

District Board Members

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



District Staff

Justin McDonald
Fire Chief
Becky Schuette
Clerk of the Board

Regular Board Meeting

October 10, 2023

5:30 PM

Location: 631 9th Street, Arcata
Arcata Station Classroom

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ATTENDANCE & DETERMINATION OF QUORUM

APPROVAL OF AGENDA

PUBLIC COMMENT/ASSOCIATION REPORTS

Pg. 4

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

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

Pg. 5

CLOSED SESSIONS

At any time during the regular session, the Board may adjourn to closed session to consider existing or anticipated litigation, liability claims, real property negotiations, license and permit determinations, threats to security, public employee appointments, personnel matters, evaluations and discipline, labor

negotiations, or to discuss with legal counsel matters within the attorney-client privilege.

1. CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Gov. Code Section 54956.8)
Property: APN: 021-041-002-000, 631 9th Street, Arcata
Agency Negotiators: District Counsel, Ryan Plotz
Under Negotiation: Price and terms of Payment

DISTRICT BUSINESS

Pg. 6

1. Discuss and Consider Approving the Second Amendment to Commercial Lease Agreement for the Downtown Fire Station (631 9th Street, Arcata) and Authorize the Board President to Sign **Pg. 7**
 - a. Attachment 1 - Second Amendment to Commercial Lease Agreement for 631 9th Street, Arcata, CA, signed by the AVFA Representative **Pg. 8**

CONSENT CALENDAR

Pg. 20

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 September 12, 2023 Regular Meeting **Pg. 21**
2. July 2023 Financial Report **Pg. 25**
3. August 2023 Financial Report **Pg. 37**
4. September 2023 Financial Report **Pg. 50**
5. Draft Purchasing Policy Update **Pg. 63**
6. Draft Vehicle Replacement Policy Update **Pg. 72**

DISTRICT BUSINESS - continued

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2. Update of the Cal Poly, City of Arcata, and Fire District Working Group and Approval of the Communication to the Cal Poly Procurement Specialist in Response to the Notice of Cancellation **Pg. 75**
 - a. Attachment 1 - Letter to Cal Poly in Response to the Notice of Cancellation **Pg. 76**
 - b. Attachment 2 - Notice of Agreement Cancellation **Pg. 78**
3. Consider the District Administrative Staff Succession Plan Proposal and Authorize the Chief to Proceed with One of the Presented Options **Pg. 79**
 - a. Attachment 1 - PowerPoint Displaying the Salary Range Adjustment Proposal **Pg. 86**
4. Fiscal Year End 2022-23 Final Report **Pg. 92**
 - a. Attachment 1 - Fiscal Year End 2022-23 Budget Report **Pg. 94**
 - b. Attachment 2 - Accountants Version of Profit & Loss vs. Actual with GAAP (condensed) **Pg. 101**
 - c. Attachment 3 - Fiscal Year End Balance Sheet **Pg. 102**
 - d. Attachment 4 - Fiscal Year End Cash Flows **Pg. 104**

5. Consideration and Adoption of the Amended Board Policy and Procedures Manual Providing Accommodations for Broadcast of Board Meetings **Pg. 105**
6. Consider the Claim for Damages or Money Against the District Filed by Crestview Water Company **Pg. 108**
 - a. Attachment 1 - Claim Form and Documentation Received October 5, 2023 **Pg. 109**

CORRESPONDENCE & COMMUNICATIONS **Pg. 113**

1. Public Correspondence
 - a. A general thank you and treats received from a local family in remembrance of September 11th. **Pg. 114**
 - b. A thank you note and treats for assistance - Captain Ross McDonald and Engineer Wes Row **Pg. 117**
2. Committee Reports - There are no active committees.
3. Fire Chief's Monthly Report **Pg. 118**
4. Director Matters

ADJOURNMENT

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

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

The Arcata Fire Protection District ("District"), in compliance with the Americans with Disabilities Act ("ADA"), individuals who require special accommodations to access, attend and/or participate in District board meetings due to a disability, shall make their request by calling (707)825-2000, no later than 48 hours in advance of the scheduled meeting time. In compliance with Government Code Section 54957.5, non-exempt writings that are distributed to a majority of, or all, the Board in advance of a meeting may be viewed at 2149 Central Avenue, McKinleyville, California or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact the Board Secretary, at (707) 825-2000. The meeting agenda is posted at least 72 hours in advance of regular scheduled meetings, at the following locations:

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

Public Comment & Association Reports



ARCATA VOLUNTEER FIREFIGHTERS' ASSOCIATION

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

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

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

September 2023 Monthly Activity Report

Volunteering

- Volunteer activity hours for September: 64 Hours.
 - Volunteers responded to various incidents.
 - VLU Wildland Incident Response Drill.
 - 1929 American LaFrance and AVFA personnel participated in Ferndale Concours

Community Outreach and Support

- **CPR and First Aid Training**
 - Public Training conducted
- **Address Placard Projects**
 - Presently 253 placards have been installed across the district.
 - 20 placards just picked up.
 - Additional placards on order
 - Project has approximately \$2000 remaining.
 - Project should finish with well over 300 installed.
- **Grant Activity**
 - Classroom Shades have been ordered. Waiting on vendors on Classroom Tables and Chairs
 - Berg Grant to be submitted in October for Wildland PPE and Structure helmets, approx. \$35,000
 - Working with District to locate grant funds for a new Engine
 - **Looking for other District or AVFA needs** as the grant season continues

AVFA Properties

- New lights for the bathrooms in the crew quarters have been ordered to replace faulty ones.
- Assessing why it takes so long for hot water to reach the crew kitchen.
- New Mural to be painted on the rear wall at M St. in an effort to control graffiti
- The 9th Street Fire Station lease approved by AVFA Board.

District Business

Date: October 10, 2023
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Discuss and Consider Approving the Second Amendment to Commercial Lease Agreement for the Downtown Fire Station (631 9th Street, Arcata) and Authorize the Board President to Sign

DISCUSSION:

The Board will have had a chance to discuss the lease amendment terms and conditions for the Arcata Fire Station in closed session with District Counsel. This agreement was already approved and signed by the Arcata Volunteer Firefighters' Association representative. The Board would now be able to act on executing the approval of the document.

RECOMMENDATION:

Staff recommends the Board consider the information provided, take public comment, discuss, approve the Second Amendment Commercial Lease Agreement for the Downtown Fire Station located at 631 9th Street, Arcata, CA, and authorize the Board President to sign the agreement on behalf of the Arcata Fire District.

FINANCIAL IMPACT:

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

ALTERNATIVES:

1. Board discretion

ATTACHMENTS:

Attachment 1 – Second Amendment to Commercial Lease Agreement for 631 9th Street, Arcata CA, signed by the AVFA Representative

SECOND AMENDMENT TO COMMERCIAL RENTAL AGREEMENT

THIS SECOND AMENDMENT TO COMMERCIAL RENTAL AGREEMENT (this “**Amendment**”) is effective as of _____, 2023 (“**Effective Date**”), by and between the Arcata Volunteer Firefighters’ Association, Inc., a California non-profit public benefit corporation (“**Landlord**”), and the Arcata Fire Protection District, a California special district (“**Tenant**”). Landlord and Tenant may be referred to individually as a “**Party**” or collectively as the “**Parties**”.

RECITALS

This Amendment is entered into with reference to the following recitals of fact:

A. Landlord is a registered and duly formed non-profit public benefit corporation and the owner of the improved commercial real property commonly referred to as 631 9th Street, Arcata, California 95521 (“**Leased Premises**”).

B. Tenant is a California special district, formed pursuant to the Fire Protection District Law of 1987 (Health & Safety Code, §§13800 et seq.) and providing fire protection services to residents within its boundaries.

C. Pursuant to that written Commercial Rental Agreement executed as of May 10, 2016 the (“**Original Lease**”), as amended by that written Amendment to Rental Agreement executed on June 20, 2017 and that Notice of Rent Increase dated July 23, 2021 (collectively the “**Lease**”), Landlord leases the Leased Premises to Tenant on the terms and conditions stated in the Lease upon which Tenant operates a fire station. Capitalized terms not expressly defined in this Amendment shall have the meaning ascribed to them in the Lease.

D. Landlord and its fully owned subsidiary, Arcata Volunteer Firefighters’ Holdings, Inc., as joint borrowers, pledged that certain Promissory Note dated August 2, 2019 (the “**Note**”), to Redwood Capital Bank, as lender (“**Lender**”), for the principal sum of \$1,779,191.00 (Loan No. 24000957), secured by a Deed of Trust dated August 2, 2019, affecting the Leased Premises (collectively, the “**Loan**”).

E. Pursuant to the terms of the Note, Landlord is currently obligated to make monthly payments of principal and interest in the amount of \$9,905.66, through August 1, 2024. Further, pursuant to the Note, beginning on September 1, 2024, the monthly payment is scheduled to increase by \$31.44 to \$9,937.10 (the “**Mortgage Adjustment**”) through July 1, 2044, subject to the terms of the Note, including the provision in the Note allowing the Lender to adjust the interest rate as specified in the Note.

F. Landlord and Tenant desire, by way of this Amendment, to amend the Lease as set forth below.

NOW THEREFORE, for valuable consideration (the receipt and sufficiency of which is acknowledged), Landlord and Tenant agree as follows:

1. Extension of the Term. Section 1 of Article II of the Original Lease is hereby deleted in its entirety and replaced with the following:

Section 1. The term of the Lease shall continue through and including December 31, 2024, at 11:59 PM (the “**Initial Term**”), unless sooner terminated in accordance with the terms of the Lease. Notwithstanding anything in this Amendment or the Lease to the contrary, Tenant shall have the right, in its sole and absolute discretion, to extend the Initial Term through December 31, 2029 (the “**Extended Term**”) by providing written notice of such election to Landlord on or before June 1, 2024. The Initial Term and the Extended Term may be referred to collectively as the “**Term**”.

2. Rent. Section 1 of Article III of the Original Lease is hereby deleted in its entirety and replaced with the following:

Section 1. Tenant shall pay to Landlord, as monthly rent, the amount of \$10,000, in advance, on the first day of each month through August of 2024 (the “**Base Rent**”). Commencing on September 1, 2024, and through the expiration of the Initial Term and, if applicable, the Extended Term, the Base Rent shall be adjusted by the Mortgage Adjustment, as follows: the Base Rent shall be adjusted in an amount equal to the difference between the Mortgage Adjustment effective as of September 1, 2024, and \$9,905.66 (the “**Adjusted Rent**”). By way of example only, if, as of September 1, 2024, the minimum monthly payment on the Loan increases by the scheduled \$31.44, the Base Rent shall also increase by \$31.44. Once adjusted as of September 1, 2024, the Adjusted Rent shall not be further adjusted during the Term unless agreed to by both Parties in a signed writing.

Notwithstanding anything in this Amendment or the Lease to the contrary, Tenant shall have the unqualified right to terminate the Lease, upon the giving of 180 days’ advance written notice, if Tenant determines, in its sole and absolute discretion, that the Adjusted Rent is not acceptable. In such event, Tenant shall send written notice of its election to terminate the Lease on or before November 15, 2024. For the avoidance of doubt, Tenant shall be obligated to pay Landlord the Adjusted Rent through the effective date of the termination.

In accordance with that Memorandum of Understanding date October 17, 2017, between Landlord and Tenant, if, during the Term, Landlord in its sole discretion, elects to (i) re-finance the Loan resulting in a lower monthly payment than the Mortgage Adjustment or (ii) pays additional principal to pay down or pay off the Loan resulting in a lower monthly payment than the Mortgage Adjustment, (iii) Landlord shall provide prompt written notice to Tenant, and (iv) Landlord and Tenant shall meet and confer in good faith to determine whether and to what extent the Adjusted Rent shall be reduced. If the reduction in the minimum monthly payment is more than 10% of its prior amount and the Parties are unable to agree on a reduction in the Adjusted Rent, Tenant shall have the right to terminate the Lease on no less than 180 days’ prior written notice to Landlord.

3. Landlord’s Residual Rights to Use and Occupancy Portions of the Leased Premises.

- (a) **Floorplan.** Reference is made hereto to *Exhibit A* to this Amendment, which depicts a floorplan of the ground level of the Leased Premises (the “**Floorplan**”).
- (b) **Exclusive Use of AVFA Office.** During the Term, Landlord shall have the exclusive right to the area shown on the Floorplan as the “AVFA Office”.
- (c) **Commons Areas.** During the Term, Landlord shall have shared use with Tenant of those additional areas shown on the Floorplan within the dotted lines (the “**Common Areas**”), along with reasonable access across the area depicted as the “Apparatus Bay” on the Floorplan to access those shared spaces on east and west ends of the Leased Premises where the shared areas are located.
- (d) **Tenant’s Exclusive and Superior Rights.** Tenant shall have exclusive occupancy over all other areas of the Leased Premises, including the entire Second Floor of the Leased Premises and all other areas not designated as Common Areas. Moreover, with respect to all Common Areas, Tenant shall have primary rights to use such space and Landlord’s rights are subordinate to Tenant’s. Accordingly, Tenant shall have the right to restrict Landlord’s subordinate use of the Common Areas as shall be necessary in the exercise of its reasonable and good faith discretion. In the event Landlord desires to use the meeting space or kitchen on the east side of the ground floor of the Premises for an event or training course, Landlord shall provide Tenant written notice of its desired date(s) at its earliest opportunity, and Landlord shall respond within five (5) business days as to whether the space can be made available for such use.
- (e) **Permitted Uses.** Landlord shall use the AVFA Office and Commons Areas only for purposes that align with and promote Landlord’s purpose as a Volunteer Firefighter’s Association, which purposes may include Association meetings, community events, and educational classes. Notwithstanding anything in this Agreement to the contrary, Landlord shall not have the right to rent or otherwise grant to any third party the right to use the AVFA Office or Common Areas without Tenant’s prior written consent. Under no circumstance shall Landlord be permitted to sell or consume, or allow others to sell or consume, alcohol on the Leased Premises.
- (f) **Insurance.** Landlord agrees to procure and maintain during the Term public liability insurance, including products and completed operations insurance, from a responsible insurance company authorized to do business in California, with a combined single limit of not less than \$1,000,000 for injury or death to any person or damage to property for any claims, demands, or causes of action of any person arising out of accidents occurring on the Leased Premises during the Term or arising out of Landlord’s use of the Leased Premises. The policy of insurance shall be issued by a responsible insurance company authorized to do business in California, and shall be issued in the names of Landlord, Tenant, and any beneficiary under any deed of trust covering the Leased Premises, if required by the deed of trust, as their respective interests may appear. Landlord shall deliver a certificate for the insurance policy to Tenant with all relevant endorsements. The policy of insurance shall be primary and noncontributory with any policies carried by Tenant. The insurance policy shall provide that a thirty (30) day notice of

cancellation and of any material modification of coverage shall be given to all named insureds. The insurance coverage required under this Section may be carried by Landlord under a blanket policy insuring other locations of Landlord's business, provided that the Leased Premises covered by this Lease are specifically identified as included under that policy.

- (g) Sub-section "d" of Section 1 of Article VII of the Original Lease is hereby deleted in its entirety.

4. Repair and Maintenance. Section 1 and Section 2 of Article IV of the Original Lease are deleted in their entirety and replaced with the following:

Section 1. Landlord's Repair Obligations. Landlord shall be responsible for and shall have the duty to repair, replace and maintain all structural components of the Leased Premises (including the building) that shall include, without limitation, the repair and replacement of any and all components of the foundation system, all exterior and interior load-bearing walls, and all structural elements of the roof. In the event that the repair or replacement of any single structural component shall be deemed an uninsured loss, in whole or in part, and the cost of the uninsured portion of the repair or replacement shall be estimated by a qualified engineer to be in excess of \$100,000, then, upon 120 days' prior written notice to Tenant, Landlord shall have the right to terminate the Lease, unless the Tenant elects to pay for the uninsured portion of the repair, in which event Landlord shall pay the first \$100,000 of such uninsured repair and the District shall pay all costs in excess of \$100,000. In the event Landlord elects not to terminate the Lease within the time permitted herein, Landlord shall pay for the full cost of the repair or replacement without contribution from Tenant.

Section 2. Tenant's Repair Obligations. Tenant shall be responsible for and shall maintain in good working order and repair, normal wear and tear excepted, all non-structural components of the Leased Premises, including, but not limited to, the roof overlayment.

5. Memorandum of Lease. Concurrent with the full execution and delivery of this Amendment, Landlord and Tenant shall execute, acknowledge and deliver a memorandum of Lease, in substantially the form attached hereto as *Exhibit B* and incorporated herein by reference, and either party shall be entitled to record the same.

6. Miscellaneous.

- (a) Voluntary Agreement. The parties have read this Amendment, and on the advice of counsel they have freely and voluntarily entered into this Amendment. This Amendment shall be interpreted neutrally between the parties regardless of which party drafted or caused to be drafted this Amendment.
- (b) Attorneys' Fees. If either party commences an action against the other party arising out of or in connection with this Amendment, the prevailing party shall be entitled to recover from the non-prevailing party, reasonable attorneys' fees and costs of suit.

- (c) Successors. Subject to the assignment and subletting provisions of the Sublease, this Amendment shall be binding on and inure to the benefit of the parties and their successors, legal representatives and assigns.
- (d) Counterparts; Signatures. This Amendment may be signed in two or more counterparts. When at least one such counterpart has been signed by each party, this Amendment shall be deemed to have been fully executed, each counterpart shall be deemed to be an original, and all counterparts shall be deemed to be one and the same agreement. This Amendment may be executed by a party's signature transmitted by facsimile or by electronic means, and copies of this Amendment executed and delivered by means of faxed or electronic signatures shall have the same force and effect as copies hereof executed and delivered with original signatures. All parties hereto may rely upon faxed or electronic signatures as if such signatures were originals. All parties hereto agree that a faxed or electronic signature page may be introduced into evidence in any proceeding arising out of or related to this Amendment as if it were an original signature page.

SIGNATURE PAGE FOLLOWS THIS PAGE

LANDLORD: Arcata Volunteer Firefighters' Association Inc.

BY: David D. White

Name: David D. White

Its: Vice chair / Acting President

TENANT: Arcata Fire Protection District

BY: _____

Name: _____

Its: _____

Exhibit List:

1. Ground Floor Footprint
2. Memorandum of Lease

Exhibit A

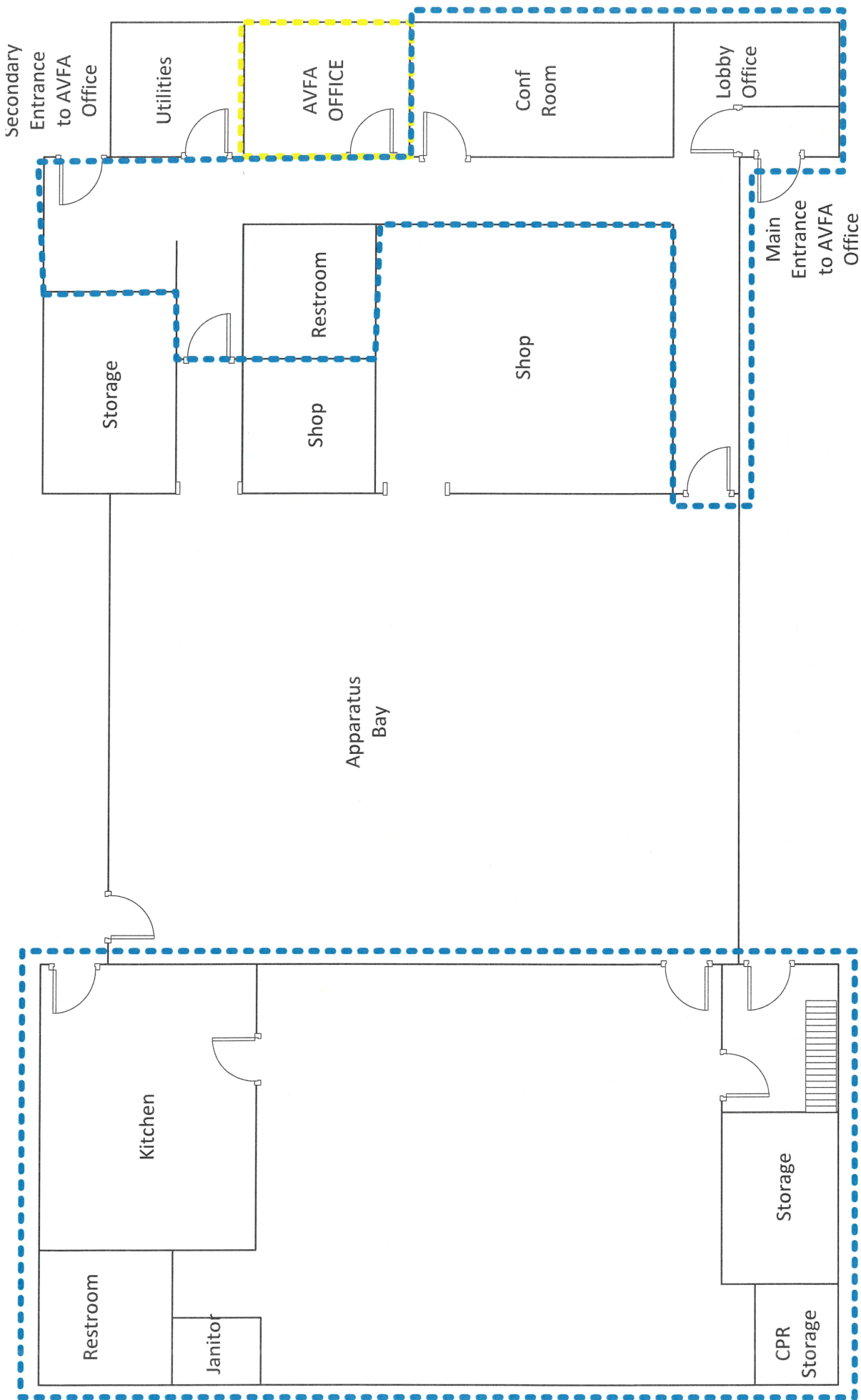


Exhibit B

PREPARED BY AND
WHEN RECORDED RETURN TO:

RYAN T. PLOTZ

THE MITCHELL LAW FIRM, LLP
426 FIRST STREET
EUREKA, CA 95501

MEMORANDUM OF LEASE AMENDMENT

This Memorandum of Lease Amendment (this "Memorandum") is entered into as of October 3, 2023, by and between the Arcata Volunteer Firefighters' Association, Inc., a California non-profit public benefit corporation ("Landlord"), and Arcata Fire Protection District, a California special district ("Tenant"). Landlord and Tenant previously entered into that certain Commercial Rental Agreement executed as of May 10, 2016, as amended by that written Amendment to Rental Agreement executed on June 20, 2017, and that Notice of Rent Increase dated July 23, 2021 (collectively the "Lease"). Landlord and Tenant have further entered into that Second Amendment Commercial Lease Agreement dated as of October __, 2023 (the "Amendment"), with respect to the Property (as defined below). It is the desire of the parties hereto to enter into this Memorandum for the purpose of recording the same and giving notice of the existence of the Amendment 23, as more particularly described in this Memorandum.

<u>Parties to the Lease and Amendment</u>	Landlord:	Arcata Volunteer Firefighters' Association, Inc. Attn: Board of Directors 2149 Central Avenue McKinleyville, CA 95519
	Tenant:	Arcata Fire Protection District Attn: Fire Chief 2149 Central Avenue McKinleyville, CA 95519

Date of the Lease May 10, 2016

Date of the Amendment October __, 2023

Description of Property The property described on Exhibit A attached hereto (the "Property")

Purpose of Memorandum This Memorandum is executed for the purpose of giving record notice of the fact of execution of the above-described Lease and Amendment as provided for therein in lieu of recording the Lease and Amendment itself and is not intended to modify, limit or otherwise alter the terms, conditions and provisions of the Lease or Amendment.

This Memorandum shall extend to and be binding upon the parties hereto and their legal representatives, heirs, successors and assigns.

[Signatures on following page]

LANDLORD: Arcata Volunteer Firefighters' Association Inc.

BY: David D. White

Name: David D. White

Its: Vice Chair / Acting President

TENANT: Arcata Fire Protection District

BY: _____

Name: _____

Its: _____

[INSERT NOTARY ACKNOWLEDGMENTS]

Exhibit A

DESCRIPTION

That real property situate in the City of Arcata, County of Humboldt, State of California, described as follows:

Lots Numbered 17, 18, 19, and 20 in Block 166 of the City of Arcata, according to the Map of Plat thereof now on file in the Recorder's Office of Humboldt County, State of California.

