8211	1,021.98
Total KME FIRE APPARATUS				1,021.98
<b>LIEBERT CASSIDY WHITMORE</b>				
Bill	12/20/2021	Labor Negotiations 2021 Local 4981	5180.1 · Legal Services	2,262.00
Bill	12/20/2021	Labor Negotiations 2021 SMG	5180.1 · Legal Services	624.00
Total LIEBERT CASSIDY WHITMORE				2,886.00
<b>LUBE CENTRAL</b>				
Bill	12/15/2021	Lube and Oil change	8207 · U8207	51.06
Total LUBE CENTRAL				51.06
<b>MAD RIVER COMMUNITY HOSPITAL</b>				
Bill	12/08/2021	ER visit and labs for on duty TC 02-12-21	5180.3 · Medical Screening S...	2,185.09
Total MAD RIVER COMMUNITY HOSPITAL				2,185.09
<b>MARK A. CLEMENTI, PH.D</b>				
Bill	12/06/2021	Pre-Employment Psych Eval x 3	5180.4 · Background Checks	1,548.00
Bill	12/20/2021	Pre-Employment Psychological Evaluation	5180.4 · Background Checks	774.00
Total MARK A. CLEMENTI, PH.D				2,322.00
<b>MCK. COMM. SERVICES DISTRICT</b>				
Bill	12/20/2021	McK DCV Service Period 11-01-21 to 12-06-21	McK	25.76
Bill	12/20/2021	Service Period 11-01-21 to 12-06-21	McK	192.82
Total MCK. COMM. SERVICES DISTRICT				218.58
<b>MCKINLEYVILLE ACE HARDWARE</b>				
Bill	12/03/2021	Lights for McK Station	5160.1 · Miscellaneous Expe...	114.24
Bill	12/04/2021	McK station lights	5130.2 · Grounds Maintenance	22.40
Total MCKINLEYVILLE ACE HARDWARE				136.64
<b>MIDAMERICA HRA</b>				
Bill	12/16/2021	January 2022 Retiree HRA	5030.2 · Health Insurance (R...	22,077.11
Total MIDAMERICA HRA				22,077.11

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

December 2021

Type	Date	Memo	Account	Amount
<b>NAPA AUTO PARTS</b>				
Bill	12/28/2021	Snow chains and zip ties	8241 · A8241	18.43
Total NAPA AUTO PARTS				18.43
<b>NORTHCOAST EMS</b>				
Bill	12/16/2021	EMT Recertifications J. McDonald & Campbell	5230.8 · Certifications	154.00
Total NORTHCOAST EMS				154.00
<b>O'REILLY AUTO PARTS</b>				
Credit Card Charge	12/04/2021	Jumpstart Battery Pack	5120.1 · Fire Apparatus	123.90
Total O'REILLY AUTO PARTS				123.90
<b>OFFICE DEPOT</b>				
Bill	12/01/2021	Laundry soap, cleaning supplies	McK	79.25
Total OFFICE DEPOT				79.25
<b>PACIFIC GAS AND ELECTRIC</b>				
Bill	12/03/2021	Service Period 10-27-21 to 11-28-21	McK	1,296.68
Bill	12/09/2021	Service Period 11-02-21 to 12-02-21	Arcata	1,067.54
Bill	12/22/2021	MR Service Period 11-15-21 to 12-14-21	Mad River	276.19
Total PACIFIC GAS AND ELECTRIC				2,640.41
<b>PERS / HEALTH</b>				
Liability Check	12/10/2021	Active Employee Premiums	5030.1 · Health Insurance (E...	32,647.14
Liability Check	12/10/2021	Retiree Premiums	5030.2 · Health Insurance (R...	3,366.84
Liability Check	12/10/2021	Active Employee Admin Fee	5030.1 · Health Insurance (E...	82.82
Liability Check	12/10/2021	Retiree Admin Fee	5030.3 · Retiree Health Admi...	58.64
Bill	12/14/2021	Active Employee Premiums	5030.1 · Health Insurance (E...	29,759.23
Bill	12/14/2021	Retiree Employer Share Premiums	5030.2 · Health Insurance (R...	3,590.01
Bill	12/14/2021	Active Premium Admin Fee	5030.1 · Health Insurance (E...	74.40
Bill	12/14/2021	Retiree Premium Admin Fee	5030.3 · Retiree Health Admi...	65.19
Total PERS / HEALTH				69,644.27
<b>PRO PACIFIC AUTO REPAIR, INC.</b>				
Bill	12/09/2021	Deferred maintenance, brakes and drums	8217 · E8217	6,356.48
Total PRO PACIFIC AUTO REPAIR, INC.				6,356.48
<b>RECOLOGY</b>				
Bill	12/06/2021	November Service Period	Arcata	59.36
Bill	12/06/2021	Service Period November	Mad River	59.36
Total RECOLOGY				118.72
<b>REDWOOD COAST FUELS</b>				
Bill	12/03/2021	McK Station	5250.1 · Fuel	119.85
Bill	12/07/2021	Mad River	5250.1 · Fuel	1,222.36
Bill	12/15/2021	McK Station	5250.1 · Fuel	390.05
Bill	12/15/2021	MR Station	5250.1 · Fuel	1,013.18
Bill	12/30/2021	Fuel	McK	430.54
Bill	12/30/2021	Fuel	Mad River	1,637.85
Total REDWOOD COAST FUELS				4,813.83
<b>SHARP AUTO GRAPHICS</b>				
Credit Card Charge	12/22/2021	Remover graphics from MCI Trailer	5120.1 · Fire Apparatus	450.00
Total SHARP AUTO GRAPHICS				450.00
<b>STERLING NATIONAL BANK</b>				
Bill	12/19/2021	Interest Only Payment	5300 · LONG TERM DEBT - I...	39,077.88
Total STERLING NATIONAL BANK				39,077.88
<b>STREAMLINE</b>				
Bill	12/01/2021	December Webhosting & Engage	5180.9 · Web Page Hosting	290.32
Total STREAMLINE				290.32
<b>STRYKER</b>				
Bill	12/03/2021	Annual Service Agreement	5140.2 · AED / LUCAS Suppl...	4,712.40
Total STRYKER				4,712.40

11:12 AM

01/06/22

Accrual Basis

ARCATA FIRE DISTRICT  
Expenses by Vendor Detail

December 2021

Type	Date	Memo	Account	Amount
<b>SUDDENLINK</b>				
Bill	12/06/2021	Service Period 12-04-21 to 01-03-22	5060.5 · Cable TV & Internet	1,114.87
Total SUDDENLINK				1,114.87
<b>THE STANDARD</b>				
Bill	12/20/2021	January LTD Premiums x 16 lives	5030.7 · Long Term Disability...	464.00
Total THE STANDARD				464.00
<b>TRACTOR SUPPLY</b>				
Credit Card Charge	12/01/2021	Christmas lights for MR Station	5160.1 · Miscellaneous Expe...	75.91
Total TRACTOR SUPPLY				75.91
<b>UNITED STATES POSTAL SERVICE</b>				
Credit Card Charge	12/17/2021	Liability claim response- Return receipt & certified postage	5070.2 · Postage & Shipping	7.38
Total UNITED STATES POSTAL SERVICE				7.38
<b>VERIZON WIRELESS</b>				
Bill	12/13/2021	Service Period 11-02-21 to 12-01-21	5060.1 · Phones - Landline &...	484.00
Total VERIZON WIRELESS				484.00
<b>TOTAL</b>				<b>277,671.93</b>

**Date:** January 11, 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 Newsome 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 January 11, 2022, to February 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

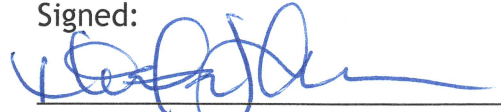
Nays: None

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

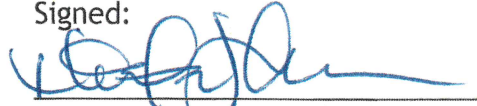
Nays: None

Abstain: None

Absent: None

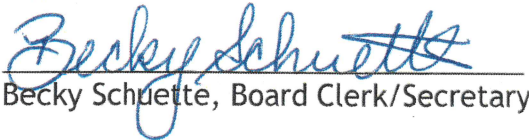
**DATED:** October 12, 2021

Signed:



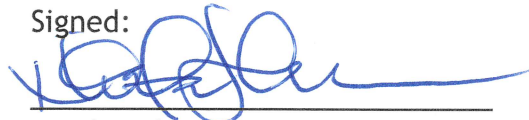
Nicole Johnson, President

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

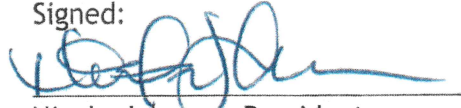
Nays: None

Abstain: None

Absent: None

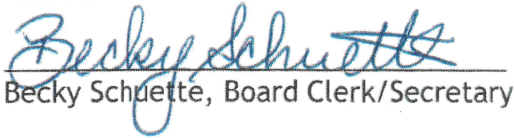
**DATED:** October 12, 2021

Signed:



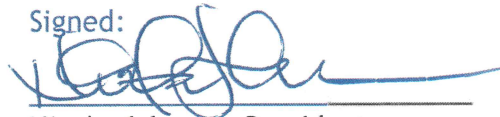
Nicole Johnson, President

Attest:

  
Becky Schuette, Board Clerk/Secretary

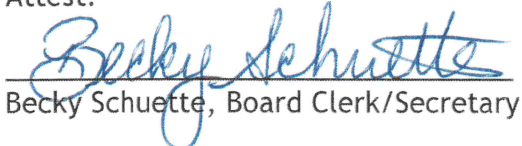
**EXTENSION ADOPTION DATE:** November 9, 2021

Signed:



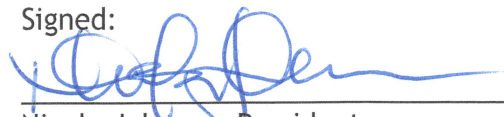
Nicole Johnson, President

Attest:

  
Becky Schuette, Board Clerk/Secretary

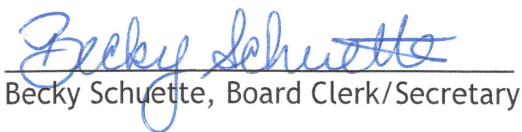
**EXTENSION ADOPTION DATE:** December 14, 2021

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

**Date:** January 11, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Adopt Resolution 22-252 Amending the Health Reimbursement Arrangement with MidAmerica Administrative &

---

**DISCUSSION:**

February 1, 2018, the District entered into a service agreement with Keenan (the insurance broker for our dental, life and EAP) to use MidAmerica for processing of the retiree's health reimbursement arrangement. In December, MidAmerica sent the District a request to amend our agreement to comply with the changes of the CARES Act. The amendment will automatically update the IRS's current and future definitions of the 213(d), which defines the IRS eligible medical expenses under the HRA plan. The CARES Act expanded the definition.

**RECOMMENDATION:**

Staff recommends the Board adopt Resolution 22-252 Amending the Health Reimbursement Arrangement with MidAmerica Administrative & Retirement Solutions, Inc. as it relates to the specified section of the existing agreement and CARES Act compliance.

**FINANCIAL IMPACT:**

- 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 22-252
- Attachment 2 – HRA Adoption Agreement 02-01-18



**Resolution Number: 22-252**

**A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS AMENDING THE HEALTH REIMBURSEMENT ARRANGEMENT WITH MIDAMERICA ADMINISTRATIVE AND RETIREMENT SOLUTIONS, INC.**

**WHEREAS**, the Arcata Fire District (the "Employer") has established and adopted the MidAmerica Administrative & Retirement Solutions, Inc. Health Reimbursement Arrangement (the "Plan") for the benefit of its eligible active employees, retirees, and their dependents, as applicable; and

**WHEREAS**, pursuant to the Plan Section entitled, "Plan Amendments", the Employer has the right and authority to amend the Plan at any time, in whole or in part; and

**WHEREAS**, the Employer wishes to amend the Plan to align with changes made as a result of COVID-19 and recent law changes.

**NOW THEREFORE, BE IT RESOLVED THAT** the Arcata Fire Protection District Board of Directors hereby amend the Plan effective as of January 1, 2020, as follows:

1. Subsection b of the second paragraph of the "Benefits and Eligibility for Benefits" section is hereby amended, as follows:

b. incurred for Medical Care - "Medical Care" shall have the same meaning as in section 213(d) of the Code, and shall include all amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body, as interpreted from time to time through regulations and guidance released by the Internal Revenue Service and other applicable regulatory authorities. For purposes of the Plan, Medical Care may include premiums for medical and dental coverage, including premiums under part B and part D of title XVIII of the Social Security Act (relating to supplementary medical insurance for the aged and prescription drug coverage, respectively).

**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: January 11, 2022

Signed:

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

Attest:

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

# Health Reimbursement Arrangement for Retirees

## ADOPTION AGREEMENT

for

### Arcata Fire District

**Employer Address:** 2149 Central Avenue  
McKinleyville, CA 95519

**Employer Telephone Number:** 707-825-2000

**Employer Identification Number:** 43-2054018



The undersigned Employer, by executing this Adoption Agreement, hereby adopts and implements the Health Reimbursement Arrangement for Retirees (hereinafter referred to as the "Plan" or the "HRA") and agrees to abide by the terms of the Plan. With this Adoption Agreement, and by its authorized signature below, the Employer hereby makes the following designations.

**Effective Date.** The Plan's Original Effective Date is February 1, 2018. The Plan's Restated Effective Date is \_\_\_\_\_. The Plan is available to Retirees of the Employer effective February 1, 2018.

**Plan Year.** The Plan Year ends on December 31.

**Eligible Classes.** The class or classes of Retirees covered by this Plan are: *(See attached Class Specifications.)*

Class RetA: Retirees Class RetB: \_\_\_\_\_  
Class RetC: \_\_\_\_\_ Class RetD: \_\_\_\_\_  
Class RetE: \_\_\_\_\_ Class RetF: \_\_\_\_\_

**Designation of Plan Administrator.** The Employer hereby designates the following initial Plan Administrator: MidAmerica Administrative & Retirement Solutions, Inc.

**Designation of Individuals to Have Access to Protected Health Information ("PHI").** The following Employees, classes of Employees, or other persons shall be given access to the PHI to be disclosed:

Business Office Personnel HR Department Personnel

The Employer hereby agrees to the provisions of the Plan and has executed this Adoption Agreement on this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

Name of Employer: Arcata Fire District

Signature: 

Print Name: Justin McDonald

Title: Fire Chief

Employer CONTACT (print): Becky Schuette

Title: Business Manager

E-Mail: bschuette@arcatafire.org

Telephone: 707-825-2000 Ext. \_\_\_\_\_

Fax: 707-840-0471

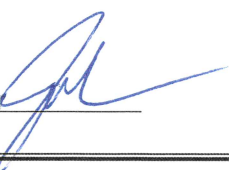
IRS Circular 230 Notice: We are required to advise you no person or entity may use any tax advice in this communication or any attachment to (i) avoid any penalty under federal tax law or (ii) promote, market or recommend any purchase, investment or other action.



**Employer Representations**

- The Employer intends to reduce its Retirees' medical expenses by providing reimbursement of such expenses, in a limited capacity. The Employer anticipates that participation in the HRA will encourage prospective Retirees to retire earlier, as they will be better able to afford quality health care prior to the age at which they are Medicare eligible.
- The Employer may allow Retirees to participate in both the HRA and the Special Pay Plan (403(b)).
- Retirees are not permitted to make any election or choice between cash, the HRA, and/or the Special Pay Plan, or any other tax deferred program.
- The Employer will base HRA allocations on its estimates of the costs required to provide a certain amount of medical reimbursements to its Retiree population as that population approaches Medicare age.
- The Employer has discretion in determining classes of Employees eligible to participate in the Retiree HRA. Once determined, Retirees in the class shall be treated uniformly and be provided a uniform allocation to the HRA. Such class shall remain in effect for the Employer's entire fiscal year for all affected Retirees in such year and for all future contributions to such class. Each year, the Employer may reevaluate allocations and classes for new Retirees only.
- The Employer may gather information from the Retiree to determine the appropriate allocation to the HRA, but individual Participants are not allowed to elect or to determine their allocation.
- The Employer will monitor all rehires to ensure that less than two employees are in the Retiree HRA Plan.
- The Employer acknowledges that it has received the Plan document for the HRA and agrees with all the terms therein.
- The Employer understands that whether a contribution to the HRA is non-elective for tax purposes is a facts and circumstances determination, and the Employer is responsible for whether the contribution is truly non-elective or not. The Employer understands that MidAmerica Administrative & Retirement Solutions, Inc. and its agents and employees are not tax or legal advisors. They may provide general information regarding the tax treatment of health reimbursement arrangements, but the Employer should consult with its own tax or legal advisors as to how tax and other rules may apply to its own facts and circumstances.
- The Employer will not provide any information or forms or enter into any contracts inconsistent with the preceding.

**Effective Date** February 1, 2018

**Employer Initials** 



**Eligible Class RetA:** Retirees

**Defined as:** \_\_\_\_\_

**Employment Status** Upon the initial contribution to the Plan, Participant employment status shall be:

- Retiree
- Active with no access to benefit until retirement or separation of service

**Contribution Types** All funds for the Plan shall come exclusively from the Employer and shall be determined in accordance with the following formula:

- Dollar Amount
- Percentage of Compensation or Retirement Pay

**Contribution Frequency**

- One Time
- Semi-Annually
- Annually
- Monthly
- Quarterly
- Other \_\_\_\_\_

**Vesting Schedule** Participants shall own their account balance in accordance with the following vesting schedule:

- 100% Immediate
- 100% upon Retirement, meeting the Employer's eligible requirements for retirement
- 100% upon Separation of Service
- Other \_\_\_\_\_
- 100% upon death (can be selected in addition to "other" above)

**Forfeitures** Employees who are not 100% vested under the Vesting Schedule at the time of termination shall forfeit their unvested funds. In the event of the death of the Participant, the Participant's spouse, and all of the Participant's qualifying dependents, any vested funds remaining in the account shall be forfeited. In the event that the Participant opts out of participation in the Plan, all vested and unvested funds shall be forfeited. Forfeitures shall:

- Reduce future Employer contributions
- Be redistributed pro-rata at the end of each Plan Year to all Plan Participants who are actively employed as of the end of the Plan Year

**Run-off Times** Participants will be allowed 0 (zero) days to continue incurring expenses after the date that their Participation in the Plan ends. The Run-off time for Participants to submit claims for reimbursement from funds that shall be forfeited will be 90 (ninety) days. The Run-off time for funds that shall be forfeited due to death will be one year.

**Reimbursements** Reimbursements shall be for:

- All eligible Medical Expenses specified in section 213(d) of the Internal Revenue Code
- Limited Purpose \_\_\_\_\_
- Post Deductible
- Premium Only Medical Expenses

**HRA/FSA Ordering**

- The Employer maintains a Flexible Spending Account (FSA) plan in which Participants may elect to participate.
- The Plan permits reimbursements for expenses eligible to be reimbursed by the FSA plan and therefore the HRA shall not reimburse before expenses exceeding the dollar amount of any FSA have been paid.
- The Plan permits reimbursements for Limited Purpose, Deductible or Premium Only expenses which are not eligible to be reimbursed by the FSA plan and therefore the HRA shall reimburse before the Participant's FSA account is exhausted.

**Administration Fees:** Administrative Fees are paid by the Employer.

\$7 per participant per month

**Distribution Fees:** Not Applicable.

**Reimbursement Eligibility** A Participant shall be eligible for reimbursement of medical expenses at the time selected below.

- Immediate
- Upon becoming 100% vested
- Upon Retirement or Separation of Service

**Investment Selection**      **Investment Provider:** Non-Interest Holding Account

- Type of Investment:**  Fixed annuity only       Variable annuities – Default \_\_\_\_\_ Forfeiture Default \_\_\_\_\_
- Employer directed
  - Participant directed; restrictions are:
    - None
    - 100% vested
    - At Retirement
    - Account balance in excess of \$ \_\_\_\_\_
    - Other \_\_\_\_\_
    - Funds limited (see attachment)

**Effective Date** February 1, 2018

**Employer Initials** 

---

---

# Health Reimbursement Arrangement for Retirees

## PLAN DOCUMENT

The Plan's Original Effective Date is February 1, 2018. The Plan's Restated Effective Date is \_\_\_\_\_. The Plan is available to Retirees of the Employer effective February 1, 2018.

---

---



**Plan Document Table of Contents**

	<u>Page</u>
<i>Introduction</i> .....	3
<i>Legal Status</i> .....	3
<i>Participation</i> .....	3
<i>Participant Opt Out</i> .....	3
<i>Benefits and Eligibility for Benefits</i> .....	4
<i>Funding</i> .....	4
<i>Interest Credit</i> .....	5
<i>Vesting</i> .....	5
<i>Continuation Coverage</i> .....	5
<i>Plan Investments</i> .....	5
<i>Plan Administrator</i> .....	5
<i>Administrative Fees</i> .....	5
<i>Administration</i> .....	6
<i>Death Benefit</i> .....	6
<i>Plan Amendments</i> .....	7
<i>Involuntary Access to Funds</i> .....	7
<i>Plan Termination</i> .....	7
<i>HIPAA Compliance</i> .....	7
<i>Claims Procedure</i> .....	9

### ***Introduction***

The Employer has established and adopted the MidAmerica Administrative & Retirement Solutions, Inc. Health Reimbursement Arrangement for Retirees (the "Plan") to enable eligible former employees and their dependents to be reimbursed tax-free for eligible medical and dental expenses. Contributions to the Plan shall be made by the Employer and credited to Participants' accounts. Claims for reimbursement shall be processed and reimbursements paid out on a tax-free basis for medical expenses in accordance with Internal Revenue Service Guidelines for Health Reimbursement Agreements, IRS Publication 502, Internal Revenue Code (the "Code") Sections 213(d), 105 and 106 as described in Revenue Ruling 2002-41 and IRS Notice 2002-45.

### ***Legal Status***

This Plan is intended to qualify as an employer-provided medical reimbursement plan under Code Sections 105 and 106 and regulations issued thereunder, as a health reimbursement arrangement as described in IRS Notice 2002-45 and Revenue Ruling 2002-41, and to comply with IRS Notice 2013-54 and shall be interpreted to accomplish those objectives. The expenses reimbursed under the Plan are intended to be eligible for exclusion from Participants' gross income under Code Section 105(b).

Notwithstanding anything to the contrary, the portion of the Plan that reimburses Highly Compensated Individuals, as defined in Code Section 105(h), for premiums paid under an insured plan shall be treated as a separate plan that is not subject to the requirements of Code Section 105(h), pursuant to Treasury Regulation Section 1.105-11(b)(2).

### ***Participation***

Eligible former employees of the class or classes set forth by the Employer in the Plan Adoption Agreement will be Participants in the Plan. Notwithstanding any election in the Plan Adoption Agreement to the contrary, eligible former employees of the class or classes set forth by the Employer in the Plan Adoption Agreement who are Highly Compensated Individuals, as defined in Code Section 105(h), and whose benefits exceed those of other Plan Participants, will be Participants only in that portion of the Plan that reimburses Participants for "premium only medical expenses," as described below. Under no circumstances are such individuals eligible for reimbursements of any medical and dental expenses other than premium expenses. For purpose of this section, a retiree who was a Highly Compensated Individual prior to his or her retirement from the Employer shall be treated as a Highly Compensated Individual thereafter and during retirement.

### ***Participation Opt Out***

At least once per Plan Year, Participants shall be entitled to permanently opt out of participation in the Plan. Any such opt out will result in the forfeiture of the Participant's account balance, including any vested funds, and the waiver of any future reimbursements from the Plan. The Participant may, however, continue to submit claims for reimbursement of expenses incurred prior to the opt out date, pursuant to the Run-Off Times section of the Plan Adoption Agreement. Any forfeited amount shall be applied as elected by the Employer in the Plan Adoption Agreement.

In the event that the Participant is reemployed as an active employee of the Employer and terminates employment with the Employer, the Participant shall be entitled to permanently opt out of participation in the Plan at the time of termination. In addition to the forfeiture of unvested funds as provided for in the Forfeiture section of the Plan Adoption Agreement, any such opt out will result in the forfeiture of any vested funds and the waiver of any future reimbursements from the Plan. The Participant may, however, continue to submit claims for reimbursement of expenses incurred prior to the opt out date, pursuant to the Run-Off Times section of the Plan Adoption Agreement. Any forfeited amount shall be applied as elected by the Employer in the Plan Adoption Agreement.

***Benefits and Eligibility for Benefits***

A Participant shall be entitled to reimbursements of eligible medical and dental expenses upon the occurrence of the event selected in the Plan Adoption Agreement, but in no event until after expenses exceeding the dollar amount of any flexible spending arrangement ("FSA") in which the Participant shall also participate have been paid, or, if the medical or dental expense is reimbursable from a health savings account ("HSA"), amounts shall only be available from this Plan in accordance with paragraph 9 of the Administration section herein.

If the Employer indicates in the Adoption Agreement that Reimbursements shall be for "all eligible section 213(d) medical expenses," eligible medical and dental expenses for purposes of this Plan are those expenses that are:

- a. incurred by the Participant, spouse or tax dependent (as defined in paragraph 9 of the "Administration" section);
- b. incurred for Medical Care - "Medical Care" shall have the same meaning as in section 213(d) of the Code, and shall include: (i) amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body, except that eligible medical and dental expenses shall specifically exclude expenses for a medicine or drug incurred on or after January 1, 2011, unless such medicine or drug is a prescribed drug (determined without regard to whether such drug is available without a prescription) or is insulin, and (ii) premiums for medical and dental coverage, including premiums under part B and part D of title XVIII of the Social Security Act (relating to supplementary medical insurance for the aged and prescription drug coverage, respectively); and
- c. not compensated through insurance and not paid for with a tax-free distribution from a Medical Savings Account (MSA), Health Savings Account (HSA), or Health Flexible Spending Arrangement and not attributable to a deduction allowed under Code section 213(d) for any prior taxable year.

If the Employer indicates in the Adoption Agreement that reimbursements shall be for "premium only medical expenses," eligible medical and dental expenses for purposes of this Plan are those expenses that are:

- a. incurred by the Participant, spouse or tax dependent (as defined in paragraph 9 of the "Administration" section);
- b. premiums for medical and dental coverage, including premiums under part B and part D of title XVIII of the Social Security Act (relating to supplementary medical insurance for the aged and prescription drug coverage, respectively); and
- c. not paid for with a tax-free distribution from a Medical Savings Account (MSA) or Health Savings Account (HSA) and not attributable to a deduction allowed under Code section 213(d) for any prior taxable year.

***Funding***

All funds for the Plan shall come exclusively from the Employer and shall constitute either a specified dollar amount and/or a specific percentage of the former employees' compensation or retirement pay as the Employer shall from time to time determine. The amount or percentage to be determined by the Employer shall be subject to, and not in contravention of, the Employer's obligations to its former employees. Subject to any vesting schedule which may be elected in the Plan Adoption Agreement, all funds in the Plan belong to the individual Participants as allocated to their accounts. Also subject to any vesting schedule which may be elected in the Plan Adoption Agreement, once funds are allocated to the Plan, the Employer relinquishes all right, title, control, and interest to such funds.

***Interest Credit***

Interest shall be credited on a daily basis to Participant accounts based on the rate credited by the underlying AUL fixed annuity investment option. If variable annuity investments are allowed pursuant to the Adoption Agreement, earnings and losses shall be credited on a daily basis based on the investment funds selected.

***Vesting***

Funds in a Participant's account shall vest and be available to pay eligible medical expenses in accordance with the vesting schedule elected by the Employer in the Plan Adoption Agreement. If a Participant is not fully vested in his account balance when participation hereunder of the Participant and his surviving spouse and/or dependents ends as described in the section hereof entitled "Death Benefit," any forfeited amount shall be applied as elected by the Employer in the Plan Adoption Agreement.