Consent Calendar

MINUTES

Regular Board Meeting

September 12, 2023

5:30 p.m.

Location: 631 9th Street, Arcata

Arcata Fire Station Classroom

Board of Directors

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

CALL TO ORDER

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

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by President Maynor.

ATTENDANCE AND DETERMINATION OF A QUORUM

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

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

APPROVAL OF AGENDA

Prior to approval of the agenda, the Chief advised that Attorney Plotz had not heard from the Counsel representing the AVFA regarding the Arcata Station rental contract, therefore he was requesting Closed Session Item 1 and District Business Item 1 be pulled from the agenda.

It was moved to approve the agenda with the adjustment of removing Closed Session Item 1 and District Business Item 1.

Motion: Johnson; Second: Mendosa

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

Motion Carries

PUBLIC COMMENT

There were no public comments.

Senior Management Group – Nothing to report.

Local 4981 – Local 4981 President, Marcus Lillard offered kudos to the crews for staffing the water tender and the stations while helping our neighbors during the recent wildland fires.

Arcata Volunteer Firefighters Association (AVFA) – President Roy Willis introduced the AVFA Board present for the meeting. He also read aloud from their Rules and Regulations and Mission Statement.

CLOSED SESSION

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

Item 1 was pulled from the agenda.

2. Conference with Legal Counsel - Anticipated Litigation (Gov. Code Section 54956.9(d)(2).): *2 matters*

President Maynor adjourned to closed session at 5:36 pm.

The meeting was reconvened at 5:48 pm.

Report out of closed session by President Maynor; claim 2023021748 has been denied by the Board and referred to the insurance company.

DISTRICT BUSINESS

- 1. Discuss and Consider Approving Amendment to Real Property Lease Agreement for the Downtown Station (631 9th Street, Arcata) and Authorize the Fire Chief to Make Non-Substantive Amendments Thereto and Execute the Necessary Documents:** This item was pulled from the agenda at the beginning of the meeting.

CONSENT CALENDAR

1. Minutes from August 8, 2023, Regular Meeting
 - a. Attachment 1 – Updated Policy 360 Volunteer Program
 - b. Attachment 2 – Updated Policy 938 Declaring a Mayday on Non-fire Incidents
 - c. Attachment 3 – Corrected Side Letter
 - d. Attachment 4 – Corrected Policy 422 False Alarm Billing
 - e. Attachment 5 – Corrected Policy 939 Use of Ballistic Safety Equipment
 - f. Attachment 6 – Corrected Policy 1002 Performance Evaluations
 - g. Attachment 7 – Corrected Policy 1054 Drug and Alcohol-Free Workplace
2. Minutes from August 29, 2023, Special Meeting
3. Accept the GASB 75 Actuarial Report (Measured as of June 30, 2022) for Fiscal Year End June 30, 2023, Financial Reporting
 - a. Attachment 1 – GASB 75 Actuarial Report FYE June 30, 2023

It was moved to approve the consent calendar.

Motion: Akana; Second: Loudenslager

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

Motion Carries

DISTRICT BUSINESS

2. Public Hearing – Adoption of Resolution 23-293 Finalizing the Annual Budget for Fiscal Year 2023/24: President Maynor requested the staff report from the Fire Chief who reviewed his staff note, during which a few of the Directors posed questions.

With no further questions from the Directors, President Maynor made a query for public comments and there were none.

The public comment period was closed.

There were no additional deliberations or comments from the Board.

President Maynor called for a motion.

It was moved to hereby approve and adopt the Fiscal Year 23/24 budget.

Motion: Loudenslager; Second: Akana

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

Motion Carries

3. Review of the Cal Poly, City of Arcata, and Fire District Working Group: The Chief reviewed his staff report, which was followed by a lengthy discussion among the staff and the Board.

There were no public comments.

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

4. Review of the Fire Chief's Goals for Fiscal Year 2023/24 and Adopt Resolution 23-294 Approving the Updated Master Salary Schedule: President Maynor reviewed the goals from the staff note aloud.

There were no public comments.

It was moved to receive Directors Maynor and Loudenslager's review of the Chief's Fiscal Year 2023/24 goals and adopt Resolution 23-294 approving an updated Master Salary Schedule that reflects the 5% salary increase for the Chief.

Motion: Mendosa; Second: Johnson

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

Motion Carries

5. Update of Live Broadcast of Board Meetings: Chief McDonald provided a brief summary of staff note.

There were a few brief questions from the Directors and no public comments.

This item was for information only.

CORRESPONDENCE & COMMUNICATIONS

1. Public Correspondence – There was no public correspondence.

2. Committee Reports:

- a. Budget Development Ad-hoc Committee (*Johnson, Loudenslager*) – Director Johnson reported that the committee had met and agreed to the budget that was just adopted. The committee will be disbanded at this time.

3. Fire Chief's Monthly Report – Chief McDonald reviewed a few highlights from his staff report. He also added an update from LAFCo about the annexation; there are still some delays from the timber companies who are not required to be in annexed areas. The process continues.

4. Director Matters – Several Board members thanked the crews for stepping up to assist with the recent wildfires and offered thanks and appreciation following September 11th. Director Loudenslager mentioned his research regarding Cosumnes CSD under which there is also a fire district similar to AFD.

ADJOURNMENT

Following a motion by Director Johnson and a second by Director Mendosa, President Maynor adjourned the meeting at 6:58 pm.

The next Regular Meeting is scheduled for **October 10, 2023, at the Arcata Downtown Station Classroom, 631 9th Street in Arcata at 5:30 pm.**

Respectfully submitted,

Becky Schuette,
Clerk of the Board

7:34 AM
 10/05/23
 Accrual Basis

Arcata Fire Protection District
Balance Sheet
 As of July 31, 2023

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
CaITRUST	4,397,000.21
CCCU Checking	224,137.35
CCCU Liquid Assets	117,468.48
CCCU Savings	66.22
Contingency Fund	261,607.71
County Treasury	966,677.41
PERS Contingency Fund	356,375.33
Vehicle Replacement Fund	472,750.86
Total Checking/Savings	6,796,083.57
Accounts Receivable	
1200 · ACCOUNTS RECEIVABLE	48,198.32
Total Accounts Receivable	48,198.32
Other Current Assets	
Acct. Recv. - County Treasury	536,210.15
Interest Receivable	15,000.00
Prepaid Expense	21,606.18
Total Other Current Assets	572,816.33
Total Current Assets	7,417,098.22
Fixed Assets	
Accumulated Depreciation	-2,505,291.00
Buildings & Improvements	2,395,484.62
Equipment	3,597,743.56
Land	224,630.00
Total Fixed Assets	3,712,567.18
Other Assets	
Deferred Outflows - OPEB	1,178,335.00
Deferred Outflows - PENSION	4,376,216.00
Total Other Assets	5,554,551.00
TOTAL ASSETS	16,684,216.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	77,216.87
Total Accounts Payable	77,216.87
Credit Cards	
US BANK	672.14
Total Credit Cards	672.14

Arcata Fire Protection District
Balance Sheet
As of July 31, 2023

	<u>Jul 31, 23</u>
Other Current Liabilities	
Suspense	-1,985.38
Accounts Payable 2	21,606.18
Accrued Expenses - OTHER	33,011.08
Accrued Interest Expense	58,542.11
Compensation Time Off (CTO)	32,458.40
WAGES PAYABLE	52,884.91
2100 · Payroll Liabilities	
457 Deduction	3,900.00
CA Withholding	4,271.87
Federal Withholding	8,146.46
Medicare - Both	2,478.99
Social Security - Both	373.56
Survivor Benefit	42.78
2100 · Payroll Liabilities - Other	13,154.57
Total 2100 · Payroll Liabilities	<u>32,368.23</u>
Total Other Current Liabilities	<u>228,885.53</u>
Total Current Liabilities	306,774.54
Long Term Liabilities	
West America Bank - Engine loan	634,618.89
Accrued Employee Benefits	123,790.80
Deferred Inflows - OPEB	3,843,418.00
Deferred Inflows - PENSION	3,947,843.00
Net Pension Liability	2,704,068.00
OPEB Liability	8,414,987.00
Webster Bank	4,493,000.00
Total Long Term Liabilities	<u>24,161,725.69</u>
Total Liabilities	24,468,500.23
Equity	
32000 · *Retained Earnings	-41,844.96
Investment in Fixed Assets	3,077,948.29
3900 · RETAINED EARNINGS	-10,533,674.63
Net Income	-286,712.53
Total Equity	<u>-7,784,283.83</u>
TOTAL LIABILITIES & EQUITY	<u><u>16,684,216.40</u></u>

Arcata Fire Protection District
Statement of Cash Flows
July 2023

	<u>Jul 23</u>
OPERATING ACTIVITIES	
Net Income	-286,712.53
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · ACCOUNTS RECEIVABLE	-41,449.57
Acct. Recv. - County Treasury	-536,210.15
2000 · ACCOUNTS PAYABLE	89,432.98
US BANK	-7,389.12
US BANK:Emmons	4,541.17
US BANK:Evenson	46.49
US BANK:Freeman	248.53
US BANK:J. McDonald	1,757.63
US BANK:Johnson	-23.13
US BANK:R. McDonald	65.09
US BANK:Rheinschmidt	13.18
US BANK:Schuette	850.44
2100 · Payroll Liabilities	9,779.53
2100 · Payroll Liabilities:457 Deduction	3,900.00
2100 · Payroll Liabilities:CA Withholding	4,271.87
2100 · Payroll Liabilities:Federal Withholding	8,146.46
2100 · Payroll Liabilities:Medicare - Both	2,478.99
2100 · Payroll Liabilities:Social Security - Both	373.56
2100 · Payroll Liabilities:Survivor Benefit	42.78
Net cash provided by Operating Activities	<u>-745,835.80</u>
Net cash increase for period	-745,835.80
Cash at beginning of period	<u>7,541,919.37</u>
Cash at end of period	<u><u>6,796,083.57</u></u>

**Arcata Fire Protection District
Expenses by Vendor Detail
July 2023**

Type	Date	Memo	Account	Amount
AIRMEDCARE				
Bill	07/01/2023	Prorated membership for Mendosa	5030.5 · Air Ambula...	-56.00
ALL STAR FIRE EQUIPMENT				
Bill	07/28/2023	Dow Corning RTV Kit etc	5120.4 · SCBA	-280.98
AMAZON				
Credit Card Charge	07/01/2023	Binder	5170.1 · Office Sup...	-2.14
Credit Card Charge	07/11/2023	Uniform jacket	5050.1 · Uniforms	-39.37
Credit Card Charge	07/11/2023	Uniform Shirts	5050.1 · Uniforms	-73.32
Credit Card Charge	07/11/2023	Uniform shirts and Jacket	5050.1 · Uniforms	-109.96
Credit Card Charge	07/11/2023	Uniform Polo Shirts	5050.1 · Uniforms	-44.76
Credit Card Charge	07/11/2023	White Board for Alyssa's office	5170.1 · Office Sup...	-120.67
Credit Card Charge	07/11/2023	Softshell uniform jacket	5050.1 · Uniforms	-45.61
Credit Card Charge	07/14/2023	Fuse block for U8200	8200.215	-76.86
Credit Card Charge	07/19/2023	USB Camera adapter for Ipad to record ...	5310.3 · Computers...	-10.76
Credit Card Credit	07/20/2023	Returned uniform jacket	800941 · Refunds	39.37
ARCATA VOLUNTEER FIREFIGHTERS ASSOC.				
Bill	07/01/2023	July	5210.1 · 631 9th Str...	-10,000.00
Bill	07/15/2023	August Rent	5210.1 · 631 9th Str...	-10,000.00
AT&T- CAL NET 3				
Bill	07/19/2023	Service period 06-19-23 to 07-18-23	5060.1 · Phones - L...	-172.81
AT&T MOBILITY (FIRSTNET)				
Credit Card Charge	07/23/2023		5060.1 · Phones - L...	-326.99
BAUER COMPRESSORS, INC.				
Bill	07/01/2023	Annual Service Agreement FY2023/24	5120.4 · SCBA	-1,615.79
CAL PERS				
Check	07/26/2023	PP 06-11-23 to 06-24-23 Last payroll in ...	5020.1 · CalPERS ...	-25,049.16
CALIFORNIA FIRE CHIEFS ASSOCIATION				
Credit Card Charge	07/05/2023	Annual Dues FY 23/24	CalChiefs	-960.00
CalPERS 457 PLAN				
Liability Check	07/21/2023	Employer Match PP 06-25-23 to 07-08-23	5010.5 · Deferred C...	-2,700.00
CENTRAL AVENUE SERVICE CENTER				
Bill	07/17/2023	Fuel pump, case lockup, repairs	8207.205	-1,445.52
CHEVRON				
Credit Card Charge	07/12/2023	Fuel to fill rental car used to pick up new...	5250.1 · Fuel	-27.32
Credit Card Charge	07/24/2023	Fuel for transport E8219	5250.1 · Fuel	-136.61
Credit Card Charge	07/24/2023	Rental car fuel after dropping of E8219	5250.1 · Fuel	-49.55
CITY OF ARCATA				
Bill	07/07/2023	Service period 06/07/23 to 07/06/23	Mad River Station	-125.53
Bill	07/28/2023	Service Period 06/28/23 to 07/27/23	Arcata Staton	-172.02
COASTAL BUSINESS SYSTEMS, INC				
Bill	07/04/2023	Copier, printers & Aquos Board	5200.1 · Copier	-608.01
CUMMINS SALES AND SERVICE				
Bill	07/06/2023	Quarterly Service	8211.108	-799.24
Bill	07/19/2023	Coolant Leak diagnosis	8219.116	-250.49
DANA SAFETY SUPPLY				
Credit Card Charge	07/14/2023	Arrow stick	8200.215	-735.19
DIVERSIFIED PRODUCTS				
Credit Card Charge	07/17/2023	Large radio console and floorplate	8200.215	-386.00
ENTERPRISE				
Bill	07/11/2023	Rental Car to pick up new truck	5250 · Transportati...	-49.13
Bill	07/24/2023	Rental car for transport return of E8219	5250 · Transportati...	-42.06
ENTERPRISE VEHICLE EXCHANGE				
Check	07/21/2023	U8200 - Purchase replacement to U8205	Equipment/Vehicles	-30,418.89
EUREKA HUMBOLDT FIRE EXTINGUISHER CO. INC				
Bill	07/10/2023	2 refills	5120.8 · Fire Exting...	-273.42
FAIRA				
Bill	07/01/2023	Property & Liability Coverage 07-01-23 t...	5100.1 · Liability Ins...	-51,345.00
FDAC EBA				
Bill	07/01/2023	July Coverage	5030.4 · Dental, Vis...	-3,247.26

Arcata Fire Protection District
Expenses by Vendor Detail
July 2023

Type	Date	Memo	Account	Amount
FIRE APPARATUS SOLUTIONS				
Bill	07/19/2023	Door latches. Should be applied to FY 2...	8215.113	-707.21
FIRE RISK MANAGEMENT SERVICES				
Bill	07/06/2023	August Billing	5030.4 · Dental, Vis...	-3,380.22
FLEETPRIDE				
Bill	07/21/2023	OTR Nitrate Free Extl Gold Oat	8219.116	-40.84
GALLS				
Bill	07/14/2023	Boots and nametag for Alyssa	5050.1 · Uniforms	-222.35
HARBOR FREIGHT TOOLS				
Credit Card Charge	07/17/2023	LED lights, ratcheting wire crimper	8200.215	-143.17
Credit Card Charge	07/21/2023	Measure wheel for training	5230.15 · Training ...	-16.24
HEALTH & SAFETY INSTITUTE				
Credit Card Charge	07/14/2023	CPR Instructor card - Freeman	5140 · Medical Sup...	-15.00
HENSELS				
Bill	07/01/2023	Air program tools	5120.4 · SCBA	-32.07
Bill	07/16/2023	Hinges	Mad River Station	-65.15
Bill	07/21/2023	Spray Paint for hand tools	5370.4 · Small Tools	-24.92
HUMBOLDT COUNTY DHHS				
Bill	07/02/2023	APSA Tier 1 Facility & Surcharge Fees "...	5160.1 · Uncategori...	0.00
Bill	07/02/2023	CUPA State Surcharge, Haz Waste & M...	5160.1 · Uncategori...	0.00
HUMBOLDT SANITATION				
Bill	07/20/2023	Garbage	McKinleyville Station	-42.60
Bill	07/20/2023	E-waste disposal	McKinleyville Station	-19.20
Bill	07/30/2023	Greenwaste	McKinleyville Station	-11.20
Bill	07/30/2023	Greenwaste	McKinleyville Station	-8.00
Bill	07/31/2023	July Service Period	McKinleyville Station	-270.70
INFINITE CONSULTING SERVICES				
Bill	07/01/2023	IT Services July 2023	5180.8 · IT	-2,870.00
KLEEN-RITE				
Credit Card Charge	07/19/2023	New gaskets for the Super Swivel on 82...	8215.113	-31.49
LIEBERT CASSIDY WHITMORE				
Bill	07/31/2023	General legal AR035-00001	5180.1 · Legal	-130.50
MCKINLEYVILLE ACE HARDWARE				
Bill	07/21/2023	Paint supplies	McKinleyville Station	-29.02
MIDAMERICA HRA				
Bill	07/01/2023	July Retiree HRA	5030.2 · Health (Re...	-21,606.18
Bill	07/18/2023	August Retiree HRA	5030.2 · Health (Re...	-21,606.18
MILLER FARMS NURSERY				
Bill	07/31/2023	QB2 Hearing Protector	5140 · Medical Sup...	-21.53
O&M INDUSTRIES				
Bill	07/28/2023	Aluminum Box	8239.117	-202.68
OFFICE DEPOT				
Bill	07/06/2023	Dishwasher soap	McKinleyville Station	-38.70
Bill	07/06/2023	Laundry soap, paper towels, dish soap, ...	McKinleyville Station	-119.04
Bill	07/07/2023	Hand soap	McKinleyville Station	-2.14
Bill	07/12/2023	Batteries	5121.3 · Batteries (...)	-103.41
Bill	07/14/2023	Admin urinal screens	McKinleyville Station	-21.54
OPTIMUM				
Bill	07/05/2023	Service period 07-04-23 to 08-03-23	5060.5 · Cable TV ...	-1,122.58
PACIFIC GAS AND ELECTRIC				
Bill	07/21/2023	Service Period 06-14-23 to 07-16-23	Mad River Station	-364.39
PARCEL QUEST				
Bill	07/28/2023	2023/24 Renewal	Parcel Quest	-2,399.00

**Arcata Fire Protection District
Expenses by Vendor Detail
July 2023**

Type	Date	Memo	Account	Amount
PERS / HEALTH				
Bill	07/01/2023	Active Employee Premium	5030.1 · Health (Cu...	-38,308.36
Bill	07/01/2023	Retiree Premium	5030.2 · Health (Re...	-3,543.61
Bill	07/01/2023	Active Employee Admin Fee	5030.1 · Health (Cu...	-126.42
Bill	07/01/2023	Retiree Admin Fee	5030.3 · Retiree He...	-83.22
Bill	07/18/2023	Active Employee Premiums	5030.1 · Health (Cu...	-39,133.97
Bill	07/18/2023	Retiree Premiums	5030.2 · Health (Re...	-3,543.61
Bill	07/18/2023	Active Employee Admin Fee (.32%)	5030.1 · Health (Cu...	-125.23
Bill	07/18/2023	Retiree Admin Fee (.32%)	5030.3 · Retiree He...	-80.70
RAY'S				
Credit Card Charge	07/30/2023	Coffee for E8239	5080.1 · Food & Re...	-13.18
RECOLOGY				
Bill	07/31/2023	July Garbage	Arcata Station	-71.99
Bill	07/31/2023	July	Mad River Station	-71.99
REDWOOD COAST FUELS (RELADYNE)				
Bill	07/06/2023	217 gallons	Diesel	-1,072.57
Bill	07/06/2023	152 gallons	McKinleyville Station	-766.15
Bill	07/17/2023	140 Gallons	Diesel	-839.92
RUSSELL KADLE				
Bill	07/18/2023	EMT Recertification Reimbursement	5230.6 · Certifications	-77.00
SHARP AUTO GRAPHICS				
Bill	07/24/2023	Lettering, logos and stripes	8200.215	-700.00
SPEED TECH LIGHTS				
Credit Card Charge	07/14/2023	Light package for U8200	8200.215	-1,807.41
Credit Card Charge	07/14/2023	Intersect Z-3 light	8200.215	-22.89
Credit Card Charge	07/17/2023	Super Take Down Raptor TIR Visor Light	8200.215	-325.76
STREAMLINE				
Bill	07/01/2023	Annual payment website & engage 07/0...	5180.9 · Webpage ...	-5,172.00
STROBES 'N MORE				
Credit Card Charge	07/14/2023	Siren, controller, light modules	8200.215	-783.68
Credit Card Charge	07/17/2023	Pro Start ProMax 12V battery protection ...	8200.215	-217.62
TAQUERIA CALIFORNIA				
Credit Card Charge	07/12/2023	Per diem lunch for Laidlaw & Emmons w...	5250.3 · Per Diem ...	-44.82
TEHAMA TIRE				
Bill	07/11/2023	Tire Rotation	8211.108	-20.00
THE STANDARD				
Bill	07/01/2023	July Coverage	5030.6 · Long Term...	-667.00
Bill	07/21/2023		5030.6 · Long Term...	-667.00
TRACE ANALYTICS LLC				
Bill	07/01/2023	Routine Analysis	5120.4 · SCBA	-440.73
TRACTOR SUPPLY				
Credit Card Charge	07/14/2023	Trailer Hitch	8295.211	-65.09
Credit Card Charge	07/25/2023	2 stroke oil mix for power equipment	5370.4 · Small Tools	-62.37
UNITED AIRLINES				
Credit Card Charge	07/31/2023	NFA Airfare Alvarez	5250 · Transportati...	-565.10
VALERO				
Credit Card Charge	07/12/2023	Fuel in Windsor for rental car return trip	5250.1 · Fuel	-47.31
WEBSTER BANK				
Bill	07/01/2023	UAL Loan Interest	2021 UAL Refinanc...	-61,554.10
Bill	07/01/2023	UAL Loan Principal	2021 UAL Refinanc...	-268,000.00
WESTAMERICA BANK				
Bill	07/01/2023	Principal portion Engine Loan	2022 Engine Purch...	-49,040.74
Bill	07/01/2023	Interest portion engine loan	2022 Engine Purch...	-8,723.50
WITMER PUBLIC SAFETY GROUP				
Credit Card Charge	07/10/2023	Badges	5050.6 · Shields & ...	-232.53

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10/05/23

Accrual Basis

Arcata Fire Protection District
Interest Earned Fiscal Year to Date

July 2023

Type	Date	Memo	Split	Amount
USE OF MONEY & PROPERTY				
800190 · Interest Income				
Deposit	07/31/2023	Interest	CalTRUST	20,110.82
Deposit	07/31/2023	Interest	Contingency Fund	1,126.87
Deposit	07/31/2023	Interest	Vehicle Replacement Fund	2,036.37
Deposit	07/31/2023	Interest	PERS Contingency Fund	1,535.08
Deposit	07/31/2023	Interest	CCCU Liquid Assets	199.20
Deposit	07/31/2023	Interest	CCCU Checking	109.46
Total 800190 · Interest Income				<hr/> 25,117.80
Total USE OF MONEY & PROPERTY				<hr/> 25,117.80
TOTAL				<hr/> <hr/> 25,117.80

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

Accrual Basis

July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
TAX REVENUE				
101117 · Property Tax - Current Secured	210,019.50	210,359.00	-339.50	99.8%
102500 · Property Tax-Current Unsecured	8,661.58	8,000.00	661.58	108.3%
103500 · Property Tax-Prior Yrs Secured	0.00	2,833.00	-2,833.00	0.0%
105110 · Property Tax-Prior Yrs Unsecure	2,833.33	83.00	2,750.33	3,413.7%
800040 · Supplemental Taxes-Current	3,527.33			
105900 · Supplemental Taxes-Prior Yrs	472.08	2,333.00	-1,860.92	20.2%
113100 · State Timber Tax	0.00	844.00	-844.00	0.0%
800050 · Property Assessments	310,696.33	315,500.00	-4,803.67	98.5%
Total TAX REVENUE	536,210.15	539,952.00	-3,741.85	99.3%
USE OF MONEY & PROPERTY				
800190 · Interest Income	25,117.80	5,917.00	19,200.80	424.5%
Total USE OF MONEY & PROPERTY	25,117.80	5,917.00	19,200.80	424.5%
INTERGOVERNMENTAL				
525110 · Homeowners Property Tax Relief	0.00	2,083.00	-2,083.00	0.0%
800600 · Other Government Agencies				
CPH Contract for Services	0.00	37,000.00	-37,000.00	0.0%
NCQUAMD	0.00	700.00	-700.00	0.0%
Proposition 172 Disbursement	0.00	8,700.00	-8,700.00	0.0%
800600 · Other Government Agencies - Other	37,000.00			
Total 800600 · Other Government Agencies	37,000.00	46,400.00	-9,400.00	79.7%
800950 · Firefighting Reimbursements	3,077.07			
Total INTERGOVERNMENTAL	40,077.07	48,483.00	-8,405.93	82.7%
CHARGES FOR SERVICES				
800155 · Prevention Fees	2,653.50	1,000.00	1,653.50	265.4%
800156 · R1/R2 Inspection Fees	2,261.00	3,750.00	-1,489.00	60.3%
800946 · Incident Revenue Recovery Fees	1,728.00	833.00	895.00	207.4%
Total CHARGES FOR SERVICES	6,642.50	5,583.00	1,059.50	119.0%
MISCELLANEOUS REVENUES				
800940 · Other Revenue	3.00			
800941 · Refunds	39.37	500.00	-460.63	7.9%
800942 · Incident Reports	10.00	200.00	-190.00	5.0%
Total MISCELLANEOUS REVENUES	52.37	700.00	-647.63	7.5%
Total Income	608,099.89	600,635.00	7,464.89	101.2%
Gross Profit	608,099.89	600,635.00	7,464.89	101.2%
Expense				
SALARIES & EMPLOYEE BENEFITS				
5010 · Salaries & Wages				
5010.1 · Full-Time	152,564.52	174,083.00	-21,518.48	87.6%
5010.2 · CTO Payout	37,470.53	34,833.00	2,637.53	107.6%
5010.3 · Settlement Pay/Vacation	0.00	30,000.00	-30,000.00	0.0%
5010.4 · Holiday Pay	327.84	56,000.00	-55,672.16	0.6%
5010.5 · Deferred Compensation	2,700.00	5,200.00	-2,500.00	51.9%
5010.6 · Part-Time (Hourly)	6,353.87	5,917.00	436.87	107.4%
5010.7 · CalFire/OES Pay	483.49			
5010 · Salaries & Wages - Other	0.00	0.00	0.00	0.0%
Total 5010 · Salaries & Wages	199,900.25	306,033.00	-106,132.75	65.3%
5020 · Retirement				
5020.1 · CalPERS Retirement	25,049.16	50,750.00	-25,700.84	49.4%
5020.2 · Social Security	493.30	333.00	160.30	148.1%
5020.3 · Medicare	2,998.81	2,583.00	415.81	116.1%
5020.4 · CalPERS UAL Payment	0.00	190,000.00	-190,000.00	0.0%
Total 5020 · Retirement	28,541.27	243,666.00	-215,124.73	11.7%
5030 · Group Insurance				
5030.1 · Health (Current Employees)	77,693.98	52,000.00	25,693.98	149.4%
5030.2 · Health (Retirees)	50,299.58	25,833.00	24,466.58	194.7%
5030.3 · Retiree Health Admin Fees	163.92	333.00	-169.08	49.2%
5030.4 · Dental, Vision & Life	6,627.48	4,083.00	2,544.48	162.3%
5030.5 · Air Ambulance	56.00	3,000.00	-2,944.00	1.9%
5030.6 · Long Term Disability	1,334.00	667.00	667.00	200.0%

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

Accrual Basis

July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Total 5030 · Group Insurance	136,174.96	85,916.00	50,258.96	158.5%
5033 · Unemployment Insurance	0.00	0.00	0.00	0.0%
5035 · Worker's Compensation				
5035.1 · Primary	0.00	86,000.00	-86,000.00	0.0%
5035.3 · Admin Fee	0.00	22,000.00	-22,000.00	0.0%
Total 5035 · Worker's Compensation	0.00	108,000.00	-108,000.00	0.0%
SALARIES & EMPLOYEE BENEFITS - Other	5,397.52			
Total SALARIES & EMPLOYEE BENEFITS	370,014.00	743,615.00	-373,601.00	49.8%
SERVICE & SUPPLIES				
5050 · Clothing & Personal Supplies				
5050.1 · Uniforms	1,631.67	20,000.00	-18,368.33	8.2%
5050.2 · Station Boots	0.00	2,000.00	-2,000.00	0.0%
5050.3 · PPE - Structure	0.00	12,000.00	-12,000.00	0.0%
5050.4 · PPE - Wildland	0.00	5,000.00	-5,000.00	0.0%
5050.5 · VLU Team	0.00	1,000.00	-1,000.00	0.0%
5050.6 · Shields & Badges	232.53	1,000.00	-767.47	23.3%
Total 5050 · Clothing & Personal Supplies	1,864.20	41,000.00	-39,135.80	4.5%
5060 · Communications				
5060.1 · Phones - Landline & Cellular	3,619.80	833.00	2,786.80	434.5%
5060.2 · Alarm Monitoring	0.00	292.00	-292.00	0.0%
5060.3 · Communications - Miscellaneous	0.00	500.00	-500.00	0.0%
5060.4 · HCFCA Radio System	0.00	1,600.00	-1,600.00	0.0%
5060.5 · Cable TV & Internet	1,122.58	1,125.00	-2.42	99.8%
Total 5060 · Communications	4,742.38	4,350.00	392.38	109.0%
5080 · Food				
5080.1 · Food & Rehab Supplies	13.18	1,000.00	-986.82	1.3%
5080.2 · Drinking Water	0.00	1,000.00	-1,000.00	0.0%
Total 5080 · Food	13.18	2,000.00	-1,986.82	0.7%
5090 · Household Expenses				
5090.1 · Station Supplies				
McKinleyville Station	181.42			
5090.1 · Station Supplies - Other	0.00	333.00	-333.00	0.0%
Total 5090.1 · Station Supplies	181.42	333.00	-151.58	54.5%
5090.2 · Garbage Service				
Arcata Station	71.99			
Mad River Station	71.99			
McKinleyville Station	351.70			
5090.2 · Garbage Service - Other	0.00	417.00	-417.00	0.0%
Total 5090.2 · Garbage Service	495.68	417.00	78.68	118.9%
5090.3 · Station Furniture	0.00	5,000.00	-5,000.00	0.0%
Total 5090 · Household Expenses	677.10	5,750.00	-5,072.90	11.8%
5100 · Liability Insurance				
5100.1 · Liability Insurance	51,345.00	52,000.00	-655.00	98.7%
Total 5100 · Liability Insurance	51,345.00	52,000.00	-655.00	98.7%
5120 · Maintenance - Equipment				
5120.1 · Vehicles				
8200.215	5,198.58			
8207.205	1,445.52			
8211.108	819.24			
8215.113	738.70			
8219.116	291.33			
8239.117	202.68			
8295.211	65.09			
5120.1 · Vehicles - Other	0.00	86,000.00	-86,000.00	0.0%
Total 5120.1 · Vehicles	8,761.14	86,000.00	-77,238.86	10.2%
5120.2 · Hose & Ladder Testing	0.00	6,500.00	-6,500.00	0.0%
5120.3 · Hose Repair	0.00	0.00	0.00	0.0%
5120.4 · SCBA	2,369.57	8,000.00	-5,630.43	29.6%
5120.5 · Hydraulic Rescue Tools	0.00	2,500.00	-2,500.00	0.0%
5120.6 · Power Tools	0.00	1,000.00	-1,000.00	0.0%

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
5120.7 · AED & LUCAS	0.00	8,000.00	-8,000.00	0.0%
5120.8 · Fire Extinguishers	273.42	500.00	-226.58	54.7%
5120.9 · Miscellaneous Equipment	0.00	3,000.00	-3,000.00	0.0%
5120.10 · Small Instrument Repair & Test	0.00	1,000.00	-1,000.00	0.0%
Total 5120 · Maintenance - Equipment	11,404.13	116,500.00	-105,095.87	9.8%
5121 · Maintenance - Electronics				
5121.1 · Computers	0.00	1,000.00	-1,000.00	0.0%
5121.2 · Radios, Pagers & FireCom	0.00	1,000.00	-1,000.00	0.0%
5121.3 · Batteries (non-household)	103.41	1,500.00	-1,396.59	6.9%
Total 5121 · Maintenance - Electronics	103.41	3,500.00	-3,396.59	3.0%
5130 · Maintenance-Buildings & Grounds				
5130.1 · General Structure				
Mad River Station	65.15			
McKinleyville Station	29.02			
5130.1 · General Structure - Other	0.00	46,000.00	-46,000.00	0.0%
Total 5130.1 · General Structure	94.17	46,000.00	-45,905.83	0.2%
5130.2 · Grounds	0.00	10,000.00	-10,000.00	0.0%
5130.3 · Emergency Power	0.00	3,000.00	-3,000.00	0.0%
5130.4 · Pest Control	0.00	250.00	-250.00	0.0%
Total 5130 · Maintenance-Buildings & Grounds	94.17	59,250.00	-59,155.83	0.2%
5140 · Medical Supplies				
5140.1 · EMS	0.00	500.00	-500.00	0.0%
5140.2 · AED & Lucas	0.00	42.00	-42.00	0.0%
5140 · Medical Supplies - Other	36.53			
Total 5140 · Medical Supplies	36.53	542.00	-505.47	6.7%
5150 · Memberships				
5150.1 · Dues				
CalChiefs	960.00			
5150.1 · Dues - Other	0.00	3,000.00	-3,000.00	0.0%
Total 5150.1 · Dues	960.00	3,000.00	-2,040.00	32.0%
Total 5150 · Memberships	960.00	3,000.00	-2,040.00	32.0%
5160 · Miscellaneous Expense				
5160.1 · Uncategorized Misc. Expense	0.00	1,000.00	-1,000.00	0.0%
Total 5160 · Miscellaneous Expense	0.00	1,000.00	-1,000.00	0.0%
5170 · Office Expense				
5170.1 · Office Supplies	122.81	333.00	-210.19	36.9%
5170.2 · Postage	0.00	2,000.00	-2,000.00	0.0%
5170.3 · Software				
CAD Interface	0.00	1,750.00	-1,750.00	0.0%
eDispatches	0.00	2,000.00	-2,000.00	0.0%
Miscellaneous	0.00	500.00	-500.00	0.0%
Parcel Quest	2,399.00	2,000.00	399.00	120.0%
Quickbooks	0.00	2,000.00	-2,000.00	0.0%
Records Management	0.00	4,500.00	-4,500.00	0.0%
Scheduling Program	0.00	3,500.00	-3,500.00	0.0%
Survey System	0.00	500.00	-500.00	0.0%
Total 5170.3 · Software	2,399.00	16,750.00	-14,351.00	14.3%
5170.4 · Subscription Periodicals	0.00	100.00	-100.00	0.0%
Total 5170 · Office Expense	2,521.81	19,183.00	-16,661.19	13.1%
5180 · Professional & Special Services				
5180.1 · Legal	130.50	1,667.00	-1,536.50	7.8%
5180.2 · Human Resources	0.00	10,000.00	-10,000.00	0.0%
5180.3 · Medical Exam & Drug Screening	0.00	20,000.00	-20,000.00	0.0%
5180.4 · Background Checks	0.00	5,000.00	-5,000.00	0.0%
5180.5 · Audit (Financial)	0.00	11,000.00	-11,000.00	0.0%
5180.6 · Accountant & Bookkeeping	0.00	10,000.00	-10,000.00	0.0%
5180.7 · GASB Reporting	0.00	7,000.00	-7,000.00	0.0%
5180.8 · IT	2,870.00	2,917.00	-47.00	98.4%
5180.9 · Webpage Hosting	5,172.00	433.00	4,739.00	1,194.5%
5180.10 · Subscriptions	0.00	2,700.00	-2,700.00	0.0%

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
5180.11 · Miscellaneous	0.00	500.00	-500.00	0.0%
5180.12 · Financial Consulting	0.00	5,000.00	-5,000.00	0.0%
Total 5180 · Professional & Special Services	8,172.50	76,217.00	-68,044.50	10.7%
5190 · Publications & Legal Notices				
5190.1 · Publications & Notices	0.00	1,000.00	-1,000.00	0.0%
Total 5190 · Publications & Legal Notices	0.00	1,000.00	-1,000.00	0.0%
5200 · Rent & Leases - Equipment				
5200.1 · Copier	608.01	692.00	-83.99	87.9%
Total 5200 · Rent & Leases - Equipment	608.01	692.00	-83.99	87.9%
5210 · Rent & Leases - Structures				
5210.1 · 631 9th Street	20,000.00	10,000.00	10,000.00	200.0%
Total 5210 · Rent & Leases - Structures	20,000.00	10,000.00	10,000.00	200.0%
5230 · Special District Expense				
5230.1 · Property Tax Admin Fee	0.00	77,000.00	-77,000.00	0.0%
5230.2 · Tax Roll Direct Charge Fee	0.00	14,000.00	-14,000.00	0.0%
5230.3 · LAFCO Annual Fee	0.00	4,000.00	-4,000.00	0.0%
5230.5 · Public Education Supplies	0.00	1,500.00	-1,500.00	0.0%
5230.6 · Certifications	77.00	1,000.00	-923.00	7.7%
5230.7 · Recruitment	0.00	0.00	0.00	0.0%
5230.8 · Bank Fees	25.00	4,200.00	-4,175.00	0.6%
5230.9 · Recognition Awards	0.00	2,000.00	-2,000.00	0.0%
5230.10 · Health & Wellness	0.00	5,300.00	-5,300.00	0.0%
5230.11 · Public Outreach	0.00	1,000.00	-1,000.00	0.0%
5230.13 · HCFCA Air Trailer Annual Fee	0.00	1,000.00	-1,000.00	0.0%
5230.14 · Staff Training	0.00	15,000.00	-15,000.00	0.0%
5230.15 · Training Supplies	16.24	1,000.00	-983.76	1.6%
5230.16 · Grant Management	0.00	0.00	0.00	0.0%
Total 5230 · Special District Expense	118.24	127,000.00	-126,881.76	0.1%
5250 · Transportation & Travel				
5250.1 · Fuel				
Mad River Station				
Diesel	1,912.49			
Total Mad River Station	1,912.49			
McKinleyville Station	766.15			
5250.1 · Fuel - Other	260.79	6,167.00	-5,906.21	4.2%
Total 5250.1 · Fuel	2,939.43	6,167.00	-3,227.57	47.7%
5250.2 · Lodging	0.00	8,000.00	-8,000.00	0.0%
5250.3 · Per Diem Reimbursement	44.82	7,000.00	-6,955.18	0.6%
5250.4 · Conference/Class Tuition	0.00	5,000.00	-5,000.00	0.0%
5250 · Transportation & Travel - Other	656.29			
Total 5250 · Transportation & Travel	3,640.54	26,167.00	-22,526.46	13.9%
5260 · Utilities				
5260.1 · PG & E				
Mad River Station	364.39			
5260.1 · PG & E - Other	0.00	2,718.00	-2,718.00	0.0%
Total 5260.1 · PG & E	364.39	2,718.00	-2,353.61	13.4%
5260.2 · Water & Sewer				
Arcata Staton	172.02			
Mad River Station	125.53			
5260.2 · Water & Sewer - Other	0.00	525.00	-525.00	0.0%
Total 5260.2 · Water & Sewer	297.55	525.00	-227.45	56.7%
Total 5260 · Utilities	661.94	3,243.00	-2,581.06	20.4%
5370 · Minor Equipment Purchases				
5370.1 · Fire Hose	0.00	6,500.00	-6,500.00	0.0%
5370.2 · Fire Equipment & Fabrication	0.00	4,000.00	-4,000.00	0.0%
5310.3 · Computers & Electronics	10.76	5,000.00	-4,989.24	0.2%
5370.4 · Small Tools	87.29	1,000.00	-912.71	8.7%
5370.5 · Power Tools	0.00	1,000.00	-1,000.00	0.0%
Total 5370 · Minor Equipment Purchases	98.05	17,500.00	-17,401.95	0.6%

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

Accrual Basis

July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Total SERVICE & SUPPLIES	107,061.19	569,894.00	-462,832.81	18.8%
OTHER BUDGET FUNDING REQUIRED				
Capital Expense				
Equipment/Vehicles	30,418.89			
Total Capital Expense	30,418.89			
Debt Service				
2021 UAL Refinance - Interest	61,554.10	119,437.00	-57,882.90	51.5%
2021 UAL Refinance - Principal	268,000.00	268,000.00	0.00	100.0%
2022 Engine Purchase- Principal	49,040.74	15,000.00	34,040.74	326.9%
2022 Engine Purchase - Interest	8,723.50	100,183.00	-91,459.50	8.7%
Total Debt Service	387,318.34	502,620.00	-115,301.66	77.1%
Operating Fund Transfers				
Contingency Fund	0.00	200,000.00	-200,000.00	0.0%
PERS Rate Contingency Fund	0.00	261,816.00	-261,816.00	0.0%
Vehicle Replacement Fund	0.00	200,000.00	-200,000.00	0.0%
Total Operating Fund Transfers	0.00	661,816.00	-661,816.00	0.0%
Total OTHER BUDGET FUNDING REQUIRED	417,737.23	1,164,436.00	-746,698.77	35.9%
Total Expense	894,812.42	2,477,945.00	-1,583,132.58	36.1%
Net Ordinary Income	-286,712.53	-1,877,310.00	1,590,597.47	15.3%
Net Income	-286,712.53	-1,877,310.00	1,590,597.47	15.3%

7:34 AM
 10/05/23
 Accrual Basis

Arcata Fire Protection District
Balance Sheet
 As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
CalTRUST	3,915,156.70
CCCU Checking	421,193.87
CCCU Liquid Assets	117,668.02
CCCU Savings	66.22
Contingency Fund	262,816.88
County Treasury	966,677.41
PERS Contingency Fund	358,022.53
Vehicle Replacement Fund	474,935.96
	<hr/>
Total Checking/Savings	6,516,537.59
Accounts Receivable	
1200 · ACCOUNTS RECEIVABLE	127,684.36
	<hr/>
Total Accounts Receivable	127,684.36
Other Current Assets	
Acct. Recv. - County Treasury	1,072,420.30
Interest Receivable	15,000.00
Prepaid Expense	21,606.18
	<hr/>
Total Other Current Assets	1,109,026.48
Total Current Assets	7,753,248.43
Fixed Assets	
Accumulated Depreciation	-2,505,291.00
Buildings & Improvements	2,395,484.62
Equipment	3,597,743.56
Land	224,630.00
	<hr/>
Total Fixed Assets	3,712,567.18
Other Assets	
Deferred Outflows - OPEB	1,178,335.00
Deferred Outflows - PENSION	4,376,216.00
	<hr/>
Total Other Assets	5,554,551.00
TOTAL ASSETS	<u><u>17,020,366.61</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	93,057.62
	<hr/>
Total Accounts Payable	93,057.62
Credit Cards	
US BANK	8,931.94
	<hr/>
Total Credit Cards	8,931.94

Arcata Fire Protection District
Balance Sheet
As of August 31, 2023

	<u>Aug 31, 23</u>
Other Current Liabilities	
Suspense	-1,985.38
Accounts Payable 2	21,606.18
Accrued Expenses - OTHER	33,011.08
Accrued Interest Expense	58,542.11
Compensation Time Off (CTO)	32,458.40
WAGES PAYABLE	52,884.91
2100 · Payroll Liabilities	
457 Deduction	3,900.00
CA Withholding	5,932.00
Federal Withholding	11,621.46
Medicare - Both	2,935.76
Social Security - Both	281.06
Survivor Benefit	42.78
2100 · Payroll Liabilities - Other	12,784.81
Total 2100 · Payroll Liabilities	<u>37,497.87</u>
Total Other Current Liabilities	<u>234,015.17</u>
Total Current Liabilities	336,004.73
Long Term Liabilities	
West America Bank - Engine loan	634,618.89
Accrued Employee Benefits	123,790.80
Deferred Inflows - OPEB	3,843,418.00
Deferred Inflows - PENSION	3,947,843.00
Net Pension Liability	2,704,068.00
OPEB Liability	8,414,987.00
Webster Bank	4,493,000.00
Total Long Term Liabilities	<u>24,161,725.69</u>
Total Liabilities	24,497,730.42
Equity	
32000 · *Retained Earnings	-41,844.96
Investment in Fixed Assets	3,077,948.29
3900 · RETAINED EARNINGS	-10,533,674.63
Net Income	20,207.49
Total Equity	<u>-7,477,363.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>17,020,366.61</u></u>

Arcata Fire Protection District
Statement of Cash Flows
August 2023

	<u>Aug 23</u>
OPERATING ACTIVITIES	
Net Income	306,920.02
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · ACCOUNTS RECEIVABLE	-79,486.04
Acct. Recv. - County Treasury	-536,210.15
2000 · ACCOUNTS PAYABLE	15,840.75
US BANK:Emmons	3,620.60
US BANK:Evenson	439.16
US BANK:Freeman	245.23
US BANK:J. McDonald	326.79
US BANK:Johnson	47.09
US BANK:Manousos	257.54
US BANK:R. McDonald	1,061.34
US BANK:Rheinschmidt	37.90
US BANK:Schuette	2,224.15
2100 · Payroll Liabilities	-369.76
2100 · Payroll Liabilities:CA Withholding	1,660.13
2100 · Payroll Liabilities:Federal Withholding	3,475.00
2100 · Payroll Liabilities:Medicare - Both	456.77
2100 · Payroll Liabilities:Social Security - Both	-92.50
	<hr/>
Net cash provided by Operating Activities	-279,545.98
	<hr/>
Net cash increase for period	-279,545.98
	<hr/>
Cash at beginning of period	6,796,083.57
	<hr/>
Cash at end of period	<u><u>6,516,537.59</u></u>