***Continuation Coverage***

***COBRA continuation coverage ("COBRA coverage").*** COBRA coverage shall be available on the same terms and conditions as described herein with respect to Participants upon payment of the applicable COBRA premium. Each qualified beneficiary (i.e., the Participant's former spouse and former eligible dependents) shall be entitled to COBRA coverage for a period of 36 months upon the qualifying events of death of Participant, divorce from Participant, or a dependent reaching an age under which he/she is ineligible under the terms of the Plan. The level of coverage will be the Participant's account balance at the time of the qualifying event (adjusted for investment earnings and losses), plus Employer contributions, and minus reimbursements for claims paid from the account. Contributions shall be made at the same times as they are made for similarly situated Participants who have not experienced a qualifying event. The balance of the Participant's account shall be available to all qualified beneficiaries electing continuation coverage on an aggregate basis.

The COBRA premium shall be a single premium regardless of the number of qualified beneficiaries electing COBRA coverage. That premium shall be as determined annually by the Employer. The Employer shall have no obligation to pay any portion of the COBRA premium.

***Coverage in lieu of COBRA.*** As an alternative to COBRA continuation coverage, qualified beneficiaries may choose to continue to access the Participant's account via coverage in lieu of COBRA. No additional contributions will be made to the Participant's account during the coverage in lieu of COBRA period and no premium will be charged for the coverage. Administrative fees as indicated herein will be applied. The balance of the Participant's account shall be available to all qualified beneficiaries electing coverage in lieu of COBRA on an aggregate basis. Furthermore, if some qualified beneficiaries elect COBRA and others select coverage in lieu of COBRA, all qualified beneficiaries will have access to the Participant's account on an aggregate basis.

***Plan Investments***

Plan investments will be made in accordance with the Employer's elections in the Plan Adoption Agreement, and will consist of investments in either fixed or variable annuities.

***Plan Administrator***

The Employer designates as the initial Plan Administrator the entity named in the Plan Adoption Agreement. The initial Plan Administrator shall serve as Plan Administrator until such time as a new Plan Administrator is appointed.

***Administrative Fees***

An administration fee shall be payable by the Employer. Participants may be charged a distribution fee by the Plan's administrative services provider in such amount as shall be agreed to by the Employer.



***Administration***

1. Health reimbursement requests may be made monthly with no minimum reimbursement dollar amount for recurring claims. There is a \$100 minimum claim amount for all other claims unless the participant account balance is less than \$100. Additionally, a reimbursement request can only be made for expenses incurred subsequent to the date the Participant first becomes enrolled in the Plan.
2. Participants are entitled to request reimbursements from their accounts as soon as the accounts are funded by the Employer, but only for medical expenses incurred subsequent to the date the Participant first becomes enrolled in the Plan. Hardship withdrawals or loans are not permitted under this Plan and Plan funds may only be used to reimburse Participants and their dependents for qualified medical expenses.
3. In order to receive reimbursement for eligible medical expenses, Participants shall provide the Plan Administrator with whatever information is reasonably required. This Plan shall not and cannot reimburse for any claims other than those allowed under Code Section 213(d) and the regulations thereunder, as generally described in IRS Publication 502.
4. When a request is approved it shall be scheduled for disbursement. Disbursements shall be made not later than the fifteenth (15<sup>th</sup>) day of each month for all reimbursement requests received by the Plan Administrator prior to the end of the preceding month.
5. Subject to the Claims Procedures rules below, decisions of the Plan Administrator shall be final on the issue of eligible expenditures and such decisions shall be based on Code Section 213(d) and the regulations thereunder, as interpreted by the IRS or court rulings or directives concerning the deductibility of medical expenses for Federal Income Tax purposes, which interpretations shall be controlling for purposes of determining reimbursement eligibility under this Plan.
6. Other than establishing this Plan and providing funding for the Plan, the Employer does not assume any responsibility for any aspect of any Participant's health care. Participant questions shall be directed to the Plan Administrator.
7. Each Participant shall be notified by the Plan Administrator of his or her account balance at the time a deposit is made to his or her account. The Plan Administrator shall provide each Participant with a quarterly statement setting forth the Participant's account balance and earnings and disbursements for the quarter. Additionally, the Plan Administrator shall provide a Participant with a statement of account balance in conjunction with each reimbursement distribution.
8. Funds in a Participant's account at the end of each year shall be rolled into the following year.
9. Reimbursement is available for the Participant, the Participant's spouse, the Participant's tax dependents as defined in Internal Revenue Code Section 152, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B) thereof, and any child (as defined in Code Section 152(f)(1)) of the Participant who as of the end of the taxable year has not attained age twenty-seven (27). For purposes of this Plan, such qualified tax dependents and children shall collectively be referred to as "dependents." Submission of a request for reimbursement on behalf of someone other than the Participant shall be deemed a representation by the Participant that the request for reimbursement is made on behalf of a spouse or dependent.

***Death Benefit***

If a Participant dies prior to exhausting his vested account balance, the Participant's surviving spouse and/or dependents are eligible to be reimbursed under this Plan for their eligible medical expenses until the vested account balance is exhausted. In the event of the death of the Participant, the Participant's spouse, and all of

the Participant's qualifying dependents, any funds remaining in the account shall be forfeited. Forfeitures shall be applied as elected by the Employer in the Plan Adoption Agreement.

***Plan Amendments***

The Employer has the authority to amend this Plan at any time, in whole or in part. Participants will be notified of any Plan changes. Any amendment to the Plan shall not adversely affect the rights of existing Participants. Changes imposed by the Internal Revenue Service, either by law change, regulations, or rulings, will be effective immediately and without notice.

***Involuntary Access to Funds***

Funds in a Participant's Plan account are not assignable by a Participant, either in law or in equity, or subject to estate tax, or to execution, levy, attachment, garnishment, or any other legal processes.

***Plan Termination***

In the event the Employer elects to terminate this Plan, which it may do, in its sole discretion, at any time and for any reason, amounts credited to Participants' accounts will remain in the Participants' accounts and Participants will continue to utilize their accounts as set forth in this Plan Document until their accounts are exhausted.

***HIPAA Compliance***

1. Disclosure of Summary Health Information to the Employer

In accordance with the Standards for Privacy of Individually Identifiable Health Information (the "Privacy Standards") issued and pursuant to the Health Insurance Portability and Accountability Act of 1996, as amended ("HIPAA"), the Plan may disclose Summary Health Information to the Employer, if the Employer requests the Summary Health Information for the purpose of (a) obtaining premium bids from health plans for providing health insurance coverage under this Plan or (b) modifying, amending or terminating the Plan.

"Summary Health Information" may be individually identifiable health information and it summarizes the claims history, claims expenses or the type of claims experienced by individuals in the Plan, but it excludes all identifiers that must be removed for the information to be de-identified, except that it may contain geographic information to the extent that it is aggregated by five-digit zip code.

2. Disclosure of Protected Health Information ("PHI") to the Employer for Plan Administration Purposes

In order that the Employer may receive and use a Participant's individually identifiable health information or PHI (including electronic PHI) for "Plan Administration" purposes, the Employer agrees to:

- a. Not use or further disclose PHI other than as permitted or required by the Plan Documents or as Required by Law (as defined in the Privacy Standards);
- b. Ensure that any agents, including a subcontractor, to whom the Employer provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such PHI;
- c. Not use or disclose PHI for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer, except pursuant to an authorization which meets the requirements of the Privacy Standards;



- d. Report to the Plan any PHI use or disclosure that is inconsistent with the uses or disclosures provided for of which the Employer becomes aware, including any security incident or actual or suspected breach that may compromise PHI;
- e. Make available PHI in accordance with Section 164.524 of the Privacy Standards (45 CFR 164.524);
- f. Make available PHI for amendment and incorporate any amendments to PHI in accordance with Section 164.526 of the Privacy Standards (45 CFR 164.526);
- g. Make available the information required to provide an accounting of disclosures in accordance with Section 164.528 of the Privacy Standards (45 CFR 164.528);
- h. Make its internal practices, books and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of the U.S. Department of Health and Human Services ("HHS"), or any other officer or employee of HHS to whom the authority involved has been delegated, for purposes of determining compliance by the Plan with Part 164, Subpart E, of the Privacy Standards (45 CFR 164.500 et seq);
- i. Implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of PHI;
- j. If feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such PHI when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the PHI infeasible; and
- k. Ensure that adequate separation between the Plan and the Employer, as required in Section 164.504(f)(2)(iii) of the Privacy Standards (45 CFR 164.504(f)(2)(iii)), is established as follows:
  - i. The employees, or classes of employees, or other persons under control of the Employer who are identified in the Plan Adoption Agreement, shall be given access to the PHI to be disclosed.
  - ii. The access to and use of PHI by the individuals described in subsection (i) above shall be restricted to the Plan Administration functions that the Employer performs for the Plan.
  - iii. In the event any of the individuals described in subsection (i) above do not comply with the provisions of the Plan Documents relating to use and disclosure of PHI, the Plan Administrator shall impose reasonable sanctions as necessary, in its discretion, to ensure that no further non-compliance occurs. Such sanctions shall be imposed progressively (for example, an oral warning, a written warning, time off without pay and termination), if appropriate, and shall be imposed so that they are commensurate with the severity of the violation.  
  
"Plan Administration" activities are limited to activities that would meet the definition of payment or health care operations, but do not include functions to modify, amend or terminate the Plan or solicit bids from prospective issuers. "Plan Administration" functions include quality assurance, claims processing, auditing, monitoring and management of carve-out plans, such as vision and dental. It does not include any employment-related functions or functions in connection with any other benefit or benefit plans.

3. Disclosure of Certain Enrollment Information to the Employer

Pursuant to Section 164.504(f)(1)(iii) of the Privacy Standards (45 CFR 164.504(f)(1)(iii)), the Plan may disclose to the Employer information on whether an individual is participating in the Plan or is enrolled in or has disenrolled from a health insurance issuer or health maintenance organization offered by the Plan to the Employer.

4. Disclosure of PHI to Obtain Stop-loss or Excess Loss Coverage

The Employer hereby authorizes and directs the Plan, through the Plan Administrator or its third party administrator, to disclose PHI to stop-loss carriers, excess loss carriers or managing general underwriters (MGUs) as directed by the Employer for underwriting and other purposes in order to obtain and maintain stop-loss or excess loss coverage related to benefit claims under the Plan, provided that genetic information will not be used for underwriting purposes. Such disclosures shall be made in accordance with the Privacy Standards. The Employer certifies that such disclosures are for Plan administration purposes and that any third party to whom the Employer directs disclosure from the Plan has agreed to also comply with this amendment, as set out in Section 2.b.

5. Other Disclosures and Uses of PHI

With respect to all other uses and disclosures of PHI, the Plan shall comply with the Privacy Standards.

***Claims Procedure***

A Participant, spouse or dependent (the "Claimant") shall apply for Plan benefits in writing on a form provided by the Plan Administrator, or in such other manner as prescribed by the Plan Administrator. A communication regarding benefits that is not made in accordance with these procedures will not be treated as a claim under these procedures. Claims shall be evaluated by the Plan Administrator or such other person or entity designated by the Plan Administrator and shall be approved or denied in accordance with the terms of the Plan and Plan Adoption Agreement. All references to the Plan Administrator shall include any such delegate. No Claimant shall be entitled to benefits unless the Plan Administrator or its delegate determines in its discretion that the Claimant is entitled to benefits.

1. Claims

The Plan Administrator shall make a determination within a reasonable period of time, but not later than 30 days after receipt of the claim. This period may be extended one time by the Plan for up to 15 days, provided that the Plan Administrator both determines that such an extension is necessary due to matters beyond the control of the Plan and notifies the Claimant, prior to the expiration of the initial 30-day period, of the circumstances requiring the extension of time and the date by which the Plan expects to render a decision. If such an extension is necessary due to a failure of the Claimant to submit the information necessary to decide the claim, the notice of extension shall specifically describe the required information, and the Claimant shall be afforded at least 45 days from receipt of the notice within which to provide the specified information and the period for making the benefit determination shall be tolled from the date on which the notice of extension is sent to the Claimant until the date on which the Claimant responds to the request for additional information, or the deadline to submit the additional information, if earlier.

2. Notice of Denial

If the claim is denied in whole or in part, the Claimant will receive a written notice that includes:

- a. The specific reason or reasons for the denial;

- b. Reference to the specific Plan provision(s) on which the denial is based;
- c. A description of any additional material or information needed from the Claimant in connection with the claim and the reason such material or information is needed;
- d. An explanation of the claims review procedures and the applicable time limits, including a statement concerning the Claimant's right to bring a civil action following an adverse determination on review;
- e. A statement regarding any internal rule, guideline, protocol or other criterion that was relied upon in making the adverse determination (or a statement that a copy will be provided free upon request);
- f. If the denial is based on a medical necessity or experimental treatment or similar exclusion or limit, an explanation of the scientific or clinical judgment that led to this determination (or a statement that a copy will be provided free upon request);
- g. Any other information required by law.

3. Right to Request Review: Internal Appeal

The Claimant must make a written request for review to the Plan Administrator within 180 days of the initial denial of the claim. If a written request for review is not made within such 180- day period, the Claimant shall forfeit his or her right to review. The Claimant's written request for review may (but is not required to) include issues, comments, documents, and other records the Claimant wants considered in the review. All the information the Claimant submits will be taken into account on review, even if it was not reviewed as part of the initial decision. The appeal will be conducted by a person different from the person who made the initial decision. No deference will be given to the initial decision. The Claimant may ask to examine or receive free copies of Plan documents, records, and other information relevant to the claim by asking the Plan Administrator.

The Claimant will be given the identity of medical or vocational experts if requested, whose advice was obtained by the Plan in connection with the Claimant's initial claim denial, if any, even if their advice was not relied upon in making the initial decision. Where an adverse determination is based in whole or in part on a medical judgment, including determinations with regard to whether a particular treatment, drug or other item is experimental, investigational, or not medically necessary or appropriate, the Plan will consult with a health care professional who has experience in the field of medicine involved in the medical judgment to decide the Claimant's appeal. The Plan Administrator reserves the right to delegate its authority to make decisions.

4. Decision Upon Review: Internal Appeal

The Plan Administrator shall make a determination within a reasonable period of time, but not later than 60 days after receipt by the Plan of the Claimant's request for review of adverse determination.

5. Notice of Denial of Internal Appeal

If the decision on the appeal is denied, the Claimant will receive a written notice that includes:

- a. The specific reason or reasons for the denial;
- b. Reference to the specific Plan provisions on which the denial is based;

- c. A statement that the Claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records and other information relevant to the Claimant's claim for benefits;
  - d. A statement explaining any voluntary appeal procedures offered by the Plan and the Claimant's right to bring a civil action;
  - e. A statement regarding any internal rule, guideline, protocol or other criterion that was relied upon in making the adverse determination (or a statement that a copy will be provided free upon request);
  - f. If the denial is based on a medical necessity or experimental treatment or similar exclusion or limit, an explanation of the scientific or clinical judgment that led to this determination (or a statement that a copy will be provided free upon request);
  - g. Any other information required by law.
6. External Appeal Process

Where required by law, a Claimant may be able to file an external appeal with an independent review organization. The independent review organization may overturn the Plan's decision, and the independent review organization's decision will be binding on the Plan. A Claimant must file a claim for external review within four (4) months of the date the Claimant receives the internal appeal denial notice. Filing a request for external review will not affect a Claimant's ability to bring a legal claim in court. When a Claimant files a request for external review, the Claimant will be required to authorize release of any medical records that may be required to be reviewed for the purpose of reaching a decision on the external review. Additional information on the external review process, where applicable, will be included in the internal appeal determination notice, or the Claimant may contact the Plan Administrator to request such additional information.

**IN WITNESS WHEREOF**, this Plan has been executed this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by **MidAmerica Administrative & Retirement Solutions, Inc.**

**MIDAMERICA ADMINISTRATIVE &  
RETIREMENT SOLUTIONS, INC.**

By: 

Its: Sr. Vice President of Business  
Development

IRS Circular 230 Notice: We are required to advise you no person or entity may use any tax advice in this communication or any attachment to (i) avoid any penalty under federal tax law or (ii) promote, market or recommend any purchase, investment or other action.

- c. A statement that the Claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records and other information relevant to the Claimant's claim for benefits;
- d. A statement explaining any voluntary appeal procedures offered by the Plan and the Claimant's right to bring a civil action;
- e. A statement regarding any internal rule, guideline, protocol or other criterion that was relied upon in making the adverse determination (or a statement that a copy will be provided free upon request);
- f. If the denial is based on a medical necessity or experimental treatment or similar exclusion or limit, an explanation of the scientific or clinical judgment that led to this determination (or a statement that a copy will be provided free upon request);
- g. Any other information required by law.

6. External Appeal Process

Where required by law, a Claimant may be able to file an external appeal with an independent review organization. The independent review organization may overturn the Plan's decision, and the independent review organization's decision will be binding on the Plan. A Claimant must file a claim for external review within four (4) months of the date the Claimant receives the internal appeal denial notice. Filing a request for external review will not affect a Claimant's ability to bring a legal claim in court. When a Claimant files a request for external review, the Claimant will be required to authorize release of any medical records that may be required to be reviewed for the purpose of reaching a decision on the external review. Additional information on the external review process, where applicable, will be included in the internal appeal determination notice, or the Claimant may contact the Plan Administrator to request such additional information.

**IN WITNESS WHEREOF**, this Plan has been executed this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_, by **MidAmerica Administrative & Retirement Solutions, Inc.**

**MIDAMERICA ADMINISTRATIVE &  
RETIREMENT SOLUTIONS, INC.**

By: \_\_\_\_\_

Its: Sr. Vice President of Business  
Development

IRS Circular 230 Notice: We are required to advise you no person or entity may use any tax advice in this communication or any attachment to (i) avoid any penalty under federal tax law or (ii) promote, market or recommend any purchase, investment or other action.



---

---

# Health Reimbursement Arrangement for Retirees

## Service Agreement

### for

# Arcata Fire District

---

---

The undersigned Employer, Arcata Fire District, hereby appoints MidAmerica Administrative & Retirement Solutions, Inc. ("MidAmerica") to provide administrative services on behalf of Arcata Fire District Health Reimbursement Arrangement (the "Plan"), including processing Participant claims for eligible health care expense reimbursements. The Employer shall provide to MidAmerica any and all information which is necessary in order for MidAmerica to fulfill its obligations hereunder. Administrative Services are described in Appendix A.

MidAmerica shall at all times adhere to the terms and conditions of the Employer's Health Reimbursement Arrangement.

This Service Agreement may be cancelled by the Employer at any time upon written notice to MidAmerica. In the event of such termination, MidAmerica shall complete claims that are in process, but shall otherwise follow the instructions of the Employer with respect to the transition of claims processing.

**Hold Harmless Agreement and Indemnity.** MidAmerica and the Employer agree that they will each be responsible for the prompt and complete performance of the services each has agreed to provide under this Agreement, as set forth above. In addition to these undertakings, the parties assume the following responsibilities:

(a) Hold Harmless Agreement of MidAmerica: MidAmerica shall indemnify and hold harmless the Employer, any member of the governing board, and Employees from every claim, demand or suit which may arise out of, be connected with, or be made due to the negligence of MidAmerica or failure of MidAmerica to meet the requirements of this Agreement. However, this indemnification shall not cover any claim, demand, or suit based on erroneous information provided by the Employer or Employees or their willful misconduct or negligence. MidAmerica's liability hereunder shall be limited to actual damages and out-of-pocket legal fees and expenses only.

(b) Other Providers: If the services provided by MidAmerica under this Agreement were previously provided by the Employer or a third party, the Employer agrees that MidAmerica shall not be responsible for any failure of the prior Plan document or administrative services to comply with the requirements for employer-provided medical reimbursement Plan under Code Sections 105 and 106 and regulations issued thereunder, and as a health reimbursement arrangement as described in IRS Notice 2002-45 and Revenue Ruling 2002-41, other applicable law, or the prior Plan. This does not exempt or diminish MidAmerica's responsibility as the active administrator and other responsibilities as described herein and required under IRS regulations. MidAmerica is also not responsible for the accuracy and completeness of participant and payroll data provided by the Employer or any third party provider. Employer agrees that MidAmerica and its affiliates and employees will be indemnified by any responsible third parties from any claim asserted against any of them for any of these reasons, and will further be indemnified from any cost and expense they incur, including reasonable attorney's fees, due to the assertion of such a claim, or by the Employer if not adequately indemnified by third parties. Nothing herein will prevent the assertion of any claim directly against any third party by MidAmerica or the Employer.

---

---

**Fees, Payment, Other Revenue.** MidAmerica will charge fees for its services in accordance with the Fee Schedule on the Adoption Agreement and will bill these fees to the Employer or to the Participants as provided in the Fee Schedule, or as specifically instructed by the Employer in writing. If the Employer agrees to pay the fees, but either (a) does not do so within 60 days from the date of the Fee Invoice, or (b) the Employer instructs MidAmerica to pay the fees from Plan contributions and MidAmerica accepts such instructions, the fees will be paid out of contributions and, if necessary, allocated to Participant accounts.

If fees are Employer paid, such fees shall be invoiced to Employer on a quarterly basis by MidAmerica following the end of the quarter.

The Fee Schedule shall remain in effect in the amounts described in Fee Schedule for a term of three (3) Plan years in which MidAmerica is providing administrative services. Thereafter, any changes to the fee agreement will be supplied to the Employer 60 days prior to the effective date of the changes.

**Notices and Communications.**

(a) **Notices.** All notices provided for herein shall be sent by confirmed facsimile, or guaranteed overnight mail with tracing capability or by first class United States mail, with postage prepaid, addressed to the other party at its respective address set forth below or such other addresses as either party may designate in writing to the other from time to time for such purposes. All notices provided for herein shall be deemed given or made when received.

(b) **Addresses.** The MidAmerica address for notices as described above is MidAmerica Administrative & Retirement Solutions, Inc., 402 South Kentucky Avenue, Suite 500, Lakeland, FL 33801. The Plan/Employer address for notices as described above is 2149 Central Avenue  
McKinleyville, CA 95519.

(c) **Communications.** The Employer agrees that MidAmerica may communicate confidential, protected, privileged or otherwise sensitive information to the Employer through a named contact designated by the Employer ("Named Contact") and specifically agrees to indemnify MidAmerica and hold it harmless; (i) for any such communication directed to the Employer through the Named Contact attempted via fax, mail, telephone, e-mail or any other media, acknowledging the possibility that such communication may be inadvertently misrouted or intercepted; and (ii) from any claim for the improper use or disclosure of any health information by MidAmerica where such information is used or disclosed in a manner consistent with its duties and responsibilities hereunder.

---

---

**Assignment.** Some or all of the rights and duties of MidAmerica hereunder may be assigned to an affiliate of MidAmerica, or to any successor through merger, reorganization, or sale of assets. Some or all of the duties of MidAmerica may also be performed by others under subcontract to MidAmerica, without the release of MidAmerica for responsibility for such services. MidAmerica may, by letter or other writing, agree to extend this Agreement to any other Plan of the Employer or Plans sponsored by affiliates of the Employer. Otherwise, no party may assign this Agreement nor any rights or duties hereunder without written consent from the other party.

**Confidentiality.** Except as noted herein, MidAmerica will not disclose to any third party any of Employer's information that is of a confidential nature, including employee-specific information. MidAmerica agrees to the HIPAA Business Associate Addendum for any program subject to HIPAA. MidAmerica agrees to amend this Agreement as is necessary from time to time to comply with the requirements of the privacy rules under HIPAA or other legislation.

**Standard of Care; Erroneous Payments.** MidAmerica shall use reasonable care and due diligence in the exercise of its powers and the performance of its duties under this Agreement. If MidAmerica makes any payment under this Agreement to an ineligible person, or if more than the correct amount is paid, MidAmerica shall make a diligent effort to recover any payment made to or on behalf of an ineligible person or any overpayment. However, MidAmerica will not be liable for such payment, unless MidAmerica would otherwise be liable under another provision of this Agreement.

**Compliance; non-waiver.** Failure by the Employer or MidAmerica to insist upon strict performance of any provision of this Agreement will not modify such provision, render it unenforceable, or waive any subsequent breach. No waiver or modification of any of the terms or provisions of this Agreement shall be valid unless in each instance the waiver or modification is accomplished pursuant to the amendment provisions of Assignment Section.

**Compliance with the law.** The Employer is responsible for the Plan's compliance with all applicable federal and state laws and regulations. The Employer acknowledges that MidAmerica is not providing tax or legal advice and that the Employer shall be solely responsible for determining the legal and tax status of the Plan.

**Severability.** If any term of this Agreement is declared invalid by a court, the same will not affect the validity of any other provision, provided that the basic purposes of this Agreement are achieved through the remaining valid provisions.

**Mandatory Arbitration.** Any controversy or claim arising out of or relating to this Agreement may be properly submitted to binding arbitration in accordance with the rules of the American Arbitration Association. Judgment on the award rendered by the arbitrators may be entered in any court having jurisdiction. The cost and expenses of arbitration, including the fees of the arbitrators, shall be borne by the losing party or in such proportions as the arbitrators may determine. The successful party shall recover as expenses all reasonable attorney's fees incurred in connection with the arbitration proceeding or any appeals therefrom.

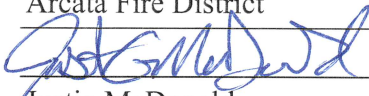
**Entire Agreement; Governing Law.** This Agreement (including the Appendix) is the full Agreement of the parties with respect to the subject matter hereof and supersedes all prior agreements and representations between the parties. Any waiver, modification or amendment of any provision of this Agreement shall be effective only if in writing and signed by both parties. This Agreement shall be construed, enforced, and governed by the laws of the State of Florida.



---

---

By the signature of its authorized agent below, MidAmerica Administrative & Retirement Solutions, Inc. hereby agrees to provide all administrative services called for under the herein referenced Plan for the Employer and charge only those fees permitted under the Plan.

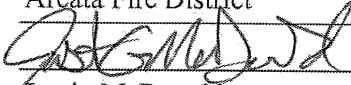
Name of Employer: Arcata Fire District  
Signature:   
Print Name: Justin McDonald  
Title: Fire Chief  
Date: 2/1/18

**MidAmerica Administrative & Retirement Solutions, Inc.**


Signature: \_\_\_\_\_  
Print Name: Trent Teesdale, CEBS  
Title: Sr. Vice President of Business Development  
Date: \_\_\_\_\_

---

By the signature of its authorized agent below, MidAmerica Administrative & Retirement Solutions, Inc. hereby agrees to provide all administrative services called for under the herein referenced Plan for the Employer and charge only those fees permitted under the Plan.

Name of Employer: Arcata Fire District  
Signature:   
Print Name: Justin McDonald  
Title: Fire Chief  
Date: 2/1/18

**MidAmerica Administrative & Retirement Solutions, Inc.**

Signature:   
Print Name: Trent Teesdale, CEBS  
Title: Sr. Vice President of Business Development  
Date: February 5, 2018

---

---

# Appendix A

## Health Reimbursement Arrangement for Retirees

### Administrative Services

This is an outline of the standard services offered by MidAmerica Administrative & Retirement Solutions, Inc. to administer a Health Reimbursement Arrangement for Retirees. MidAmerica will customize this standard service offering to accommodate Plan design.