**Arcata Fire Protection District
Expenses by Vendor Detail
August 2023**

Type	Date	Memo	Account	Amount
ALBER'S TRACTOR & AG WORK				
Bill	08/16/2023	Weedeater, Ventrac	Bayside Property	-250.00
ALYSSA M ALVAREZ				
Bill	08/18/2023	Reimbursement for office chair expense	5170 · Office Expen...	-251.26
Bill	08/24/2023	Reimbursement for rental car fuel pickup...	5250.1 · Fuel	-30.00
Bill	08/24/2023	Reimbursement for rental car fuel pickup...	5250.1 · Fuel	-65.18
AMAZON				
Credit Card Charge	08/08/2023	Replacement shirt	5050.1 · Uniforms	-15.77
Credit Card Charge	08/08/2023	Replacement shirt	5050.1 · Uniforms	-16.12
Credit Card Charge	08/08/2023	Relay switch, battery cable terminal, 150...	8200.215	-71.12
Credit Card Charge	08/11/2023	Food supply cache for WT & E8239	5080.1 · Food & Re...	-139.98
Credit Card Charge	08/16/2023	Office Desk Chairs x 4 for stations	5090.3 · Station Fur...	-387.80
Credit Card Charge	08/16/2023	Office guest chairs for Chiefs and Confe...	5090.3 · Station Fur...	-760.69
Credit Card Charge	08/21/2023	Medical gloves/sani wipes	5140.1 · EMS	-439.16
Credit Card Credit	08/26/2023	Refund for stitch damage to one of the c...	800941 · Refunds	10.78
AMERICAN COMMUNICATIONS				
Credit Card Charge	08/21/2023	Speakers	8200.215	-103.45
ARCATA PROF. FIREFIGHTERS, LOCAL 4981				
Bill	08/23/2023	District Logo Tshirts Emmons	5050.1 · Uniforms	-88.00
ARCATA VOLUNTEER FIREFIGHTERS ASSOC.				
Bill	08/15/2023	September rent	5210.1 · 631 9th Str...	-10,000.00
ARLY ALLEN				
Bill	08/10/2023	Reimbursement Fuel Expense for Pecw...	5250.1 · Fuel	-146.26
Bill	08/10/2023	Reimbursement Rehab Expense for Pec...	5080.1 · Food & Re...	-74.84
AT&T- CAL NET 3				
Bill	08/19/2023	Period covered 07/19/23 to 08/18/23	5060.1 · Phones - L...	-187.02
AT&T MOBILITY (FIRSTNET)				
Credit Card Charge	08/23/2023	Cellphones & Ipads	5060.1 · Phones - L...	-326.99
BAYSIDE EMBROIDERY				
Credit Card Charge	08/07/2023	Uniform Shirt Embroidery	5050.1 · Uniforms	-180.00
BLUE LAKE CASINO HOTEL				
Credit Card Charge	08/17/2023	Fuel for WT Request E-23 HUU008057	5250.1 · Fuel	-57.54
Credit Card Charge	08/17/2023	Fuel for WT Request E-23 HUU008057	5250.1 · Fuel	-125.00
CAL PERS				
Liability Check	08/04/2023	Employer Contributions PP 06-25-23 to ...	5020.1 · CalPERS ...	-26,452.91
Bill	08/07/2023	GASB 68 Reports from Cal PERS	5180.7 · GASB Rep...	-1,750.00
Liability Check	08/18/2023	Employer paid PP 07-09-23 to 07-22-23	5020.1 · CalPERS ...	-23,788.87
CalPERS 457 PLAN				
Liability Check	08/04/2023	Employer Match PP 07-09-23 to 07-22-23	5010.5 · Deferred C...	-2,800.00
Liability Check	08/18/2023	Employer Match PP 07-23-23 to 08-05-23	5010.5 · Deferred C...	-2,800.00
CENTRAL AVENUE SERVICE CENTER				
Bill	08/15/2023	Repair airbag wires	8205.210	-295.00
CHRIS EMMONS				
Bill	08/09/2023	Floodlights	8201.214	-60.74
CITY OF ARCATA				
Bill	08/07/2023	Service Period 07/07/23 to 08/06/23	5260.2 · Water & S...	-137.73
Bill	08/16/2023	Annual Storm Drainage Invoice	Mad River Station	-168.71
Bill	08/16/2023	Annual Storm Drainage Invoice	Arcata Staton	-27.98
Bill	08/28/2023	Service Period 07-28-23 to 08-27-23	Arcata Staton	-206.19
COASTAL BUSINESS SYSTEMS, INC				
Bill	08/04/2023	Copier, printers and aquos board	5200.1 · Copier	-608.01
CVS				
Credit Card Charge	08/15/2023	Ice Chest for WT8258	5080.1 · Food & Re...	-27.11
DINSMORE STORE				
Credit Card Charge	08/17/2023	Fuel for WT while assigned to LCA Bridg...	5250.1 · Fuel	-75.00

**Arcata Fire Protection District
Expenses by Vendor Detail
August 2023**

Type	Date	Memo	Account	Amount
EMMONS REPAIR SERVICE				
Bill	08/22/2023	Upfitting, radio and lights	8200.215	-840.00
Bill	08/23/2023	Cellphone booster install	8258.106	-315.00
Bill	08/24/2023	Cellphone booster install	8200.215	-175.00
Bill	08/25/2023	Repair turbo intake boot	8217.112	-70.00
Bill	08/26/2023	Upfitting and repair	8200.215	-1,767.50
Bill	08/26/2023	Upfitting and repair	8201.214	-1,767.50
Bill	08/26/2023	Cellphone booster install	8201.214	-280.00
Bill	08/30/2023	Dump chute repair	8258.106	-280.00
ENTERPRISE				
Bill	08/24/2023	Rental for picking up E8219 from Sacra...	5250 · Transportati...	-48.07
EUREKA HUMBOLDT FIRE EXTINGUISHER CO. INC				
Bill	08/29/2023	9 Dry chem maintenance, 1 fuel surcharge	5120.8 · Fire Exting...	-115.00
EXPEDIA				
Credit Card Charge	08/10/2023	Airfare to NFA Fields	5230.14 · Staff Trai...	-257.10
FIRE HOSE DIRECT				
Credit Card Charge	08/23/2023	High Rise Kit	5370.2 · Fire Equip...	-658.84
FIRE RISK MANAGEMENT SERVICES				
Bill	08/09/2023	September Coverage	5030.4 · Dental, Vis...	-3,313.74
FIRE SHOP USA				
Credit Card Charge	08/23/2023	Fold-a-tank supply line	5370.2 · Fire Equip...	-380.97
FLEETPRIDE				
Bill	08/17/2023	Hose, Charge air bellows - hot side	8217.112	-31.43
GALLS				
Credit Card Charge	08/19/2023	Dual Compliant Uniform pants	5050.1 · Uniforms	-228.46
HARBOR FREIGHT TOOLS				
Credit Card Charge	08/04/2023	Electrical Supplies for Wiring of radios in...	5120.1 · Vehicles	-38.46
Credit Card Charge	08/06/2023	USB Charger, Batteries for Kestrel	8239.117	-26.54
Credit Card Charge	08/08/2023	Electrical Supplies for Wiring of radios in...	5120.1 · Vehicles	-31.25
Credit Card Charge	08/16/2023	Electrical supplies for wiring radios & lig...	8200.215	-78.37
Credit Card Charge	08/16/2023	Electrical supplies for wiring radios & lig...	8201.214	-78.37
HENSELS				
Bill	08/14/2023	Cellphone mount and 9v USB	8258.106	-50.97
Bill	08/31/2023	Cooler for rehab	5370 · Minor Equip...	-36.88
HOME DEPOT				
Credit Card Charge	08/23/2023	Bag for High Rise Kit	5370.2 · Fire Equip...	-21.53
INFINITE CONSULTING SERVICES				
Bill	08/01/2023	Monthly IT Services	5180.8 · IT	-2,940.00
Bill	08/14/2023	Server UPS	5180.8 · IT	-2,607.55
JETBOIL				
Credit Card Charge	08/01/2023	Lid for Jetboil	8239.117	-11.36
MACLEOD WATTS, INC				
Bill	08/31/2023	GASB 75 actural report for FYE 06-30-23	5180.7 · GASB Rep...	-1,700.00
MCK. COMM. SERVICES DISTRICT				
Bill	08/21/2023	Service Period 07-03-23 to 08-07-23 DCV	McKinleyville Station	-25.76
Bill	08/21/2023	Service Period 07-03-23 to 08-07-23	McKinleyville Station	-188.05
MCKINLEYVILLE ACE HARDWARE				
Bill	08/01/2023	Pine Sol, light bulb	McKinleyville Station	-16.79
Bill	08/05/2023	Fasteners	8200.215	-9.05
Bill	08/10/2023	Upfitting parts	8200.215	-21.78
Bill	08/14/2023	Upfitting parts	8200.215	-43.76
Bill	08/17/2023	Velcro, splice butt	8200.215	-48.46
Bill	08/20/2023	Electrical Switch	8201.214	-12.92
Bill	08/22/2023	Air fitting for compressor	McKinleyville Station	-59.81
Bill	08/22/2023	Radio bracket parts	8201.214	-2.33
Bill	08/23/2023	Fasteners for fuel pump	Mad River Station	-1.62
Bill	08/27/2023	Drano and plunger for sink	McKinleyville Station	-15.10
MCKINLEYVILLE OFFICE SUPPLY				
Bill	08/25/2023	Shipping for turnout gear repairs	5170.2 · Postage	-44.74

Arcata Fire Protection District Expenses by Vendor Detail

August 2023

Type	Date	Memo	Account	Amount
MIDAMERICA				
Bill	08/23/2023	Retiree HRA admin Fee Q2 2023	5030.3 · Retiree He...	-378.00
MIDAMERICA HRA				
Bill	08/15/2023	Retiree HRA September 2023	5030.2 · Health (Re...	-21,606.18
MURRISH MARKET				
Credit Card Charge	08/17/2023	Fuel for WT Request E-23 HUU008057	5250.1 · Fuel	-75.00
NAPA AUTO PARTS				
Bill	08/15/2023	Fuse holder	8200.215	-20.06
Bill	08/29/2023	Parts - switch and ring terminal	8258.106	-60.68
NORTH COAST APPLIANCE				
Bill	08/18/2023	Dryer Repairs	5130.1 · General St...	-207.79
OFFICE DEPOT				
Bill	08/02/2023	Bounce	Mad River Station	-21.32
Bill	08/02/2023	Batteries, water, degreaser, dishsoap	Mad River Station	-224.01
Bill	08/02/2023	2 boxes of paper	5170.1 · Office Sup...	-122.17
Bill	08/22/2023	Batteries	Mad River Station	-67.56
Bill	08/29/2023	Trashbags, dishsoap, TP, paper towels, ...	McKinleyville Station	-353.89
Bill	08/29/2023	Dishwasher tabs	McKinleyville Station	-151.63
Bill	08/29/2023	Pine Sol	McKinleyville Station	-49.83
Bill	08/31/2023	Water, TP, Air freshener	Mad River Station	-132.00
OPTIMUM				
Bill	08/04/2023	Service Period 08-04-23 to 09-03-23	5060.5 · Cable TV ...	-1,122.58
Bill	08/31/2023	Service Period 09/04/23 to 10/03/23	5060.5 · Cable TV ...	-1,122.59
PACIFIC GAS AND ELECTRIC				
Bill	08/02/2023	Service Period 06/27/23 to 07/26/23	McKinleyville Station	-1,197.22
Bill	08/08/2023	Service Period 07-03-23 to 08-01-23	Arcata Station	-936.60
Bill	08/22/2023	Service Period 07-17-23 to 08-14-23	Mad River Station	-320.35
Bill	08/31/2023	Service Period 07-27-23 to 08-24-23	McKinleyville Station	-1,288.66
PERS / HEALTH				
Bill	08/15/2023	Active Employee Premiums	5030.1 · Health (Cu...	-39,133.97
Bill	08/15/2023	Retiree Premiums	5030.2 · Health (Re...	-3,543.61
Bill	08/15/2023	Active employee admin fee	5030.1 · Health (Cu...	-125.23
Bill	08/15/2023	Retiree admin fee	5030.3 · Retiree He...	-80.70
REDWOOD COAST FUELS (RELADYNE)				
Bill	08/01/2023	264 Gallons	Diesel	-1,368.83
Bill	08/01/2023	191 Gallons	Gasoline	-1,007.68
Bill	08/01/2023	Taxes	Mad River Station	-209.72
Bill	08/01/2023	176 Gallons	McKinleyville Station	-1,030.11
Bill	08/23/2023	145 gallons	McKinleyville Station	-886.42
Bill	08/23/2023	410 gallons	Diesel	-2,467.07
Bill	08/24/2023	269 gallons	Diesel	-1,530.87
ROLLING HILLS				
Credit Card Charge	08/24/2023	Fuel for returning E8219 from Sacramento	5250.1 · Fuel	-28.11
Credit Card Charge	08/24/2023	Fuel for returning E8219 from Sacramento	5250.1 · Fuel	-33.16
Credit Card Charge	08/24/2023	Fuel for returning E8219 from Sacramento	5250.1 · Fuel	-175.00
Credit Card Charge	08/24/2023	Fuel for returning E8219 from Sacramento	5250.1 · Fuel	-41.11
SAFEWAY				
Credit Card Charge	08/14/2023	Instant Coffee for E8239 and WT8258	5080.1 · Food & Re...	-19.98
SHELL				
Credit Card Charge	08/16/2023	Fuel for WT while assigned to LCA Bridg...	5250.1 · Fuel	-170.23
SILKE COMMUNICATIONS				
Bill	08/29/2023	Travel time & bench/shop tech	8201.214	-482.00
SPEED TECH LIGHTS				
Credit Card Charge	08/08/2023	Flash module for headlight/tail lights wig...	8200.215	-162.70
SUPERIOR INSTALLS				
Bill	08/24/2023	Console, lights, radio upfitting	8201.214	-9,215.98
THE ANTENNA FARM				
Credit Card Charge	08/09/2023	Radio Antennas and cables	5121.2 · Radios, Pa...	-171.65
THE JOGG N SHOPPE				
Credit Card Charge	08/18/2023	Uniform work shoes	5050.1 · Uniforms	-130.20

Arcata Fire Protection District
Expenses by Vendor Detail
August 2023

Type	Date	Memo	Account	Amount
THE MITCHELL LAW FIRM, LLP				
Bill	08/01/2023	Lease renewal	5180.1 · Legal	-74.00
THE STANDARD				
Bill	08/22/2023	September LTD	5030.6 · Long Term...	-667.00
UNITED AIRLINES				
Credit Card Charge	08/08/2023	SCBA Training Class flight for Allen	5250 · Transportati...	-1,045.20
VISTAPRINT				
Credit Card Charge	08/08/2023	Business Cards - Alvarez & Knowles	5170.1 · Office Sup...	-51.69
WEBOOST				
Credit Card Charge	08/09/2023	Refurbished Cell phone booster Unit	8200.215	-407.39
Credit Card Charge	08/09/2023	Refurbished Cell phone booster Unit	8201.214	-407.40
Credit Card Charge	08/21/2023	Refurbished Cellphone boosters	8239.117	-407.39
Credit Card Charge	08/21/2023	Refurbished Cellphone boosters	8258.106	-407.39

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Accrual Basis

Arcata Fire Protection District
Interest Earned Fiscal Year to Date
 July through August 2023

Type	Date	Memo	Split	Amount
USE OF MONEY & PROPERTY				
800190 · Interest Income				
Deposit	07/31/2023	Interest	CalTRUST	20,110.82
Deposit	07/31/2023	Interest	Contingency Fund	1,126.87
Deposit	07/31/2023	Interest	Vehicle Replacement Fund	2,036.37
Deposit	07/31/2023	Interest	PERS Contingency Fund	1,535.08
Deposit	07/31/2023	Interest	CCCU Liquid Assets	199.20
Deposit	07/31/2023	Interest	CCCU Checking	109.46
Deposit	08/31/2023	Interest	CalTRUST	18,156.49
Deposit	08/31/2023	Interest	Contingency Fund	1,209.17
Deposit	08/31/2023	Interest	Vehicle Replacement Fund	2,185.10
Deposit	08/31/2023	Interest	PERS Contingency Fund	1,647.20
Deposit	08/31/2023	Interest	CCCU Liquid Assets	199.54
Deposit	08/31/2023	Interest	CCCU Checking	112.97
Total 800190 · Interest Income				48,628.27
Total USE OF MONEY & PROPERTY				48,628.27
TOTAL				48,628.27

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
TAX REVENUE				
101117 · Property Tax - Current Secured	420,039.00	420,718.00	-679.00	99.8%
102500 · Property Tax-Current Unsecured	17,323.16	16,000.00	1,323.16	108.3%
103500 · Property Tax-Prior Yrs Secured	0.00	5,666.00	-5,666.00	0.0%
105110 · Property Tax-Prior Yrs Unsecure	5,666.66	166.00	5,500.66	3,413.7%
800040 · Supplemental Taxes-Current	7,054.66			
105900 · Supplemental Taxes-Prior Yrs	944.16	4,666.00	-3,721.84	20.2%
113100 · State Timber Tax	0.00	844.00	-844.00	0.0%
800050 · Property Assessments	621,392.66	631,000.00	-9,607.34	98.5%
Total TAX REVENUE	1,072,420.30	1,079,060.00	-6,639.70	99.4%
USE OF MONEY & PROPERTY				
800190 · Interest Income	48,628.27	11,834.00	36,794.27	410.9%
Total USE OF MONEY & PROPERTY	48,628.27	11,834.00	36,794.27	410.9%
INTERGOVERNMENTAL				
525110 · Homeowners Property Tax Relief	0.00	4,166.00	-4,166.00	0.0%
800600 · Other Government Agencies				
CPH Contract for Services	0.00	37,000.00	-37,000.00	0.0%
NCQUAMD	0.00	700.00	-700.00	0.0%
Proposition 172 Disbursement	0.00	8,700.00	-8,700.00	0.0%
800600 · Other Government Agencies - Other	37,000.00			
Total 800600 · Other Government Agencies	37,000.00	46,400.00	-9,400.00	79.7%
800950 · Firefighting Reimbursements	109,437.71			
Total INTERGOVERNMENTAL	146,437.71	50,566.00	95,871.71	289.6%
CHARGES FOR SERVICES				
800155 · Prevention Fees	2,963.47	2,000.00	963.47	148.2%
800156 · R1/R2 Inspection Fees	6,468.62	7,500.00	-1,031.38	86.2%
800700 · Other Services	30.00			
800946 · Incident Revenue Recovery Fees	2,309.50	1,666.00	643.50	138.6%
Total CHARGES FOR SERVICES	11,771.59	11,166.00	605.59	105.4%
MISCELLANEOUS REVENUES				
800940 · Other Revenue				
Donations	1,652.25			
800940 · Other Revenue - Other	6.00			
Total 800940 · Other Revenue	1,658.25			
800941 · Refunds	39.37	500.00	-460.63	7.9%
800942 · Incident Reports	10.00	200.00	-190.00	5.0%
Total MISCELLANEOUS REVENUES	1,707.62	700.00	1,007.62	243.9%
Total Income	1,280,965.49	1,153,326.00	127,639.49	111.1%
Gross Profit	1,280,965.49	1,153,326.00	127,639.49	111.1%
Expense				
SALARIES & EMPLOYEE BENEFITS				
5010 · Salaries & Wages				
5010.1 · Full-Time	307,942.34	348,166.00	-40,223.66	88.4%
5010.2 · CTO Payout	50,281.77	69,666.00	-19,384.23	72.2%
5010.3 · Settlement Pay/Vacation	0.00	30,000.00	-30,000.00	0.0%
5010.4 · Holiday Pay	327.84	56,000.00	-55,672.16	0.6%
5010.5 · Deferred Compensation	8,300.00	10,400.00	-2,100.00	79.8%
5010.6 · Part-Time (Hourly)	11,379.85	11,834.00	-454.15	96.2%
5010.7 · CalFire/OES Pay	-2,668.63			
5010 · Salaries & Wages - Other	0.00	0.00	0.00	0.0%
Total 5010 · Salaries & Wages	375,563.17	526,066.00	-150,502.83	71.4%
5020 · Retirement				
5020.1 · CalPERS Retirement	75,290.94	101,500.00	-26,209.06	74.2%
5020.2 · Social Security	804.92	666.00	138.92	120.9%
5020.3 · Medicare	5,787.90	5,166.00	621.90	112.0%
5020.4 · CalPERS UAL Payment	0.00	190,000.00	-190,000.00	0.0%
Total 5020 · Retirement	81,883.76	297,332.00	-215,448.24	27.5%
5030 · Group Insurance				
5030.1 · Health (Current Employees)	116,953.18	104,000.00	12,953.18	112.5%
5030.2 · Health (Retirees)	75,449.37	51,666.00	23,783.37	146.0%

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
5030.3 · Retiree Health Admin Fees	622.62	666.00	-43.38	93.5%
5030.4 · Dental, Vision & Life	9,941.22	8,166.00	1,775.22	121.7%
5030.5 · Air Ambulance	56.00	3,000.00	-2,944.00	1.9%
5030.6 · Long Term Disability	2,001.00	1,334.00	667.00	150.0%
Total 5030 · Group Insurance	205,023.39	168,832.00	36,191.39	121.4%
5033 · Unemployment Insurance	0.00	0.00	0.00	0.0%
5035 · Worker's Compensation				
5035.1 · Primary	0.00	86,000.00	-86,000.00	0.0%
5035.3 · Admin Fee	0.00	22,000.00	-22,000.00	0.0%
Total 5035 · Worker's Compensation	0.00	108,000.00	-108,000.00	0.0%
SALARIES & EMPLOYEE BENEFITS - Other	10,795.04			
Total SALARIES & EMPLOYEE BENEFITS	673,265.36	1,100,230.00	-426,964.64	61.2%
SERVICE & SUPPLIES				
5050 · Clothing & Personal Supplies				
5050.1 · Uniforms	3,386.52	20,000.00	-16,613.48	16.9%
5050.2 · Station Boots	0.00	2,000.00	-2,000.00	0.0%
5050.3 · PPE - Structure	0.00	12,000.00	-12,000.00	0.0%
5050.4 · PPE - Wildland	0.00	5,000.00	-5,000.00	0.0%
5050.5 · VLU Team	0.00	1,000.00	-1,000.00	0.0%
5050.6 · Shields & Badges	232.53	1,000.00	-767.47	23.3%
Total 5050 · Clothing & Personal Supplies	3,619.05	41,000.00	-37,380.95	8.8%
5060 · Communications				
5060.1 · Phones - Landline & Cellular	4,133.81	1,666.00	2,467.81	248.1%
5060.2 · Alarm Monitoring	0.00	584.00	-584.00	0.0%
5060.3 · Communications - Miscellaneous	0.00	500.00	-500.00	0.0%
5060.4 · HCFA Radio System	0.00	1,600.00	-1,600.00	0.0%
5060.5 · Cable TV & Internet	3,367.75	2,250.00	1,117.75	149.7%
Total 5060 · Communications	7,501.56	6,600.00	901.56	113.7%
5080 · Food				
5080.1 · Food & Rehab Supplies	275.09	1,000.00	-724.91	27.5%
5080.2 · Drinking Water	0.00	1,000.00	-1,000.00	0.0%
Total 5080 · Food	275.09	2,000.00	-1,724.91	13.8%
5090 · Household Expenses				
5090.1 · Station Supplies				
Mad River Station	444.89			
McKinleyville Station	753.56			
5090.1 · Station Supplies - Other	0.00	666.00	-666.00	0.0%
Total 5090.1 · Station Supplies	1,198.45	666.00	532.45	179.9%
5090.2 · Garbage Service				
Arcata Station	71.99			
Mad River Station	71.99			
McKinleyville Station	351.70			
5090.2 · Garbage Service - Other	0.00	834.00	-834.00	0.0%
Total 5090.2 · Garbage Service	495.68	834.00	-338.32	59.4%
5090.3 · Station Furniture				
McKinleyville Station	-10.78			
5090.3 · Station Furniture - Other	1,148.49	5,000.00	-3,851.51	23.0%
Total 5090.3 · Station Furniture	1,137.71	5,000.00	-3,862.29	22.8%
Total 5090 · Household Expenses	2,831.84	6,500.00	-3,668.16	43.6%
5100 · Liability Insurance				
5100.1 · Liability Insurance	51,345.00	52,000.00	-655.00	98.7%
Total 5100 · Liability Insurance	51,345.00	52,000.00	-655.00	98.7%
5120 · Maintenance - Equipment				
5120.1 · Vehicles				
8200.215	8,947.22			
8201.214	12,307.24			
8205.210	295.00			
8207.205	1,445.52			
8211.108	819.24			
8215.113	738.70			