- Post contributions to participant accounts in accordance with the terms of the Plan and any additional information provided by the Plan Sponsor.
- Deposit funds to the selected funding choices of the Plan based on the latest allocation instructions.
- Daily valuation of the funding choices, including earnings, for the Plan and each Plan participant's account.
- Daily post and process all transfers among the funding choices to the appropriate Plan and Plan participant account.
- Daily post and process all distributions, forfeitures, and withdrawals from the appropriate Plan participant account.
- Prepare quarterly participant statements of account balances and distribute to each participant.
- Prepare quarterly Plan reports of transactions for distribution to the Plan Sponsor and Plan participants. The Plan Sponsor and Plan participants will have access to account and Plan level information daily through MidAmerica's website. Participants and employer are able to print customized statements and reports via the website.
- Prepare and distribute claim forms. Claim forms are available at any time via MidAmerica's website, [www.midamerica.biz](http://www.midamerica.biz), or upon request by calling the toll-free customer service line at (800) 430-7999.
- Claims adjudication services administration for the Plan. MidAmerica reviews all claims for eligibility before processing. HRA claims are processed weekly.
- Issue distribution checks to participants every Friday. Direct deposit is available for claims payment.
- Toll-free telephone access for employer and participants of each Plan to communicate with a service representative who can answer questions about the Plan and a participant's account.
- To ensure proper monitoring and support of the program on an ongoing basis, MidAmerica will provide the following additional services at no additional cost:
  - A quarterly review of the investment performance experienced by the Plan, if necessary
  - Periodic meetings with employees to explain the program and answer questions, if necessary
  - Additional supplies of employee brochures to explain the program to newly eligible employees
  - Implementation and compliance support provided on an as-needed basis

**HIPAA BUSINESS ASSOCIATE ADDENDUM**

THIS HIPAA BUSINESS ASSOCIATE ADDENDUM (“**Addendum**”) supplements and is made a part of Arcata Fire District Health Reimbursement Arrangement Agreement (“**Agreement**”) by and between MidAmerica Administrative & Retirement Solutions, Inc. (“**MidAmerica**”), which is acting as the Business Associate to a health plan covered by the HIPAA Privacy & Security Rule, and Arcata Fire District (“**Covered Entity**”), and is effective as of February 1, 2018 (the “**Addendum Effective Date**”).

**RECITALS:**

**WHEREAS**, Covered Entity wishes to disclose certain information to MidAmerica pursuant to the terms of the Agreement, some of which may constitute Protected Health Information (“**PHI**”) (as hereinafter defined); and

**WHEREAS**, the parties intend to protect the privacy and provide for the security of PHI disclosed to Business Associate pursuant to the Agreement in compliance with the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 (“**HIPAA**”) and regulations promulgated thereunder by the U.S. Department of Health and Human Services (“**HIPAA Privacy & Security Rule**”) and other applicable laws; and

**WHEREAS**, the HIPAA Privacy & Security Rule (as hereinafter defined) requires the parties to enter into a contract containing specific requirements prior to the disclosure of PHI;

**NOW THEREFORE**, in consideration of the mutual promises below and the exchange of information pursuant to this Addendum, the parties agree as follows:

1. **Definitions.**

Unless otherwise defined, terms used in this Addendum have the same meaning as those terms in the HIPAA Privacy & Security Rule.

- a. “**Business Associate**” means MidAmerica.
- b. “**Covered Entity**” means Arcata Fire District.
- c. “**HIPAA Privacy & Security Rule**” shall mean the Standards for Privacy of Individually Identifiable Health Information or the HIPAA Security Standards found at 45 CFR Parts 160-164.
- d. “**Protected Health Information**” or “**PHI**” means any information, whether oral or recorded in any form or medium: (i) that relates to the past, present or future physical or mental condition of an individual; the provision of health care to an individual; or the past, present or future payment for the provision of health care to an individual; and (ii) that identifies the individual or with

respect to which there is a reasonable basis to believe the information can be used to identify the individual, and shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

e. “Designated Record Set” shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

f. “Treatment” shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

g. “Payment” shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

h. “Health Care Operations” shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

## 2. **Obligations of Business Associate.**

a. Use or Disclosure of PHI. MidAmerica agrees not to use or disclose PHI, other than as permitted or required by the Agreement or as Required By Law.

b. Prohibited Uses and Disclosures. MidAmerica shall not use PHI other than as permitted by the HIPAA Privacy & Security Rule or this Addendum. MidAmerica shall not disclose PHI in any manner that would constitute a violation of the Privacy Rule if disclosed by the Covered Entity, except that MidAmerica may disclose PHI in a manner permitted pursuant to this Addendum.

c. Appropriate Safeguards. MidAmerica shall implement appropriate safeguards as are necessary to protect the confidentiality of PHI or to prevent its use or disclosure of PHI other than as permitted by this Addendum or the HIPAA Privacy & Security Rule.

d. Reporting of Improper Use or Disclosure. MidAmerica shall report to Covered Entity any use or disclosure of PHI other than as provided for by this Addendum of which it becomes aware. MidAmerica further agrees to mitigate, to the extent possible, the harmful effects of the unauthorized disclosure.

e. Disclosure to Agents. In accordance with 45 CFR 164.502(e)(1)(ii) and 164.308(b)(2), MidAmerica agrees to ensure that any subcontractors that create, receive, maintain, or transmit PHI on behalf of MidAmerica agree to the same restrictions, conditions, and requirements that apply to MidAmerica with respect to such information.

f. Access to PHI. MidAmerica agrees to provide individuals with access to their PHI, as held in a Designated Record Set by MidAmerica, in order to meet the requirements under 45 CFR 164.524.

g. Amendment of PHI. MidAmerica agrees to make any amendment(s) to PHI it holds in a Designated Record Set, as directed by the Covered Entity pursuant to 45 CFR 164.526.

h. Accounting Rights. MidAmerica agrees to document and provide a description of any disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR 164.528. MidAmerica agrees to provide such information to Covered Entity, or to an individual at the direction of the Covered Entity, in order for Covered Entity to comply with the accounting requirements in 45 CFR 164.528.

i. Governmental Access to Records. MidAmerica shall make its internal practices, books and records relating to the use and disclosure of PHI available to the Secretary of the U.S. Department of Health and Human Services (the “**Secretary**”) for purposes of determining Covered Entity’s compliance with the HIPAA Privacy & Security Rule within a reasonable time of a request for the same.

j. Covered Entity’s Right to Restrict. MidAmerica agrees to comply, upon communication by Covered Entity, with any restrictions to the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522.

k. HIPAA Security Standards. MidAmerica agrees to comply with the HIPAA Privacy & Security Rule with respect to any Electronic PHI (“EPHI”) that MidAmerica holds on behalf of the Plan.

1. MidAmerica agrees to use appropriate safeguards and comply with Subpart C of 45 CFR Part 164 with respect to EPHI to prevent use or disclosure of PHI other than as provided for by the Addendum.

2. MidAmerica agrees to implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the EPHI that it creates, receives, maintains, or transmits on behalf of Covered Entity, as required in the HIPAA Privacy & Security Rule.

3. MidAmerica agrees to ensure that any agent, including a subcontractor, to whom it provides EPHI agrees to implement reasonable and appropriate safeguards to protect such information.

4. MidAmerica agrees to report to Covered Entity any security incident under the HIPAA Privacy & Security Rule of which it becomes aware, including the identities of any individual whose EPHI was breached.

1. Responsibilities If Security Breach. MidAmerica shall notify Covered Entity immediately if there is a breach by either MidAmerica or one of its agents of unsecured PHI, as defined in, and consistent with, the HITECH Act and any regulations or guidance issued thereunder, including 45 CFR Part 164, Subpart D. Such notification shall:

1. Be made in writing to the Covered Entity’s Privacy Officer or other designated party.

2. Be made within sixty (60) days of discovery.

3. Include the names of the individuals whose information was breached, the circumstances surrounding the breach, the date of the breach and date of discovery, the information breached, any steps the individuals should take to protect themselves, the steps MidAmerica (or its agent) is taking to investigate the breach, mitigate losses, and protect against future breaches, and a contact person for more information.



If requested by MidAmerica, Covered Entity shall allow MidAmerica to approve the content of any notification in advance.

If requested by Covered Entity, MidAmerica shall notify the individuals involved, or the media or the US Department of Health and Human Services, as applicable, in accordance with the HITECH Act, and regulations or guidance issued thereunder, including 45 CFR Part 164, Subpart D. For purposes of this provision, MidAmerica is considered an independent contractor of Covered Entity.

3. **Permitted Uses and Disclosures by Business Associate.**

a. **Disclosures Generally.** Except as otherwise provided in this Addendum, MidAmerica may use or disclose PHI to perform functions, activities, or services for, or on behalf of, Covered Entity as specified in the Agreement, provided that such use or disclosure would not violate the HIPAA Privacy & Security Rule if done by Covered Entity or the minimum necessary policies and procedures of the Covered Entity.

b. **To Carry Out Covered Entity Obligations.** To the extent MidAmerica is to carry out one or more of Covered Entity's obligations under Subpart E of 45 CFR Part 164, MidAmerica agrees to comply with the requirements of Subpart E that apply to the Covered Entity in the performance of such obligations.

c. **Management and Administration.**

1. MidAmerica may use PHI for the proper management and administration of MidAmerica or to carry out the legal responsibilities of MidAmerica.

2. MidAmerica may disclose PHI for the proper management and administration of MidAmerica, provided that disclosures are: (a) required by law or (b) MidAmerica obtains reasonable assurances from the person to whom the information is disclosed that it will remain confidential and used or further disclosed only as required by law or for the purpose for which it is disclosed to the person, and the person notifies MidAmerica of any instances of which it is aware in which the confidentiality of the information has been breached.

d. **Data Aggregation and De-Identification.** Except as otherwise limited in this Addendum, MidAmerica may use PHI to provide Data Aggregation services to Covered Entity or to de-identify PHI. Once information is de-identified this Addendum shall not apply.

e. **Required By Law.** MidAmerica may use or disclose PHI as required by law.

4. **Termination.**

a. **Material Breach.** A breach by MidAmerica of any material provision of this Addendum shall constitute a material breach of the Agreement and shall provide grounds for termination of the Agreement by Covered Entity. In the event of such breach, Covered Entity shall provide MidAmerica with written notice of the breach and thirty (30) days in which to cure the

breach. If the breach is not cured within thirty (30) days, Covered Entity shall terminate the Agreement.

b. Effect of Termination. Upon termination of the Agreement for any reason, MidAmerica shall return or destroy all PHI that MidAmerica or its agents or subcontractors still maintain in any form, and shall retain no copies of such PHI. If return or destruction is not feasible, MidAmerica shall continue to extend the protections of Section 2 of this Addendum to such information, and limit further use or disclosure of such PHI to those purposes that make the return or destruction of such PHI infeasible.

5. Amendment.

a. Amendment to Comply with Law. The parties acknowledge that state and federal laws relating to data security and privacy are rapidly evolving and that amendment of this Agreement may be required to provide for procedures to ensure compliance with such developments. The parties specifically agree to take such action as is necessary to implement the standards and requirements of HIPAA, the HIPAA Privacy & Security Rule and other applicable laws relating to the security or confidentiality of PHI. Upon the request of either party, the other party agrees to promptly enter into negotiations concerning the terms of an amendment to this Addendum embodying written assurances consistent with the standards and requirements of HIPAA, the HIPAA Privacy & Security Rule or other applicable laws.

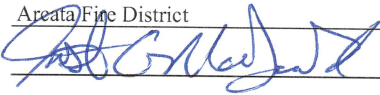
b. Amendment of Addendum. This Addendum may be modified or amended by mutual agreement of the parties at any time without amendment of the Agreement.

6. Conflicts. The terms and conditions of this Addendum will override and control any conflicting term or condition of the Agreement. All non-conflicting terms and conditions of the Agreement will remain in full force and effect.

7. Relationship of Parties. The parties intend that MidAmerica is an independent contractor and not an agent of Covered Entity.



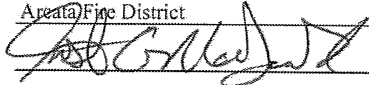
**Covered Entity Health Plan**

Name of Employer: Areata Fire District  
Signature:   
Print Name: Justin McDonald  
Title: Fire Chief  
Date: 2/1/18


**MidAmerica Administrative & Retirement Solutions, Inc.**

Signature: \_\_\_\_\_  
Print Name: Trent Teesdale, CEBS  
Title: Sr. Vice President of Business Development  
Date: \_\_\_\_\_

**Covered Entity Health Plan**

Name of Employer: Arcata Fire District  
Signature:   
Print Name: Justin McDonald  
Title: Fire Chief  
Date: 2/1/18

**MidAmerica Administrative & Retirement Solutions, Inc.**

Signature:   
Print Name: Trent Teesdale, CEBS  
Title: Sr. Vice President of Business Development  
Date: February 2, 2018

**Date:** January 11, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Approve the Updates to the Job Classification of Fire Chief, Business Manager, Fire Marshal, and Fire Inspector

---

**Background**

CPSHR has completed the reexamination of the District’s job classifications and provided updates and improvements. These changes were based on their findings from the compensation and classification study. The changes that CPSHR recommended pertained to the description of the position and the essential functions of the job. What was not updated was the education, experience, certification, and desired qualifications of the studied positions.

Staff has received input from the labor groups and made updates to education, experience, certification, and desired qualifications of the classifications of Fire Chief, Business Manager, Fire Marshal, and Fire Inspector.

**Recommendation**

Staff recommends the Board approve the updated job classifications.

**FINANCIAL IMPACT:**

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

**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 – Fire Chief Job Description
- Attachment 2 – Business Manager Job Description
- Attachment 3 – Fire Marshal Job Description
- Attachment 4 – Fire Inspector Job Description



## ARCATA FIRE DISTRICT

HR Book / Job Description

### Job Title: FIRE CHIEF

Division: Administration  
 Supervisor: Fire District Board  
 Effective: April 2009  
 Revised: 2021

Bargaining Unit: Unrepresented  
 FLSA Status: Exempt  
 PERS Status: Safety

### **BRIEF DESCRIPTION OF THE CLASSIFICATION:**

Performs very complex leadership and managerial work to plan, organize, direct, staff, and control all District programs and operations in accordance with Board policy and applicable laws, regulations, and requirements. Plans and directs the implementation of strategic goals and objectives based on the District's established mission and vision. Ensures District-wide operational readiness at all times. Supervises all personnel, including subordinate managers and supervisors. Plans and designs operational and administrative programs and projects. May participate in emergency response activities as a duty officer on an as needed or rotating basis. Performs other related duties as required.

Receives policy direction from the District Board of Directors.

Exercises direct and indirect supervision over subordinate staff, including subordinate managers and supervisors.

### **OVERALL PHYSICAL STRENGTH DEMANDS:**

Sedentary	Light X	Medium	Heavy	Very Heavy
S = Sedentary Exerting up to 10 lbs. occasionally or negligible weights frequently; sitting most of the time	L = Light Exerting up to 20 lbs. occasionally, 10 lbs. frequently, or negligible amounts constantly OR requires walking or standing to a significant degree.	M = Medium Exerting 20-50 lbs. occasionally, 10-25 lbs. frequently, or up to 10 lbs. constantly.	H = Heavy Exerting 50-100 lbs. occasionally, 25-50 lbs. frequently, or up to 10-20 lbs. constantly.	VH = Very Heavy Exerting over 100 lbs. occasionally, 50-100 lbs. frequently, or up to 20-50 lbs. constantly.

### **ESSENTIAL FUNCTIONS:**

*This information is intended to be descriptive of the key responsibilities of the classification. The following examples do not identify all duties performed by any single incumbent. Specific requirements of individual positions are described in the Job Description.*

	Physical Strength Code	ESSENTIAL FUNCTIONS
1	S	Plans, organizes, directs, staffs, and controls all District operations and programs; works with the District Board to determine strategic goals, plans, and objectives in accordance with applicable laws, regulations, rules, and requirements.
2	L	Develops and directs the implementation of operational and/or programmatic work plans; monitors work quality and quantity; reviews and evaluates work products, methods and procedures; identifies opportunities for improving service delivery methods and procedures and develops plans for

# ARCATA FIRE DISTRICT

## HR Book / Job Description



		implementing organizational changes and delegates activities effectively; directs system improvements and changes.
3	L	Supervises District staff, including subordinate managers and supervisors; administers personnel policies in accordance with department policies, federal and state labor laws, and applicable employee represented group MOUs; directs staff recruitment and selection; allocates human resources; evaluates and develops employees through advising and coaching.
4	S	Oversees the administration of employee and labor relations matters; authorizes personnel actions, including employee discipline as required; develops and recommends District goals and objectives to the Board for bargaining purposes; represents the District in meet and confer activities.
5	S	Reviews and assesses organizational training needs; authorizes training programs; approves the attendance of District staff and volunteers at training programs and seminars; oversees the implementation of policies and procedures related to training activities.
6	S	Oversees the development and administration of the District's annual operating budget; monitors expenditures and implements budgetary adjustments as needed; conducts research on a variety of topics, conducts cost/benefit analyses, and determines future service needs; develops capital improvement plans and projects for Board approval; oversees purchasing activities in accordance with District policy.
7	L	Prepares and presents Board items and staff reports; conducts analytical research on a variety of administrative and operational matters; directs surveys and the development of statistical and narrative reports; prepares complex correspondence; oversees the development and maintenance of records, including confidential human resources records.
8	L	Manages and oversees District operational readiness activities, including periodic safety inspections of assigned vehicles, equipment, and/or facilities; approves required maintenance and repair with external vendors as required; approves specifications for the purchase of firefighting apparatus and equipment, emergency medical services and rescue equipment.
9	L	Researches, investigates, responds to, and resolves difficult and sensitive citizen inquiries and complaints as well as internal incidents; reviews incident reports, ensuring they contain accurate, complete and legitimate information.
10	L	Attends and participates in external meetings, conferences, workshops, and training sessions; researches and stays current on emerging trends and innovations in the field; schedules, conducts, and/or attends internal staff meetings.
11	L	Assigns special projects and assignments to subordinate staff.
12	L	Represents the District to regulatory officers, other fire agencies, businesses, community organizations/groups, the media, and the public; responds appropriately to inquiries and concerns; provides required information; prepares press releases, outreach materials, or other public information.
13	M	Directs and oversees fire prevention programs, including fire inspections and plan reviews; directs and oversees public education and public relations

# ARCATA FIRE DISTRICT

## HR Book / Job Description



		activities; speaks to businesses, schools, clubs, and a variety of citizen groups in order to promote public awareness and the interest in fire safety; conducts media interviews and press conferences; may serve as the District's designated fire marshal.
14	L	Directs and oversees District safety programs; reviews investigations of employee accidents and evaluates recommendations to improve safety procedures; directs and oversees District wellness and/or fitness programs.
15	L	Directs and oversees the development and/or implementation of new technologies; administers contracted information technology services.
16	H	May serve as duty officer on a periodic or rotating basis by responding to and managing all-staff fire, rescue, hazardous materials, emergency medical, and other incidents; applies the incident command system as well as accepted emergency management techniques; participates in all aspects of firefighting and medical assistance operations as necessary, including the operation of various fire apparatus, vehicles, and equipment; coordinates with external agencies as needed to request or authorize District participation in mutual aid activities; directs origin and cause investigations and reviews investigative reports; testifies in court as required.

### **CLASS REQUIREMENTS:**

*Any combination of training and experience that provides the required knowledge and abilities may be qualifying. A typical way to obtain the required qualifications is described below.*

<b>SKILL</b>	<b>REQUIREMENT</b>
Formal Education / Knowledge	Bachelor's degree from an accredited four-year college or university with major coursework in fire service management, public administration, business administration, or a related field.
Experience	10 years of progressive experience in municipal fire service, including at least three years as a chief officer, including administration, suppression, training, prevention, and public relations. Knowledge and experience with California Fire District Laws, regulations, taxation, and funding methods.
Certifications and Other Requirements	<ul style="list-style-type: none"> <li>• EMT-1</li> <li>• CSFM Chief Fire Officer, or NFA Executive Fire Officer, or equivalent</li> <li>• ICS 300/400</li> <li>• NIMS 700/800</li> <li>• Valid insurable Class C Driver's license with firefighting endorsement</li> <li>• Hazmat First Responder Operations Level</li> </ul>
Desirable Qualifications	<ul style="list-style-type: none"> <li>• Experience with fire service volunteers or in a combination department</li> <li>• Significant experience with budget preparation, fiscal management and personnel regulations and management</li> <li>• Experience in the operation of a California Fire District</li> </ul>



<p>Required Knowledge</p>	<p>Advanced principles and practices of fire department administration, including suppression, prevention, inspection, investigation, damage control, and emergency medical services, as well as applicable laws, codes, and ordinances; special district administrative policies and practices, including Board relations, budget development, fiscal administration, labor relations, and personnel administration; organizational and management practices as applied to the analysis and evaluation of programs, policies, and operational needs; principles and practices of employee supervision, including work planning, assignment, delegation, review, and evaluation; common building construction techniques and practices related to fire safety; fire prevention building regulations related to fire sprinklers, alarm systems, elevators, and other related systems; techniques of driving varied emergency vehicles and operating a wide range of fire equipment and apparatus; fire ground hydraulics; hazardous materials response; confined space awareness; SIDS; blood borne pathogens; elder/child abuse; wildland firefighting; local geography and streets; safety practices related to fire service and emergency medical response work; basic computer operations and standard business applications; English usage, grammar, spelling, vocabulary, punctuation; advanced public relations and customer service techniques.</p>
<p>Specialized Abilities</p>	<p>Plan, organize, direct, staff, and control all operational and/or programmatic areas within a fire department; understand, interpret and enforce laws, regulations, policies, procedures, and requirements related to the fire service; plan and develop strategic and operational work plans; assign, supervise, review, and evaluate the work of subordinate personnel, including subordinate managers and supervisors; ensure that staff receive appropriate training to perform their assigned duties; develop and delegate collateral duties, projects, and programs to subordinate staff; administer personnel and labor relations matters; safely direct and participate in fire suppression, rescue, and salvage work; direct and participate in the provision of emergency medical care at a BLS level; safely direct and participate in the management of hazardous materials and other types of emergency incidents in accordance with established procedures; operate vehicles, equipment, and apparatus safely and in conformance with District procedures and traffic laws; learn the geography of the District and the location of fire suppression utilities.</p>
<p>Reading Ability</p>	<p>Ability to read various reports, professional publications, technical references, rules and regulations, codes and ordinances, legal documents, and general correspondence.</p>
<p>Math Ability</p>	<p>Perform general math calculations such as addition, subtraction, multiplication and division; calculate water flow problems.</p>



# ARCATA FIRE DISTRICT

## HR Book / Job Description



Communication Ability	Communicate effectively in English, both orally and in writing; write complex letters, reports, memos, research findings, operational procedures, and general correspondence.
Computer Ability	Operate a personal computer and utilize standard business software.
Supervisory / Organizational Control Ability	Supervise and manage subordinate employees, including subordinate managers and supervisors; assign work duties, plan training, realign work as needed, conduct performance evaluations, and authorize hiring/disciplinary actions and work objectives.
Managerial Ability	Direct and oversee strategic planning and logistical analyses; organize all agency operations for maximum effectiveness and efficiency; prioritize and direct all functions, services, and activities; determine staffing requirements and authorize hiring; allocate and control resources; establish broad organizational goals.
Complexity and Decision-Making Ability	Choose actions within very broad Board policies with significant latitude for determining methods, practices and procedures; apply substantial independent initiative and professional judgment to determine the proper course of action, often without the benefit of precedent.
Budgeting Responsibility	Oversee the preparation and administration of the district budget; review and approve expenditures of significant budgeted funds; research and prepare recommendations for budget expenditures.
Interpersonal / Human Relations Ability	Establish and maintain effective working relationships with those contacted in the course of work; interact frequently with the Board for strategic and authorization purposes; communicate frequently with subordinates within the organization as well as with external regulatory agents, other fire agencies, businesses, community organizations/groups, the media, and the public; work frequently with various state and federal agencies; communicate with vendors and suppliers to obtain information on purchases, supplies or products.

# ARCATA FIRE DISTRICT

HR Book / Job Description



## PHYSICAL DEMANDS:

PHYSICAL DEMANDS	FREQUENCY CODE	DESCRIPTION
C = Continuously 2/3 or more of the time.	F = Frequently From 1/3 to 2/3 of the time.	O = Occasionally Up to 1/3 of the time.
		R = Rarely Less than 1 hour per week.
		N = Never Never occurs.
Standing	O	Ladders, rooftops, truck platforms, painting, repair and maintenance work, public relations, training.
Sitting	F	Computer, desk work, answering telephone, driving
Walking	F	Emergency response, visiting stations, safety and routine inspections
Lifting	O	Medical equipment and supplies, fire equipment and supplies, patients, stretchers, debris.
Carrying	O	Medical equipment and supplies, fire equipment and supplies, patients, stretchers, debris.
Pushing/Pulling	O	Medical equipment and supplies, fire equipment and supplies.
Reaching	O	Medical equipment and supplies, fire equipment and supplies.
Handling	O	Medical equipment and supplies, fire equipment and supplies.
Fine Dexterity	F	Computer keyboard, writing, checking equipment, patient care.
Kneeling	O	Firefighting, patient care, maintenance and cleaning, training.
Crouching	O	Firefighting, patient care, maintenance and cleaning, training.
Crawling	R	Firefighting, patient care, maintenance and cleaning, training.
Bending	O	Firefighting, patient care, maintenance and cleaning, training.
Twisting	O	Firefighting, patient care, maintenance and cleaning, training.
Climbing	O	Ladders, steps, rooftops, truck platforms.
Balancing	O	On ladders, steps, rooftops, truck platforms.
Vision	C	Computer, desk work, observations at fire scenes, driving.
Hearing	C	Firefighters, police, dispatch, general public.
Talking	F	Firefighters, police, dispatch, general public.
Foot Controls	O	Driving, depressing siren switch.
Other (specify)	N	

# ARCATA FIRE DISTRICT

HR Book / Job Description



## **MACHINES, TOOLS, EQUIPMENT, AND WORK AIDS:**

Emergency medical equipment including airways, oxygen, monitor/defibrillators, stretchers, backboards and stokes baskets, diagnostic equipment, and basic first aid supplies; firefighting equipment including fire hoses and appliances, portable ladders, rope, fans, portable lights; general hand tools; portable electric, mechanical, pneumatic, hydraulic, and gasoline powered tools; emergency vehicles including sedans, heavy fire apparatus, and support/utility vehicles and associated equipment; and communications equipment including radios, computer hardware and software, and cellular telephones.

## **ENVIRONMENTAL FACTORS:**

D = Daily		W = Several Times Per Week		M = Several Times Per Month		S = Seasonally		N = Never	
HEALTH AND SAFETY			ENVIRONMENTAL FACTORS			PRIMARY WORK LOCATION			
Mechanical Hazards	M	Dirt and Dust	M	Office Environment	D				
Chemical Hazards	M	Extreme Temperatures	M	Warehouse	--				
Electrical Hazards	M	Noise and Vibration	D	Shop	--				
Fire Hazards	M	Fumes and Odors	M	Vehicle	--				
Explosives	S	Wetness/Humidity	S	Outdoors	--				
Communicable Diseases	S	Darkness or Poor Lighting	S	Other (see 1 below)	D				
Physical Danger or Abuse	M								
Other	N								

(1) Fire stations and emergency incident scenes

## **PROTECTIVE EQUIPMENT REQUIRED:**

Turn out gear, fire gloves, fire resistive hood, helmet, safety glasses, safety shoes, self-contained breathing apparatus (SCBA), Wildland PPE (including helmet, shroud, goggles, nomex shirt, nomex pants, approved Wildland boots, gloves, and web-gear with fire shelter), body substance isolation garments, N95 mask, latex exam gloves, traffic safety vest.

## **NON-PHYSICAL DEMANDS:**

C = Continuously 2/3 or more of the time.	F = Frequently From 1/3 to 2/3 of the time.	O = Occasionally Up to 1/3 of the time.	R = Rarely Less than 1 hour per week.	N = Never Never occurs.
NON-PHYSICAL DEMANDS				
Time Pressures				F
Emergency Situations				F
Frequent Change of Tasks				F
Irregular Work Schedule/Overtime				F
Performing Multiple Tasks Simultaneously				F
Working Closely with Others as Part of a Team				F
Tedious or Exacting Work				F
Noisy/Distracting Environment				F

**ARCATA FIRE DISTRICT**

Job Description / HR Book

**Job Title: BUSINESS MANAGER**

Division: Administration

Supervisor: Fire Chief

Effective: June 2016

Revised: 2021

Bargaining Unit: Senior Management Grp

FLSA Status: Non-Exempt

PERS Status: Miscellaneous

**BRIEF DESCRIPTION OF THE CLASSIFICATION:**

Provides responsible administrative, accounting, clerical, purchasing, personnel and payroll assistance and support to the Fire Chief and chief officers by carrying out the administrative functions of the District. Performs a wide range of clerical, reception and technical administrative support services including the maintenance and processing of financial records and transactions involving a variety of items in different forms. Serves as the official Clerk for the District Board of Directors. Performs other related duties as assigned. This is an “at-will” position.

**OVERALL PHYSICAL STRENGTH DEMANDS:**

Sedentary	Light <b>X</b>	Medium	Heavy	Very Heavy
S = Sedentary Exerting up to 10 lbs. occasionally or negligible weights frequently; sitting most of the time	L = Light Exerting up to 20 lbs. occasionally, 10 lbs. frequently, or negligible amounts constantly OR requires walking or standing to a significant degree.	M = Medium Exerting 20-50 lbs. occasionally, 10-25 lbs. frequently, or up to 10 lbs. constantly.	H = Heavy Exerting 50-100 lbs. occasionally, 25-50 lbs. frequently, or up to 10-20 lbs. constantly.	VH = Very Heavy Exerting over 100 lbs. occasionally, 50-100 lbs. frequently, or up to 20-50 lbs. constantly.

**ESSENTIAL FUNCTIONS:**

*This information is intended to be descriptive of the key responsibilities of the classification. The following examples do not identify all duties performed by any single incumbent. Specific requirements of individual positions are described in the Job Description.*

	Physical Strength Code	ESSENTIAL FUNCTIONS
1	S	Provides reception in the District administrative office; receives and routes a variety of telephone calls, emails, mail/correspondences, and greets visitors to the District office; sorts mail; files, organizes, and types documents; responds to staff inquiries and resolves administrative problems.
2	S	Performs bookkeeping functions, including but not limited to accounts payable and receivable and account reconciliation and maintenance; provides budgetary administrative assistance to the Fire Chief.
3	S	Maintains and audits changes to the District’s special tax and benefit assessment; prepares annual billing statements for low value and public entity properties within the District.

# ARCATA FIRE DISTRICT

## Job Description / HR Book



4	S	Receives special tax and benefit assessment fees and deposits revenue with the County Auditor's Office.
5	S	Classifies budget accounting documents for proper distribution of expenditures into budget categories or accounts affected; maintains budget status reports; posts deposits, maintains accounts status, and reconciles the accounts of District's budget.
6	S	Prepares, processes, and reports the District's biweekly payroll using computerized software; prepares reports and payments for CalPERS, child support, benefits, and other deductions; prepares payroll tax and other liability payments.
7	S	Processes employee benefits and provides benefits and payroll information to employees in conformance with appropriate MOU's and all other related agreements, contracts, and policies.
8	S	Provides fiscal information to the accountant to create year-end Federal and State W-2's and 1099's
9	L	Assists the Fire Chief by administering hiring processes, including background checks and onboarding of new employees; maintains employee personnel files, including workers compensation claims and insurance information; monitors the need for required examinations and certification renewals.
10	S	Prepares, compiles, tabulates, analyzes, and accurately maintains a variety of information and data; prepares technical and specialized financial, statistical and operational reports, records, and information on a scheduled and as requested basis.
11	S	Assists in the administration of the District's purchasing system; processes purchase orders and invoices and prepares claims; ensures timely payment of incurred expenses and maintains accurate accounting records.
12	S	Interfaces with various vendors, consultants and maintenance representatives to maintain office equipment and supplies.
13	S	Provides support to District personnel, members of the public and other agencies, during emergency and non-emergency situations.
14	S	Coordinates the District's participation in the National Fire Incident Reporting System; prepares and submits required reports to the State Fire Marshal.
15	S	Attends Board meetings and serves as the official record keeper as the Clerk of the Board, providing for the preparation, indexing and retention of meeting notifications, agendas, minutes, ordinances, resolutions, contracts, bids, franchise agreements, codes, deeds, historic records, and related documents.
16	S	Operate a PC based computer within a local area network (LAN) environment utilizing word processing, data base and spreadsheet software.

# ARCATA FIRE DISTRICT

Job Description / HR Book



17	S	Reviews finished materials for completeness, accuracy, format and appropriate English usage
18	S	Provides Brown Act training and support to elected and appointed officials and staff.
15	S	Assists the Fire Chief in processing, preparing and coordinating Public Records requests in compliance with the Public Records Act.
16	S	Assists the Fire Chief with the District election processes; issues and tracks required FPPC conflict of interest reporting.
17	S	Monitors changes in laws, regulations and technology that may affect office operations; implements policy and procedural changes as required.
18	S	Serves as the liaison to the Arcata Volunteer Firefighters Association.
19	L	Performs other related duties as assigned

## **CLASS REQUIREMENTS:**

*Any combination of training and experience that provides the required knowledge and abilities may be qualifying. A typical way to obtain the required qualifications is described below.*

SKILL	REQUIREMENT
Formal Education	High school/GED with
Experience	Three (3) years of progressively responsible experience providing high level administrative support for an executive and/or elected official, preferably within a public sector setting.
Certifications and Other Requirements at the Time of Application	<ul style="list-style-type: none"> <li>Valid insurable driver's license</li> <li>CPR certification</li> </ul>
Desirable Qualifications	<ul style="list-style-type: none"> <li>Completion of some business school or applicable college-level coursework</li> <li>Experience with payroll and benefits within a public agency, including considerable experience and proficiency working with automated payroll systems and employee benefit programs.</li> </ul>
Required Knowledge	Modern office methods, practices, and equipment; standard office, administrative, and secretarial practices and procedures, including filing and business letter and report writing; technical accounting practices and procedures; CalPERS policies and procedures; basic computer operations and standard business applications; English usage, grammar, spelling, vocabulary, punctuation; public relations and customer service techniques.

# ARCATA FIRE DISTRICT

Job Description / HR Book



Specialized Abilities	Provide complex office administrative assistance to the Fire Chief and other management staff; perform technical accounting work; perform duties of the Clerk of the Board and administer all District general business; organize work, set priorities, meet critical deadlines, and follow up assignments with a minimum of direction; use tact, discretion, initiative and independent judgment within established guidelines; express ideas and give instructions effectively; apply rules and regulations to specific cases; analyze data and draw logical conclusions; serve as a primary source of reference for assigned areas of responsibility; compose correspondence independently or from brief instructions; organize and maintain accurate records and files; make arithmetic calculations with speed and accuracy; operate standard office equipment, including a personal computer and multi-line telephone; direct and train others in work procedures.
Reading Ability	Read letters, reports, memos, messages, complex financial documents.
Math Ability	Perform basic math calculations; apply concepts such as fractions and percentages to practical situations.
Communication Ability	Communicate effectively in English, both orally and in writing; write reports and letters and fill out forms.
Computer Ability	Operate a personal computer and utilize standard business software.
Supervisory / Organizational Control Ability	Plan, organize and supervise the work of others in the performance of financial record-keeping and general clerical work.
Managerial Ability	N/A
Complexity and Decision-Making Ability	Choose actions within broad but standard practices and procedures and use considerable judgment to apply the proper course of action.
Budgeting Ability	Assist the Chief with the budget development, administration, and implementation process.
Interpersonal / Human Relations Abilities	Establish and maintain effective working relationships with those contacted in the course of work; interact frequently with others within the organization to obtain or provide information; communicate with individuals outside the District such as other fire agencies, businesses, community organizations/groups, state and federal agents, and the general public; contact vendors and suppliers as needed for information on purchases, supplies or products. Confidentiality is held in the highest regard.



# ARCATA FIRE DISTRICT

Job Description / HR Book



## **PHYSICAL DEMANDS:**

C = Continuously 2/3 or more of the time.	F = Frequently From 1/3 to 2/3 of the time.	O = Occasionally Up to 1/3 of the time.	R = Rarely Less than 1 hour per week.	N = Never Never occurs.
--	--	--	--	----------------------------

PHYSICAL DEMANDS	FREQUENCY CODE	DESCRIPTION
Standing	O	Office equipment, presentations
Sitting	F	Computer, desk work, answering telephone
Walking	R	Inter-office
Lifting	R	Office supplies, files, reports
Carrying	R	Office supplies, files, reports
Pushing/Pulling	R	Office files, office equipment, file cabinets
Reaching	F	Office files, office equipment, supplies
Handling	O	Supplies, files, reports.
Fine Dexterity	C	Computer keyboard, writing, telephone keypad
Kneeling	R	Retrieving files
Crouching	R	Retrieving files
Crawling	N	
Bending	R	Retrieving files
Twisting	O	Retrieving files
Climbing	R	Stairs
Balancing	R	Stairs
Vision	C	Computer monitor, reading, writing, driving
Hearing	C	Communicating with personnel and general public
Talking	F	Communicating with personnel and general public
Foot Controls	N	
Other (specify)	N	

## **MACHINES, TOOLS, EQUIPMENT, AND WORK AIDS:**

Copy machine, fax machine, telephone, computer, printer, standard Microsoft Windows and Office Software, QuickBooks software, and Firehouse Records Management System software.

# ARCATA FIRE DISTRICT

Job Description / HR Book



## ENVIRONMENTAL FACTORS:

D = Daily	W = Several Times Per Week	M = Several Times Per Month	S = Seasonally	N = Never
-----------	----------------------------	-----------------------------	----------------	-----------

HEALTH AND SAFETY		ENVIRONMENTAL FACTORS		PRIMARY WORK LOCATION	
Mechanical Hazards	N	Dirt and Dust	N	Office Environment	D
Chemical Hazards	N	Extreme Temperatures	N	Warehouse	--
Electrical Hazards	N	Noise and Vibration	N	Shop	--
Fire Hazards	N	Fumes and Odors	N	Vehicle	S
Explosives	N	Wetness/Humidity	N	Outdoors	S
Communicable Diseases	N	Darkness or Poor Lighting	N	Other	--
Physical Danger or Abuse	N				
Other	N				

## PROTECTIVE EQUIPMENT REQUIRED:

None

## NON-PHYSICAL DEMANDS:

C = Continuously 2/3 or more of the time.	F = Frequently From 1/3 to 2/3 of the time.	O = Occasionally Up to 1/3 of the time.	R = Rarely Less than 1 hour per week.	N = Never Never occurs.
---	---	--	---	----------------------------

NON-PHYSICAL DEMANDS	
Time Pressures	R
Emergency Situations	R
Frequent Change of Tasks	R
Irregular Work Schedule/Overtime	R
Performing Multiple Tasks Simultaneously	O
Working Closely with Others as Part of a Team	F
Tedious or Exacting Work	F
Noisy/Distracting Environment	R
Other	

**ARCATA FIRE DISTRICT**

HR Book / Job Description

**Job Title: FIRE MARSHAL**

Division: Prevention

Supervisor: Fire Chief

Effective: June 2018

Revised: 2021

Bargaining Unit: Unrepresented

FLSA Status: Non-Exempt

PERS Status: Miscellaneous

**BRIEF DESCRIPTION OF THE CLASSIFICATION:**

Plans, organizes, manages, and participates in District fire prevention programs and activities. Performs plan checks that include, but are not limited to, new/remodeled buildings, sprinkler systems, fire alarm systems, and other fire protection devices and equipment. Conducts occupancy inspections and hazardous materials inspections. Issues permits. Directs and supervises staff in the performance of residential and business fire inspection and fire education activities. Interprets and enforces fire codes interpretation and enforcement. Performs other related duties as assigned.

Receives general supervision from the Fire Chief or designee.

Exercises direct supervision over part-time Fire Inspectors; may provide functional or technical guidance and direction to career and/or volunteer firefighting personnel.

**OVERALL PHYSICAL STRENGTH DEMANDS:**

Sedentary	Light X	Medium	Heavy	Very Heavy
S = Sedentary Exerting up to 10 lbs. occasionally or negligible weights frequently; sitting most of the time	L = Light Exerting up to 20 lbs. occasionally, 10 lbs. frequently, or negligible amounts constantly OR requires walking or standing to a significant degree.	M = Medium Exerting 20-50 lbs. occasionally, 10-25 lbs. frequently, or up to 10 lbs. constantly.	H = Heavy Exerting 50-100 lbs. occasionally, 25-50 lbs. frequently, or up to 10-20 lbs. constantly.	VH = Very Heavy Exerting over 100 lbs. occasionally, 50-100 lbs. frequently, or up to 20-50 lbs. constantly.

**ESSENTIAL FUNCTIONS:**

*This information is intended to be descriptive of the key responsibilities of the classification. The following examples do not identify all duties performed by any single incumbent. Specific requirements of individual positions are described in the Job Description.*

	Physical Strength Code	ESSENTIAL FUNCTIONS
1	L	Reviews building and construction plans for compliance with applicable fire safety codes; checks subdivision maps and fire protection systems; works closely and cooperatively with builders and developers as well as other permitting agencies and officials.
2	M	Directs and supervises the inspection of private and public buildings for compliance with pertinent life-safety, building, and fire-safety standards as mandated by applicable codes.

# ARCATA FIRE DISTRICT

## HR Book / Job Description



3	M	Inspects buildings under construction for compliance with Fire Code sections which relate to fire prevention, detection, and suppression; inspects built-in detection and suppression systems as well as materials and methods used in construction.
4	L	Issues violation notices as needed and follows up as required to assure compliance.
5	L	Develops and participates in public information and education programs; prepares pamphlets, brochures and other informational and educational materials.
6	L	Makes presentations to groups on fire-safety, evacuation, fire suppression with portable equipment, use of fire alarms, and the use of telephones and citizen's band radios for reporting fires and other emergencies.
7	L	Attends and participates in project referral and planning related meetings with the City of Arcata and the County of Humboldt.
8	L	Coordinates work activities with City and County staff and officials, as well as other fire agency representatives, as required.
9	L	Supervises fire prevention staff and operations; schedules personnel; assigns duties and tasks, provides training, and directs and evaluates their work; provides performance counseling and may provide input into employee selection, disciplinary, and other personnel matters.
10	L	Directs the maintenance of fire suppression records and invoices; orders supplies, prepares correspondence, and completes forms; supervises billing activities, as well as the receipt and processing of payments for services.
11	L	Supervises and provides oversight and direction to staff in using various software applications and technological advancements in fire prevention.
12	L	Supervises Develops personnel by overseeing inspection and life safety programs as well as providing direction, training and support to personnel.
13	L	Responds to public inquiries and complaints related to fire safety matters, investigates complaints and performs follow up work on complaint resolution.
14	L	Attends meetings and briefings and keeps the Fire Chief properly informed.

### **CLASS REQUIREMENTS:**

*Any combination of training and experience that provides the required knowledge and abilities may be qualifying. A typical way to obtain the required qualifications is described below.*

SKILL	REQUIREMENT
Formal Education	High School/ GED
Experience	Five (5) years of progressive experience in fire prevention that included building and plans inspections and public education.

# ARCATA FIRE DISTRICT

## HR Book / Job Description



Certifications and Other Requirements at the Time of Application	Possession of valid, insurable driver's license.
Desirable Qualifications	<ul style="list-style-type: none"> <li>AS/BS Degree in Fire Science or a related field</li> <li>CSFM Fire Inspector Certification</li> <li>CSFM Prevention 3 Series, Fire Management Series</li> </ul>
Required Knowledge	Principles and practices of employee supervision, including work planning, training, assignment, delegation, review, and evaluation; basic administrative policies and practices, including budget development and administration; fire and building codes, life safety codes, and standards; principles, practices, and techniques of modern fire prevention; streets, water supplies, target hazards, and wildland fire risks in the District's service area; safety practices related to the work; basic computer operations and standard business applications; English usage, grammar, spelling, vocabulary, punctuation; public relations and customer service techniques.
Specialized Abilities	Plan, schedule, assign, supervise, review, and evaluate the work of assigned personnel; train assigned personnel in work procedures; administer, perform and/or coordinate fire prevention duties, projects, and programs; safely direct and perform fire prevention work; learn the geography of the District and the location of fire suppression utilities.
Reading Ability	Read various reports, professional publications, technical references, rules and regulations, codes and ordinances, legal documents, and general correspondence.
Math Ability	Perform general math calculations such as addition, subtraction, multiplication and division; calculate water flow problems.
Communication Ability	Communicate effectively in English, both orally and in writing; write memos, evaluations, inspections, letters, training materials, and various reports.
Computer Ability	Operate a personal computer and utilize standard business software.
Supervisory / Organizational Control Ability	Provide daily supervision and performance monitoring for a group of employees in a work unit, assign work duties, plan training, realign work as needed, conduct performance evaluations, and provide input on hiring/disciplinary actions and work objectives/effectiveness.
Managerial Ability	Perform strategic planning and logistical analyses; organize areas of assignment for maximum effectiveness and efficiency; prioritize and direct assigned functions, services, and activities; determine staffing requirements; allocate and control resources.

# ARCATA FIRE DISTRICT

## HR Book / Job Description



Complexity and Decision-Making Ability	Choose actions within limits set by standard practices and procedures and use moderate judgment to apply the proper course of action in non-emergency situations.
Budgeting Ability	Prepare documents and do research to justify budget allocations; prepare budget narratives; perform ongoing monitoring of budget expenditures for areas of assignment.
Interpersonal / Human Relations Ability	Establish and maintain effective working relationships with those contacted in the course of work; interact frequently with others within the organization to obtain or provide information; communicate with individuals outside the District such as other fire agencies, businesses, community organizations/groups, state and federal agents, and the general public; contact vendors and suppliers as needed for information on purchases, supplies or products.

### **PHYSICAL DEMANDS:**

PHYSICAL DEMANDS	FREQUENCY CODE	DESCRIPTION
C = Continuously 2/3 or more of the time.	F = Frequently From 1/3 to 2/3 of the time.	O = Occasionally Up to 1/3 of the time.
		R = Rarely Less than 1 hour per week.
		N = Never Never occurs.
Standing	R	Safety inspections, interviews, giving presentations, public relations, training
Sitting	F	Computer, desk work, answering telephone, driving
Walking	F	Safety and routine inspections, inside offices
Lifting	O	Safety inspections, flashlight, camera, tablet & pen, office supplies, audio-visual equipment
Carrying	O	Safety inspections, flashlight, camera, tablet & pen, office supplies, audio-visual equipment
Pushing/Pulling	R	Safety inspections, file cabinets, drawers
Reaching	F	Test smoke alarms and lights
Handling	F	Safety inspections, flashlight, camera, tablet & pen, office supplies, audio-visual equipment
Fine Dexterity	F	Computer keyboard, writing
Kneeling	F	Safety inspections
Crouching	F	Safety inspections
Crawling	O	Safety inspections
Bending	F	Safety inspections
Twisting	F	Safety inspections
Climbing	F	Ladders, steps, stairs, rooftops, catwalks
Balancing	R	On ladders, steps, stairs, rooftops, catwalks

# ARCATA FIRE DISTRICT

## HR Book / Job Description



Vision	C	Computer, desk work, safety inspections, driving.
Hearing	C	Telephone, police officers, firefighters, property owners, citizens, presentations, meetings
Talking	F	Telephone, police officers, firefighters, property owners, citizens, presentations, meetings
Foot Controls	F	Driving
Other (specify)	R	Operates Safety Trailer for public education programs

### **MACHINES, TOOLS, EQUIPMENT, AND WORK AIDS:**

Copy machine, fax machine, telephone, computer, printer, standard Microsoft Windows and Office Software, and Firehouse Records Management System software.

### **ENVIRONMENTAL FACTORS:**

D = Daily		W = Several Times Per Week		M = Several Times Per Month		S = Seasonally		N = Never	
HEALTH AND SAFETY			ENVIRONMENTAL FACTORS			PRIMARY WORK LOCATION			
Mechanical Hazards	M	Dirt and Dust	M	Office Environment	D				
Chemical Hazards	M	Extreme Temperatures	S	Warehouse	--				
Electrical Hazards	M	Noise and Vibration	M	Shop	--				
Fire Hazards	N	Fumes and Odors	M	Vehicle	D				
Explosives	N	Wetness/Humidity	S	Outdoors	W				
Communicable Diseases	N	Darkness or Poor Lighting	S	Other (see 1 below)	D				
Physical Danger or Abuse	N								
Other	N								

(1) Fire stations and emergency incident scenes

### **PROTECTIVE EQUIPMENT REQUIRED:**

Helmet, safety vest.

### **NON-PHYSICAL DEMANDS:**

C = Continuously 2/3 or more of the time.	F = Frequently From 1/3 to 2/3 of the time.	O = Occasionally Up to 1/3 of the time.	R = Rarely Less than 1 hour per week.	N = Never Never occurs.
NON-PHYSICAL DEMANDS				
Time Pressures				F
Emergency Situations				R
Frequent Change of Tasks				F
Irregular Work Schedule/Overtime				F
Performing Multiple Tasks Simultaneously				F



# ARCATA FIRE DISTRICT

HR Book / Job Description



Working Closely with Others as Part of a Team	C
Tedious or Exacting Work	F
Noisy/Distracting Environment	R
Other	

**ARCATA FIRE DISTRICT**

HR Book / Job Description

**Job Title: FIRE INSPECTOR**

Division: Prevention

Supervisor: Fire Marshal

Effective: October 2017

Revised: 2021

Bargaining Unit: Unrepresented

FLSA Status: Non-Exempt

PERS Status: Part-time/Non-Safety

**BRIEF DESCRIPTION OF THE CLASSIFICATION:**

Performs fire prevention inspections in all occupancy types to enforce laws, ordinances and regulations pertaining to the control and prevention of fires. Assists with the review of plans and specifications on new buildings and fire protection systems. Participates with public fire safety education programs and public-relations programs. Investigates routine complaints of fire/life safety hazards. Performs other related duties as assigned.

Receives general supervision from the Fire Marshall, Fire Chief, or designee.

**OVERALL PHYSICAL STRENGTH DEMANDS:**

Sedentary	Light <b>X</b>	Medium	Heavy	Very Heavy
S = Sedentary Exerting up to 10 lbs. occasionally or negligible weights frequently; sitting most of the time	L = Light Exerting up to 20 lbs. occasionally, 10 lbs. frequently, or negligible amounts constantly OR requires walking or standing to a significant degree.	M = Medium Exerting 20-50 lbs. occasionally, 10-25 lbs. frequently, or up to 10 lbs. constantly.	H = Heavy Exerting 50-100 lbs. occasionally, 25-50 lbs. frequently, or up to 10-20 lbs. constantly.	VH = Very Heavy Exerting over 100 lbs. occasionally, 50-100 lbs. frequently, or up to 20-50 lbs. constantly.

**ESSENTIAL FUNCTIONS:**

*This information is intended to be descriptive of the key responsibilities of the classification. The following examples do not identify all duties performed by any single incumbent. Specific requirements of individual positions are described in the Job Description.*

	Physical Strength Code	ESSENTIAL FUNCTIONS
1	M	Performs fire prevention inspections to enforce laws, ordinances and regulations pertaining to the control and prevention of fires.
2	M	Inspects private and public buildings for compliance with pertinent life-safety, building, and fire-safety standards as mandated by applicable codes.
3	L	Investigates complaints of fire hazards and prepares reports and abatement notices to obtain compliance on appropriate codes and ordinances.
4	L	Issues violation notices and follows up as required to assure compliance.
5	L	Assists with the review of plans and specifications for fire safe construction and appropriate designs of fire protection systems in accordance with established codes, ordinances, and fire protection standards adopted by the appropriate jurisdiction.

# ARCATA FIRE DISTRICT

## HR Book / Job Description



6	L	Assists with the preparation of billings and the processing of payments.
7	L	Makes presentations to groups on fire-safety, evacuation, fire suppression with portable equipment, use of fire alarms, and the use of telephones and citizen's band radios for reporting fires and other emergencies.
8	L	Performs related administrative duties; prepares routine correspondence; maintains physical and electronic files.

### **CLASS REQUIREMENTS:**

*Any combination of training and experience that provides the required knowledge and abilities may be qualifying. A typical way to obtain the required qualifications is described below.*

<b>SKILL</b>	<b>REQUIREMENT</b>
Formal Education	High School/ GED
Experience	Any combination of education and experience that would provide the required knowledge and abilities is qualifying.
Certifications and Other Requirements at Time of Application	Possession of a valid, insurable driver's license.
Desirable Qualifications	<ul style="list-style-type: none"> <li>• AS/BS Degree in Fire Science or related field</li> <li>• CSFM Fire Inspector Certification,</li> <li>• CSFM Prevention 3 Series</li> <li>• Fire Management Series</li> </ul>
Required Knowledge	Basic principles and methods fire prevention, as well as applicable laws, codes, and ordinances; safety practices related to the work; basic computer operations and standard business applications; English usage, grammar, spelling, vocabulary, punctuation; public relations and customer service techniques.
Specialized Abilities	Safely perform fire prevention and inspection work; learn the geography of the District; read maps and/or utilize GPS mapping applications to locate businesses and residences.
Reading Ability	Read various reports, professional publications, technical references, rules and regulations, codes and ordinances, legal documents, and general correspondence.
Math Ability	Perform general math calculations such as addition, subtraction, multiplication and division.
Communication Ability	Communicate effectively in English, both orally and in writing; write letters, reports, memos, and general correspondence; research information.
Computer Ability	Operate a personal computer and utilize standard business software.
Supervisory / Organizational Control Ability	Function as a lead worker with responsibility for overseeing, training, instructing, and/or scheduling the work of less

# ARCATA FIRE DISTRICT

## HR Book / Job Description



	experienced employees while also performing essentially the same work as those directed.
Managerial Ability	N/A
Complexity and Decision-Making Ability	Choose actions within limits set by standard practices and procedures and use moderate judgment to apply the proper course of action in non-emergency situations.
Budgeting Ability	N/A
Interpersonal / Human Relations Ability	Establish and maintain effective working relationships with those contacted in the course of work; interact frequently with others within the organization to obtain or provide information; communicate with individuals outside the District such as businesses, community organizations/groups, state and federal agents, and the general public.

### **PHYSICAL DEMANDS:**

C = Continuously 2/3 or more of the time.	F = Frequently From 1/3 to 2/3 of the time.	O = Occasionally Up to 1/3 of the time.	R = Rarely Less than 1 hour per week.	N = Never Never occurs.
--	--	--	--	----------------------------

PHYSICAL DEMANDS	FREQUENCY CODE	DESCRIPTION
Standing	F	Safety inspections, giving presentations, public relations, training
Sitting	F	Computer, desk work, answering telephone, driving
Walking	F	Safety and routine inspections, inside offices
Lifting	O	Safety inspections, flashlight, camera, tablet & pen, office supplies, audio-visual equipment
Carrying	O	Safety inspections, flashlight, camera, tablet & pen, office supplies, audio-visual equipment
Pushing/Pulling	R	Safety inspections, file cabinets, drawers
Reaching	F	Test smoke alarms and lights
Handling	F	Safety inspections, flashlight, camera, tablet & pen, office supplies, audio-visual equipment
Fine Dexterity	F	Computer keyboard, writing
Kneeling	F	Safety inspections
Crouching	F	Safety inspections
Crawling	O	Safety inspections
Bending	F	Safety inspections
Twisting	F	Safety inspections
Climbing	F	Ladders, steps, stairs, rooftops, catwalks

# ARCATA FIRE DISTRICT

## HR Book / Job Description



Balancing	R	On ladders, steps, stairs, rooftops, catwalks
Vision	C	Computer, desk work, safety inspections, driving.
Hearing	C	Telephone, police officers, firefighters, property owners, citizens, presentations, meetings
Talking	F	Telephone, police officers, firefighters, property owners, citizens, presentations, meetings
Foot Controls	F	Driving
Other (specify)	R	Operates Safety Trailer for public education programs

### **MACHINES, TOOLS, EQUIPMENT, AND WORK AIDS:**

Copy machine, fax machine, telephone, computer, printer, standard Microsoft Windows and Office Software, and Firehouse Records Management System software.