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
8217.112	101.43			
8219.116	40.84			
8239.117	647.97			
8258.106	1,114.04			
8295.211	65.09			
5120.1 · Vehicles - Other	69.71	86,000.00	-85,930.29	0.1%
Total 5120.1 · Vehicles	26,592.00	86,000.00	-59,408.00	30.9%
5120.2 · Hose & Ladder Testing	0.00	6,500.00	-6,500.00	0.0%
5120.3 · Hose Repair	0.00	0.00	0.00	0.0%
5120.4 · SCBA	2,369.57	8,000.00	-5,630.43	29.6%
5120.5 · Hydraulic Rescue Tools	0.00	2,500.00	-2,500.00	0.0%
5120.6 · Power Tools	0.00	1,000.00	-1,000.00	0.0%
5120.7 · AED & LUCAS	0.00	8,000.00	-8,000.00	0.0%
5120.8 · Fire Extinguishers	388.42	500.00	-111.58	77.7%
5120.9 · Miscellaneous Equipment	0.00	3,000.00	-3,000.00	0.0%
5120.10 · Small Instrument Repair & Test	0.00	1,000.00	-1,000.00	0.0%
Total 5120 · Maintenance - Equipment	29,349.99	116,500.00	-87,150.01	25.2%
5121 · Maintenance - Electronics				
5121.1 · Computers	0.00	1,000.00	-1,000.00	0.0%
5121.2 · Radios, Pagers & FireCom	171.65	1,000.00	-828.35	17.2%
5121.3 · Batteries (non-household)	103.41	1,500.00	-1,396.59	6.9%
Total 5121 · Maintenance - Electronics	275.06	3,500.00	-3,224.94	7.9%
5130 · Maintenance-Buildings & Grounds				
5130.1 · General Structure				
Mad River Station	66.77			
McKinleyville Station	103.93			
5130.1 · General Structure - Other	207.79	46,000.00	-45,792.21	0.5%
Total 5130.1 · General Structure	378.49	46,000.00	-45,621.51	0.8%
5130.2 · Grounds				
Bayside Property	250.00			
5130.2 · Grounds - Other	0.00	10,000.00	-10,000.00	0.0%
Total 5130.2 · Grounds	250.00	10,000.00	-9,750.00	2.5%
5130.3 · Emergency Power	0.00	3,000.00	-3,000.00	0.0%
5130.4 · Pest Control	0.00	500.00	-500.00	0.0%
Total 5130 · Maintenance-Buildings & Grounds	628.49	59,500.00	-58,871.51	1.1%
5140 · Medical Supplies				
5140.1 · EMS	439.16	1,000.00	-560.84	43.9%
5140.2 · AED & Lucas	0.00	84.00	-84.00	0.0%
5140 · Medical Supplies - Other	36.53			
Total 5140 · Medical Supplies	475.69	1,084.00	-608.31	43.9%
5150 · Memberships				
5150.1 · Dues				
CalChiefs	960.00			
5150.1 · Dues - Other	0.00	3,000.00	-3,000.00	0.0%
Total 5150.1 · Dues	960.00	3,000.00	-2,040.00	32.0%
Total 5150 · Memberships	960.00	3,000.00	-2,040.00	32.0%
5160 · Miscellaneous Expense				
5160.1 · Uncategorized Misc. Expense	0.00	1,000.00	-1,000.00	0.0%
Total 5160 · Miscellaneous Expense	0.00	1,000.00	-1,000.00	0.0%
5170 · Office Expense				
5170.1 · Office Supplies	296.67	666.00	-369.33	44.5%
5170.2 · Postage	44.74	2,000.00	-1,955.26	2.2%
5170.3 · Software				
CAD Interface	0.00	1,750.00	-1,750.00	0.0%
eDispatches	0.00	2,000.00	-2,000.00	0.0%
Miscellaneous	0.00	500.00	-500.00	0.0%
Parcel Quest	2,399.00	2,000.00	399.00	120.0%
Quickbooks	0.00	2,000.00	-2,000.00	0.0%
Records Management	0.00	4,500.00	-4,500.00	0.0%
Scheduling Program	0.00	3,500.00	-3,500.00	0.0%
Survey System	0.00	500.00	-500.00	0.0%

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Total 5170.3 · Software	2,399.00	16,750.00	-14,351.00	14.3%
5170.4 · Subscription Periodicals	0.00	100.00	-100.00	0.0%
5170 · Office Expense - Other	251.26			
Total 5170 · Office Expense	2,991.67	19,516.00	-16,524.33	15.3%
5180 · Professional & Special Services				
5180.1 · Legal	204.50	3,334.00	-3,129.50	6.1%
5180.2 · Human Resources	0.00	10,000.00	-10,000.00	0.0%
5180.3 · Medical Exam & Drug Screening	0.00	20,000.00	-20,000.00	0.0%
5180.4 · Background Checks	0.00	5,000.00	-5,000.00	0.0%
5180.5 · Audit (Financial)	0.00	11,000.00	-11,000.00	0.0%
5180.6 · Accountant & Bookkeeping	0.00	10,000.00	-10,000.00	0.0%
5180.7 · GASB Reporting	3,450.00	7,000.00	-3,550.00	49.3%
5180.8 · IT	8,417.55	5,834.00	2,583.55	144.3%
5180.9 · Webpage Hosting	5,172.00	866.00	4,306.00	597.2%
5180.10 · Subscriptions	0.00	2,700.00	-2,700.00	0.0%
5180.11 · Miscellaneous	0.00	500.00	-500.00	0.0%
5180.12 · Financial Consulting	0.00	5,000.00	-5,000.00	0.0%
Total 5180 · Professional & Special Services	17,244.05	81,234.00	-63,989.95	21.2%
5190 · Publications & Legal Notices				
5190.1 · Publications & Notices	0.00	1,000.00	-1,000.00	0.0%
Total 5190 · Publications & Legal Notices	0.00	1,000.00	-1,000.00	0.0%
5200 · Rent & Leases - Equipment				
5200.1 · Copier	1,216.02	1,384.00	-167.98	87.9%
Total 5200 · Rent & Leases - Equipment	1,216.02	1,384.00	-167.98	87.9%
5210 · Rent & Leases - Structures				
5210.1 · 631 9th Street	30,000.00	20,000.00	10,000.00	150.0%
Total 5210 · Rent & Leases - Structures	30,000.00	20,000.00	10,000.00	150.0%
5230 · Special District Expense				
5230.1 · Property Tax Admin Fee	0.00	77,000.00	-77,000.00	0.0%
5230.2 · Tax Roll Direct Charge Fee	0.00	14,000.00	-14,000.00	0.0%
5230.3 · LAFCO Annual Fee	0.00	4,000.00	-4,000.00	0.0%
5230.5 · Public Education Supplies	0.00	1,500.00	-1,500.00	0.0%
5230.6 · Certifications	77.00	1,000.00	-923.00	7.7%
5230.7 · Recruitment	0.00	0.00	0.00	0.0%
5230.8 · Bank Fees	80.00	4,200.00	-4,120.00	1.9%
5230.9 · Recognition Awards	0.00	2,000.00	-2,000.00	0.0%
5230.10 · Health & Wellness	0.00	5,300.00	-5,300.00	0.0%
5230.11 · Public Outreach	0.00	1,000.00	-1,000.00	0.0%
5230.13 · HCFCFA Air Trailer Annual Fee	0.00	1,000.00	-1,000.00	0.0%
5230.14 · Staff Training	257.10	15,000.00	-14,742.90	1.7%
5230.15 · Training Supplies	16.24	1,000.00	-983.76	1.6%
5230.16 · Grant Management	0.00	0.00	0.00	0.0%
Total 5230 · Special District Expense	430.34	127,000.00	-126,569.66	0.3%
5250 · Transportation & Travel				
5250.1 · Fuel				
Mad River Station				
Diesel	7,279.26			
Gasoline	1,007.68			
Mad River Station - Other	209.72			
Total Mad River Station	8,496.66			
McKinleyville Station	2,682.68			
5250.1 · Fuel - Other	1,282.38	12,334.00	-11,051.62	10.4%
Total 5250.1 · Fuel	12,461.72	12,334.00	127.72	101.0%
5250.2 · Lodging	0.00	8,000.00	-8,000.00	0.0%
5250.3 · Per Diem Reimbursement	44.82	7,000.00	-6,955.18	0.6%
5250.4 · Conference/Class Tuition	0.00	5,000.00	-5,000.00	0.0%
5250 · Transportation & Travel - Other	1,749.56			
Total 5250 · Transportation & Travel	14,256.10	32,334.00	-18,077.90	44.1%
5260 · Utilities				
5260.1 · PG & E				
Arcata Station	936.60			
Mad River Station	684.74			

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
McKinleyville Station	2,485.88			
5260.1 · PG & E - Other	0.00	5,436.00	-5,436.00	0.0%
Total 5260.1 · PG & E	4,107.22	5,436.00	-1,328.78	75.6%
5260.2 · Water & Sewer				
Arcata Staton	406.19			
Mad River Station	294.24			
McKinleyville Station	213.81			
5260.2 · Water & Sewer - Other	137.73	1,050.00	-912.27	13.1%
Total 5260.2 · Water & Sewer	1,051.97	1,050.00	1.97	100.2%
Total 5260 · Utilities	5,159.19	6,486.00	-1,326.81	79.5%
5370 · Minor Equipment Purchases				
5370.1 · Fire Hose	0.00	6,500.00	-6,500.00	0.0%
5370.2 · Fire Equipment & Fabrication	1,061.34	4,000.00	-2,938.66	26.5%
5310.3 · Computers & Electronics	10.76	5,000.00	-4,989.24	0.2%
5370.4 · Small Tools	87.29	1,000.00	-912.71	8.7%
5370.5 · Power Tools	0.00	1,000.00	-1,000.00	0.0%
5370 · Minor Equipment Purchases - Other	36.88			
Total 5370 · Minor Equipment Purchases	1,196.27	17,500.00	-16,303.73	6.8%
Total SERVICE & SUPPLIES	169,755.41	599,138.00	-429,382.59	28.3%
OTHER BUDGET FUNDING REQUIRED				
Capital Expense				
Equipment/Vehicles	30,418.89			
Total Capital Expense	30,418.89			
Debt Service				
2021 UAL Refinance - Interest	61,554.10	119,437.00	-57,882.90	51.5%
2021 UAL Refinance - Principal	268,000.00	268,000.00	0.00	100.0%
2022 Engine Purchase- Principal	49,040.74	15,000.00	34,040.74	326.9%
2022 Engine Purchase - Interest	8,723.50	100,183.00	-91,459.50	8.7%
Total Debt Service	387,318.34	502,620.00	-115,301.66	77.1%
Operating Fund Transfers				
Contingency Fund	0.00	200,000.00	-200,000.00	0.0%
PERS Rate Contingency Fund	0.00	261,816.00	-261,816.00	0.0%
Vehicle Replacement Fund	0.00	200,000.00	-200,000.00	0.0%
Total Operating Fund Transfers	0.00	661,816.00	-661,816.00	0.0%
Total OTHER BUDGET FUNDING REQUIRED	417,737.23	1,164,436.00	-746,698.77	35.9%
Total Expense	1,260,758.00	2,863,804.00	-1,603,046.00	44.0%
Net Ordinary Income	20,207.49	-1,710,478.00	1,730,685.49	-1.2%
Net Income	20,207.49	-1,710,478.00	1,730,685.49	-1.2%

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Arcata Fire Protection District

10/05/23

Balance Sheet

Accrual Basis

As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
CalTRUST	3,431,873.73
CCCU Checking	439,858.59
CCCU Liquid Assets	117,668.02
CCCU Savings	66.22
Contingency Fund	263,999.07
County Treasury	966,677.41
PERS Contingency Fund	359,632.97
Vehicle Replacement Fund	477,072.30
Total Checking/Savings	<u>6,056,848.31</u>
Accounts Receivable	
1200 · ACCOUNTS RECEIVABLE	128,330.06
Total Accounts Receivable	<u>128,330.06</u>
Other Current Assets	
Acct. Recv. - County Treasury	1,608,630.45
Interest Receivable	15,000.00
Prepaid Expense	21,606.18
Total Other Current Assets	<u>1,645,236.63</u>
Total Current Assets	7,830,415.00
Fixed Assets	
Accumulated Depreciation	-2,505,291.00
Buildings & Improvements	2,395,484.62
Equipment	3,597,743.56
Land	224,630.00
Total Fixed Assets	<u>3,712,567.18</u>
Other Assets	
Deferred Outflows - OPEB	1,178,335.00
Deferred Outflows - PENSION	4,376,216.00
Total Other Assets	<u>5,554,551.00</u>
TOTAL ASSETS	<u><u>17,097,533.18</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	49,617.57
Total Accounts Payable	<u>49,617.57</u>
Credit Cards	
US BANK	5,145.77
Total Credit Cards	<u>5,145.77</u>

Arcata Fire Protection District
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>
Other Current Liabilities	
Suspense	-1,985.38
Accounts Payable 2	21,606.18
Accrued Expenses - OTHER	33,011.08
Accrued Interest Expense	58,542.11
Compensation Time Off (CTO)	32,458.40
WAGES PAYABLE	52,884.91
2100 · Payroll Liabilities	
Survivor Benefit	21.39
2100 · Payroll Liabilities - Other	7,094.75
	<hr/>
Total 2100 · Payroll Liabilities	7,116.14
	<hr/>
Total Other Current Liabilities	203,633.44
	<hr/>
Total Current Liabilities	258,396.78
	<hr/>
Long Term Liabilities	
West America Bank - Engine loan	634,618.89
Accrued Employee Benefits	123,790.80
Deferred Inflows - OPEB	3,843,418.00
Deferred Inflows - PENSION	3,947,843.00
Net Pension Liability	2,704,068.00
OPEB Liability	8,414,987.00
Webster Bank	4,493,000.00
	<hr/>
Total Long Term Liabilities	24,161,725.69
	<hr/>
Total Liabilities	24,420,122.47
	<hr/>
Equity	
32000 · *Retained Earnings	-41,844.96
Investment in Fixed Assets	3,077,948.29
3900 · RETAINED EARNINGS	-10,533,674.63
Net Income	174,982.01
	<hr/>
Total Equity	-7,322,589.29
	<hr/>
TOTAL LIABILITIES & EQUITY	17,097,533.18
	<hr/> <hr/>

Arcata Fire Protection District
Statement of Cash Flows
September 2023

	<u>Sep 23</u>
OPERATING ACTIVITIES	
Net Income	154,774.52
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · ACCOUNTS RECEIVABLE	-645.70
Acct. Recv. - County Treasury	-536,210.15
2000 · ACCOUNTS PAYABLE	-43,440.05
US BANK	-8,561.89
US BANK:Emmons	600.39
US BANK:J. McDonald	2,798.66
US BANK:Johnson	129.12
US BANK:Manousos	335.00
US BANK:Rheinschmidt	5.75
US BANK:Schuette	906.80
2100 · Payroll Liabilities	-5,690.06
2100 · Payroll Liabilities:457 Deduction	-3,900.00
2100 · Payroll Liabilities:CA Withholding	-5,932.00
2100 · Payroll Liabilities:Federal Withholding	-11,621.46
2100 · Payroll Liabilities:Medicare - Both	-2,935.76
2100 · Payroll Liabilities:Social Security - Both	-281.06
2100 · Payroll Liabilities:Survivor Benefit	-21.39
	<hr/>
Net cash provided by Operating Activities	-459,689.28
	<hr/>
Net cash increase for period	-459,689.28
	<hr/>
Cash at beginning of period	6,516,537.59
	<hr/>
Cash at end of period	<u><u>6,056,848.31</u></u>

Arcata Fire Protection District
Expenses by Vendor Detail
September 2023

Type	Date	Memo	Account	Amount
49ER COMMUNICATIONS				
Credit Card Charge	09/20/2023	Whip Antenna for BK Radio-Portable	5121.2 · Radios, Pa...	-72.82
707 PEST SOLUTIONS				
Bill	09/08/2023	August services	Arcata Station	-95.00
Bill	09/08/2023	August services	Mad River Station	-95.00
Bill	09/08/2023	August services	McKinleyville Station	-85.00
ADVANCED SECURITY				
Bill	09/04/2023	Period Covered 09/01/23 to 11/30/23	Arcata Station	-210.00
Bill	09/04/2023	Period Covered 09/01/23 to 11/30/23	Mad River Station	-210.00
Bill	09/04/2023	Period Covered 09/01/23 to 11/30/23	McKinleyville Station	-211.50
Bill	09/25/2023	Service call for alarm issue	Arcata Station	-130.00
AMAZON				
Credit Card Charge	09/05/2023	LED Sealed beam replacement lights for...	8258.106	-115.21
Credit Card Charge	09/13/2023	Dual USB quick charge ports, 12V lighte...	8200.215	-32.29
Credit Card Charge	09/18/2023	Brake light bulb	8258.106	-85.07
Credit Card Charge	09/18/2023	Programing cable for Kenwoods	5121.2 · Radios, Pa...	-39.84
Credit Card Charge	09/19/2023	Exterior flood lights for station	Mad River Station	-301.28
Credit Card Charge	09/26/2023	Shipping tags	5120.4 · SCBA	-16.15
ARCATA VOLUNTEER FIREFIGHTERS ASSOC.				
Bill	09/15/2023	October Rent	5210.1 · 631 9th Str...	-10,000.00
AT&T- CAL NET 3				
Bill	09/19/2023	08-19-23 to 09-18-23	5060.1 · Phones - L...	-175.32
AT&T MOBILITY (FIRSTNET)				
Credit Card Charge	09/23/2023	Cellular, iphones & ipads	5060.1 · Phones - L...	-326.99
BLANKS USA				
Credit Card Charge	09/19/2023	Blank Door Hanger Stock	5170.1 · Office Sup...	-199.46
BLD CONSULTING				
Bill	09/01/2023	Service Period 07/01/23 to 06/30/24	CAD Interface	-1,200.00
CAL PERS				
Liability Check	09/01/2023	Employer Paid PP 07-23-23 to 08-05-23	5020.1 · CalPERS ...	-24,091.41
Liability Check	09/15/2023	Employer Paid PP 08-06-23 to 08-19-23	5020.1 · CalPERS ...	-23,766.08
Liability Check	09/29/2023	Employer Paid PP 08-20-23 to 09-02-23	5020.1 · CalPERS ...	-24,319.19
CalPERS 457 PLAN				
Liability Check	09/01/2023	Employer Match PP 08-06-23 to 08-19-23	5010.5 · Deferred C...	-2,800.00
Liability Check	09/15/2023	Employer match PP 08-20-23 to 09-02-23	5010.5 · Deferred C...	-2,800.00
Liability Check	09/29/2023	Employer Match PP 09-03-23 to 09-16-23	5010.5 · Deferred C...	-2,800.00
CASCADE FIRE EQUIP.				
Bill	09/11/2023	Turnout cleaning	5050.3 · PPE - Stru...	-310.52
CITY OF ARCATA				
Bill	09/07/2023	Service Period 08-07-23 to 09-06-23	Mad River Station	-144.99
Bill	09/28/2023	Service Period 08-28-23 to 09-27-23	Arcata Staton	-189.50
COASTAL BUSINESS SYSTEMS, INC				
Bill	09/19/2023	Copiers, quarterly color count and annua...	5200.1 · Copier	-723.19
DANA SAFETY SUPPLY				
Credit Card Charge	09/11/2023	Center Console	8200.215	-415.85
FDAC				
Credit Card Charge	09/14/2023	FDAC Conference Registration	5230.14 · Staff Trai...	-295.00
FIRE RISK MANAGEMENT SERVICES				
Bill	09/06/2023	October Billing	5030.4 · Dental, Vis...	-3,313.74
HARBOR FREIGHT TOOLS				
Credit Card Charge	09/05/2023	Lights	8258.106	-92.21
HENSELS				
Bill	09/15/2023	Replacement bols and glass cleaner	Arcata Station	-55.30
HUMBOLDT SANITATION				
Bill	09/12/2023	Garbage drop off	McKinleyville Station	-14.00
Bill	09/12/2023	Monthly garbage	McKinleyville Station	-283.50
INFINITE CONSULTING SERVICES				
Bill	09/01/2023	September Service Period	5180.8 · IT	-2,940.00
Bill	09/01/2023	New Computers - Chris & Matt	5310.3 · Computers...	-4,461.22

Arcata Fire Protection District
Expenses by Vendor Detail
September 2023

Type	Date	Memo	Account	Amount
KEN'S AUTO PARTS				
Bill	09/13/2023	Door Paint	8200.215	-24.94
LES SCHWAB TIRE				
Bill	09/30/2023	Battery	8291.114	-310.77
LUBE CENTRAL				
Bill	09/28/2023	Oil Change Service	8205.210	-100.44
MAD RIVER UNION				
Bill	09/05/2023	Public Notice of Budget Adoption	5190.1 · Publication...	-120.00
MCK. COMM. SERVICES DISTRICT				
Bill	09/19/2023	Service Period 08-07-23 to 09-05-23	McKinleyville Station	-188.05
Bill	09/19/2023	DCV Service Period 08-07-23 to 09-05-23	McKinleyville Station	-25.76
MCKINLEYVILLE ACE HARDWARE				
Bill	09/08/2023	Electrical connectors Radios and Lights	8200.215	-34.46
Bill	09/29/2023	Batteries for Mck Door remotes	McKinleyville Station	-15.07
MIDAMERICA HRA				
Bill	09/18/2023	October Retiree HRA	5030.2 · Health (Re...	-21,606.18
NAPA AUTO PARTS				
Bill	09/11/2023	2.5 Def	8219.116	-42.28
Bill	09/14/2023	Air ride switch	8258.106	-46.77
OFFICE DEPOT				
Bill	09/13/2023	sponges	Arcata Station	-12.13
Bill	09/13/2023	trashbags, dishwasher soap, degreaser, ...	Arcata Station	-328.11
PACIFIC GAS AND ELECTRIC				
Bill	09/07/2023	Service Period 08-02-23 to 08-30-23	Arcata Station	-891.52
Bill	09/20/2023	Service Period 08-15-23 to 09-13-23	Mad River Station	-314.37
PERS / HEALTH				
Bill	09/18/2023	Active Employee Premiums	5030.1 · Health (Cu...	-39,133.97
Bill	09/18/2023	Retiree Premiums	5030.2 · Health (Re...	-3,543.61
Bill	09/18/2023	Active Employee Admin Fee	5030.1 · Health (Cu...	-125.23
Bill	09/18/2023	Retiree Admin Fee	5030.3 · Retiree He...	-80.70
R & B AUTO SMOG				
Credit Card Charge	09/12/2023	Attempt at smog - failed	8200.215	-40.00
Credit Card Charge	09/20/2023	Smog for U8200	8200.215	-55.00
RAM MOUNTS				
Credit Card Charge	09/14/2023	Ipad mount replacement	8211.108	-129.12
RAY'S				
Credit Card Charge	09/24/2023	Laundry Soap	Mad River Station	-5.96
RECOLOGY				
Bill	09/01/2023	August	Arcata Station	-71.99
Bill	09/01/2023	August	Mad River Station	-71.99
REDWOOD COAST FUELS (RELADYNE)				
Bill	09/14/2023	Diesel	Diesel	-2,487.21
Bill	09/14/2023	Gasoline	Gasoline	-630.01
Bill	09/14/2023	Taxes	5250.1 · Fuel	-312.22
SHASTA COLLEGE				
Credit Card Charge	09/18/2023	Fire Control 3 Structural Live Fire Traini...	5250.4 · Conferenc...	-167.50
Credit Card Charge	09/18/2023	Fire Control 3 Structural Live Fire Traini...	5250.4 · Conferenc...	-167.50
SILKE COMMUNICATIONS				
Bill	09/29/2023	HF Mount, UHF Maile crimp	8201.214	-75.40
TECHSOUP				
Credit Card Charge	09/21/2023	Adobe for Alyssa	5170.3 · Software	-60.00
TEHAMA TIRE				
Bill	09/07/2023	4 new tires	8258.106	-2,333.58
THE MITCHELL LAW FIRM, LLP				
Bill	09/01/2023	AVFA Lease, attend Board Meeting	5180.1 · Legal	-573.50
Bill	09/30/2023	AVFA Lease Agreement, policy prep, Ca...	5180.1 · Legal	-1,702.00
THE STANDARD				
Bill	09/19/2023	October LTD	5030.6 · Long Term...	-667.00

Arcata Fire Protection District
Expenses by Vendor Detail
September 2023

Type	Date	Memo	Account	Amount
UNITED AIRLINES				
Credit Card Charge	09/13/2023	Charge for wrong flight - being refunded	5250 · Transportati...	-981.25
Credit Card Charge	09/14/2023	Flight for Alabama PIO training	5250 · Transportati...	-1,154.35
UNITED STATES POSTAL SERVICE				
Credit Card Charge	09/21/2023	Certified Return Receipt postage x 2 - lia...	5170.2 · Postage	-17.12
Credit Card Charge	09/29/2023	Postage for SCBA sample	5170.2 · Postage	-5.75
WESTERN CHAINSAW				
Bill	09/21/2023	25 feet saw chain	5120.6 · Power Tools	-1,675.59

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10/05/23

Accrual Basis

Arcata Fire Protection District
Interest Earned Fiscal Year to Date

July through September 2023

Type	Date	Memo	Split	Amount
USE OF MONEY & PROPERTY				
800190 · Interest Income				
Deposit	07/31/2023	Interest	CalTRUST	20,110.82
Deposit	07/31/2023	Interest	Contingency Fund	1,126.87
Deposit	07/31/2023	Interest	Vehicle Replacement Fund	2,036.37
Deposit	07/31/2023	Interest	PERS Contingency Fund	1,535.08
Deposit	07/31/2023	Interest	CCCU Liquid Assets	199.20
Deposit	07/31/2023	Interest	CCCU Checking	109.46
Deposit	08/31/2023	Interest	CalTRUST	18,156.49
Deposit	08/31/2023	Interest	Contingency Fund	1,209.17
Deposit	08/31/2023	Interest	Vehicle Replacement Fund	2,185.10
Deposit	08/31/2023	Interest	PERS Contingency Fund	1,647.20
Deposit	08/31/2023	Interest	CCCU Liquid Assets	199.54
Deposit	08/31/2023	Interest	CCCU Checking	112.97
Deposit	09/30/2023	Interest	CalTRUST	16,717.03
Deposit	09/30/2023	Interest	Contingency Fund	1,182.19
Deposit	09/30/2023	Interest	Vehicle Replacement Fund	2,136.34
Deposit	09/30/2023	Interest	PERS Contingency Fund	1,610.44
Total 800190 · Interest Income				70,274.27
Total USE OF MONEY & PROPERTY				70,274.27
TOTAL				70,274.27