### **ENVIRONMENTAL FACTORS:**

D = Daily	W = Several Times Per Week	M = Several Times Per Month	S = Seasonally	N = Never
-----------	----------------------------	-----------------------------	----------------	-----------

HEALTH AND SAFETY		ENVIRONMENTAL FACTORS		PRIMARY WORK LOCATION	
Mechanical Hazards	M	Dirt and Dust	M	Office Environment	D
Chemical Hazards	M	Extreme Temperatures	S	Warehouse	--
Electrical Hazards	M	Noise and Vibration	M	Shop	--
Fire Hazards	N	Fumes and Odors	M	Vehicle	D
Explosives	N	Wetness/Humidity	S	Outdoors	W
Communicable Diseases	N	Darkness or Poor Lighting	S	Other (see 1 below)	D
Physical Danger or Abuse	N				
Other	N				

(1) Fire stations and emergency incident scenes

### **PROTECTIVE EQUIPMENT REQUIRED:**

Helmet, PIO safety vest.

### **NON-PHYSICAL DEMANDS:**

C = Continuously 2/3 or more of the time.	F = Frequently From 1/3 to 2/3 of the time.	O = Occasionally Up to 1/3 of the time.	R = Rarely Less than 1 hour per week.	N = Never Never occurs.
---	---	--	---	----------------------------

NON-PHYSICAL DEMANDS	
Time Pressures	F
Emergency Situations	R
Frequent Change of Tasks	F

**ARCATA FIRE DISTRICT**

HR Book / Job Description



Irregular Work Schedule/Overtime	R
Performing Multiple Tasks Simultaneously	F
Working Closely with Others as Part of a Team	C
Tedious or Exacting Work	F
Noisy/Distracting Environment	R
Other	



**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 with 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:
- Nays:
- Abstain:
- Absent:

**DATED:** January 11, 2022

Signed:

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

Attest:

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



## ARCATA FIRE DISTRICT

## BASE SALARY SCHEDULE

Effective 12/26/2021

Range	Classification		Monthly Range				
FULL-TIME POSITIONS			Step 1	Step 2	Step 3	Step 4	Step 5
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				
PART-TIME POSITIONS			Step 1	Step 2	Step 3	Step 4	Step 5
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
FOOTNOTES							
<p>1 Position receives FLSA Pay (38 overtime hours per pay period)</p> <p>2 Position may receive Employer Paid Member Contribution (EPMC)</p> <p>3 Position may receive \$400 Annual Physical Fitness Premium</p> <p>4 Position may receive Temporary Upgrade Pay when acting as a Duty Qualified Captain</p> <p>5 Position may receive Temporary Upgrade Pay when acting as a Company Officer</p> <p>6 Position earns and may receive Holiday Pay</p> <p>7 Position receives \$65 Cell Phone Stipend per month</p> <p>8 Position receive Uniform Allowance of \$62.50 per month</p> <p>9 Position receives Uniform Allowance of \$41.66 per month</p> <p>10 Position receives Uniform Allowance of \$33.33 per month</p>							



**Resolution Number: 22-254**

**A RESOLUTION APPROVING THE MEMORANDUM OF UNDERSTANDING AND SIDE LETTER BETWEEN THE ARCATA FIRE PROTECTION DISTRICT AND THE ARCATA FIRE DISTRICT SENIOR MANAGEMENT GROUP**

**WHEREAS**, the Board of Directors of the Arcata Fire Protection District (Board), acting by and through its appointed negotiator, and representatives of the Arcata Fire District Senior Management Group (SMG), a duly recognized employee organization representing the Assistant Chief and Business Manager classifications, met and conferred in good faith and fully communicated and exchanged information concerning wages, retirement, benefits, and the terms and conditions of employment for contract years 2022-2024.; and

**WHEREAS**, the appointed representatives of the parties agreed on certain matters as stated in the attached Memorandum of Understanding (MOU) and Side Letter and recommended that the District and the SMG implement those agreements; and

**WHEREAS**, the SMG voted to accept the MOU attached as Exhibit "A," and Side Letter attached as Exhibit "B" incorporated by reference; and

**WHEREAS**, the Board intends that the MOU be retroactively effective to December 26, 2021 which is the beginning of the first pay period in calendar year 2022.

**NOW THEREFORE, BE IT RESOLVED THAT** the Arcata Fire Protection District Board of Directors hereby approves the MOU and Side Letter and authorizes the Board President to execute both documents.

**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:** January 11, 2022

Signed:

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

Attest:

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



---

ARCATA FIRE PROTECTION DISTRICT  
&  
ARCATA FIRE DISTRICT SENIOR  
MANAGEMENT GROUP

---

Memorandum of Understanding 2022-2024

## Contents

ARTICLE 1: RECOGNITION .....	2
ARTICLE 2: PREVAILING RIGHTS .....	3
ARTICLE 3: SENIORITY .....	4
ARTICLE 4: RETIREMENT .....	5
ARTICLE 5: WORK SCHEDULE & HOURS OF WORK .....	10
ARTICLE 6: SALARIES .....	11
ARTICLE 7: DUTY-SHIFT TRADES.....	13
ARTICLE 8: UNIFORM ALLOWANCE .....	14
ARTICLE 9: INSURANCE BENEFITS .....	15
ARTICLE 10: HOLIDAYS .....	17
ARTICLE 11: VACATION .....	18
ARTICLE 12: SICK LEAVE .....	20
ARTICLE 13: BEREAVEMENT LEAVE.....	21
ARTICLE 14: ASSIGNMENT OUT OF GRADE .....	22
ARTICLE 15: USE OF DISTRICT VEHICLES .....	23
ARTICLE 16: ADJUSTED WORK ASSIGNMENT .....	24
ARTICLE 17: CELL PHONE REIMBURSEMENT .....	25
ARTICLE 18: MEAL REIMBURSEMENT .....	26
ARTICLE 19: DUTY CHIEF ASSIGNMENT .....	27
ARTICLE 20: SEPARATION FROM EMPLOYMENT .....	28
ARTICLE 21: LAY OFF PROCEDURE .....	29
ARTICLE 22: DURATION OF MEMORANDUM OF UNDERSTANDING .....	30
ARTICLE 23: MANAGEMENT RIGHTS.....	31
RATIFICATION AND EXECUTION.....	32

## ARTICLE 1: RECOGNITION

The District hereby recognizes that the Arcata Fire District Senior Management Group (hereinafter referred to as "SMG") is the sole and exclusive representative of Senior Management Employees consisting of the following classes:

- 1) The members of Senior Management include any person employed in, or assigned to, the following classifications:
  - a) Assistant Fire Chief (Considered a Safety position)
  - b) Business Manager (Considered a Miscellaneous position)
- 2) Represented positions working in an interim capacity will receive the following salary and benefits covered in this agreement:
  - a) Article 3: Seniority, as it pertains to vacation time off
  - b) Article 5: Work Schedule and Hours of Work
  - c) Article 6: Salaries, Step-one (1) salary for position they are working in
  - d) Interim positions transferring from shift schedule to Regular Work Week Schedule shall have all accrued time off (except sick leave) converted using the formula for conversion for the accrued hours as follows (Holidays, Vacation):
    - i)  $(\text{Shift balance}) \times (.714) = (\text{Day shift balance})$  Shift to Days
    - ii)  $(\text{Day shift balance}) \times (1.4) = (\text{Shift balance})$  Days to Shift
- 3) Employees promoting to positions covered in this MOU shall be paid out for unused and/or unscheduled CTO at the hourly pay rate of their previous rank.
  - a) Article 7: Duty-Shift Trades
  - b) Article 13: Bereavement Leave
  - c) Article 15: Use of District Vehicle
  - d) Article 18: Meal Reimbursement
- 4) Where appropriate, this MOU will refer to two different employee classifications: Safety and Miscellaneous.

## ARTICLE 2: PREVAILING RIGHTS

- 1) All rights, privileges, and working conditions specifically detailed in the agreement shall remain in full force and effect during the term of this agreement unless changed by specifically detailed mutual consent.

### ARTICLE 3: SENIORITY

- 1) The District shall establish a seniority list, which shall be maintained at Headquarters.
- 2) The seniority list shall be based on the date of appointment in any one of the classes represented by the SMG. Interim and assigned positions will also have seniority based on date of appointment.
- 3) The District shall keep the seniority list current at all times. Any objection to the seniority list on the basis of accuracy shall be reported to the District.



## ARTICLE 4: RETIREMENT

- 1) Represented Classic Safety personnel hired before August 1, 2011, shall have retirement benefits derived from the contract between the Arcata Fire Protection District and the Public Employees Retirement System (PERS) as outlined below:

<b>Provision Type</b>	<b>Provision Name</b>	<b>Government Code Section</b>	<b>Effective Begin Date</b>
SR Benefit Formula	3% @ 50 Local Safety Member	21362.2	07/29/2007
Military/Relocation Credit	Military Service Credit as Public Service	21024	07/01/2005
Military Relocation Credit	Military Service Credit for Retired Persons	21027	07/01/2005
Death Benefits	Pre-Retirement Option 2W Death Benefit	21548	07/01/2005
Military/Relocation Credit	Public Service Credit for Peace Corps, AmeriCorps VISTA, or AmeriCorps Service	21023.5	07/01/2005
Service Credit	Public Service Credit for Periods of Layoff	21022	07/01/2005
Sick Leave Credit	Unused Sick Leave Credit- Local Member	20965	09/14/2003
Post Retirement Survivor Allowance	Post-Retirement Survivor Allowance to Continue After Remarriage	21635	01/01/2000
Death Benefits	Pre-Retirement Death Benefits to Continue After Remarriage of Survivor	21551	01/01/2000
Final Compensation Period	Final Compensation 1 Year	20042	07/25/1999
Additional Service Credit	Additional Service Credit 2 Years- Local Member	20903	02/04/1997
1959 Survivor Benefit Level	1959 Survivor Benefit Level 3	21573	10/01/1988
Post Retirement Survivor Allowance	Post-Retirement Survivor Allowance	21624/26/28	10/01/1988
Cost of Living Allowance	2% Annual Cost-of-Living Allowance Increase	21329	04/01/1971
Death Benefits	\$500 Retired Death Benefit	21620	12/01/1969
Prior Service	Prior Service	20055	07/07/1968
Value of EPMC Reported	Value of EPMC Reported to PERS as Earnings	AFPD Resolution No. 99-080	06/01/1999

- 2) Represented Classic Safety personnel hired after August 1, 2011, shall have retirement benefits derived from the contract between the Arcata Fire Protection District and the Public Employees Retirement System (PERS) as outlined below:

<b>Provision Type</b>	<b>Provision Name</b>	<b>Government Code Section</b>	<b>Effective Begin Date</b>
Death Benefit	\$500 Retired Death Benefit	21620	10/30/2011
1959 Survivor Benefit Level	1959 Survivor Benefit Level 3	21573	10/30/2011
Cost of Living Allowance	2% Annual Cost-of-Living Allowance Increase	21329	10/30/2011
SR Benefit Formula	3% @ 55 Formula for Firefighter or Local Safety Member	21363.1	10/30/2011
Additional Service Credit	Additional Service Credit 2 Years-Local Member	20903	10/30/2011
Final Compensation Period	Final Compensation 1 Year	20042	10/30/2011
Military/Relocation Credit	Military Service Credit as Public Service	21024	10/30/2011
Military Relocation Credit	Military Service Credit for Retired Persons	21027	10/30/2011
Post Retirement Survivor Allowance	Post-Retirement Survivor Allowance	21624/26/28	10/30/2011
Post Retirement Survivor Allowance	Post-Retirement Survivor Allowance to Continue After Remarriage	21635	10/30/2011
Death Benefits	Pre-Retirement Death Benefits to Continue After Remarriage of Survivor	21551	10/30/2011
Death Benefits	Pre-Retirement Option 2W Death Benefit	21548	10/30/2011
Prior Service	Prior Service	20055	10/30/2011
Military/Relocation Credit	Public Service Credit for Peace Corps, AmeriCorps VISTA, or AmeriCorps Service	21023.5	10/30/2011
Service Credit	Public Service Credit for Periods of Layoff	21022	10/30/2011
Sick Leave Credit	Unused Sick Leave Credit- Local Member	20965	10/30/2011
Value of EPMC Reported	Value of EPMC Reported to PERS as Earnings	AFPD Resolution No. 99-080	06/01/1999

- 3) Safety personnel hired on or after January 1, 2013, and considered new members under Section 7522.04(f) of the Public Employees' Pension Reform Act of 2013 (PEPRA) shall have retirement benefits derived from the contract between the Arcata Fire Protection District and the Public Employees Retirement System (PERS) as outlined below:

<b>Provision Type</b>	<b>Provision Name</b>	<b>Government Code Section</b>	<b>Effective Begin Date</b>
Death Benefit	\$500 Retired Death Benefit	21620	01/01/2013
1959 Survivor Benefit Level	1959 Survivor Benefit Level 3	21573	01/01/2013
Cost of Living Allowance	2% Annual Cost-of-Living Allowance Increase	21329	01/01/2013
SR Benefit Formula	2.7% @ 57 Formula for Safety Members	7522.25(d)	01/01/2013
Additional Service Credit	Additional Service Credit 2 Years-Local Member	20903	01/01/2013
Final Compensation Period	Final Compensation 3 Years	20037	01/01/2013
Military/Relocation Credit	Military Service Credit as Public Service	21024	01/01/2013
Military Relocation Credit	Military Service Credit for Retired Persons	21027	01/01/2013
Post Retirement Survivor Allowance	Post-Retirement Survivor Allowance	21624/26/28	01/01/2013
Post Retirement Survivor Allowance	Post-Retirement Survivor Allowance to Continue After Remarriage	21635	01/01/2013
Death Benefits	Pre-Retirement Death Benefits to Continue After Remarriage of Survivor	21551	01/01/2013
Death Benefits	Pre-Retirement Option 2W Death Benefit	21548	01/01/2013
Prior Service	Prior Service	20055	01/01/2013
Military/Relocation Credit	Public Service Credit for Peace Corps, AmeriCorps VISTA, or AmeriCorps Service	21023.5	01/01/2013
Service Credit	Public Service Credit for Periods of Layoff	21022	01/01/2013
Sick Leave Credit	Unused Sick Leave Credit- Local Member	20965	01/01/2013
Value of EPMC Reported	Value of EPMC Reported to PERS as Earnings	AFPD Resolution No. 99-080	06/01/1999

- 4) Retirement benefits for Classic Miscellaneous Employees shall be, derived from the contract between Arcata Fire Protection District and the Public Employees Retirement System (PERS) as outlined below:

<b>Provision Type</b>	<b>Provision Name</b>	<b>Government Code Section</b>	<b>Effective Begin Date</b>
SR Benefit Formula	2.7% @ 55 Formula for Local Miscellaneous Members	21354.5	07/29/2007
Military/Relocation Credit	Military Service Credit as Public Service	21024	07/01/2005
Military Relocation Credit	Military Service Credit for Retired Persons	21027	07/01/2005
Death Benefits	Pre-Retirement Option 2W Death Benefit	21548	07/01/2005
Military/Relocation Credit	Public Service Credit for Peace Corps, AmeriCorps VISTA, or AmeriCorps Service	21023.5	07/01/2005
Service Credit	Public Service Credit for Periods of Layoff	21022	07/01/2005
Sick Leave Credit	Unused Sick Leave Credit- Local Member	20965	09/14/2003
Death Benefits	Pre-Retirement Death Benefits to Continue After Remarriage of Survivor	21551	01/01/2000
Final Compensation Period	Final Compensation 1 Year	20042	07/25/1999
1959 Survivor Benefit Level	1959 Survivor Benefit Level 3	21573	10/01/1988
Death Benefit	\$500 Retired Death Benefit	21620	11/15/1987
Cost of Living Allowance	2% Annual Cost-of-Living Allowance Increase	21329	11/15/1987
Prior Service	Prior Service	20055	11/15/1987
Value of EPMC Reported	Value of EPMC Reported to PERS as Earnings	AFPD Resolution No. 99-080	06/01/1999

- 5) Retirement Benefits for New Member (PEPRA) Miscellaneous Employees by CalPERS shall pay 50% of the normal cost as the Employee Contribution. CalPERS shall determine the normal cost. New Members shall have retirement benefits derived from the contract between the Arcata Fire Protection District and the Public Employees Retirement System (PERS) as outlined below:

<b>Provision Type</b>	<b>Provision Name</b>	<b>Government Code Section</b>	<b>Effective Begin Date</b>
Death Benefit	\$500 Retired Death Benefit	21620	01/01/2013
1959 Survivor Benefit Level	1959 Survivor Benefit Level 3	21573	01/01/2013
SR Benefit Formula	2% @ 62 Formula for Miscellaneous/Industrial Members	7522.20	01/01/2013
Cost of Living Allowance	2% Annual Cost-of-Living Allowance Increase	21329	01/01/2013
Final Compensation Period	Final Compensation 3 Years	20037	01/01/2013
Military/Relocation Credit	Military Service Credit as Public Service	21024	01/01/2013
Military Relocation Credit	Military Service Credit for Retired Persons	21027	01/01/2013
Death Benefits	Pre-Retirement Death Benefits to Continue After Remarriage of Survivor	21551	01/01/2013
Death Benefits	Pre-Retirement Option 2W Death Benefit	21548	01/01/2013
Prior Service	Prior Service	20055	01/01/2013
Military/Relocation Credit	Public Service Credit for Peace Corps, AmeriCorps VISTA, or AmeriCorps Service	21023.5	01/01/2013
Service Credit	Public Service Credit for Periods of Layoff	21022	01/01/2013
Sick Leave Credit	Unused Sick Leave Credit- Local Member	20965	01/01/2013

- 6) For all non-PEPRA represented employee's, the CalPERS member contribution shall be paid by the District as an Employer Paid Member Contribution.
- 7) At retirement, the represented employee shall be paid in full, at their current hourly rate, for any unused vacation time, or holiday(s) earned.

## ARTICLE 5: WORK SCHEDULE & HOURS OF WORK

- 1) For all represented employees, the workweek begins at 0800 Sunday and ends at 0759 the following Sunday. The regular work schedule will be a 5/8's (5 eight-hour days) which will be Monday-Friday 0800-1700 hours. Chief Officer's may, at the discretion of the Fire Chief, work a 4/10 schedule (4 ten-hour days).
- 2) All represented Safety Positions:
  - a) Are considered management positions and are compensated as salaried employees and therefore are exempt from the Fair Labor Standards Act (FLSA).
  - b) There shall be no accrual of compensatory time off (CTO) for Represented Safety employees.
- 3) All represented Miscellaneous positions:
  - a) Are compensated as hourly employees and covered by FLSA.
  - b) The Miscellaneous employees may accrue CTO for hours worked beyond eight (8) hours/day and/or forty (40) hours/week.
    - i) CTO hours shall be accrued at the rate of time and one-half times the hours worked
    - ii) Hours shall be cashed out at the current hourly pay rate and paid out at straight time.
    - iii) The employee may bank up to forty (40) hours of CTO each year.
    - iv) CTO banks will be paid to zero (0) during the last pay period of the year.
    - v) CTO may be taken as time off only when it is convenient to the District in terms of operational ability.
    - vi) CTO requests will be scheduled on a first-come-first-served basis.
- 4) Chief officers working a may utilize a "flex time" schedule for their work hours in recognition of the requirements of their position to attend various functions and meeting that occur outside of the normal 0800 to 1700 business workday.

## ARTICLE 6: SALARIES

- 1) Wages: The wages of all employees shall be as set forth in d) & e), hereinbelow.
  - a) A newly appointed employee shall begin employment at Step #1. Upon satisfactory completion of the first 1st-year probationary period, the employee shall progress to Step #2. Upon satisfactory completion of the second 2nd year, the employee shall progress to Step #3, et cetera.
  - b) All employees must have been rated satisfactory on their performance evaluation prior to any salary step increases. Said evaluations should be completed 30 days prior to the employee’s anniversary date.
  - c) Pay Periods are bi-weekly and there are typically 26 periods in the year.
  - d) Hourly Pay Rate – Represented Safety (Effective December 26, 2021):

	<i>Step 1</i>	<i>Step 2</i>	<i>Step 3</i>	<i>Step 4</i>	<i>Step 5</i>
Assistant Chief	\$48.01	\$50.41	\$52.93	\$55.58	\$58.36

- e) Hourly Pay Rate – Miscellaneous (Effective December 26, 2021):

	<i>Step 1</i>	<i>Step 2</i>	<i>Step 3</i>	<i>Step 4</i>	<i>Step 5</i>
<i>Business Manager</i>	\$33.72	\$35.41	\$37.18	\$39.03	\$40.98

- 2) Deferred Compensation: The District will provide a \$100.00 match per pay period for employees participating in the program.
- 3) Emergency Response Pay: Chief Officers who are qualified, according to California Incident Command Certification System (CICCS), will earn emergency response pay portal to portal, for mutual aid responses under the Six-Party or State of California Master Mutual Aid agreements.
  - a) They shall be paid at the listed rates in the CAL FIRE agreement: Mutual Aid; Local Agency Agreement; (Assistance By Hire); California Fire Assistance Agreement (CFAA). This payrate does not include response covered by a local mutual-aid or auto-aid agreement. When determining the pay rate, the District shall refer to the most current CAL FIRE or CFAA contract.
    - i) Pay will be given for assignments such as Strike Teams; Cal OES requests; disaster responses outside of the District; County, State, & Federal Disasters inside of the District; or any other type of special emergency inside/outside of the District which requires the employee(s) to be held on duty or to respond back for extended operational periods.



- ii) Employees will not receive additional pay when on these assignments if they are working their normal shift schedule.
- iii) Pay will be distributed on a pass-through basis.
- iv) The District shall compensate employees regardless of reimbursement at the listed hourly pay rates.
- v) Only additional days or hours will be compensated at this rate.
- vi) Emergency response pay cannot be taken as CTO.

## ARTICLE 7: DUTY-SHIFT TRADES

- 1) Duty-Shift trades may be arranged by exempt employees to allow more flexible scheduling and to enable the individual to accomplish any personal business. Trades may be arranged only by, and for the benefit of, the involved employees
- 2) Shift trade requests shall be initiated by the employee using the current form and/or scheduling program. The necessary steps and forms shall be completed at any time prior to the initiation or start of the shift trade.

## ARTICLE 8: UNIFORM ALLOWANCE

- 1) All represented safety employees are required to wear, while on duty, a full, distinctive uniform, including required patches and other attachments to the uniform as outlined in the uniform policy.
  - a) The District shall supply the employee with all uniform requirements.
  - b) The uniform allowance may only be used to purchase items as outlined in the District's Uniform Policy.
  - c) The clothing allotment is \$750.00 per fiscal year for each represented Safety employee.
- 2) All represented miscellaneous employees may wear District approved logo wear in lieu of business attire.
  - a) The clothing allotment for logo wear is \$400 per fiscal year for Miscellaneous employees.
- 3) Uniform allowances renew on July 1, annually.
- 4) Clothing allotments are considered pensionable income for Employees classified as Classic, in accordance with CalPERS regulations; therefore, the District shall report to PERS the total amount of the clothing allotment used by each employee, fiscally and retroactively in accordance with the CalPERS reporting requirements.
- 5) Work (station) boots as described in the District Uniform Policy will be replaced by the District as needed.

## ARTICLE 9: INSURANCE BENEFITS

- 1) The District provides the following insurance benefits for represented employees and, in certain situations defined within this Article, their eligible family members (i.e., spouse, natural or legally adopted children, or others as defined by insurance contracts).
  - a) Health Care: PERS Gold
    - i) OPT-OUT: Employees wishing or required to Opt-Out of health insurance provided under this agreement because of secondary insurance offered by a spouse/domestic partner or other means are eligible for reimbursement of medical expenses incurred as follows:
      - (1) Co-payments, deductible related medical expenses, healthcare expenses incurred as a result of not using preferred care providers.
      - (2) The employee shall pay for the services rendered.
      - (3) The District shall reimburse the employee up to a total of \$3000 per family per year with receipt.
    - ii) UP-GRADE: Employees wishing to upgrade/change their coverage to a CalPERS health plan more expensive than PERS Gold may do so at their own expense. The employee will be responsible to cover the difference in the monthly premium and will be done through automatic payroll deduction
  - b) Dental: Delta Dental
  - c) Vision: District Self-Insured
    - i) Vision care is self-insured for employees and their dependents.
    - ii) The District shall reimburse the employee up to a total of \$280 per person, per year, with an itemized receipt for
      - (1) Vision Services
      - (2) Prescription Lenses
      - (3) Prescription Contact Lenses.
  - d) Life Insurance: The Standard
    - (1) Employee Coverage (Basic Group Life) = \$50,000
    - (2) Employee Coverage (Group AD&D) = \$50,000
    - (3) Spouse & Family Coverage (Group Family Life) = Spouse 20K; 10K per child
  - e) Long Term Disability Insurance (Employee only): The Standard
  - f) Air Ambulance (covers residing household members): AirMedCare Network
  - g) Employee Assistance Program: Magellan/FDAC
- 2) District Provided Retiree Health Insurance
  - a) Retired employees and (in certain situations defined within this Article) eligible family members will be enrolled in PERS Gold for in-state retirees and PERS Platinum for out-of-state retirees at District expense.
    - (1) To qualify for retiree health benefits, employees must meet the definition of an "annuitant" as defined by the PEMHCA. Eligibility of family members following the death of a retired employee will be determined pursuant to CalPERS'

regulations and policies, including the PEMHCA and one of the following conditions

- (2) **Represented Safety employees hired before July 1, 2008**, will be provided coverage, for the annuitant and eligible dependents, in the District provided Health Care plan after they retire in good standing from the District.
  - (3) **Represented Safety employees hired between July 1, 2008 and December 31, 2014**, will be provided coverage, for the annuitant only. Post-retirement dependent health care coverage is not available, however, annuitants may add eligible dependents at their own expense.
  - (4) **Represented Safety employees hired on or after January 1, 2015**, will be provided coverage, for the annuitant only according to the following schedule:
    - (i) Less than ten (10) years of service – None
    - (ii) Ten or more years of service – 5% of the premium cost paid for each year of service provided, including the first ten years retroactively (100% at 20 years of service).
    - (iii) Premiums paid until annuitant reaches age 65.
  - (5) **Classic Miscellaneous employees hired on July 1, 2016**, will be provided coverage, for the annuitant only. Post-retirement dependent health care coverage is not available, however, annuitants may add eligible dependents at their own expense.
    - (i) Premiums paid until annuitant reaches age 65.
- b) The District will contribute to CalPERS the minimum amount necessary to pay the cost of their enrollment in the District provided health insurance. The contribution will be equivalent to the minimum employer contribution required under Section 22892(b)(l) of the Public Employees' Medical and Hospital Care Act ("PEMHCA").
  - c) Each month the District will provide each retiree enrolled in the District provided Health Care plan a non-taxable reimbursement issued in the appropriate amount, to pay for the difference between the District's minimum contribution to PERS (required under Section 22892(b)(l) of the PEMHCA) and the full cost of enrollment of the employee and their dependents, if any, enrolled in the District provided health care plan.