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
TAX REVENUE				
101117 · Property Tax - Current Secured	630,058.50	631,077.00	-1,018.50	99.8%
102500 · Property Tax-Current Unsecured	25,984.74	24,000.00	1,984.74	108.3%
103500 · Property Tax-Prior Yrs Secured	0.00	8,499.00	-8,499.00	0.0%
105110 · Property Tax-Prior Yrs Unsecure	8,499.99	249.00	8,250.99	3,413.7%
800040 · Supplemental Taxes-Current	10,581.99			
105900 · Supplemental Taxes-Prior Yrs	1,416.24	6,999.00	-5,582.76	20.2%
113100 · State Timber Tax	0.00	844.00	-844.00	0.0%
800050 · Property Assessments	932,088.99	946,500.00	-14,411.01	98.5%
Total TAX REVENUE	1,608,630.45	1,618,168.00	-9,537.55	99.4%
USE OF MONEY & PROPERTY				
800190 · Interest Income	70,274.27	17,751.00	52,523.27	395.9%
Total USE OF MONEY & PROPERTY	70,274.27	17,751.00	52,523.27	395.9%
INTERGOVERNMENTAL				
525110 · Homeowners Property Tax Relief	0.00	6,249.00	-6,249.00	0.0%
800600 · Other Government Agencies				
CPH Contract for Services	0.00	37,000.00	-37,000.00	0.0%
NCQUAMD	0.00	700.00	-700.00	0.0%
Proposition 172 Disbursement	0.00	8,700.00	-8,700.00	0.0%
800600 · Other Government Agencies - Other	37,000.00			
Total 800600 · Other Government Agencies	37,000.00	46,400.00	-9,400.00	79.7%
800950 · Firefighting Reimbursements	113,534.99			
Total INTERGOVERNMENTAL	150,534.99	52,649.00	97,885.99	285.9%
CHARGES FOR SERVICES				
800155 · Prevention Fees	3,146.47	3,000.00	146.47	104.9%
800156 · R1/R2 Inspection Fees	10,973.62	11,250.00	-276.38	97.5%
800700 · Other Services	30.00			
800946 · Incident Revenue Recovery Fees	4,167.88	2,499.00	1,668.88	166.8%
Total CHARGES FOR SERVICES	18,317.97	16,749.00	1,568.97	109.4%
MISCELLANEOUS REVENUES				
800940 · Other Revenue				
Donations	2,090.91			
800940 · Other Revenue - Other	284.00			
Total 800940 · Other Revenue	2,374.91			
800941 · Refunds	232.98	500.00	-267.02	46.6%
800942 · Incident Reports	50.00	200.00	-150.00	25.0%
Total MISCELLANEOUS REVENUES	2,657.89	700.00	1,957.89	379.7%
Total Income	1,850,415.57	1,706,017.00	144,398.57	108.5%
Gross Profit	1,850,415.57	1,706,017.00	144,398.57	108.5%
Expense				
SALARIES & EMPLOYEE BENEFITS				
5010 · Salaries & Wages				
5010.1 · Full-Time	459,324.39	522,249.00	-62,924.61	88.0%
5010.2 · CTO Payout	69,033.75	104,499.00	-35,465.25	66.1%
5010.3 · Settlement Pay/Vacation	0.00	30,000.00	-30,000.00	0.0%
5010.4 · Holiday Pay	997.32	56,000.00	-55,002.68	1.8%
5010.5 · Deferred Compensation	16,700.00	15,600.00	1,100.00	107.1%
5010.6 · Part-Time (Hourly)	17,583.58	17,751.00	-167.42	99.1%
5010.7 · CalFire/OES Pay	38,163.17			
5010 · Salaries & Wages - Other	0.00	0.00	0.00	0.0%
Total 5010 · Salaries & Wages	601,802.21	746,099.00	-144,296.79	80.7%
5020 · Retirement				
5020.1 · CalPERS Retirement	147,467.62	152,250.00	-4,782.38	96.9%
5020.2 · Social Security	1,196.16	999.00	197.16	119.7%
5020.3 · Medicare	9,040.67	7,749.00	1,291.67	116.7%
5020.4 · CalPERS UAL Payment	0.00	190,000.00	-190,000.00	0.0%
Total 5020 · Retirement	157,704.45	350,998.00	-193,293.55	44.9%

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
5030 · Group Insurance				
5030.1 · Health (Current Employees)	156,212.38	156,000.00	212.38	100.1%
5030.2 · Health (Retirees)	100,599.16	77,499.00	23,100.16	129.8%
5030.3 · Retiree Health Admin Fees	703.32	999.00	-295.68	70.4%
5030.4 · Dental, Vision & Life	13,254.96	12,249.00	1,005.96	108.2%
5030.5 · Air Ambulance	56.00	3,000.00	-2,944.00	1.9%
5030.6 · Long Term Disability	2,668.00	2,001.00	667.00	133.3%
Total 5030 · Group Insurance	273,493.82	251,748.00	21,745.82	108.6%
5033 · Unemployment Insurance	0.00	0.00	0.00	0.0%
5035 · Worker's Compensation				
5035.1 · Primary	0.00	86,000.00	-86,000.00	0.0%
5035.3 · Admin Fee	0.00	22,000.00	-22,000.00	0.0%
Total 5035 · Worker's Compensation	0.00	108,000.00	-108,000.00	0.0%
SALARIES & EMPLOYEE BENEFITS - Other	16,192.56			
Total SALARIES & EMPLOYEE BENEFITS	1,049,193.04	1,456,845.00	-407,651.96	72.0%
SERVICE & SUPPLIES				
5050 · Clothing & Personal Supplies				
5050.1 · Uniforms	4,482.82	20,000.00	-15,517.18	22.4%
5050.2 · Station Boots	0.00	2,000.00	-2,000.00	0.0%
5050.3 · PPE - Structure	310.52	12,000.00	-11,689.48	2.6%
5050.4 · PPE - Wildland	0.00	5,000.00	-5,000.00	0.0%
5050.5 · VLU Team	0.00	1,000.00	-1,000.00	0.0%
5050.6 · Shields & Badges	232.53	1,000.00	-767.47	23.3%
Total 5050 · Clothing & Personal Supplies	5,025.87	41,000.00	-35,974.13	12.3%
5060 · Communications				
5060.1 · Phones - Landline & Cellular	4,636.12	2,499.00	2,137.12	185.5%
5060.2 · Alarm Monitoring				
Arcata Station	340.00			
Mad River Station	210.00			
McKinleyville Station	211.50			
5060.2 · Alarm Monitoring - Other	0.00	876.00	-876.00	0.0%
Total 5060.2 · Alarm Monitoring	761.50	876.00	-114.50	86.9%
5060.3 · Communications - Miscellaneous	0.00	500.00	-500.00	0.0%
5060.4 · HCFA Radio System	0.00	1,600.00	-1,600.00	0.0%
5060.5 · Cable TV & Internet	3,367.75	3,375.00	-7.25	99.8%
Total 5060 · Communications	8,765.37	8,850.00	-84.63	99.0%
5080 · Food				
5080.1 · Food & Rehab Supplies	275.09	1,000.00	-724.91	27.5%
5080.2 · Drinking Water	0.00	1,000.00	-1,000.00	0.0%
Total 5080 · Food	275.09	2,000.00	-1,724.91	13.8%
5090 · Household Expenses				
5090.1 · Station Supplies				
Arcata Station	395.54			
Mad River Station	450.85			
McKinleyville Station	753.56			
5090.1 · Station Supplies - Other	0.00	999.00	-999.00	0.0%
Total 5090.1 · Station Supplies	1,599.95	999.00	600.95	160.2%
5090.2 · Garbage Service				
Arcata Station	143.98			
Mad River Station	143.98			
McKinleyville Station	649.20			
5090.2 · Garbage Service - Other	0.00	1,251.00	-1,251.00	0.0%
Total 5090.2 · Garbage Service	937.16	1,251.00	-313.84	74.9%
5090.3 · Station Furniture				
McKinleyville Station	-10.78			
5090.3 · Station Furniture - Other	1,148.49	5,000.00	-3,851.51	23.0%
Total 5090.3 · Station Furniture	1,137.71	5,000.00	-3,862.29	22.8%
Total 5090 · Household Expenses	3,674.82	7,250.00	-3,575.18	50.7%

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
5100 · Liability Insurance				
5100.1 · Liability Insurance	51,345.00	52,000.00	-655.00	98.7%
Total 5100 · Liability Insurance	51,345.00	52,000.00	-655.00	98.7%
5120 · Maintenance - Equipment				
5120.1 · Vehicles				
8200.215	9,549.76			
8201.214	12,382.64			
8205.210	395.44			
8207.205	1,445.52			
8211.108	948.36			
8215.113	738.70			
8217.112	101.43			
8219.116	83.12			
8239.117	647.97			
8258.106	3,786.88			
8291.114	310.77			
8295.211	65.09			
5120.1 · Vehicles - Other	69.71	86,000.00	-85,930.29	0.1%
Total 5120.1 · Vehicles	30,525.39	86,000.00	-55,474.61	35.5%
5120.2 · Hose & Ladder Testing	0.00	6,500.00	-6,500.00	0.0%
5120.3 · Hose Repair	0.00	0.00	0.00	0.0%
5120.4 · SCBA	2,385.72	8,000.00	-5,614.28	29.8%
5120.5 · Hydraulic Rescue Tools	0.00	2,500.00	-2,500.00	0.0%
5120.6 · Power Tools	1,675.59	1,000.00	675.59	167.6%
5120.7 · AED & LUCAS	0.00	8,000.00	-8,000.00	0.0%
5120.8 · Fire Extinguishers	388.42	500.00	-111.58	77.7%
5120.9 · Miscellaneous Equipment	0.00	3,000.00	-3,000.00	0.0%
5120.10 · Small Instrument Repair & Test	0.00	1,000.00	-1,000.00	0.0%
Total 5120 · Maintenance - Equipment	34,975.12	116,500.00	-81,524.88	30.0%
5121 · Maintenance - Electronics				
5121.1 · Computers	0.00	1,000.00	-1,000.00	0.0%
5121.2 · Radios, Pagers & FireCom	284.31	1,000.00	-715.69	28.4%
5121.3 · Batteries (non-household)	103.41	1,500.00	-1,396.59	6.9%
Total 5121 · Maintenance - Electronics	387.72	3,500.00	-3,112.28	11.1%
5130 · Maintenance-Buildings & Grounds				
5130.1 · General Structure				
Mad River Station	368.05			
McKinleyville Station	119.00			
5130.1 · General Structure - Other	207.79	46,000.00	-45,792.21	0.5%
Total 5130.1 · General Structure	694.84	46,000.00	-45,305.16	1.5%
5130.2 · Grounds				
Bayside Property	250.00			
5130.2 · Grounds - Other	0.00	10,000.00	-10,000.00	0.0%
Total 5130.2 · Grounds	250.00	10,000.00	-9,750.00	2.5%
5130.3 · Emergency Power	0.00	3,000.00	-3,000.00	0.0%
5130.4 · Pest Control				
Arcata Station	95.00			
Mad River Station	95.00			
McKinleyville Station	85.00			
5130.4 · Pest Control - Other	0.00	750.00	-750.00	0.0%
Total 5130.4 · Pest Control	275.00	750.00	-475.00	36.7%
Total 5130 · Maintenance-Buildings & Grounds	1,219.84	59,750.00	-58,530.16	2.0%
5140 · Medical Supplies				
5140.1 · EMS	439.16	1,500.00	-1,060.84	29.3%
5140.2 · AED & Lucas	0.00	126.00	-126.00	0.0%
5140 · Medical Supplies - Other	36.53			
Total 5140 · Medical Supplies	475.69	1,626.00	-1,150.31	29.3%

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
5150 · Memberships				
5150.1 · Dues				
CalChiefs	960.00			
5150.1 · Dues - Other	0.00	3,000.00	-3,000.00	0.0%
Total 5150.1 · Dues	960.00	3,000.00	-2,040.00	32.0%
Total 5150 · Memberships	960.00	3,000.00	-2,040.00	32.0%
5160 · Miscellaneous Expense				
5160.1 · Uncategorized Misc. Expense	0.00	1,000.00	-1,000.00	0.0%
Total 5160 · Miscellaneous Expense	0.00	1,000.00	-1,000.00	0.0%
5170 · Office Expense				
5170.1 · Office Supplies	496.13	999.00	-502.87	49.7%
5170.2 · Postage	67.61	2,000.00	-1,932.39	3.4%
5170.3 · Software				
CAD Interface	1,200.00	1,750.00	-550.00	68.6%
eDispatches	0.00	2,000.00	-2,000.00	0.0%
Miscellaneous	0.00	500.00	-500.00	0.0%
Parcel Quest	2,399.00	2,000.00	399.00	120.0%
Quickbooks	0.00	2,000.00	-2,000.00	0.0%
Records Management	0.00	4,500.00	-4,500.00	0.0%
Scheduling Program	0.00	3,500.00	-3,500.00	0.0%
Survey System	0.00	500.00	-500.00	0.0%
5170.3 · Software - Other	60.00			
Total 5170.3 · Software	3,659.00	16,750.00	-13,091.00	21.8%
5170.4 · Subscription Periodicals	0.00	100.00	-100.00	0.0%
5170 · Office Expense - Other	251.26			
Total 5170 · Office Expense	4,474.00	19,849.00	-15,375.00	22.5%
5180 · Professional & Special Services				
5180.1 · Legal	2,480.00	5,001.00	-2,521.00	49.6%
5180.2 · Human Resources	0.00	10,000.00	-10,000.00	0.0%
5180.3 · Medical Exam & Drug Screening	0.00	20,000.00	-20,000.00	0.0%
5180.4 · Background Checks	0.00	5,000.00	-5,000.00	0.0%
5180.5 · Audit (Financial)	0.00	11,000.00	-11,000.00	0.0%
5180.6 · Accountant & Bookkeeping	0.00	10,000.00	-10,000.00	0.0%
5180.7 · GASB Reporting	3,450.00	7,000.00	-3,550.00	49.3%
5180.8 · IT	11,357.55	8,751.00	2,606.55	129.8%
5180.9 · Webpage Hosting	5,172.00	1,299.00	3,873.00	398.2%
5180.10 · Subscriptions	0.00	2,700.00	-2,700.00	0.0%
5180.11 · Miscellaneous	0.00	500.00	-500.00	0.0%
5180.12 · Financial Consulting	0.00	5,000.00	-5,000.00	0.0%
Total 5180 · Professional & Special Services	22,459.55	86,251.00	-63,791.45	26.0%
5190 · Publications & Legal Notices				
5190.1 · Publications & Notices	120.00	1,000.00	-880.00	12.0%
Total 5190 · Publications & Legal Notices	120.00	1,000.00	-880.00	12.0%
5200 · Rent & Leases - Equipment				
5200.1 · Copier	1,939.21	2,076.00	-136.79	93.4%
Total 5200 · Rent & Leases - Equipment	1,939.21	2,076.00	-136.79	93.4%
5210 · Rent & Leases - Structures				
5210.1 · 631 9th Street	40,000.00	30,000.00	10,000.00	133.3%
Total 5210 · Rent & Leases - Structures	40,000.00	30,000.00	10,000.00	133.3%

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
5230 · Special District Expense				
5230.1 · Property Tax Admin Fee	0.00	77,000.00	-77,000.00	0.0%
5230.2 · Tax Roll Direct Charge Fee	0.00	14,000.00	-14,000.00	0.0%
5230.3 · LAFCO Annual Fee	0.00	4,000.00	-4,000.00	0.0%
5230.5 · Public Education Supplies	0.00	1,500.00	-1,500.00	0.0%
5230.6 · Certifications	77.00	1,000.00	-923.00	7.7%
5230.7 · Recruitment	0.00	0.00	0.00	0.0%
5230.8 · Bank Fees	95.00	4,200.00	-4,105.00	2.3%
5230.9 · Recognition Awards	0.00	2,000.00	-2,000.00	0.0%
5230.10 · Health & Wellness	0.00	5,300.00	-5,300.00	0.0%
5230.11 · Public Outreach	0.00	1,000.00	-1,000.00	0.0%
5230.13 · HCFCFA Air Trailer Annual Fee	0.00	1,000.00	-1,000.00	0.0%
5230.14 · Staff Training	552.10	15,000.00	-14,447.90	3.7%
5230.15 · Training Supplies	16.24	1,000.00	-983.76	1.6%
5230.16 · Grant Management	0.00	0.00	0.00	0.0%
Total 5230 · Special District Expense	740.34	127,000.00	-126,259.66	0.6%
5250 · Transportation & Travel				
5250.1 · Fuel				
Mad River Station				
Diesel	9,766.47			
Gasoline	1,637.69			
Mad River Station - Other	209.72			
Total Mad River Station	11,613.88			
McKinleyville Station	2,682.68			
5250.1 · Fuel - Other	1,594.60	18,501.00	-16,906.40	8.6%
Total 5250.1 · Fuel	15,891.16	18,501.00	-2,609.84	85.9%
5250.2 · Lodging	0.00	8,000.00	-8,000.00	0.0%
5250.3 · Per Diem Reimbursement	44.82	7,000.00	-6,955.18	0.6%
5250.4 · Conference/Class Tuition	335.00	5,000.00	-4,665.00	6.7%
5250 · Transportation & Travel - Other	3,885.16			
Total 5250 · Transportation & Travel	20,156.14	38,501.00	-18,344.86	52.4%
5260 · Utilities				
5260.1 · PG & E				
Arcata Station	1,828.12			
Mad River Station	999.11			
McKinleyville Station	2,485.88			
5260.1 · PG & E - Other	0.00	8,154.00	-8,154.00	0.0%
Total 5260.1 · PG & E	5,313.11	8,154.00	-2,840.89	65.2%
5260.2 · Water & Sewer				
Arcata Station	595.69			
Mad River Station	439.23			
McKinleyville Station	427.62			
5260.2 · Water & Sewer - Other	137.73	1,575.00	-1,437.27	8.7%
Total 5260.2 · Water & Sewer	1,600.27	1,575.00	25.27	101.6%
Total 5260 · Utilities	6,913.38	9,729.00	-2,815.62	71.1%
5370 · Minor Equipment Purchases				
5370.1 · Fire Hose	0.00	6,500.00	-6,500.00	0.0%
5370.2 · Fire Equipment & Fabrication	0.00	4,000.00	-4,000.00	0.0%
5310.3 · Computers & Electronics	4,471.98	5,000.00	-528.02	89.4%
5370.4 · Small Tools	87.29	1,000.00	-912.71	8.7%
5370.5 · Power Tools	0.00	1,000.00	-1,000.00	0.0%
5370 · Minor Equipment Purchases - Other	36.88			
Total 5370 · Minor Equipment Purchases	4,596.15	17,500.00	-12,903.85	26.3%
Total SERVICE & SUPPLIES	208,503.29	628,382.00	-419,878.71	33.2%
OTHER BUDGET FUNDING REQUIRED				
Capital Expense				
Equipment/Vehicles	30,418.89			
Total Capital Expense	30,418.89			

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

Accrual Basis

July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Debt Service				
2021 UAL Refinance - Interest	61,554.10	119,437.00	-57,882.90	51.5%
2021 UAL Refinance - Principal	268,000.00	268,000.00	0.00	100.0%
2022 Engine Purchase- Principal	49,040.74	15,000.00	34,040.74	326.9%
2022 Engine Purchase - Interest	8,723.50	100,183.00	-91,459.50	8.7%
Total Debt Service	387,318.34	502,620.00	-115,301.66	77.1%
Operating Fund Transfers				
Contingency Fund	0.00	200,000.00	-200,000.00	0.0%
PERS Rate Contingency Fund	0.00	261,816.00	-261,816.00	0.0%
Vehicle Replacement Fund	0.00	200,000.00	-200,000.00	0.0%
Total Operating Fund Transfers	0.00	661,816.00	-661,816.00	0.0%
Total OTHER BUDGET FUNDING REQUIRED	417,737.23	1,164,436.00	-746,698.77	35.9%
Total Expense	1,675,433.56	3,249,663.00	-1,574,229.44	51.6%
Net Ordinary Income	174,982.01	-1,543,646.00	1,718,628.01	-11.3%
Net Income	174,982.01	-1,543,646.00	1,718,628.01	-11.3%

Purchasing Policy

224.1 PURPOSE AND SCOPE

All employees/volunteers are required to follow this policy for all purchases of the Arcata Fire Protection District. All costs should be considered including sales tax, freight and installation in defining "purchase" price for comparison with the dollar thresholds indicated in this policy.

It is the intent of this policy to ensure that District purchases are cost effective, encourage competition, and follow all applicable laws. Nothing in this policy shall preclude the District from using its own labor resources to complete any project for ordinary upkeep, maintenance, or repairs.

224.2 POLICY DEFINITIONS

"District's Counsel" shall mean the District's general counsel.

"Board of Directors" or "Board" shall mean the governing board of the Arcata Fire Protection District.

"Contractor" shall mean any person or entity who furnishes materials, equipment or supplies to, or performs any service for the District.

"District" shall mean the Arcata Fire Protection District.

"Professional Services" shall mean those services that require special training, experience, or expertise – as defined as "special services" in Public Contract Code § 20812(a) – including accounting, administration, ambulance, architecture, custodial, economics, engineering, financing, insurance, labor relations, law, maintenance, mechanics, medicine, planning, science, technology, and other services which are incidental to the operation of the District.

"Public works" shall mean a work or improvement for the erection, construction, alteration, repair, or improvement of any public structure, building, road, or other public improvement of any kind.

"Purchasing Agent" shall mean the employee of the District tasked with or requesting authority to make a purchase or procure a service.

"Purchase Order" shall mean the form constituting written authorization to a vendor to furnish the District with materials, equipment, supplies or services of the kinds and in the amounts specified.

"Services" shall mean non-professional services to be provided by contract. For architectural, landscape architectural, engineering, environmental, land surveying, construction management and other professional services that are similar and require professional or expert judgment; selection will be based upon demonstrated competence and on qualifications for the types of services to be performed, provided at fair and reasonable prices.

Approved: <u>2/21/2017-10/10/2023</u>	Revised: <u>District Counsel 2023</u>
Board President: <u>Linda Sundhara</u>	Fire Chief: <u>[Signature]</u>

224.3 STANDARDS OF CONDUCT

224.3.1 Duty to Disclose

District employees shall not be involved in any purchasing decisions, tasks or procedures (including participation in initiation, award or administration of a contract) in which they or persons related to them have a real or apparent conflict of interest, as more particularly defined in section B below. In cases when there may be such conflict of interest, employees have the responsibility to report in writing such conflict to the Fire Chief or Assistant Chief. Failure to make such disclosure is grounds for discipline.

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224.3.2 Conflict of Interest

The Board has adopted a Conflict of Interest Code, under which certain designated employees are required to disclose economic interests and are prohibited from participating in decisions which may have an effect on their financial interests. The terms and requirements of the Conflict of Interest Code are incorporated into this Purchasing Policy.

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For purposes of these Purchasing Policy Standards of Conduct, it is further required that no employee, officer or agent of the District shall participate in procedures, tasks or decisions relative to initiation, award or administration of a contract if a conflict of interest, real or apparent, exists. Such a conflict of interest arises when: 1) the employee, officer or agent; 2) any member of his or her immediate family; 3) his or her business associate; or 4) any organization which employs, or which is about to employ, any of the above, has a financial or other interest in a firm that participates in a District bidding process or that is selected for an award. The standards governing the determination as to whether such an interest exists are set forth in sections 1090, 1091 and 1091.5 of the California Government Code.

224.3.3 Gratuities and Contingency Fees

No director, officer, employee or agent of the District shall knowingly solicit, accept or agree to accept gratuities or favors in connection with actual or potential procurement and contracting activities.

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224.3.4 Confidential Information

No District employee shall use confidential information for his or her actual, anticipated or apparent personal gain, or for the actual, anticipated or apparent personal gain of any person related to such employee as such relationship is defined in section B above. "Confidential Information" is defined to include any proprietary, privileged or nonpublic information, coming to the employee's attention as a result of employment by the District, the knowledge of which makes financial gain possible.

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224.3.5 Discipline for Violation

The violation of any of these standards will subject the employee to disciplinary proceedings or action deemed appropriate by the District, up to and including dismissal.

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224.4 PURCHASING OF SUPPLIES, EQUIPMENT, AND SERVICES

Orders for public works projects over \$1000 shall require the payment of prevailing wages as mandated by California Law. Public works projects include construction, alteration, demolition or repair work, and maintenance work.

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The District Board must authorize orders for unbudgeted capital outlay items prior to the order being placed.

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224.24.1 LOCAL PURCHASES \$0.00 - \$500.00 (NO PURCHASE ORDER REQUIRED)

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An invoice or receipt that has been approved by the appropriate supervisor and indicates budgetary account number/s, shall be given to the District Secretary.

Local purchases are defined as those purchases made within the District service boundaries or Humboldt County region. Any purchases outside these defined areas are not considered local purchases.

224.24.2 NON-LOCAL PURCHASES \$0.00 - \$1000.00

A purchase order is required for all non-local purchases. A purchase order, which has the applicable budgeted funds available to it, shall be created and approved by a Chief Officer prior to the order being placed.

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224.24.3 PURCHASES \$1000.01 - \$5000.00

A purchase order is required for all non-local purchases and for all local purchases over \$1000. To purchase items costing more than \$1000.01 and up to \$5000.00, quotes will be solicited from vendors and received by telephone, fax, email, or mail, preferably from three or more sources, prior to selecting a preferred supplier and processing a purchase order. A purchase order, which has the applicable budgeted funds available to it, shall be created and approved by the Fire Chief prior to the order being placed. Purchase orders must be accompanied by written estimates from the three or more sources. If solicited by phone, the verbal estimate will be written down by the person making the phone call indicating the vendor, item, and price.

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224.24.4 PURCHASES \$5000.01 - \$10,000.00

A purchase order is required, and quotes will be solicited from vendors and received by telephone, fax, email, or mail, preferably from three or more sources, prior to selecting a preferred supplier and processing a purchase order. An order shall be approved the Fire Chief prior to the order being placed. If the item being purchased is unbudgeted, the Board of Directors must also approve the purchase.

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224.24.5 PURCHASES EXCEEDING \$10,000

A purchase order is required for all non-local purchases and for all local purchases over \$1000. To purchase items costing more than \$1000.01 and up to \$5000.00, quotes will be solicited from vendors and received by telephone, fax, email, or mail, preferably from three or more

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224.24.36 PURCHASES \$1000.01 - \$5000.00

District staff will obtain a minimum of three (3) competitive quotes (if available) or follow formal public bidding/competitive procedures when required and as outlined in the Public Contract Codes, including the requirements set forth in Section 20813 governing public works projects; and all purchases shall be approved by the Board of Directors. Participating in, matching other government, or purchasing coalition contracts, which have recently been competitively awarded, qualifies as having met the formal public competitive requirement if approved by the Fire Chief and District Counsel.

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Formal Bidding Procedures: For budgeted capital outlay purchases or unbudgeted purchases, the Fire Chief or designee will request authorization to advertise for bids from the Board of Directors.

The person responsible for the purchase will complete specifications for the item/s to be bid.

The Fire Chief will review all Request for Proposal (RFP) or other solicitation documents before publication and conduct all bidding procedures except for those that are conducted by the outside consulting firms.

Those bids opened by the Fire Chief will be evaluated with the assistance of the person responsible for the purchase, prior to submitting the bid results to the Board of Directors for consideration of award.

Note: Any changes which increase the cost of a formally bid public works project must also be approved by the Board of Directors.

Exemptions

The following purchases are exempted from the competitive bidding requirements:

- Purchase of services (excluding new construction, alteration, maintenance, or repair services). Also, if service is a substantial or critical portion of an article purchase, other methods of solicitation may be considered including but not limited to bid award based upon best value or solicitations which consider other cost, quality or service factors.
- Purchase of commodities or services of (utilities) light, water, power, heat, transportation, telephone service or other means of communication, or means for the disposition of garbage, sewage, or refuse matter.
- When contracting with suppliers awarded State of California price schedules, commodity contracts, master agreements, cooperative agreements, and other types of agreements that leverage the state's buying power (for goods, information technology, and services).

224.4 EXCEPTIONS TO BIDDING

In any of the following instances, the requirements of bidding may be dispensed with if decided by the Board of Directors:

- When the item (merchandise or service) can be obtained from only one source;
- When the item is required or is economically preferable to match or be compatible with other furnishings, materials or equipment presently on hand and the purchase is made from the manufacturer or supplier who supplied other such furnishings, materials or equipment;
- When the item has been standardized by the District and can be purchased from only one source or is purchased from the original manufacturer or supplier.
- When the Board of Directors determines that due to special circumstances, it is in the District's best interest to purchase an item or enter into a contract without compliance with the bidding procedures i.e. competitive proposals would not be useful, would not produce an advantage or would be undesirable, impractical, or impossible.
- When all bids are considered unsatisfactory or excessive and are rejected by the Board of Directors by a two-thirds vote (PCC 20206.1), the District may do any necessary work and make necessary expenditures in lieu of contracting for the proposed work.
- When the Board of Directors declares an emergency by a four-fifths vote (PCC 22050), after finding that conditions will not permit a delay resulting from a competitive solicitation for bids.

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All actions thereafter taken will be reported to the Board until the emergency action is terminated (at the earliest possible date that conditions warrant).

224.4.7 ADDITIONAL CONSIDERATIONS

All purchases of computer hardware and software will be coordinated with the Information Systems Department per the Personal Computer Policy.

~~Nothing in this policy shall prevent the Fire Chief from ordering any action necessary and appropriate to respond to sudden, unexpected occurrences that pose a clear and imminent danger requiring immediate action to prevent, or mitigate the loss or impairment of life, health, property, and essential public services.~~

~~If any portion of this policy is in conflict with rules, regulations or legislation having authority over the Arcata Fire District, said rules, regulations or legislation shall prevail.~~

224.4.8 EXCEPTIONS TO PURCHASE ORDERS

224.5 EXCEPTIONS TO PURCHASE ORDERS

To maintain efficiency, a requisition or purchase order is not required for the following:

- Radio/Newspaper/Media Publication or Advertising commitments under \$1000
- General Fees from the District's Attorney
- Customer Refunds (Requires a completed Refund Request form)
- Debt Service Payments
- Freight Charges
- Bulk Fuels
- Insurance Premiums and Insurance and Other Claim Payments
- Laboratory Testing
- Continuing Rent or Lease/Purchase Payments
- Tax, Mitigation, Permit, Operating or other Government Fees
- Payroll Tax, Deduction or Benefit Payments
- Board Authorized Real Property Purchases
- Purchasing Card Purchases
- On-Site Repair or Service Jobs under \$1000
- Administered Safety Supplies (i.e. safety shoes, first aid supplies)
- Service Contracts less than \$1000 annually, and service contract renewals
- Subscriptions (Employee name or title should appear on all mailing labels)
- Travel Expenses (Requires a Request for Travel Expense Claim form)

224.5 PROFESSIONAL SERVICES AGREEMENTS

Professional services shall normally first be identified in the annual budget prior to the District engaging a service provider. Contracting oversight is the responsibility of the Fire Chief or Assistant Chief, who

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shall determine the availability of budgeted funds for any professional service. If the professional service or project served by the professional service is not funded through the annual budget, or if there are insufficient funds in the annual budget for the work required, the Board of Directors must approve funding in conjunction with award of the contract.

Professional service contracts should utilize the standard contracting forms maintained by the District and approved by the District's Attorney and the Fire Chief, unless the form has been reviewed by the District's Attorney and approved by Board of Directors. When an Request for Proposals ("RFP") is issued by the District, it shall include, at minimum, a general description of the scope of work, the date that responses shall be considered, a copy of the contract form to be executed by the vendor/contractor awarded the contract, the time in which the project must be completed, requirements concerning coordination with other entities, other information which may be useful in preparation of a proposal, and evaluation criteria specifically tailored to the project. Such evaluation criteria shall include but not be limited to the consultant's proven experience and competence, understanding of the scope of work, financial ability and resources to perform the work, willingness to cooperate with District staff and proposed method for assuring timely and acceptable performance and management of the work. The RFP shall identify all significant evaluation criteria, including price or cost when required, and their relative importance. In addition, résumés of the consultant's staff may be required. The draft RFP shall be submitted to the District's Attorney for review prior to its issuance.

If funds are not budgeted for the professional service, the Board of Directors must approve funding prior to entering an agreement for the service. Agreements for professional services for which there is funding in the annual budget shall be procured according to the following methods:

If the cost of the service is less than \$25,000, the Fire Chief may engage a vendor directly or issue a RFP.

If the cost is \$25,000 or more, the Board of Directors shall approve the RFP.

Note: For purposes of the foregoing thresholds, if a professional service is to be provided for multiple years, the dollar value of the work for purposes of determining the proper procurement method should be the full cost/compensation to be paid for the professional service over a three-year period. To maintain efficiency, a requisition or purchase order is not required for the following:

224.6 GENERAL EXCEPTION TO POLICY

Nothing in this policy shall prevent the Fire Chief from ordering any action necessary and appropriate to respond to sudden, unexpected occurrences that pose a clear and imminent danger requiring immediate action to prevent, or mitigate the loss or impairment of life, health, property, and essential public services. Any such purchase shall be reported to the Board at the next regular meeting.

224.7 MINORITY BUSINESSES, WOMEN'S BUSINESS ENTERPRISES, AND LABOR SURPLUS AREA FIRMS

In accordance with 2 C.F.R. § 200.321, The District shall take affirmative steps assure that minority businesses, women's business enterprises, and labor surplus area firms are used when practicable. The affirmative steps the District shall take include: (1) placing qualified small and minority businesses and

women's business enterprises on maintained solicitation lists; (2) assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources; (3) dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises; (4) establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises; (5) using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and (6) requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in items (1) through (5) of this section. If any portion of this policy is in conflict with rules, regulations or legislation having authority over the Arcata Fire District, said rules, regulations or legislation shall prevail.

224.7 CONFLICT WITH LAWS

If any portion of this policy is in conflict with rules, regulations or legislation having authority over the District, said rules, regulations or legislation shall prevail.

~~Radio/Newspaper/Media Publication or Advertising commitments under \$1000-~~

~~General Fees from the District's Attorney~~

~~Customer Refunds (Requires a completed Refund Request form)~~

~~Debt Service Payments~~

~~Freight Charges~~

~~Bulk Fuels~~

~~Insurance Premiums and Insurance and Other Claim Payments~~

~~Laboratory Testing~~

~~Continuing Rent or Lease/Purchase Payments~~

~~Tax, Mitigation, Permit, Operating or other Government Fees~~

~~Payroll Tax, Deduction or Benefit Payments~~

~~Board Authorized Real Property Purchases~~

~~Purchasing Card Purchases~~

~~On-Site Repair or Service Jobs under \$1000~~

~~Administered Safety Supplies (i.e. safety shoes, first aid supplies)~~

~~Service Contracts less than \$1000 annually, and service contract renewals~~

~~Subscriptions (Employee name or title should appear on all mailing labels)~~

~~Travel Expenses (Requires a Request for Travel Expense Claim form)~~

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ADDITIONAL CONSIDERATIONS

All purchases of computer hardware and software will be coordinated with the Information Systems Department per the Personal Computer Policy.

DRAFT

Vehicle Replacement Policy

707.1 PURPOSE AND SCOPE

To provide guidelines for the replacement of District vehicles.

707.2 DEFINITIONS

- "~~Command Vehicle~~" refers to the vehicle the Duty Officer uses while on call
- "Staff Vehicles" refers to daily driven vehicles assigned to the Chief Officers.
- "~~Operations Vehicles~~Fire Apparatus" refers to Engines, Aerial Trucks, Water Tenders, and Rescues Trucks.
- "Support Vehicles" refers to ~~pool~~ logistical or support vehicles assigned to the fire stations.

707.3 POLICY/GUIDELINE

~~Command vehicles~~/Staff vehicles ~~shall~~ should be replaced or transferred into a support vehicle role based on the following criteria:

- (a) Vehicle has exceeded ~~70,000~~90,000 miles of use
- (b) Vehicle has exceeded 5 years of continuous service
- (c) Vehicle no longer meets the District's operational or logistical needs
- (d) The vehicle has been identified as requiring excessive mechanical repairs or upkeep

~~Operations vehicles~~Fire Apparatus shall be replaced on the following criteria:

- (a) Engines shall be replaced after 15 years of service from front line service and shall serve as a reserve for 5 years
- (b) Aerial truck shall be replaced after 20 years of ~~front line~~front-line service
- (c) Rescue truck shall be replaced after 20 years of ~~front line~~front-line service
- (d) Water Tenders shall be replaced after 25 years of ~~front line~~front-line service
- (e) Vehicle no longer ~~meets~~ meets the District's operational or logistical support needs
- (f) The vehicle has been identified as requiring excessive mechanical repairs or upkeep

Support vehicles shall be considered for replacement based on the following criteria:

- (a) Vehicle has exceeded ~~100,000~~150,000 miles of use
- (b) Vehicle has exceeded ~~8~~10 years of ~~continuous~~ service

Revised:	
Board President:	Fire Chief:

~~(c) Vehicle no longer meets the District's operational or logistical support needs~~

~~(d) The vehicle has been identified as requiring excessive mechanical repairs or upkeep~~

The Fire Chief shall have the right to alter the replacement schedule based on a needs analysis, the assigned use of the vehicle, or budgetary considerations.

The Operations Division shall track vehicles and determine the budget year that the vehicles will meet their replacement trigger points allowing for appropriate budget and expenditure preparation.

DRAFT

Revised:	
Board President:	Fire Chief:

District Business

- continued

Date: October 10, 2023
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Update of the Cal Poly, City of Arcata, and Fire District Working Group and Approval of the Communication to the Cal Poly Procurement Specialist in Response to the Notice of Cancellation

DISCUSSION:

As previously directed by the Board, District staff have included this topic on the agenda for updates and discussion.

Since the last Board meeting, the City has posted the Request for Proposal (RFP) on their website. The process closes October 13 at 4pm, and a report will be given to the Board at the November meeting as to the outcome.

Regarding the University's request to terminate our ancillary services agreement presented last month (Attachment 2), staff have worked with District Counsel to draft an official communication response. Attachment 1 is the letter to be sent to the University, providing them notice of the pending change to our relationship with regards to services the District is required to continue to provide following the requested termination of the Agreement.

The attached letter is to be reviewed by the Board and, with content approval, will be sent to the procurement specialist. It will also be copied to President Jackson, Vice President Cornish Gordon, AVP Koczera, and Director of Contracts & Procurement Fleming. It is also my intent to send a copy of this letter to Senator McGuire and Assemblymember Woods to keep them informed of this situation.

RECOMMENDATION:

While portions of the staff report are for information only, staff is requesting approval of the letter's content. As such, staff recommends the Board consider the information provided, discuss, take public comment, and approve the content of the communication to Cal Poly Humboldt in response to their Notice of Cancellation.

FINANCIAL IMPACT:

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

ALTERNATIVES:

1. Board discretion

ATTACHMENTS:

- Attachment 1 – Letter to Cal Poly in Response to the Notice of Cancellation
- Attachment 2 – Notice of Agreement Cancellation

[INSERT LETTERHEAD]

October __, 2023

Addie Dunaway
Procurement Specialist
Cal Poly Humboldt
1 Harpst Street
Arcata, CA 95521

RE: Your August 23, 2023, letter giving notice of Cal Poly Humboldt's decision to terminate the Agreement for Services with the Arcata Fire Protection District

Ms. Dunaway:

The Arcata Fire Protection District received your August 23, 2023, Notice of Agreement Cancellation ("Termination Notice"), by which Cal Poly provides notice of its election to terminate the Agreement for Services dated July 1, 2021 ("Service Agreement"), with the Arcata Fire Protection District.

As you know, through the Agreement, the District provides disaster preparedness services, fire prevention training, and special non-emergency services, including, but not limited to, flood and storm response, smoke removal, electrical hazard assessment, animal rescues, non-emergency standby services, among other non-emergency services described in the Agreement. The services also include the Housing Disaster Drill and campus criminal multi casualty training, which the District conducts on campus annually as part of Cal Poly's risk management program. Absent the Agreement, the District would not provide these services to Cal Poly.

The loss in service will also include the ongoing work the District's Fire Marshal is performing at Cal Poly's request, including plan reviews regarding fire access routes/lanes, hydrant locations, placement of fire department connections to sprinkler systems and standpipes, and his miscellaneous consulting to the University's contractors. I should note that, although the Agreement allows the District to bill Cal Poly for the Fire Marshal's time, the District has not billed such time. This practice will be re-evaluated.

Although the Agreement was set to expire on June 30, 2024, Cal Poly is within its rights to terminate the Agreement early. Accordingly, the Agreement will terminate effective November 23, 2023, which is 90 days after your August 24, 2023, email transmitting the Termination Notice. The District will process a pro-rated reimbursement of the annual service fee following the termination date.

I must, however, express my disappointment as to the circumstances under which this decision to terminate our partnership was seemingly made and the message it sends to my Board about Cal Poly's desire to work productively with the District.

From what I understand, the decision to terminate the Agreement is Cal Poly's reaction to being invoiced \$100 for the District's response to a false alarm on campus. The false alarm fee was recently added to the District's Fee Schedule to reimburse the District for the resources used to respond to false alarms. This false alarm fee is not Cal Poly specific; it applies throughout our response area. As you might imagine, false alarms occur frequently throughout the District, including on campus, and charging a small fee is the only way we can preserve our limited resources that are diverted unnecessarily. Charging the false alarm fee is also consistent with the terms of the Agreement. (See Section 5 of Exhibit A to the Agreement.)

While the District will no longer provide those non-emergency services included in the Agreement to Cal Poly after November 23, 2023, I hope Cal Poly's decision to terminate this Agreement does not diminish Cal Poly's willingness to work with the District to ensure responsible fire prevention and emergency service planning. My Board and I remain committed to this process.

Thank you for your attention to this correspondence. Please contact me should you have any questions.

Respectfully,

Justin McDonald
Fire Chief

CC: Board of Directors, Arcata Fire Protection District
Tom Jackson Jr., President, Cal Poly Humboldt
Sheri Cornish Gordon, VP Administration and Finance
Chris Koczera, AVP, CR&R
Tawny Fleming, Director of Contracts & Procurement & AP
Ryan Plotz, District Counsel

CAL POLY HUMBOLDT

August 23, 2023

Arcata Fire Protection District
Fire Chief Justin McDonald
2149 Central Avenue
McKinleyville, CA 95519

Subject: Notice of Agreement Cancellation- Agreement #1125788MY, Arcata Fire Protection District

Dear Chief McDonald,

In accordance with the terms of the subject Agreement, Section 7, Termination, Cal Poly Humboldt is exercising our right to cancel the subject Agreement dated January 1, 2021, by and between the Trustees of the California State University (CSU) on behalf of Humboldt State University (Cal Poly Humboldt) and the Arcata Fire Protection District.

The Agreement shall be terminated as follows:

In accordance with the Agreement, Section 7, Termination, this Agreement shall terminate effective 90 days from this written notice on November 18, 2023.

Sincerely,



Digitally signed by Addie Dunaway
Date: 2023.08.23 15:47:56 -0700

Addie Dunaway
Procurement Specialist Contracts & Procurement

CC Sheri Cornish Gordon, VP Administration and Finance
Chris Koczera, AVP, CR&R
Tawny Fleming, Director of Contracts & Procurement & AP

Date: October 10, 2023
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Consider the District Administrative Staff Succession Plan Proposal and Authorize the Chief to Proceed with One of the Presented Options

DISCUSSION:

Part of the Boards annual review of the Fire Chief included a set of goals for the upcoming fiscal year. The Board listed developing a succession plan for administration as a priority. This is to include a plan for personnel overlap (“doubling up”) for the Chief, Assistant Chief, and Business Manager positions.

This is a large and complex topic that is being broken down in several ways. There are questions being answered, options being provided, and scenarios presented. All these items are deeply intermingled and their effect on each other, particularly as to final outcomes, is difficult to foresee, let alone explain. The options are the decisions that must be made by the Board and the scenarios presented are “potential” outcomes. However, the actual results are too many to define, depending on the decisions made by the Board. Questions and requests for clarification are encouraged for a decision to be decided upon that best suits the needs of the Fire District and its current staff.

- 1) When is the Chief’s anticipated retirement date?
 - a. The Chief is eligible to retire July 27, 2024.
 - b. The goal is to use up vacation time beginning July 1, 2024 through mid-October 2024, effectively no longer working.
 - c. The Chief is still working with CalPERS to determine a final effective date. He will likely have an answer by the next Board meeting.

- 2) Both the Assistant Chief and Fire Chief salary range will need to be increased.
 - a. Currently, senior Captains make as much, or more, than the AC rank.
 - b. The attached PowerPoint provides a visual of the proposal to explain and justify the need for the increase.
 - c. A side letter with the SMG would need to be developed and approved by the involved parties.

- 3) What are the cost allocations and funding sources for this process?
 - a. There is a cost to hiring a recruitment firm to conduct the recruitment and test processes, approximately \$20,000 to \$30,000.
 - b. There is a personnel cost for the overlap of the positions. The scenarios below provide the timeline and costs related for each option.

- 4) There must be appropriate notification and timing for all processes.
- a. Internal candidates need appropriate advanced notice of the pending promotional process.
 - i. The ideal is for a notice of testing to be announced before the end of the year.
 - b. The open list Engineer candidate is already in a background process with another agency and may not be available to fill our vacancy.
 - i. The ideal is for a conditional job offer to be made before the end of the year.
 - c. An open recruitment Engineer test would need to be factored into the timeline, if warranted.
 - d. Historically, and based on experience, conducting a testing process during “fire season” or between the Thanksgiving and Christmas holidays, is very problematic. Attracting quality candidates can be hindered due to the lack of availability by the applicants.

5) What is the Board’s desire with regards to the process of hiring a new Fire Chief?

- a. **Option 1:** Open recruitment process
 - Recruitment from December 2023 – February 2024
 - Interview/Testing in March
 - Background and Medical from March – May (depending)
 - Projected start Date in May or June

Pros

- ❖ Casts a wide net to hire the most qualified individual.

Cons

- ❖ Time delays for advertising, interview processes, a background check and health screening, plus the cost of a recruitment firm.
- ❖ Internal candidates should receive District support to ensure that they are ready to compete (coaching, training, etc.).
- ❖ There is no guarantee of outside candidate applicants, given the District’s historical recruitments for Assistant Chiefs and Fire Chief.
- ❖ The availability of recruitment firms is unknown.

- b. **Option 2:** Closed In-house process
 - Interview candidate(s) in December
 - Begin the shadow process in April

Pros

- ❖ Provides the greatest amount of time for transition overlap.
- ❖ There would be no recruitment, background, or medical costs associated.

Cons

- ❖ Limits the candidate pool.

- c. **Option 3:** Appoint Assistant Chief Emmons as Interim Fire Chief upon retirement of the current Fire Chief

Pros

- ❖ A test run for AC Emmons and the Board would give the Board a longer period of time to make a decision.

- ❖ The appointment of AC Emmons, if not made permanent, would allow for an open recruitment at a later date.

Cons

- ❖ **One AC position would remain vacant**, as there is no ability to fill the open Engineer position with a willing interim (temporary) placement as there is no guarantee of permanency.
- ❖ Instability in staffing creates unrest and low morale among the career staff.

To summarize, the decision on how to fill the Fire Chief position will dictate how the rest of the vacancies will be filled, as outlined in the three scenarios listed below.