## ARTICLE 10: HOLIDAYS

- 1) All represented employees will receive the eleven (11) holidays the office is closed as paid holiday leave (136 hours). The recognized days are:
  - a) January 1st New Year's Day
  - b) Third Monday in January, Martin Luther King Jr. Day
  - c) Third Monday in February, President's Day
  - d) Last Monday in May, Memorial Day
  - e) July 4<sup>th</sup>, Independence Day
  - f) First Monday in September, Labor Day
  - g) November 11<sup>th</sup>, Veteran's Day
  - h) Last Thursday in November, Thanksgiving Day
  - i) Friday following Thanksgiving Day
  - j) December 24<sup>th</sup>, Christmas Eve Day
  - k) December 25<sup>th</sup>, Christmas Day
  - l) Any other day specially declared a National or State holiday and observed as a legal holiday by the District Board
- 2) If the holiday occurs on a Saturday, the District will observe the preceding Friday as the day the office is closed. If the holiday fall on a Sunday, the District will observe the following Monday as the day the office is closed.
- 3) Represented Safety employees will receive an additional forty-eight (48) hours of holiday leave, per year, in addition to the eleven (11) days the office is closed for holidays.
- 4) In the event that any of the holiday hours are not used by the last pay period paid of the calendar year (based on the preceding 26 pay periods), all unused hours will be made cashed out at the employees' regular rate of pay in first pay period of the December.
  - a) This payment is not reportable normal earnings or special compensation, pursuant to Gov. Code 20636, 7522.34, CCR 571 (Classic) and 571.1 (PEPRA).

## ARTICLE 11: VACATION

- 1) No employee shall be considered to be on vacation leave if at the same time that such vacation leave is scheduled; the employee is on sick or injury leave.
- 2) Any employee who is entitled to vacation leave at the time of retirement or separation shall receive one (1) hour pay for each unused hour of vacation leave.
  - a) In the event that the employee is entitled to vacation leave at the time of his death, his dependent survivors shall receive vacation pay on the same basis.
  - b) Employees shall not use vacation leave during the two months immediately preceding his or her effective date of retirement unless approved by the Fire Chief.
- 3) Vacation shifts shall be considered to be earned based on the following schedule:

Represented Employees	
After 1 Year	96 hours
After 5 Years	112 hours
After 10 Years	128 hours
After 15 Years	144 hours
After 20 Years	160 hours
After 25 Years	176 hours

- 4) The following requirements apply to the use and accrual of vacation:
  - a) Employees working a Regular Work Schedule
  - b) Vacation requests should be submitted to the Fire Chief at least two weeks in advance.
  - c) Employees shall be allowed to hold over four hundred (400) hours of vacation.
  - d) Time accrued in excess of the 400 hours shall be paid out at straight time in the first pay period in January.
  - e) Every effort should be made to use the accumulated time in the year earned.
  - f) Employees may exercise the option to be paid cash for unused accumulated vacation hours.
  - g) The employee must request to be paid out for unused hours before March 31st of each calendar year.
  - h) The maximum number of hours that an employee can request to be paid out is one hundred sixty (160).
  - i) Employees promoting to a rank covered in this MOU shall be paid out for unused vacation at the hourly pay rate of their previous rank.
  - j) Employees switching from the Shift Work Schedule to a Regular Workweek will convert accrued time off using the following conversion formula (Holidays, Vacation):



- i)  $(\text{Shift balance}) \times (.714) = (\text{Day shift balance})$  Shift to Days
- ii)  $(\text{Day shift balance}) \times (1.4) = (\text{Shift balance})$  Days to Shift
- k) A log showing vacation accrual for all positions shall be kept current at Headquarters and be readily available upon request.
- l) Represented Safety employees taking vacation that causes duty coverage needs will require approval of the Fire Chief and will be approved on seniority if there is a conflict.

## ARTICLE 12: SICK LEAVE

- 1) Personal Sick Leave:
  - a) Sick leave with pay will be granted by the District at the rate eight (8) hours per month for all represented employees. Sick leave shall not be considered a privilege, which an employee may use at their discretion but shall be allowed only in case of necessity in actual sickness or disability.
  - b) In order to receive sick leave compensation while absent from work, the employee shall make every reasonable effort to notify his/her supervisor prior to the start of the workday.
  - c) There shall be no limitation on the accrual of unused sick leave.
  - d) The Duty Chief or Fire Chief shall be the contact for sick leave use.
  - e) Should an emergency arise during the work period, sick leave hours will be deducted as used and recorded.
  - f) All applicable FMLA/CFRA/PDL/PFL statutes will be available and applicable provisions abided, by the District and the employees.
  - g) Represented employees may use paid sick leave for their own illness and/or the illness of their spouse, registered domestic partner, parent, dependent child, or any other family relationship required by law. The District may verify the validity of the sick leave to the extent allowed by law.

## ARTICLE 13: BEREAVEMENT LEAVE

- 1) Any eligible employee who is absent from work because of the death of a member of the employee's immediate family may be allowed a leave of absence with full pay not to exceed five days per occurrence (Regular Work Week). This leave will not be cumulative.
  - a) In the event of more than one simultaneous death, this time may be extended as approved by the Fire Chief.
- 2) All leaves of absence for family death shall require approval of the Chief. In granting family death leave, only time off for funeral arrangements and service, travel time to the location of the funeral, and a maximum of one extra day shall be considered. In order to receive time off for family death leave, the employee shall notify the Chief or his/her designee prior to the beginning of the affected workday.

## ARTICLE 14: ASSIGNMENT OUT OF GRADE

- 1) The Fire Chief shall have the ability to fill a temporary position. A temporary reassignment of personnel shall be as follows:
  - a) An employee, selected to fill a temporary position shall be appointed from a current promotional eligibility list. In the absence of a current eligible list, the senior member of the next lower rank shall receive the temporary appointment.
  - b) If the temporary position is more than 90 days, the position must be reviewed by the District Board of Directors.
  - c) The temporary position shall receive a temporary salary increase.
  - d) The adjusted temporary salary shall be the amount of the starting salary for the position being filled.

## ARTICLE 15: USE OF DISTRICT VEHICLES

- 1) Represented Safety positions living in the District will be issued a take-home District vehicle for the purposes of emergency response, and/or other District related business.
- 2) The following conditions will apply to the use of these vehicles:
  - a) Operators of all vehicles must possess a valid, insurable California Driver License.
  - b) The vehicle will be maintained and prepared for response to all emergency calls.
  - c) The District recognizes that the Officers may need to conduct personal business while using District vehicles. The District permits this use as it allows the Chief Officers to maintain their availability for emergency response throughout the District.
  - d) All District employees and any passenger in a District vehicle will be properly restrained by an approved seat belt.
  - e) The vehicle will be made available for use by other personnel when the Officer assigned the vehicle is on vacation or otherwise unavailable.

## ARTICLE 16: ADJUSTED WORK ASSIGNMENT

- 1) Positions covered under this MOU will be allowed to work in an adjusted work assignment as approved by the Fire Chief. Such cases would be considered a modified assignment that accounts for circumstances such as injury leave, workers compensation, or sick leave when the employee is not capable of performing all of their normal duties.

## ARTICLE 17: CELL PHONE REIMBURSEMENT

- 1) Represented Safety positions will receive a monthly cell phone allowance. The allowance will not be considered as part of the employee's salary. The allowance is intended to cover the majority of expected usage for an employee's personal cell phone and calling plan, recognizing that the employee retains the benefit of personal usage and having control over the equipment and plan selected.
- 2) The District will provide a reimbursement of \$65 per month to each member of the SMG, payable in advance with the first pay period of the fiscal year. There is no requirement for receipts or records to be provided however, if the employee discontinues use of the cell phone, the District Business Manager will be immediately notified, and the reimbursement suspended.

## ARTICLE 18: MEAL REIMBURSEMENT

- 1) The District will pay for or reimburse, reasonable meal expenses, which are incurred as a result of attending meetings that are held during mealtimes



## ARTICLE 19: DUTY CHIEF ASSIGNMENT

- 1) The Fire District requires a Chief Officer to be available as Duty Chief to provide specialized supervisor, management, and incident command capabilities.
- 2) Chief Officers will arrange a duty week rotation so that one Chief Officer will be assigned as a Duty Chief at all times.
  - a) The current practice provides for a Duty Chief rotation that starts at 1700 on Thursday and ends at 1700 on the next Thursday, 7 days later. Chief Officers may use a different rotation with mutual consent of all Officers covering the Duty Chief assignment.
  - b) The current practice provides three Duty Chiefs, each covering one Duty Week every three weeks.
- 3) Chief officers holding the duty will reside in a location within the boundaries for the District.

## ARTICLE 20: SEPARATION FROM EMPLOYMENT

- 1) An employee separating for non-retirement and/or non-disciplinary reasons shall be paid in full all accrued and unused vacation and holiday and overtime hours. These hours shall be paid according to the rates listed in this agreement.
  - a) In the event of work-related death, the employee's beneficiary(s) will receive 100% of the employee's accrued sick leave as a cash payment regardless of tenure. Should it be necessary, this benefit can be paid out over 12 months.
  - b) Buy-back of accrued sick leave will be paid at the employee's hourly base rate of pay then in effect, times the above-listed percentage.
- 2) The cash payment shall be disbursed to the separating employee via:
  - a) Lump-sum cash payment (less applicable taxes)
  - b) Deposited to the employee's deferred compensation account (as allowed under terms and conditions of the plan and Internal Revenue Service regulations)
  - c) A combination of both options, at the election of the employee, or dependent survivor.
- 3) Employee(s) discharged for cause are not eligible for the buyback benefit.

## ARTICLE 21: LAY OFF PROCEDURE

- 1) Layoff lists shall be prepared by the Fire Chief and shall take into consideration job performance and length of service. For the purpose of determining the list, these elements shall be in the following order:
  - a) Seniority is determined by the date of entry into the SMG (see Article 3 - Seniority).
  - b) The last person hired shall be the first laid off. In the event that more than one employee has the same hiring date, layoff shall be by placement on the original (hiring list) entry position with the Department.
- 2) Any person in a higher rank shall have the right to demote to a lower rank formerly held by that employee. Any employee in a higher rank, who has served in a lower classification, shall be allowed to use all years for both positions as seniority credit to establish a position on lower classification layoff list (bumping). Otherwise, seniority shall be determined by the number of years in the rank in which the employee is presently serving. Seniority credit will be based on years of service or prorated years of service based on twelve (12) months per year.
- 3) In the event the layoff of employees is contemplated, the District shall provide wherever possible, at least ninety (90) calendar day's written notice of such.
- 4) Employees bumped shall be placed on a permanent promotional eligibility list for all promotions provided they are regular, full-time employees of the Arcata Fire Protection District at the time the vacancy occurs. If a re-promoted employee has been working at a lower rank for one year or more, the employee must go through the probationary process.
- 5) Employees actually laid off shall be placed on a rehire list for a five (5) year period.
  - a) Employees who are laid off shall be placed on a reinstatement eligibility list for five (5) years. During the first two years, a reinstated employee shall be placed at the step in the salary range, which they had at the time they were laid off. Employees reinstated after two years shall have a salaried placement as though they were newly hired or promoted.
  - b) Vacation accrual rates shall only be reinstated to an employee within two (2) years of being laid off.
- 6) If an employee has been laid off for one (1) year or more, the employee must go through a new probation period upon reinstatement.
- 7) Except as provided above, an employee shall not receive credit for time spent on layoff in computing time for any benefit entitlement.
- 8) In the event an employee refuses reinstatement, the employee's name shall be removed from the re-employment list.
- 9) Employees reinstated or re-promoted shall be placed at the step, which they held at the time they were demoted, "bumped" or laid off.

## ARTICLE 22: DURATION OF MEMORANDUM OF UNDERSTANDING

- 1) The provisions of this Memorandum of Understanding shall take effect **December 26, 2021 and remain in effect through December 31, 2024** and shall be in force unless they are subsequently modified by mutual consent through the meet and confer process for modified by unilateral action by the District.
- 2) If either party desires to seek modifications to the provisions of the Memorandum of Understanding, that party shall notify the other party. The requesting party shall indicate which provisions will be the subject of the request for modification. Both parties shall meet and confer in good faith in an attempt to develop mutual consent to modify the provisions of the then-current MOU.
- 3) If any Article or Section of the Memorandum of Understanding or an Addendum hereto should be held invalid by operation of precedent law or by a tribunal of competent jurisdiction, or if compliance or enforcement of any Article or Section should be restrained by such tribunal or the enactment of superseding law by any governmental authority, such Article or Provision shall be immediately suspended and be of no force or effect. Such invalidation of a part or portion of this Memorandum of Understanding shall not invalidate any remaining portions, and those remaining portions shall remain in full force and effect unless those remaining portions were contingent upon the operations of the invalidated Section. Upon the invalidation or restraint of any Article or Section of the Memorandum of Understanding, the parties shall, within thirty (30) days, meet and confer in an effort to resolve the issue.
- 4) For purposes of this Article, the Arcata Fire Protection District Board of Directors is not a "tribunal of competent jurisdiction".
- 5) The obligations imposed under this agreement on Arcata Fire Protection District shall be binding upon all of its successors-in-interest, including, but not limited to, any fire protection district or other public entity into which Arcata Fire Protection District is merged, or with which Arcata Fire Protection District is consolidated.

## ARTICLE 23: MANAGEMENT RIGHTS

- 1) Except as otherwise provided in this agreement, the District retains all rights, powers, and authority exercised or held by it, including, but not limited to the following:
  - a) To determine and modify the organization and structure of the District.
  - b) To set standards for service to be offered to the public.
  - c) To direct the employees of the District to conduct its Mission.
  - d) To determine the procedures, as well as standards of selection and testing for employment.
  - e) To take disciplinary action against employees for cause.
- 2) In rare instances of emergency or unusual circumstance, the District may find it necessary to temporarily suspend one or more provisions of this agreement to accomplish its Mission. Employees will abide by such decisions. The District will exhaust all provisions and/or restrictions of the current agreement before taking such action and will accept grievances regarding such action after the conclusion of the emergency or unusual circumstance.
- 3) Both parties recognize that the Volunteers are an important adjunct to the District's emergency response force. The District will maintain a clear distinction between the District staff covered by this agreement and the Volunteers. The Employees agree to vigorously support and assist in the upgrading of that force and to assist with Volunteer training and development.
- 4) Nothing in this article is intended to, in any way, supersede or infringe upon the rights of the Employees.

## RATIFICATION AND EXECUTION

The District and the SMG acknowledge that this Memorandum of Understanding shall not be in full force and effect until signed by the SMG representative and adopted in the form of a resolution by the District Board or Directors.

Subject to the foregoing, the Memorandum of Understanding is hereby agreed to and entered into **January 11, 2022**.

For Fire District

For Senior Management Group

By \_\_\_\_\_

By \_\_\_\_\_

Randy Mendosa, President  
Arcata Fire Protection District

Sean Campbell  
SMG Representative

Side Letter Between the Arcata Fire Protection District  
&  
the Arcata Fire Senior Management Group

The Arcata Fire Protection District (“District”) and the Arcata Fire District Senior Management Group (“SMG”) met and conferred in good faith and reached an agreement for a new Memorandum of Understanding between the Parties. This side letter addresses administrative issues relevant to individual employees in the bargaining unit. The District and SMG agreed:

Employee Classification & Wage placement

1. Sean Campbell will be reclassified as Assistant Chief and placed at Step 5 on the Assistant Chief wage scale
2. Becky Schuette will be placed at Step 3 of the Business Manager wage scale.

Health Insurance

1. The District will pay 100% of the CalPERS Platinum health insurance benefit for Sean Campbell during calendar year 2022 at his currently applicable benefit level. Campbell will retire during 2022 and will remain in CalPERS Platinum in retirement.
2. The District will pay 100% of the CalPERS Platinum health insurance benefit for Becky Schuette during calendar year 2022 at her currently applicable benefit level. Effective the first month of the 2023 plan year, the District will pay 100% of the CalPERS gold health insurance benefit for Schuette at her currently applicable benefit level. Schuette will pay the difference between the Platinum and Gold plans if she elects to remain on the Platinum plan for 2023 and/or any subsequent year(s).

This side letter shall be incorporated in full into the aforementioned Memorandum of Understanding.

For Fire District

For Senior Management Group

By \_\_\_\_\_

By \_\_\_\_\_

Randy Mendosa, President  
Arcata Fire Protection District

Sean Campbell  
SMG Representative

Date \_\_\_\_\_

Date \_\_\_\_\_

# Correspondence & Communications



Thank  
YOU

Station@McKinville

Just a note to say thanks so much.

Thank you for all you  
did to assist my sister  
and Godmother in Arcata  
I heard your team  
was impressive on site!

Alma + family

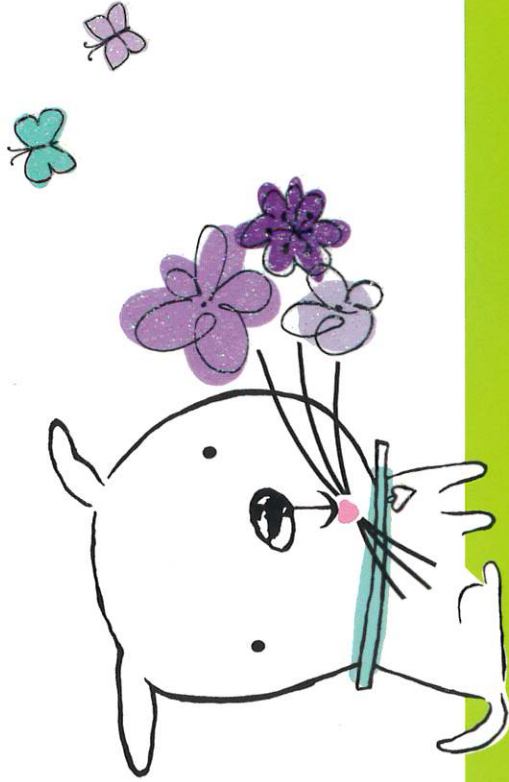
Re: 389 4th #D Arcata

Chief  
Capt. Justin McDonald

Re: 389 4th St #0  
Arcata, Ca

...for just being you!  
Words can not express our  
gratitude for your caring  
gesture of my sister/our Aunt!  
You're gone above just your  
job duties. Thank you for  
caring & following up!  
At the Adirondack  
family.

Thank you so much  
for the nice things you do,  
for your thoughtfulness, too...





**Date:** January 11, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Fire Chief's Monthly Report

---

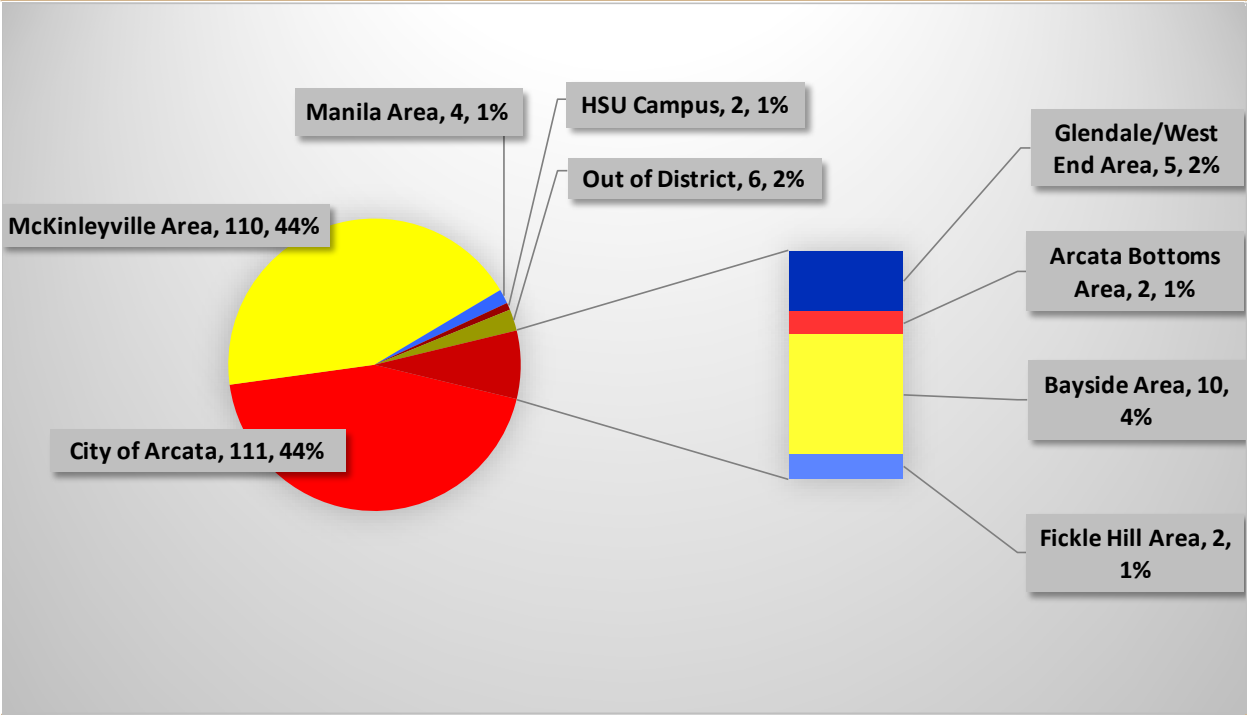
## Monthly Incident Activity

### Notable Incidents

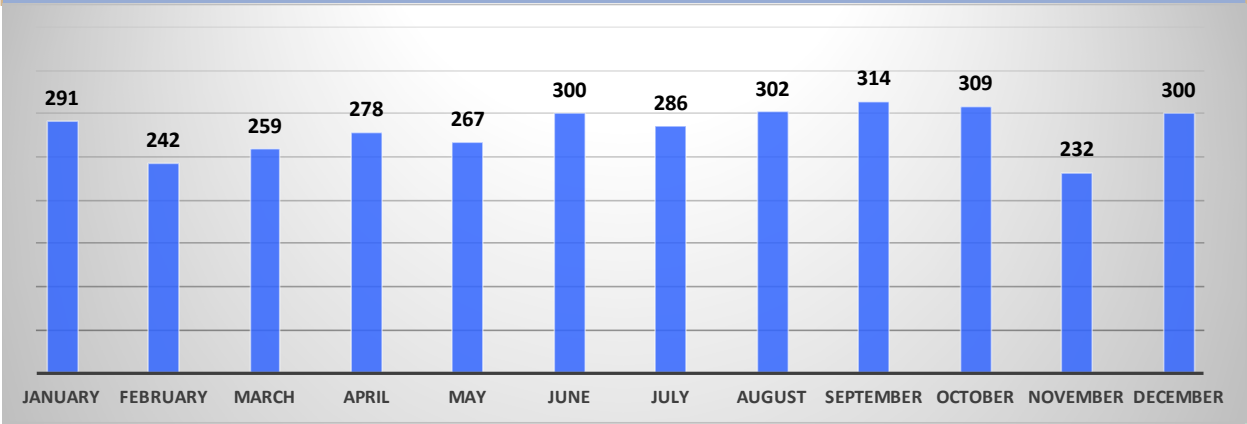
- 12/09/21 Structure Fire – Silkwood Street, McKinleyville – Fire contained to a bedroom in a single-family residence. Suspected Cause – Failure of electronic equipment
- 12/11/21 MVA Extrication – Highway 299 Blue Lake – Mutual Aid provided to Blue Lake Fire. Vehicle rollover down an embankment
- 12/19/21 Rescue – Hiller Road Bluff Trail. Rescued a person 30 feet down the embankment
- 12/23/21 Rescue – Camel Rock – Mutual Aid provided to CalFire. Assisted with the rescue of Surfer stranded on the rocks near Camel Rock.
- 12/23/21 Structure Fire – 4<sup>th</sup> Street, Arcata – Mutual Aid to CalFire. Firefighter performed a rescue of a fire victim. Fire victim later succumbed to injuries. The fire contained to a bedroom in a multi-family structure. Suspected Cause – Failure of electronic equipment
- 12/27/21 Structure Fire – West End Road, Blue lake – Mutual Aid provided to Blue Lake Fire. Attic fire in a single-family residence
- 12/27/21 Agency Assist – Willow Creek – Mutual Aid provided to Willow Creek Fire. A chief officer, Type 3 engine, and members of the VLU team responded to assist with the weather-related incident in Willow Creek. This was a 2-day assignment.
- 12/30/21 Structure Fire – School Road, McKinleyville – Fire was contained to an outbuilding on the property. Several animals perished in the fire. Suspected Cause – Failure of electronic equipment

INCIDENT COUNT		
Fires	11	3.67%
Overpressure rupture, explosion, overhear - no fire	1	0.33%
Rescue & Emergency Medical Service	135	45.00%
Hazardous Condition (No Fire)	4	1.33%
Service Call	30	10.00%
Good Intent Call	49	16.33%
False Alarm & False Call	22	7.33%
Severe Weather, Natural Disaster, & Other	0	0.00%
Incomplete	48	16.00%
<b>TOTAL</b>	<b>300</b>	<b>100.00%</b>

**INCIDENT COUNT BY ZONE**



**ANNUAL INCIDENT COUNT**



PRE-INCIDENT VALUE		LOSSES	
\$34,370,459.00		\$74,385.00	
MUTUAL AID			
Aid Type		Total	
Aid Given		5	
Aid Received		1	
OVERLAPPING CALLS			
# OVERLAPPING		% OVERLAPPING	
67		22.33%	
LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Dispatch to Arrival)			
Station Response Area	EMS	FIRE	
Arcata	0:03:18	0:07:44	
Mad River	0:07:29	0:29:10	
McKinleyville	0:04:08	0:04:59	
AVERAGE FOR ALL CALLS		0:04:11	

## Monthly Operations Report

**Decembe Overtime Hours** - Suppression staff covered **1176** hours of mandatory OT to maintain minimum staffing levels. Out of the 31 days in the month, all three stations were staffed **ten** of the days, and another **eight** days we were at the minimum on-duty staffing (2 stations staffed with 2 on-duty).

**Training Highlights – 175 hours** of training that included, Ethics (AB1234), Discrimination prevention refresher, EMS refresher, CMCI training with UPD

---

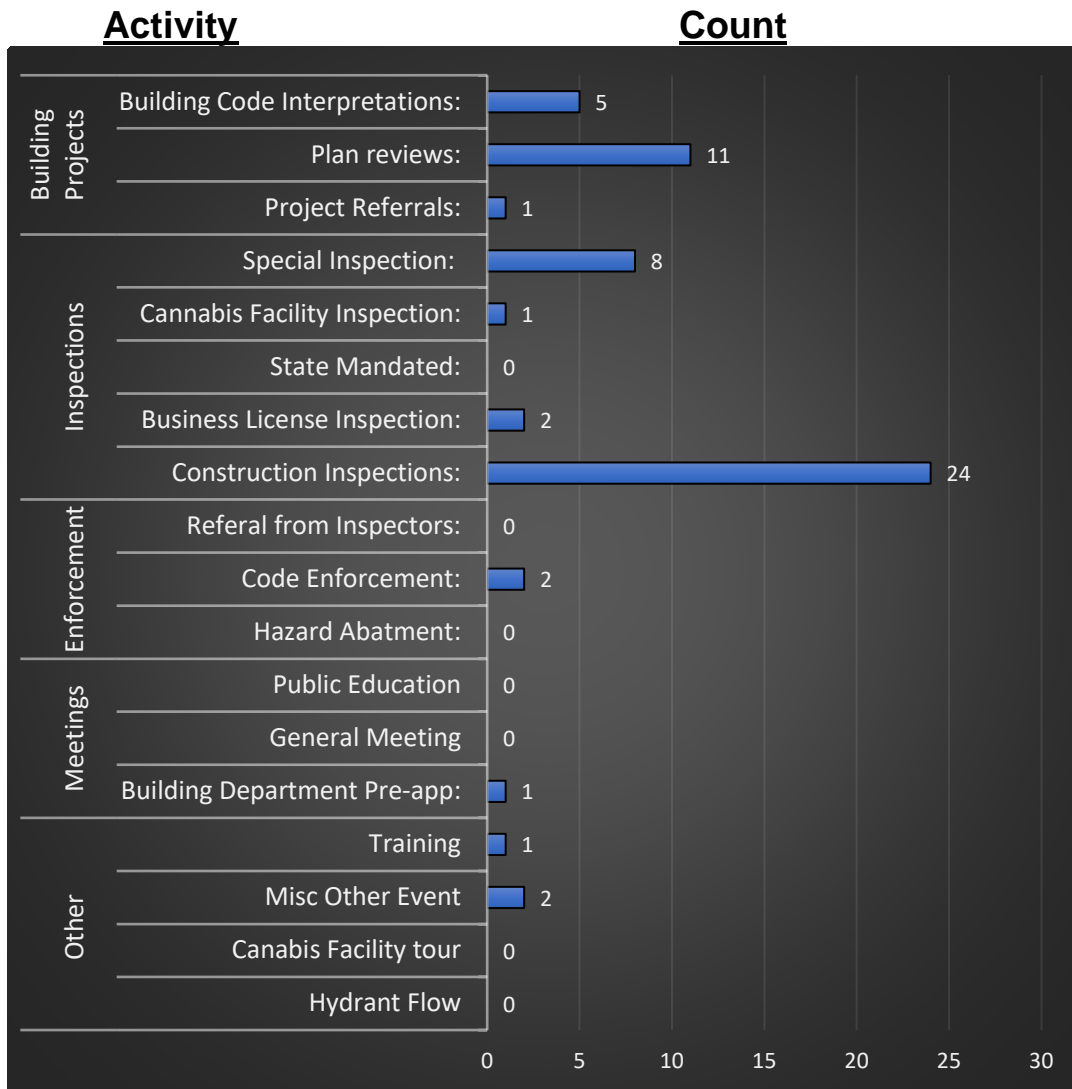
### Maintenance

- **E8211** – At shop - Parts are in the rig is in repairs
- **E8215** – In service
- **E8216** – In service
- **E8217** – Brakes replaced, back in service
- **E8239** – In service – Pending repairs: exhaust leak, PTO repair
- **R8274** – In service
- **WT8258** – At Shop – Pending repairs: tank level gauge installation



# Fire Prevention Report

**Fire Marshal**      Hours worked – **90 hours**



**Inspector**      Hours Worked – **89 hours**

## Activity

## Count

### Apartment Inspections

- Initial Site Inspections
  - Results: **0** compliant / **3** non-compliant
- First re-inspections
  - **13** compliant and **2** non-compliant

**3 Sites / 28 Units**

**15 Locations**

### Hotel/Motel Inspections

- Initial Site Inspections
  - Results: **6** compliant / **3** non-compliant
- First re-inspections – **3** locations with **3** compliant and **0** non-compliant

**9 Sites**

### School Inspections

- Initial Site Inspections **14 Locations**
  - Results: **4** compliant / **10** non-compliant
- Re-inspection **3 Locations**
  - **3** compliant and **0** non-compliant

### Sprinkler System Inspections

- Sprinkler System Inspections **4 Locations**
  - Results: **3** compliant / **1** non-compliant

## Monthly Administrative Report

**Staffing Updates** – Staff received notice on January 5<sup>th</sup> that one of the recruits has dropped from the program. Recruit Academy #9 is scheduled to start January 23<sup>rd</sup> and will run 4-weeks. At the conclusion of the academy, there will be a swearing in ceremony. The District is on hold with the recruitment process for Captain and Engineer positions until labor negotiations have reached a tentative agreement.

**FY 20/21 Audit** – The Audit for FY 20/21 was pulled from the agenda, there were corrections needed to the document. The auditor from JJACP is working on the revision and the Board will receive the audit next month.

**COVID-19 Prevention Policy (CVPP) and COVID Vaccination Policy** – With the recent information received from the CDC, the District's CVPP is in need of updating. LCW has provided the District with last two templates for the CVPP development and subsequent updates. The CVPP updates are forthcoming and will be presented to the Board when received. As for the Vaccination Policy, staff is waiting to hear back from District counsel with regards to the language in the draft policy.

**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.

**City of Arcata Gateway Project** – The Fire Marshal is looking over the proposed plan. He will provide feedback to the Board and the City as necessary.

## Revenue Recovery

<u>Insurance Claims</u>	Last Month		All Year	
	Claims Submitted	5	\$1440.00	49
Payments Received by FRUSA	3	\$1092.00	23	\$8524.70
Claims Denied	0	\$0.00	1	\$348.00
NON-BILLABLE - (INADAQUATE INFO PROVIDED BY FD)	0	\$0.00	0	\$0.00
Drafts	0	\$0.00	0	\$0.00
Non-Billable (Other)	0	-	3	-
In Progress	4	-	25	-

## Inspection Fees Paid

Payments this month

**\$3,255.00** (21) Invoices

Payments this year

**\$41,689.25** (261) Invoices

Payments this month

**\$2,917.540** (21) Invoices

Payments last year

**\$45,826.25** (275) Invoices

Billing Status	Count	FD Amount
Open -30	14	\$1,841.00
Open -60	7	\$935.50
Open -90	2	\$278.00
Open -90+	1	\$139.00
Sent to collections	12	\$1,852.00
<i>Accounts Receivable</i>		<b>\$5,045.50</b>



# District Business

**Date:** January 11, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Consider the Possibility of the Annexation of the Upper Jacoby Creek Community and Fickle Hill Area Into the Fire District

---

### **Background**

The District is one of several local fire agencies that currently provides an emergency response to areas outside its boundaries, that are not covered by any other fire departments. These areas are listed at a “goodwill response areas” in the Local Area Formation Commission’s (LAFCO) Fire Municipal Review. Attachment 1 is a map of the County that shows fire Districts in green and goodwill areas in red.

For years our District has provided a limited emergency response to the Upper Jacoby Creek community and the Upper Fickle Hill properties. Attachment 2 is a map of the Arcata Goodwill Response Area. In addition to our response, mutual aid has been provided by most agencies that surround us. These areas are also in the State Responsibility Area (SRA), however, CalFire is only responsible to respond to vegetation fires during declared fire season.

These areas were never annexed into the District because of the policy the County had with regards to the sharing of the property tax. The policy at the time was that annexations were allowed to happen, but there was no reapportionment of property tax from the annexed parcels. In 2019, the County and the Humboldt County Fire Chiefs’ Association (HCFCA) developed a tax exchange agreement for annexation of unprotected areas. See attachment 3 for the details of this agreement.

Staff was approached by the Fire Services Committee of the Board of Supervisors to entertain the concept of annexation of Arcata Goodwill Response Area into the District. It is likely that some of the southern portion of this area would annexed into the Kneeland Fire District. Staff is in support of this process, as we currently provide a service to this area and have to bill for our response. This is neither a popular nor convenient way to recoup our costs. Staff is seeking direction from the Board to determine if this concept is something they would approve exploring. If further exploration is requested, the next step would be for staff to work with the County and LAFCo to present more of a detailed process and potential revenue figures for the annexation.

### **Recommendation**

Staff recommends the Board receive the information provided, discuss, take public comments, and direct the Chief to work with the County and LAFCo staff to bring this proposal back for further discussion and action.

### **FINANCIAL IMPACT:**

- No Fiscal Impact/Not Applicable  
 Included in Budget:

Additional Appropriation Requested:

**Alternatives**

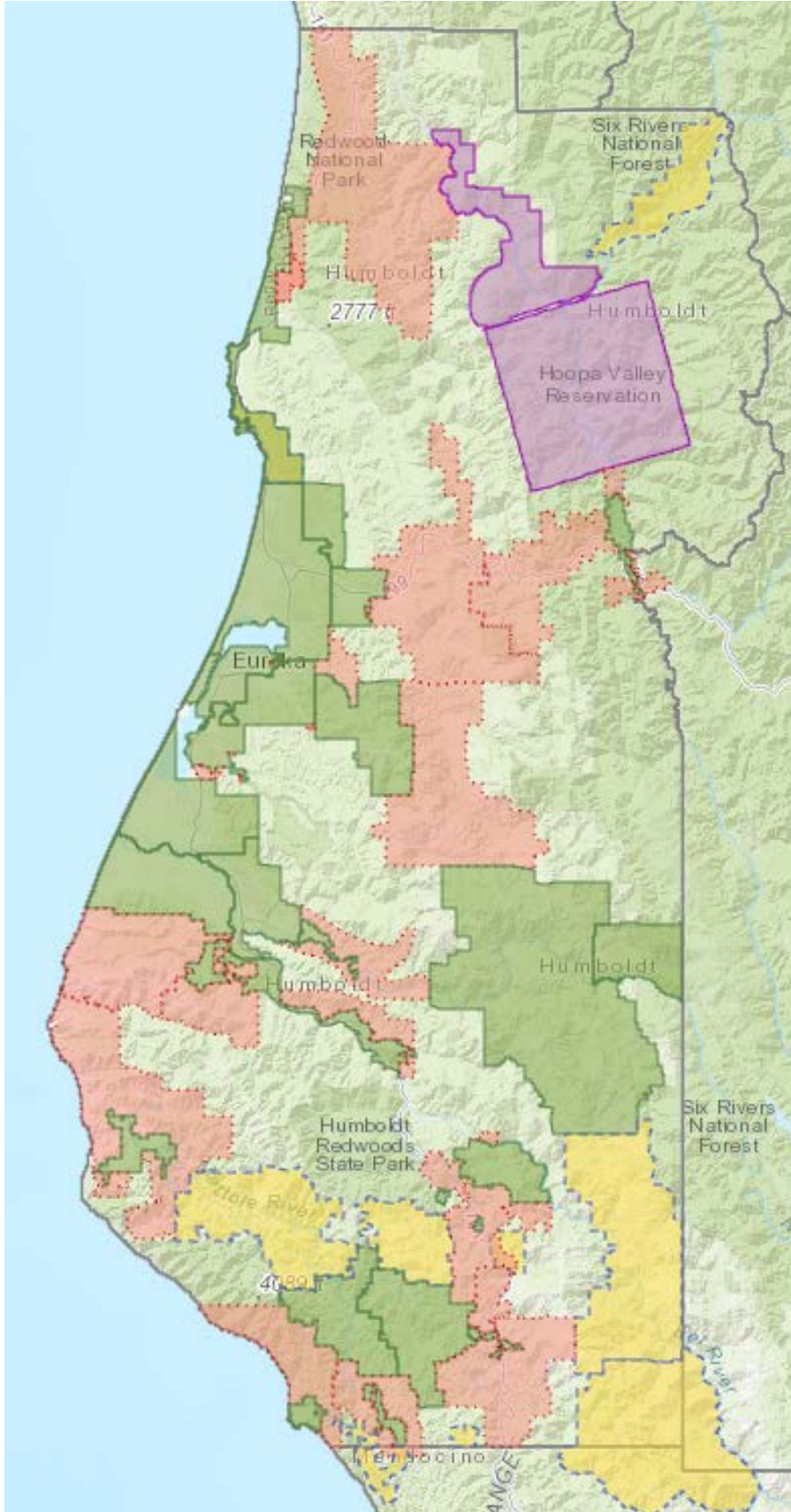
1. Board discretion

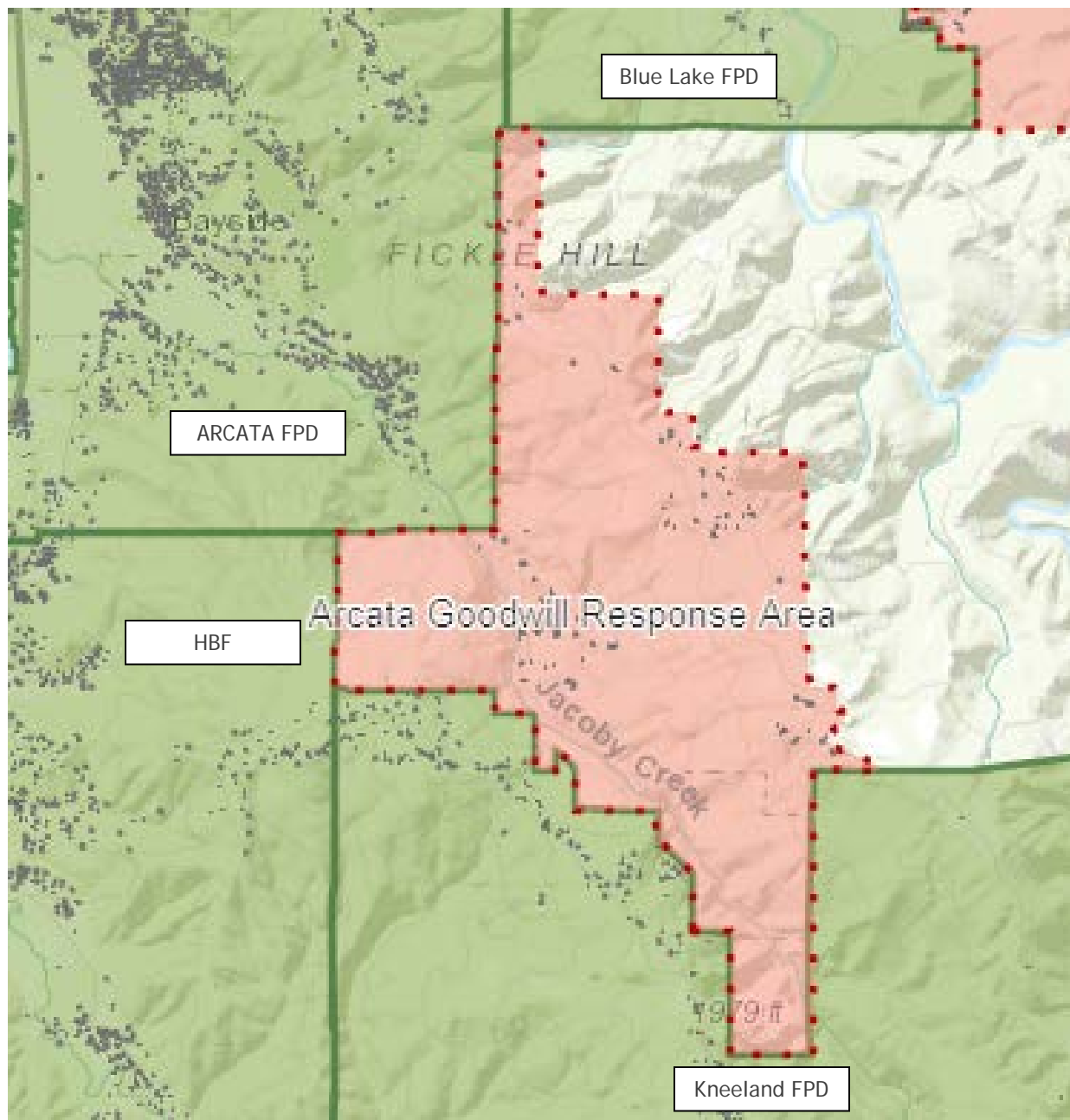
**Attachments**

Attachment 1 – County Fire Services Map

Attachment 2 – Arcata Goodwill Response Area Map

Attachment 3 – Tax Exchange Agreement Chart





## EXPECTATIONS AND TAX EXCHANGE AGREEMENT OFFERS HANDOUT

### EXPECTATIONS:

Different tax exchange agreements will be offered depending on which of the following expectations fire districts are willing and able to meet:

#### 1. Annex realistic out-of-district response area:

- a. Review and amend, as necessary, existing out-of-district response area maps to create an annexation area that matches where services are currently being demanded and provided and where they can reasonably expect to be needed in the near future, as defined by the district in collaboration with County and LAFCo staff.

#### 2. Establish new and or update revenue sources:

- a. Establish a new special tax and or benefit assessment if not already in place.
- b. Update existing special tax and or benefit assessment if no successful update has been completed within the last 5 years or a period of time informed by credible long range financial planning; there may be instances where the existing tax is considered reasonable for covering expenses and or has reached the threshold of acceptability by taxpayers.
- c. All other feasible revenue sources will be diligently pursued and in good faith (feasible cost recovery for fire-based emergency response services and feasible cost recovery for plan-check/inspection services).

#### 3. Commit to planning for the future:

- a. Engage, in good faith, in the process of collectively working toward the most efficient, effective, and sustainable fire and rescue service delivery system as possible.
- b. Work to achieve retention/recruitment, and organizational and operational (responding together/interoperability) improvements.
- c. Commit to making administrative improvements such as the following:
  - i. Follow the “California Property Tax Managers’ Reference Manual” documentation process and applicable state law for annual submission of special tax and special assessments to the Auditor-Controller’s Office for placement of charges on the property tax bill;
  - ii. Follow the requirements in Fire Protection District Law and other applicable state laws and regulations relating to the preparation and adoption of annual budgets, annual audits, and annual reporting, including the audit requirements of Government Code Section 26909, the financial reporting requirements of Sections 53890 through 53897 of the Government Code, and the California State Controller’s Office Special District Uniform Accounting and Reporting Procedures; and,
  - iii. To ensure proper accounting and to facilitate annual reporting requirements, fire related districts are encouraged to use the financial services of the Auditor-Controller.
- d. Work to develop countywide level of service standards and a support structure to support collectively working towards meeting them.

#### 4. Pursue reorganization/consolidation:

- a. Review, in good faith, the feasibility of reorganizations or consolidations with the aim of achieving an economy of scale and improving the efficiency, effectiveness, and sustainability of fire services; including administration, operations, and equipment purchases.
- b. Work with members of the Fire Service Working Group to prepare a feasibility study.
- c. If determined to be feasible, actively pursue reorganization/consolidation.

**TAX EXCHANGE AGREEMENT OFFERS:**

'If' specific sets of expectations are met, 'Then' varying levels of property exchange agreements could be offered. The more expectations met, the higher the tax exchange agreement could be. It should be recognized that meeting the expectations should also improve the capacity of the fire district. There are different tax exchange agreements for pre-Proposition 13 districts, post-Proposition 13 districts, and fire companies willing to form districts. The objective is to identify tax exchange agreements that incentivize bringing the out of district areas described above into the jurisdiction of a fire related district while at the same time increasing the associated district's portfolio of revenue sources and encouraging strategic planning for sustainable fire services.

<u>Offer</u> <sup>1</sup>	<u>If</u>	<u>Then</u>
<b>Only Pre-Prop 13 Districts will be eligible for these Offers (1, 2 and 3)</b>		
1	<p><b>The annexing district is willing to:</b></p> <ul style="list-style-type: none"> <li>• Establish new and or update revenue sources;</li> <li>• Pursue reorganization/consolidation;</li> <li>• Annex realistic out-of-district response area; and</li> <li>• Commit to planning for the future.</li> </ul>	<p><b>The county will:</b></p> <ul style="list-style-type: none"> <li>• Transfer a portion of the county's share of the <b>base</b> property tax revenue to the fire district equal to 75% of the district's average tax allocation factor (TAF), multiplied by the 1% property tax revenue for the current year within the annexation area. The fire district's property tax <b>base</b> would increase by the amount transferred; the county's base would be reduced by the same amount.</li> <li>• In addition, the fire district would receive 100% of its TAF applied to <b>growth</b> in property tax in the annexation area; the County' share of property tax growth would then be reduced by that amount.</li> </ul>
2	<p><b>The annexing district is willing to:</b></p> <ul style="list-style-type: none"> <li>• Establish new and or update revenue sources;</li> <li>• Annex realistic out-of-district response area; and</li> <li>• Commit to planning for the future;</li> <li>• <b>But</b> unwilling to pursue reorganization/consolidation.</li> </ul>	<p><b>The county will:</b></p> <ul style="list-style-type: none"> <li>• Transfer a portion of the county's property tax within the annexation area following the methodology described above at a rate of 50% of the district's TAF for <b>base</b>, and 100% of the district's TAF for <b>growth</b> in property tax after annexation.</li> </ul>
3	<p><b>The annexing district is willing to:</b></p> <ul style="list-style-type: none"> <li>• Annex realistic out-of-district response area;</li> <li>• <u>But</u> not willing to meet any of the other expectations listed above.</li> </ul>	<p><b>The county will:</b></p> <ul style="list-style-type: none"> <li>• Transfer 0% of the county's <b>base</b> property tax revenue within the annexation area and apply 75% of the district's TAF to <b>growth</b> in property tax after annexation.</li> </ul>
<b>Only Existing Post-Prop 13 Districts will be eligible for Offer 4</b>		
4	<p><b>The annexing district does not currently receive property tax and is willing to:</b></p> <ul style="list-style-type: none"> <li>• Establish new and or update revenue sources;</li> <li>• Pursue reorganization/consolidation;</li> <li>• Annex realistic out-of-district response area; and</li> <li>• Commit to planning for the future.</li> </ul>	<p><b>The county will:</b></p> <ul style="list-style-type: none"> <li>• Transfer county property tax revenue to the district in an amount equal to the application of a 3% TAF to the <b>growth</b> (no base) in property tax revenue within the annexation area as well as the existing district area.</li> </ul>
<b>Only Existing Non-District Fire Companies will be eligible for Offer 5</b>		
5	<p><b>A non-district fire company forms a new district to cover the areas where they currently provide fire and rescue services and is willing to:</b></p> <ul style="list-style-type: none"> <li>• Establish new revenue sources;</li> <li>• Pursue reorganization/consolidation;</li> <li>• Establish a realistic district boundary; and</li> <li>• Commit to planning for the future.</li> </ul>	<p><b>The county will:</b></p> <ul style="list-style-type: none"> <li>• Transfer county property tax revenue to the new district by applying a 3% TAF for the district of the <b>growth</b> in property tax revenue within the district formation area.</li> </ul>

<sup>1</sup> These offers will stand for an 8 year period beginning on the date that they are approved by the Board [4/9/19], after which time the county will only consider exchanging property tax growth for annexation areas subject to pending subdivision applications. This period may be extended at the discretion of the Board and for annexations and formations that are active and in progress but not yet complete before the deadline.



**Date:** January 11, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Fiscal Year End 2020-21 Final Report

---

### **Background**

Staff has worked with the District's accountant to close out FY 2020-21. Normally this report would be presented in October, but due to the ongoing issues with the County Auditor's office, staff was not able to produce this report until last month. With the Assistance of the District's accountant, we concluded the District ended the year with a \$1.02 million in retained revenues. This revenue was retained in the District's Treasury account held at the County.

Compared to the Mid-Year revised Budget, the District's overall revenue was up 4% over than projected. The accounts that ended significantly higher than projected were the Pryor Years Property Tax-Secured, Supplemental Taxes, Interest Earnings, Prevention fees, Inspection fees, and Other Revenue-Donations.

Overall, spending was lower than expected. The Salaries & Benefits expenses were underspent by 12%. This was in direct relation to 5 FTE positions being left unfilled after the Measure R election. The Service & Supplies expenses were also below what was projected. Expenses in this category ended 15% below the Mid-Year projections. Again, this is in part due to the reduction in staffing and in part due to self-imposed spending restrictions post Measure R.

The Other Required Expenditures Section cover the payment for the equipment loan, and Operating Fund transfer out. Given that the end of the year reconciliation was extremely delayed due to the problems with the County Auditor, \$150,000 was not able to be transferred back to the Contingency Fund and the PERS Rate Stabilization Fund respectively. Overall, the total District expenditures was below the projected amount by 17%.

### **Recommendation**

This item is for information only, no action is being recommended.

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

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

### **Alternatives**

1. Board discretion

### **Attachments**

1. Attachment 1 – Fiscal Year End 2020-21 Budget Report

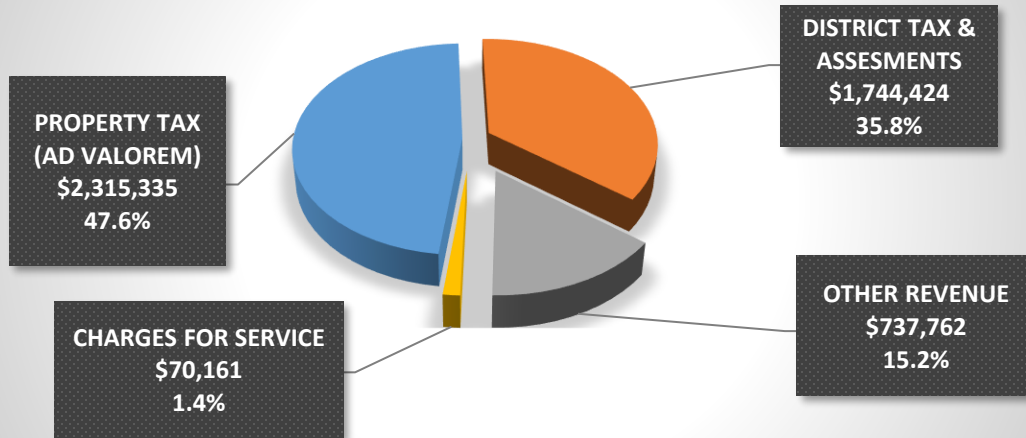




## FISCAL YEAR END 2020/21 Budget Report

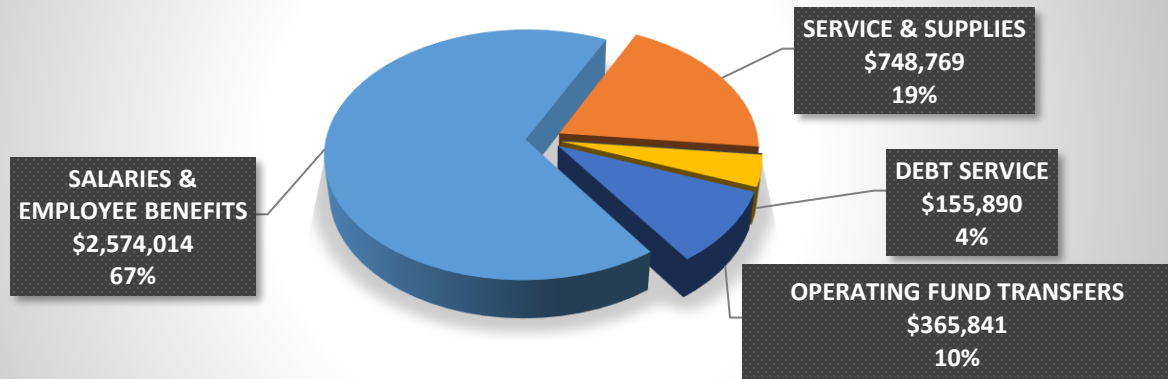
<b>REVENUES</b>	<b>\$4,867,681</b>
PROPERTY TAX (AD VALOREM)	\$2,315,335
DISTRICT TAX & ASSESSMENTS	\$1,744,424
OTHER REVENUE	\$737,762
CHARGES FOR SERVICE	\$70,161

### Projected Revenues FY 20/21



<b>EXPENDITURES</b>	<b>\$3,844,513</b>
SALARIES & EMPLOYEE BENEFITS	\$2,574,014
SERVICE & SUPPLIES	\$748,769
CAPITAL OUTLAY	\$0
DEBT SERVICE	\$155,890
OPERATING FUND TRANSFERS	\$365,841
<b>Surplus (Deficit)</b>	<b>\$1,022,746</b>

### Projected Expenses FY 20/21





## Financial Summary

## Fiscal Year End 2020-21 Budget Report

Revenue Sources	General Operating Fund	1996 Special Tax	2006 Benefit Assessment <sup>(1)</sup>	Inspection Fees	Apparatus Repair Donations	Measure Z	Grants	Striketeam Reimburse	TOTAL
County Tax Revenue	\$2,499,381	-	-	-	-	-	-	-	\$2,499,381
District Assessment & Tax	-	\$323,041	\$1,421,382	-	-	-	-	-	\$1,744,424
Use of Money	\$36,217	-	-	-	-	-	-	-	\$36,217
Intergovernmental	\$122,484	-	-	-	-	\$62,620	\$2,995	\$208,572	\$396,671
Charges for Service	\$3,574	-	-	\$66,587	-	-	-	-	\$70,161
Other Revenue	\$105,828	-	-	-	\$15,000	-	-	-	\$120,828
<b>Total Revenue</b>	<b>\$2,767,483</b>	<b>\$323,041</b>	<b>\$1,421,382</b>	<b>\$66,587</b>	<b>\$15,000</b>	<b>\$62,620</b>	<b>\$2,995</b>	<b>\$208,572</b>	<b>\$4,867,681</b>
<b>Expenditures and Appropriations</b>									
Personnel	\$1,498,223	\$314,028	\$655,066	\$52,787	-	-	-	\$53,910	\$2,574,014
Services & Supplies	\$406,487	-	\$247,094	\$9,988	\$15,000	\$62,620	\$3,294	\$4,286	\$748,769
Debt Service	-	-	\$155,890	-	-	-	-	-	\$155,890
Capital Expense	-	-	-	-	-	-	-	-	\$0
Other Required Expenditures	\$243,243	-	\$120,728	\$1,870	-	-	-	-	\$365,841
<b>Total Expenditures</b>	<b>\$2,147,953</b>	<b>\$314,028</b>	<b>\$1,178,777</b>	<b>\$64,645</b>	<b>\$15,000</b>	<b>\$62,620</b>	<b>\$3,294</b>	<b>\$58,196</b>	<b>\$3,844,513</b>
<b>Fund Balance</b>	<b>\$619,530</b>	<b>\$9,013</b>	<b>\$242,605</b>	<b>\$1,942</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$299)</b>	<b>\$150,377</b>	<b>\$1,022,746</b>
<b>Operating Fund Balance needed on July 1, 2020 \$1,922,257</b>									
<b>Fund Balances - Beginning</b>									
<b>Fund Balances - Ending</b>									
<b>\$2,489,485</b>									
<b>\$3,512,231</b>									
Footnote #1 - The Benefit Assessment funds 1 Chief officer, 3 Fire Captains, 3 Firefighters, 1/3 of the operations, and the debt service on Apparatus Loan									
Budgeted Position Allocator									
Full Time Positions	3	15	-	-	18	TOTAL			
Part-time Positions	-	-	3	-	3				
Volunteer Positions	-	2	-	10	10				

Detailed Budget

Fiscal Year End 2020-21 Budget Report

	Adopted Budget FY 20/21	Approved Mid-year Budget FY 20/21	Draft Year End Budget FY 20/21	Mid vs FYE (\$)	Mid vs FYE (%)
<b>REVENUE</b>					
<b>TAX REVENUE</b>	\$ 4,038,058	\$ 4,139,248	\$ 4,243,804	↑ \$104,556	3%
101117 · PROPERTY TAX-CURRENT-SECURED (800010)	\$ 2,210,407	\$ 2,316,000	\$ 2,315,335	↓ -\$665	0%
102500 · PROPERTY TAX-CURRENT-UNSECURED (800020)	\$ 82,582	\$ 84,600	\$ 92,218	↑ \$7,618	9%
103500 · PROPERTY TAX-PRIOR YEAR SECURED (800030)	\$ 19,993	\$ 26,000	\$ 56,872	↑ \$30,872	119%
105110 · PROPERTY TAX-PRIOR YEAR UNSECURED	\$ -	\$ -	\$ -	\$0	#DIV/0!
800040 · SUPPLEMENTAL TAXES- CURRENT	\$ 24,428	\$ 12,000	\$ 28,298	↑ \$16,298	136%
105900 · SUPPLEMENTAL TAXES-PRIOR YEAR (800041)	\$ 4,500	\$ 4,500	\$ 7,279	↑ \$2,779	62%
800050 · PROPERTY ASSESSMENTS	\$ 1,696,148	\$ 1,696,148	\$ 1,744,424	↑ \$48,276	3%
<b>USE OF MONEY &amp; PROPERTY</b>	\$ 28,266	\$ 28,975	\$ 36,217	↑ \$7,243	25%
800190 · INTEREST INCOME	\$ 28,266	\$ 28,975	\$ 36,217	↑ \$7,243	25%
<b>INTERGOVERNMENTAL</b>	\$ 136,989	\$ 388,200	\$ 396,671	↑ \$8,471	2%
800451 · HOMEOWNERS PROP. TAX RELIEF	\$ 26,120	\$ 26,120	\$ 25,328	↓ -\$792	-3%
800460 · STATE TIMBER TAX	\$ 886	\$ 530	\$ 890	↑ \$360	68%
800580 · FEDERAL AID IN-LIEU TAX	\$ -	\$ -	\$ 964	↑ \$964	100%
800600 · OTHER GOVERNMENT AGENCIES	\$ 109,983	\$ 149,983	\$ 157,922	↑ \$7,939	5%
Prop 172 Funds	\$ 9,783	\$ 9,783	\$ 8,778	↓ -\$1,005	-10%
HSU Contract for Services	\$ 37,000	\$ 37,000	\$ 37,000	\$0	0%
Measure Z Funds	\$ 62,500	\$ 62,500	\$ 62,620	↑ \$120	0%
Workers Compensation Reimbursement	\$ -	\$ 40,000	\$ 49,524	↑ \$9,524	24%
Air Quality Management District Fees	\$ 700	\$ 700	\$ -	↓ -\$700	-100%
800944 · GRANT REVENUE	\$ -	\$ 2,995	\$ 2,995	\$0	0%
800950 · FIREFIGHTING REIMBURSEMENTS	\$ -	\$ 208,572	\$ 208,572	\$0	0%
<b>CHARGES FOR SERVICES</b>	\$ 40,000	\$ 50,000	\$ 70,161	↑ \$20,161	40%
800155 · PREVENTION FEES	\$ 10,000	\$ 10,000	\$ 18,855	↑ \$8,855	89%
800156 · R1/R2 INSPECTION FEES	\$ 20,000	\$ 35,000	\$ 47,732	↑ \$12,732	36%
800946 · INCIDENT REVENUE RECOVERY FEES	\$ 10,000	\$ 5,000	\$ 3,574	↓ -\$1,426	-29%
800700 · OTHER SERVICES	\$ -	\$ -	\$ -	\$0	
<b>OTHER REVENUE</b>	\$ 300	\$ 83,500	\$ 120,828	↑ \$37,328	45%
800920 · SALE OF FIXED ASSETS	\$ -	\$ 50,000	\$ 50,000	\$0	0%
800940 · OTHER REVENUE	\$ -	\$ 32,000	\$ 67,841	↑ \$35,841	112%
800941 · REFUNDS	\$ 100	\$ 1,300	\$ 2,681	↑ \$1,381	106%
800942 · INCIDENT REPORTS	\$ 200	\$ 200	\$ 305	↑ \$105	53%
<b>TOTAL OPERATING REVENUE</b>	\$ 4,243,613	\$ 4,689,923	\$ 4,867,681	↑ \$177,758	4%

**EXPENSES**

<b>SALARIES &amp; EMPLOYEE BENEFITS</b>						
<b>5010 · SALARIES AND WAGES</b>	\$ 1,517,993	\$ 1,633,881	\$ 1,516,580	↓	-\$117,301	-7%
5010.1 · Full-Time	\$ 1,129,586	\$ 1,139,586	\$ 1,036,128	↓	-\$103,458	-9%
5010.2 · CTO Payout	\$ 226,000	\$ 228,000	\$ 146,067	↓	-\$81,933	-36%
5010.3 · Settlement Pay/Vacation	\$ 30,000	\$ 30,000	\$ 31,055	↑	\$1,055	4%
5010.4 · Holiday Pay	\$ -	\$ 50,000	\$ 45,815	↓	-\$4,185	-8%
5010.5 · Deferred Compensation	\$ 49,400	\$ 49,400	\$ 45,000	↓	-\$4,400	-9%
5010.6 · Part-Time (Hourly)	\$ 83,007	\$ 83,007	\$ 117,304	↑	\$34,297	41%
5010.8 · CalFire/OES Pay	\$ -	\$ 53,888	\$ 53,910	↑	\$21	0%
<b>5020 · RETIREMENT</b>	\$ 354,996	\$ 373,146	\$ 346,412	↓	-\$26,734	-7%
5020.1 · CalPERS Retirement	\$ 333,094	\$ 346,094	\$ 320,387	↓	-\$25,708	-7%
5020.3 · Social Security	\$ 4,019	\$ 4,019	\$ 5,086	↑	\$1,068	27%
5020.4 · Medicare	\$ 17,583	\$ 22,733	\$ 20,939	↓	-\$1,794	-8%
5020.5 · CalPERS Section 218 Admin Fee	\$ 300	\$ 300	\$ -	↓	-\$300	-100%
<b>5030 · GROUP INSURANCE</b>	\$ 833,821	\$ 860,901	\$ 661,182	↓	-\$199,719	-23%
5030.1 · Health Insurance (Employees)	\$ 476,570	\$ 476,570	\$ 331,208	↓	-\$145,362	-31%
5030.2 · Health Insurance (Retirees)	\$ 303,203	\$ 333,783	\$ 290,181	↓	-\$43,602	-13%
5030.3 · Retiree Health Admin Fees	\$ 4,068	\$ 4,068	\$ 714	↓	-\$3,354	-82%
5030.4 · Dental & Life Insurance	\$ 32,940	\$ 32,940	\$ 26,706	↓	-\$6,234	-19%
5030.5 · Air Ambulance Insurance	\$ 1,100	\$ 1,100	\$ 1,917	↑	\$817	74%
5030.6 · Vision	\$ 7,000	\$ 3,500	\$ 3,703	↑	\$203	6%
5030.7 · Long Term Disability Insurance	\$ 5,940	\$ 5,940	\$ 5,351	↓	-\$589	-10%
5030.8 · Medical Reimbursement-Fire Chief	\$ 3,000	\$ 3,000	\$ 1,402	↓	-\$1,598	-53%
<b>5033 · UNEMPLOYMENT INSURANCE</b>	\$ 35,000	\$ 5,000	\$ -	↓	-\$5,000	-100%
<b>5035 · WORKER'S COMPENSATION</b>	\$ 52,447	\$ 49,840	\$ 49,840		\$0	0%
5035.1 · PRIMARY	\$ 29,628	\$ 41,533	\$ 41,533		\$0	0%
5035.2 · EXCESS	\$ 14,077	\$ -	\$ -		\$0	#DIV/0!
5035.3 · ADMIN FEE	\$ 8,706	\$ 8,307	\$ 8,307		\$0	0%
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	\$ 2,794,256	\$ 2,922,768	\$ 2,574,014	↓	-\$348,754	-12%
<b>SERVICE &amp; SUPPLIES</b>						
<b>5050 · CLOTHING</b>	\$ 18,100	\$ 20,100	\$ 13,114	↓	-\$6,986	-35%
5050.1 · Uniforms	\$ 16,000	\$ 18,000	\$ 12,930	↓	-\$5,070	-28%
5050.2 · Station Boots	\$ 2,000	\$ 2,000	\$ -	↓	-\$2,000	-100%
5370.1 · PPE - Structural	\$ -	\$ -	\$ 184	↑	\$184	#DIV/0!
5370.2 · PPE - Wildland	\$ -	\$ -	\$ -		\$0	#DIV/0!
5370.3 · PPE - VLU	\$ 100	\$ 100	\$ -	↓	-\$100	-100%
<b>5060 · COMMUNICATIONS</b>	\$ 178,680	\$ 178,680	\$ 102,189	↓	-\$76,491	-43%
5060.1 · Phones & Internet	\$ 35,000	\$ 35,000	\$ 22,023	↓	-\$12,977	-37%
5060.2 · Alarm Monitoring	\$ 3,000	\$ 3,000	\$ 1,954	↓	-\$1,046	-35%
5060.3 · Communication - Miscellaneous	\$ 500	\$ 500	\$ -	↓	-\$500	-100%
5060.4 · HCFA Radio System Annual Fee	\$ 1,600	\$ 1,600	\$ -	↓	-\$1,600	-100%
5180.1 · Dispatch Services	\$ 138,580	\$ 138,580	\$ 78,211	↓	-\$60,369	-44%
<b>5080 · FOOD</b>	\$ 2,000	\$ 2,000	\$ 682	↓	-\$1,318	-66%
5080.1 · Food/Rehab Supplies	\$ 1,500	\$ 1,500	\$ 478	↓	-\$1,022	-68%
5080.2 · Drinking Water	\$ 500	\$ 500	\$ 204	↓	-\$296	-59%
<b>5090 · HOUSEHOLD EXPENSE</b>	\$ 7,300	\$ 7,300	\$ 8,070	↑	\$770	11%
5090.1 · Station Supplies	\$ 3,300	\$ 3,300	\$ 2,465	↓	-\$835	-25%
5090.2 · Garbage Service	\$ 4,000	\$ 4,000	\$ 5,605	↑	\$1,605	40%
<b>5100 · INSURANCE</b>	\$ 23,335	\$ 23,335	\$ 23,335		\$0	0%
5100.1 · Liability Insurance	\$ 23,335	\$ 23,335	\$ 23,335		\$0	0%

Detailed Budget

Fiscal Year End 2020-21 Budget Report

<b>5120 · MAINTENANCE-EQUIPMENT</b>	\$	<b>92,550</b>	\$	<b>121,950</b>	\$	<b>131,703</b>	↑	\$9,753	8%
5120.1 · Fire Apparatus	\$	50,000	\$	90,000	\$	81,054	↓	-\$8,946	-10%
5120.2 · Officers Vehicles	\$	5,000	\$	5,000	\$	12,918	↑	\$7,918	158%
5120.3 · Hose & Ladder Testing	\$	6,800	\$	6,800	\$	7,126	↑	\$326	5%
5120.4 · Hose Repair	\$	500	\$	500	\$	-	↓	-\$500	-100%
5120.5 · Truck 8283 Aerial Inspection	\$	600	\$	-	\$	-		\$0	#DIV/0!
5120.6 · Truck 8283 Aerial Service	\$	10,000	\$	-	\$	-		\$0	#DIV/0!
5120.7 · SCBA	\$	6,000	\$	6,000	\$	13,921	↑	\$7,921	132%
5120.8 · Hydraulic Rescue Tool Service	\$	3,500	\$	3,500	\$	2,118	↓	-\$1,382	-39%
5120.9 · Power Tools Maintenance	\$	350	\$	350	\$	277	↓	-\$73	-21%
5120.10 · AED/LUCAS Annual Maintenance	\$	8,100	\$	8,100	\$	7,240	↓	-\$860	-11%
5120.11 · Fire Extinguisher Maintenance	\$	1,200	\$	1,200	\$	545	↓	-\$655	-55%
5120.12 · Equipment Maintenance - Misc	\$	500	\$	500	\$	237	↓	-\$263	-53%
5120 OTHER						6,267	↑	\$6,267	#DIV/0!
<b>5121 · MAINTENANCE-ELECTRONICS</b>	\$	<b>2,900</b>	\$	<b>2,900</b>	\$	<b>1,794</b>	↓	-\$1,106	-38%
5121.1 · Computers	\$	1,000	\$	1,000	\$	1,342	↑	\$342	34%
5121.2 · Communication Equipment	\$	400	\$	400	\$	304	↓	-\$96	-24%
5121.3 · Batteries	\$	1,500	\$	1,500	\$	147	↓	-\$1,353	-90%
<b>5122 · FUEL</b>	\$	<b>35,000</b>	\$	<b>35,000</b>	\$	<b>31,888</b>	↓	-\$3,112	-9%
<b>5126 · UTILITIES</b>	\$	<b>36,000</b>	\$	<b>36,000</b>	\$	<b>32,764</b>	↓	-\$3,236	-9%
5126.1 · P G & E	\$	30,000	\$	30,000	\$	27,067	↓	-\$2,933	-10%
5126.2 · Water & Sewer	\$	6,000	\$	6,000	\$	5,697	↓	-\$303	-5%
<b>5130 · MAINTENANCE-STRUCTURE</b>	\$	<b>3,500</b>	\$	<b>4,950</b>	\$	<b>6,948</b>	↑	\$1,998	40%
5130.1 · General Structure Maintenance	\$	1,000	\$	1,000	\$	2,794	↑	\$1,794	179%
5130.2 · Grounds Maintenance	\$	500	\$	500	\$	844	↑	\$344	69%
5130.3 · Emergency Power Maintenance	\$	2,000	\$	2,000	\$	1,178	↓	-\$822	-41%
5130.4 · Pest	\$	-	\$	1,450	\$	1,353	↓	-\$97	-7%
5130 Other	\$	-	\$	-	\$	779	↑	\$779	#DIV/0!
<b>5140 · MEDICAL SUPPLIES</b>	\$	<b>4,000</b>	\$	<b>6,000</b>	\$	<b>4,208</b>	↓	-\$1,792	-30%
<b>5150 · DUES &amp; SUBSCRIPTIONS</b>	\$	<b>2,800</b>	\$	<b>2,800</b>	\$	<b>1,708</b>	↓	-\$1,092	-39%
5150.6 · Dues	\$	2,000	\$	2,000	\$	1,708	↓	-\$292	-15%
5150.11 · Humboldt Cnty Fire Chiefs' Assoc	\$	800	\$	800	\$	-	↓	-\$800	-100%
<b>5160 · MISCELLANEOUS EXPENSE</b>	\$	<b>1,000</b>	\$	<b>1,000</b>	\$	<b>3,787</b>	↑	\$2,787	279%
<b>5170 · OFFICE SUPPLIES</b>	\$	<b>4,500</b>	\$	<b>4,500</b>	\$	<b>2,581</b>	↓	-\$1,919	-43%
<b>5171 · POSTAGE &amp; SHIPPING</b>	\$	<b>1,000</b>	\$	<b>1,000</b>	\$	<b>814</b>	↓	-\$186	-19%
<b>5180 · PROFESSIONAL &amp; SPECIAL SERVICES</b>	\$	<b>152,274</b>	\$	<b>209,629</b>	\$	<b>133,752</b>	↓	-\$75,877	-36%
5180.2 · Legal Services	\$	60,000	\$	60,000	\$	23,074	↓	-\$36,926	-62%
5180.3 · Audit Services	\$	10,000	\$	10,000	\$	9,000	↓	-\$1,000	-10%
5180.4 · Accountant/Bookkeeping	\$	10,000	\$	10,000	\$	5,308	↓	-\$4,692	-47%
5180.5 · Shredding Services	\$	400	\$	155	\$	155		\$0	0%
5180.6 · CAD Interface Maintenance Fee	\$	1,750	\$	1,750	\$	1,200	↓	-\$550	-31%
5180.8 · GASB 75 Report	\$	7,000	\$	7,000	\$	1,750	↓	-\$5,250	-75%
5180.9 · Medical exam/Drug Screening	\$	5,000	\$	10,000	\$	14,720	↑	\$4,720	47%
5180.11 · Background Checks	\$	3,000	\$	8,000	\$	2,258	↓	-\$5,742	-72%
5180.12 · IT Services	\$	26,000	\$	30,000	\$	36,083	↑	\$6,083	20%
5180.15 · Miscellaneous Services	\$	500	\$	500	\$	9	↓	-\$491	-98%
5180.16 · Human Resource Services	\$	15,000	\$	57,100	\$	24,882	↓	-\$32,218	-56%
5180.17 · Webpage Hosting			\$	1,500	\$	900	↓	-\$600	-40%
5150.1 · I Am Responding Annual Fee	\$	-	\$	-	\$	-		\$0	#DIV/0!
5150.2 · Scheduling Program Annual Fee	\$	2,674	\$	2,674	\$	2,674		\$0	0%
5150.4 · Parcel Quest Annual Fees	\$	1,800	\$	1,800	\$	1,799	↓	-\$1	0%
5150.7 · Subscriptions	\$	1,900	\$	1,900	\$	2,397	↑	\$497	26%
5150.8 · Google Services	\$	1,800	\$	1,800	\$	2,294	↑	\$494	27%
5150.9 · Emergency Reporting Software	\$	3,700	\$	3,700	\$	3,701		\$1	0%
5150.10 · eDispatches Software	\$	1,750	\$	1,750	\$	1,548	↓	-\$202	-12%
<b>5190 · PUBLICATIONS &amp; NOTICES</b>	\$	<b>1,000</b>	\$	<b>1,000</b>	\$	<b>112</b>	↓	-\$888	-89%
<b>5200 · LEASES-EQUIPMENT</b>	\$	<b>6,500</b>	\$	<b>7,500</b>	\$	<b>6,986</b>	↓	-\$514	-7%
5200.1 · Copier	\$	6,500	\$	7,500	\$	6,986	↓	-\$514	-7%
<b>5210 · RENT</b>	\$	<b>96,000</b>	\$	<b>96,000</b>	\$	<b>96,000</b>		\$0	0%

Detailed Budget

Fiscal Year End 2020-21 Budget Report

<b>5230 · SPECIAL DISTRICT EXPENSE</b>	\$ 86,483	\$ 118,930	\$ 120,272	↑ \$1,342	1%
5230.1 · Property Tax Admin Fee	\$ 67,076	\$ 70,371	\$ 62,022	↓ -\$8,349	-12%
5230.2 · Tax Roll Direct Charge Fee	\$ 6,276	\$ 6,276	\$ 6,226	↓ -\$50	-1%
5230.3 · LAFCO Annual Fee	\$ 3,701	\$ 3,883	\$ 3,089	↓ -\$794	-20%
5230.5 · Assessment Adjustments/Refunds	\$ 1,000	\$ 1,000	\$ 1,256	↑ \$256	26%
5230.7 · Fire Prevention Supplies	\$ 400	\$ 400	\$ 538	↑ \$138	35%
5230.8 · Certifications	\$ 1,000	\$ 1,000	\$ 643	↓ -\$357	-36%
5230.10 · Recruitment	\$ 500	\$ 500	\$ -	↓ -\$500	-100%
5230.11 · Bank Fees	\$ 1,000	\$ 1,000	\$ 377	↓ -\$623	-62%
5230.14 · Recognition, Shields, & Badges	\$ 1,000	\$ 1,000	\$ 1,192	↑ \$192	19%
5230.15 · Health & Wellness	\$ 530	\$ 10,000	\$ 3,870	↓ -\$6,130	-61%
5230.16 · Public Outreach	\$ 1,000	\$ 1,000	\$ -	↓ -\$1,000	-100%
5230.17 · HBF Truck Response	\$ -	\$ 10,000	\$ -	↓ -\$10,000	-100%
5280.2 · HCFCA Air Trailer Annual Fee	\$ 1,000	\$ 1,000	\$ -	↓ -\$1,000	-100%
5234.1 · Staff Training	\$ -	\$ 1,500	\$ 941	↓ -\$559	-37%
5234.2 · Training Supplies	\$ 2,000	\$ 10,000	\$ 7,102	↓ -\$2,898	-29%
5230 · Other	\$ -	\$ -	\$ 33,017	↑ \$33,017	#DIV/0!
<b>5370 · EQUIPMENT PURCHASES</b>	\$ 4,500	\$ 4,500	\$ 26,063	↑ \$21,563	479%
5370.4 · Fire Hose	\$ -	\$ -	\$ -	\$ 0	#DIV/0!
5370.5 · Equipment Fabrication	\$ 500	\$ 500	\$ 1,906	↑ \$1,406	281%
5370.6 · Firefighting Equipment	\$ 1,000	\$ 1,000	\$ 2,242	↑ \$1,242	124%
5370.8 · Computer Systems Upgrade	\$ 3,000	\$ 3,000	\$ 3,039	↑ \$39	1%
5370 OTHER	\$ -	\$ -	\$ 18,876	↑ \$18,876	#DIV/0!
<b>TOTAL SERVICE &amp; SUPPLIES</b>	\$ 759,422	\$ 885,074	\$ 748,769	↓ -\$136,305	-15%
<b>OTHER REQUIRED EXPENDITURES</b>					
<b>CAPITAL EXPENSE</b>	\$ -	\$ -	\$ -	\$ 0	0%
Equipment	\$ -	\$ -	\$ -	\$ 0	#DIV/0!
Construction Improvements	\$ -	\$ -	\$ -	\$ 0	#DIV/0!
<b>EQUIPMENT LOAN DEBT SERVICE</b>	\$ 159,685	\$ 159,685	\$ 155,890	↓ -\$3,795	-2%
Long Term Debt - Principal	\$ 152,095	\$ 152,095	\$ 152,095	\$ 0	0%
Long Term Debt - Interest	\$ 7,590	\$ 7,590	\$ 3,795	↓ -\$3,795	-50%
<b>OPERATING FUND TRANSFERS</b>	\$ 515,841	\$ 665,841	\$ 365,841	↓ -\$300,000	-45%
Contingency Fund Transfer	\$ 150,000	\$ 150,000	\$ -	↓ -\$150,000	-100%
PERS Rate Contingency Fund	\$ -	\$ 150,000	\$ -	↓ -\$150,000	-100%
PERS Unfunded Liability Payment	\$ 365,841	\$ 365,841	\$ 365,841	\$ 0	0%
<b>TOTAL OTHER REQUIRED EXPENDITURES</b>	\$ 675,526	\$ 825,526	\$ 521,731	↓ -\$303,795	-37%
<b>TOTAL EXPENDITURES</b>	\$ 4,229,204	\$ 4,633,367	\$ 3,844,935	↓ -\$788,432	-17%
<b>BUDGET CONTINGENCY [Funded (underfunded)]</b>	\$ 19,416	\$ 56,559	\$ 1,022,746	↑ \$966,186	1708%

**General Funds**

	Coast Central Credit Union		Operating Fund County Treasury	
	2019/20	2020/21	2019/20	2020/21
Fund Balance - Beginning	\$113,047	\$317,908	\$1,938,243	\$2,489,485
Transfers In	\$4,557,968	\$3,736,979	\$4,196,399	\$4,308,639
Transfers Out	\$4,353,107	\$3,605,555	\$3,645,157	\$3,443,628
Rev Over (Under) Exp	\$204,860	\$131,423	\$551,242	\$865,011
Fund Balance - Ending	\$317,908	\$449,331	\$2,489,485	\$3,354,496

**RESERVE ACCOUNTS**

	CCCU Savings		Capital Improvement Fund		Contingency Fund		PERS Rate Contingency Fund		
	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	
	\$0	\$0	\$188,630	\$188,630	\$308,723	\$56,596	\$330,333	\$30,333	
	\$0	\$100,209	\$0	\$0	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$252,127	\$0	\$300,000	\$0	
	\$0	\$100,209	\$0	\$0	(\$252,127)	\$0	(\$300,000)	\$0	
	\$0	\$100,209	\$188,630	\$188,630	\$56,596	\$56,596	\$30,333	\$30,333	
<b>PROJECTED FUNDS IN RESERVE ACCOUNTS AT COUNTY TREASURY AS OF June 30, 2021</b>								<b>\$375,768</b>	



**Date:** January 11, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Consider Approval of Over-Hire of Assistant Chief Position

---

**Background**

With the Senior Management Group Memorandum of Understanding and Side Letter approved, and with the reorganization of the management team from three shift BCs to two Assistant Chiefs, staff can start working again with CPSHR to conduct the recruitment process to fill the current vacancy in that classification. It should be noted that Chief Campbell has indicated his plans to retire by the end of 2022, which will cause a second vacancy in that classification. Staff feels that given this situation, it would be in the District's best interest to hire two candidates at the same time to reduce the onboarding process and orientation time for the new management team.

The onboarding process will be different depending on if internal candidates or external candidates are promoted. Either way the onboarding process will take time to complete, with 4 months post job offer as the best-case scenario to have AC positions filled.

**Recommendation**

Staff recommends the Board consider the information provided, take public comment, discuss, and approve hiring two Assistant Chief candidates in the upcoming recruitment process.

**District Funds Requested/Required**

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

**Alternatives**

Board discretion

**Attachments**

N/A