- Filling the Fire Chief position first will provide maximum efficiency on testing and training overlap.
- Filling from the lower ranks up is a slower process, and cannot be fully completed until the Fire Chief process is completed,

Scenario 1 (Fire Chief Filled with Outside Candidate)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
Chief	Filled	Filled	Filled	Filled	Filled	Filled	vacation	vacation	vacation	
Chf Replacement					Hired	Shadow	Appointed	Filled	Filled	Filled
AC #2 Replacement				Promoted	Filled	Filled	Filled	Filled	Filled	Filled
FC #1	Filled	Filled	Filled							
FC #1 Replacement			Promoted	Filled	Filled	Filled	Filled	Filled	Filled	Filled
FAE overhire	Filled	Filled								
BM	Filled	Filled	Filled	Filled	Filled	Filled				
BM Replacement			Hired	Shadow	Shadow	Shadow	Filled	Filled	Filled	Filled
Suppression FTE	21	21	21	21	22	22	21	21	21	21
TOTAL FTE	23	23	24	24	25	25	23	23	23	23

Description

- ❖ Fire Chief recruitment December – February
- ❖ Business Manager position recruitment January – February
- ❖ Chief candidates interviewed in March
- ❖ Chief candidate is given conditional offer and starts background and medical in April
- ❖ Assistant Chief, and Captain test in February
- ❖ FAE would take the Captain position in March. Overhire position would be rolled into the vacant FAE position
- ❖ Business Manager Position anticipated starting in March with four months overlap
- ❖ Captain would take the AC position in April
- ❖ New chief anticipated starting in May/June and shadow for one/two months
- ❖ Minimal time the District is overstaffed for all FTE positions

Estimated Cost for FY 23/24 – \$117,000

- \$80,000 in overlap position costs
- \$30,000 in recruitment cost for Fire Chief
- \$4000 in background and medical for Chief candidate
- \$3000 in recruitment cost for Business Manager

Estimated Cost for FY 24/25 – \$78,000

- \$63,000 in overlap position costs
- \$15,000 in recruitment for FAE to establish a future hiring list

Scenario 2 (Fire Chief Filled with Inside Candidate)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
Chief	Filled	Filled	Filled	Filled	Filled	Filled	vacation	vacation	vacation	
Chf Replacement							Appointed	Filled	Filled	Filled
AC #1	Filled	Filled	Filled	Shadow	Shadow	Shadow				
AC #1 Replacement				Promoted	Filled	Filled	Filled	Filled	Filled	Filled
AC #2 Replacement				Promoted	Filled	Filled	Filled	Filled	Filled	Filled
FC #1	Filled	Filled	Filled							
FC #2	Filled	Filled	Filled							
FC #1 Replacement			Promoted	Filled	Filled	Filled	Filled	Filled	Filled	Filled
FC #2 Replacement			Promoted	Filled	Filled	Filled	Filled	Filled	Filled	Filled
FAE overhire	Filled	Filled								
FAE #1	Filled	Filled								
FAE #1 Replacement		Hired	Filled	Filled	Filled	Filled	Filled	Filled	Filled	Filled
BM	Filled	Filled	Filled	Filled	Filled	Filled				
BM Replacement			Hired	Shadow	Shadow	Shadow	Filled	Filled	Filled	Filled
Suppression FTE	21	22	22	22	22	22	21	21	21	21
FTE	23	24	25	25	25	25	23	23	23	23

Description

- ❖ Chief candidate(s) interviewed in December
- ❖ Business Manager position recruitment January – February
- ❖ FAE candidate on hiring list would receive a conditional offer and would start background & medical in December with start day of February
- ❖ Assistant Chief, and Captain test in February
- ❖ 2 FAE's would take the 2 Captains position in March. Overhire position would be rolled into the vacant FAE position
- ❖ Business Manager Position anticipated starting in March with four months overlap
- ❖ 2 Captains would take the 2 AC positions in April
- ❖ New chief would shadow the current Chief starting in April

Estimated Cost for FY 23/24 – \$128,000

\$123,000 in overlap position costs

\$2000 in background and medical for Engineer

\$3000 in recruitment cost for Business Manager

Estimated Cost for FY 24/25 – \$78,000

\$63,000 in overlap position costs

\$15,000 in recruitment for FAE to establish a future hiring list

Scenario 3 (Interim Appointment)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
Chief	Filled	Filled	Filled	Filled	Filled	Filled	vacation	vacation	vacation	
Chf Replacement							Interim	Interim	Interim	Interim
AC #1	Filled	Filled	Filled	Shadow	Shadow	Shadow	Unfilled	Unfilled	Unfilled	Unfilled
AC #2 Replacement				Promoted	Filled	Filled	Filled	Filled	Filled	Filled
FC #1	Filled	Filled	Filled							
FC #1 Replacement			Promoted	Filled	Filled	Filled	Filled	Filled	Filled	Filled
FAE overhire	Filled	Filled								
BM	Filled	Filled	Filled	Filled	Filled	Filled				
BM Replacement			Hired	Shadow	Shadow	Shadow	Filled	Filled	Filled	Filled
Suppression FTE	21	21	21	21	21	21	20	20	20	20
FTE	23	23	24	24	24	24	22	22	22	22

Description

- ❖ Business Manager position recruitment January – February
- ❖ Assistant Chief, and Captain test in February
- ❖ FAE's would take the Captain position in March.
 - ✓ Overhire position would be rolled into the vacant FAE position
- ❖ Business Manager Position anticipated starting in March with four months overlap
- ❖ Captain would take the open AC positions in April
- ❖ AC Emmons would shadow the current Chief starting in April. ***His AC position would remain unfilled for the duration he is the Interim Fire Chief.***

Estimated Cost for FY 23/24 – \$43,000

\$40,000 in overlap position costs

\$3000 in recruitment cost for Business Manager

Estimated Cost for FY 24/25 – \$94,000

\$45,000 in overlap position costs

\$15,000 in recruitment for FAE to establish a future hiring list

\$30,000 in recruitment cost for Fire Chief (if needed)

\$4000 in background and medical for Chief candidate (if needed)

RECOMMENDATION:

Staff recommends the Board consider the information provide, discuss, take public comment and

- 1) Direct staff to proceed with Option 2, the in-house recruitment of Fire Chief and set an interview/test date; and
- 2) Approve the salary adjustment for the position of Assistant Chief and Fire Chief, as presented; and
- 3) Direct the Chief to develop a Senior Management Group side letter and salary schedule for approval in November; and
- 4) Approve the estimated cost of overlapping positions as outlined in Scenario 2; and
- 5) Approve the timeline as laid out in scenario 2 for hiring and promotional processes.

FINANCIAL IMPACT:

- No Fiscal Impact/Not Applicable
- Included in Budget:
- Additional Appropriation Requested: Salary expense for overlay position would be funded from Contingency fund
- Unknown/Not Yet Identified

ALTERNATIVES:

1. Board discretion

ATTACHMENTS:

Attachment 1- PowerPoint Displaying the Salary Range Adjustment Proposal

Salary Adjustment Proposal

Background

- The District conducted a compensation and classification study in 2021 which informed the Board our suppression staff were underpaid compared to the north state region
- Chief & SMG settled contracts based on the recommendations from the compensation and classification study.
- L4981 settled contract based on the compensation and classification study, also received longevity enhancement for employee with 6 to 20 years of service
- Most employees received 10% or greater bump in pay
- With the longevity enhancement, the senior captains and management salaries are now compacted and do not encourage promotion to chief officer positions

Current Salary Overlap

ENG5	\$76,125	CPT1	\$69,577							
ENG5+6	\$79,932	CPT1+6	\$73,056	CPT2	\$74,032					
ENG5+8	\$83,928	CPT1+8	\$76,709	CPT2+6	\$77,734	CPT3	\$78,547			
ENG5+10	\$88,125	CPT1+10	\$80,544	CPT2+8	\$81,621	CPT3+6	\$82,475	CPT4	\$82,853	
ENG5+12	\$92,531	CPT1+12	\$84,572	CPT2+10	\$85,702	CPT3+8	\$86,598	CPT4+6	\$86,996	
ENG5+14	\$97,157	CPT1+14	\$88,800	CPT2+12	\$89,987	CPT3+10	\$90,928	CPT4+8	\$91,345	
ENG5+16	\$102,015	CPT1+16	\$93,240	CPT2+14	\$94,486	CPT3+12	\$95,475	CPT4+10	\$95,913	
ENG5+18	\$107,116	CPT1+18	\$97,902	CPT2+16	\$99,210	CPT3+14	\$100,248	CPT4+12	\$100,708	
ENG5+20	\$112,472	CPT1+20	\$102,797	CPT2+18	\$104,171	CPT3+16	\$105,261	CPT4+14	\$105,744	
				CPT2+20	\$109,380	CPT3+18	\$110,524	CPT4+16	\$111,031	
						CPT3+20	\$116,050	CPT4+18	\$116,582	
								CPT4+20	\$122,411	
								CPT5	\$87,517	
								CPT5+6	\$91,893	
								CPT5+8	\$96,488	
								CPT5+10	\$101,312	
								CPT5+12	\$106,378	
								CPT5+14	\$111,697	
								CPT5+16	\$117,282	
								CPT5+18	\$123,146	
								CPT5+20	\$129,303	
									AC 1	\$99,861
									AC 2	\$104,853
									AC 3	\$110,094
									AC 4	\$115,606
									AC 5	\$121,389
									CHEF	\$126,485

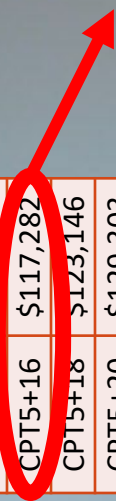
Proposed Salary Adjustment

CPT5	\$87,517
CPT5+6	\$91,893
CPT5+8	\$96,488
CPT5+10	\$101,312
CPT5+12	\$106,378
CPT5+14	\$111,697
CPT5+16	\$117,282
CPT5+18	\$123,146
CPT5+20	\$129,303

AC 1	\$99,861
AC 2	\$104,853
AC 3	\$110,094
AC 4	\$115,606
AC 5	\$121,389

CHF	\$126,485
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CPT5	\$87,517
CPT5+6	\$91,893
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CPT5+10	\$101,312
CPT5+12	\$106,378
CPT5+14	\$111,697
CPT5+16	\$117,282
CPT5+18	\$123,146
CPT5+20	\$129,303



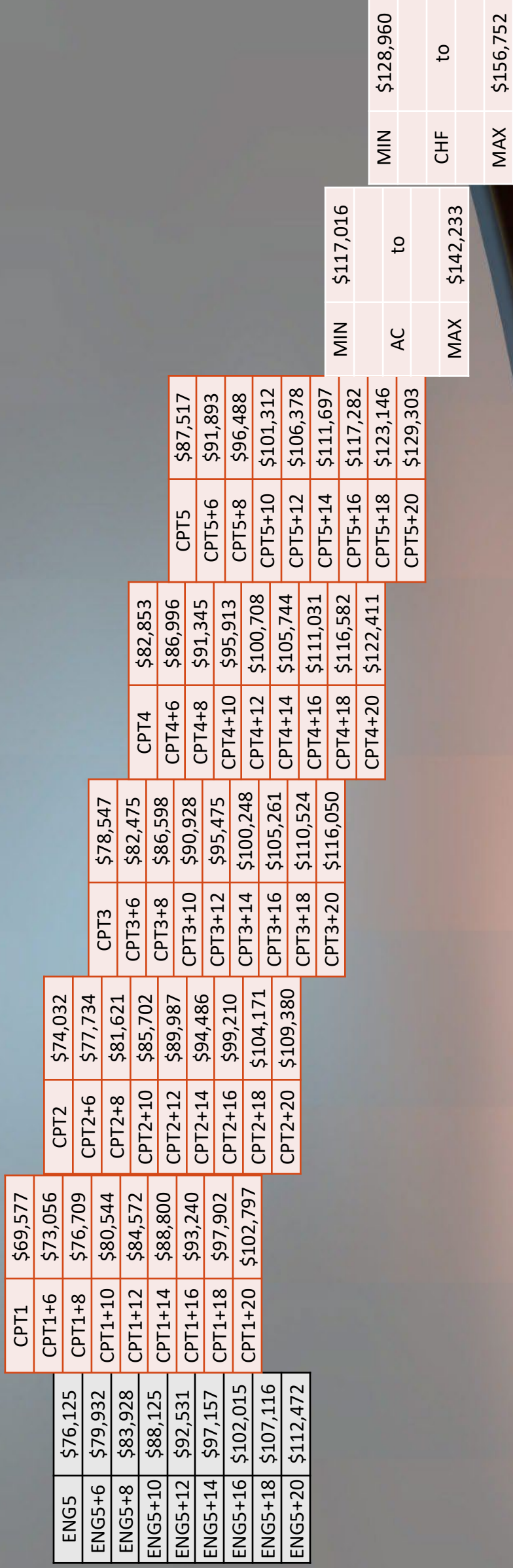
Alternate Proposal

CPT5	\$87,517
CPT5+6	\$91,893
CPT5+8	\$96,488
CPT5+10	\$101,312
CPT5+12	\$106,378
CPT5+14	\$111,697
CPT5+16	\$117,282
CPT5+18	\$123,146
CPT5+20	\$129,303

MIN	\$117,016
AC	to
MAX	\$142,233

MIN	\$128,960
CHF	to
MAX	\$156,752

Ideal Overlap



Date: October 10, 2023
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Fiscal Year End 2022-23 Final Report

Background

Staff have worked with the District's accountant to close out FY 2022-23. The District closed with \$265,022 in retained revenues.

Attachment 1 references the Budget versus Actual - cash.

- Revenues – The tax revenue and interest the District received was on target with the mid-year projections. The intergovernmental revenue was up due to the accountant's journal adjustment of money received after fiscal year end from the County. Additionally, charges for service were up due to increased fee recovery for accidents and prevention services. Finally, miscellaneous revenues were up from the sale of Engine 8216 and Unit 8206.
- Expenditures – The salaries & benefits expenses were underspent by 7%. A majority of the savings comes from the calculation of health care premiums. All employees are counted as a family of 4 for cost budgeting. At year end, a quarter of the employees are lower cost due to dependent coverage. The Service & Supplies expenses were also below what was projected. Expenses in this category ended 12% below the Mid-Year projections. All service and supply categories were underspent except for equipment maintenance, membership dues, and utilities.
- The Other Expenditures Section covers one-time capital expenses, debt services, and fund transfers to the reserve accounts. This ended the fiscal year over the mid-year projected by 25%. The capital expense was used to purchase a new duty pickup, replacement of the Type 3 engine and the change order cost of E8219.

Attachment 2 is a variation of the Profit and Loss with the year-end close-out information computed by the accountant. The three biggest differences are: 1) the addition of the value of donations received by the District, 2) the transfers to the reserve accounts are not recorded in this document, and 3) the other expense adjustments from the GAAP. The accountant shows a retained revenue of -\$497,548 after all the year-end computations are completed.

Attachment 3 is a copy of the FYE Balance Sheet.

Attachment 4 is a copy of the FYE Cash Flows.

Recommendation

This item is for information only, no action is needed.

District Funds Requested/Required

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

Alternatives

1. Board discretion

Attachments

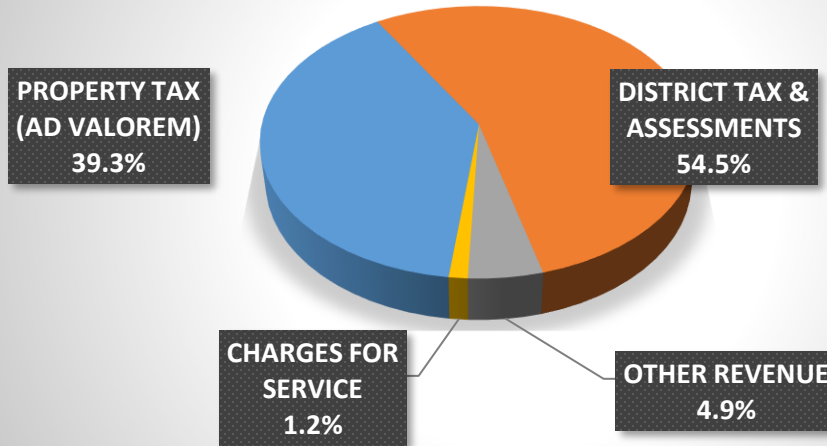
- Attachment 1 – Fiscal Year End 2022-23 Budget Report
- Attachment 2 – Accountants Version of Profit & Loss vs. Actual with GAAP (condensed)
- Attachment 3 – Fiscal Year End Balance Sheet
- Attachment 4 – Fiscal Year End Cash Flows



FISCAL YEAR 2022/23 Fiscal Year End Report

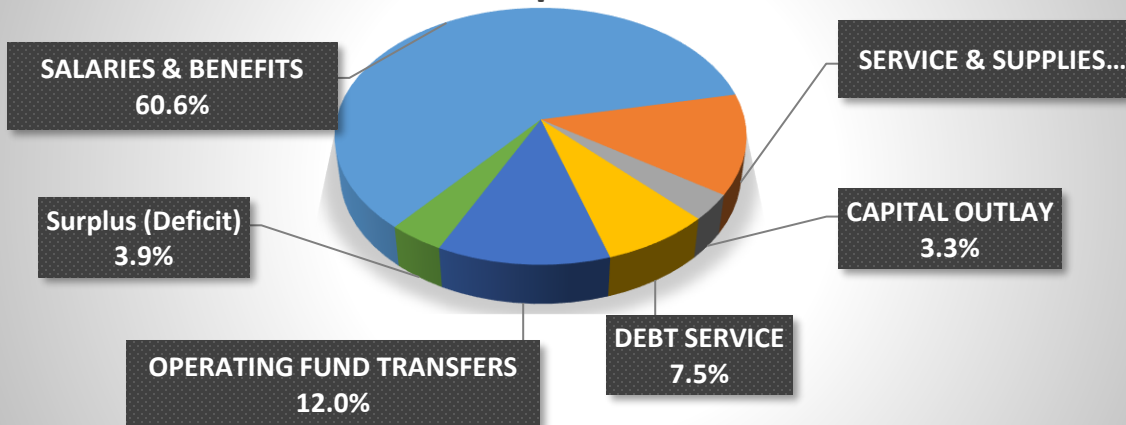
REVENUES	\$6,836,953
PROPERTY TAX (AD VALOREM)	\$2,690,043
DISTRICT TAX & ASSESSMENTS	\$3,728,356
OTHER REVENUE	\$334,000
CHARGES FOR SERVICE	\$84,199

FYE Revenues



EXPENDITURES	\$6,571,931
SALARIES & BENEFITS	\$4,145,929
SERVICE & SUPPLIES	\$862,097
CAPITAL OUTLAY	\$224,554
DEBT SERVICE	\$515,946
OPERATING FUND TRANSFERS	\$823,406
Surplus (Deficit)	\$265,022

FYE Expenditures



Revenue Sources	General Operating Fund	2006 Benefit Assessment ⁽¹⁾	2020 Special Tax ⁽²⁾	Prevention Program ⁽³⁾	Striketeam Reimburse	TOTAL	
Tax Revenue	\$2,739,064	-	-	-	-	\$2,739,064	
District Assessment & Tax Interest	\$46,379	\$1,435,417	\$2,292,939	-	-	\$3,728,356	
Intergovernmental	\$109,961	-	-	-	\$7,759	\$46,379	
Charges for Service	\$22,805	-	-	\$61,394	-	\$117,720	
Other Revenue	\$121,235	-	-	-	-	\$84,199	
Total Revenue	\$3,039,443	\$1,435,417	\$2,292,939	\$61,394	\$7,759	\$6,836,952	
Expenditures and Appropriations							
Personnel	\$2,629,941	\$623,391	\$618,018	\$86,713	\$771	\$3,958,835	
Services & Supplies	\$283,904	\$284,492	\$284,492	\$9,209	\$0	\$862,097	
Debt Service	\$128,234	\$128,234	\$259,477	-	-	\$515,946	
Capital Expense	-	-	\$224,554	-	-	\$224,554	
Operating Fund Transfers	\$371,647	\$62,365	\$576,488	-	-	\$1,010,500	
Total Expenditures	\$3,413,727	\$1,098,482	\$1,963,029	\$95,922	\$771	\$6,571,931	
Fund Balance	(\$374,284)	\$336,935	\$329,910	(\$34,528)	\$6,988	\$265,022	
Budget Contingency [Surplus/(Deficit)]							
Operating Fund Balance needed on July 1, 2022	\$3,943,158	Fund Balances - Beginning					\$6,168,107
Projected Fund Balances - Ending							
<i>Footnote #1 - The 2006 Benefit Assessment funds 3 Fire Captains, 3 Engineers, 1/3 of the operations</i>							
<i>Footnote #2 - The 2020 Special Tax funds 1 Chief officer, 3 Fire Captains, 3 Engineers, 1/3 of the operations</i>							
<i>Footnote #3 - Revenue generated by the Prevention Bureau funds the positions of Fire Marshal, Inspector, and Office Assistant</i>							
Budgeted Position Allocation	Admin	Suppression	Prevention	Logistics	TOTAL		
Full Time Positions	3	19	-	-	22		
Part-time Positions	-	-	3	-	3		
Volunteer Positions	-	1	-	10	11		

General Funds

	Coast Central Credit Union		Operating Fund County Treasury		Operating Fund CalTRUST		CCCU Liquid Assets	
	FYE 21/22	FY 22/23	FYE 21/22	FY 22/23		FY 22/23	FYE 21/22	FY 22/23
	Actuals	Actuals	Actuals	Actuals		Actuals	Actuals	Actuals
Fund Balance - Beginning	\$449,331	\$417,346	\$3,354,496	\$5,634,660		\$0	\$100,160	\$100,308
Transfers In	\$4,378,806	\$13,252,420	\$6,537,956	\$6,469,223		\$7,522,115	\$200,000	\$216,962
Transfers Out	\$4,410,791	\$13,175,689	\$4,257,792	\$11,137,206		\$2,645,226	\$199,852	\$200,000
Rev Over (Under) Exp	(\$31,985)	\$76,731	\$2,280,164	(\$4,667,983)		\$4,876,889	\$148	\$16,962
Fund Balance - Ending	\$417,346	\$494,077	\$5,634,660	\$966,678		\$4,876,889	\$100,308	\$117,270
CASH IN ACCOUNTS AT AS OF June 30, 2023						\$6,454,914		

RESERVE ACCOUNTS

	CCCU Savings		Vehicle Replacement		Contingency Fund		PERS Rate Stabilization	
	FYE 21/22	FY 22/23	FYE 21/22	FY 22/23	FYE 21/22	FY 22/23	FYE 21/22	FY 22/23
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
Fund Balance - Beginning	\$15,777	\$15,793	\$188,630	\$188,630	\$56,596	\$56,596	\$30,333	\$150,000
Transfers In	\$16	\$42	\$0	\$358,084	\$0	\$203,885	\$119,667	\$204,840
Transfers Out	\$0	\$15,769	\$0	\$76,000	\$0	\$0	\$0	\$0
Net Change	\$16	(\$15,727)	\$0	\$282,084	\$0	\$203,885	\$119,667	\$204,840
Fund Balance - Ending	\$15,793	\$66	\$188,630	\$470,715	\$56,596	\$260,481	\$150,000	\$354,840
CASH IN RESERVE ACCOUNTS AS OF June 30, 2023						\$1,086,102		

	Adopted Budget FY 22/23	Approved Mid Year Revision	FYE 22/23
	\$ 6,303,000	\$ 6,438,000	\$ 6,467,420
101117 · PROPERTY TAX-CURRENT-SECURED	\$ 2,388,000	\$ 2,487,000	\$ 2,520,234
102500 · PROPERTY TAX-CURRENT-UNSECURED	\$ 85,000	\$ 96,000	\$ 103,939
103500 · PROPERTY TAX-PRIOR YEARS-SECURED	\$ 25,000	\$ 34,000	\$ 64,463
105110 · PROPERTY TAX-PRIOR YEARS-UNSECURED	\$ 1,000	\$ 1,000	\$ 1,407
800040 · SUPPLEMENTAL TAXES- CURRENT	\$ 12,000	\$ 28,000	\$ 42,328
105900 · SUPPLEMENTAL TAXES-PRIOR YEAR	\$ 5,000	\$ 5,000	\$ 5,665
113100 · STATE TIMBER TAX	\$ 500	\$ 844	\$ 1,028
800050 · PROPERTY ASSESSMENTS	\$ 3,786,000	\$ 3,786,000	\$ 3,728,356
2006 Benefit Assessment	\$ 1,458,000	\$ 1,458,000	\$ 1,435,417
2020 Special Tax	\$ 2,328,000	\$ 2,328,000	\$ 2,292,939
	\$ 43,000	\$ 42,000	\$ 46,379
800190 · INTEREST INCOME	\$ 43,000	\$ 42,000	\$ 46,379
	\$ 71,000	\$ 71,000	\$ 117,720
525110 · HOMEOWNERS PROP. TAX RELIEF	\$ 25,000	\$ 25,000	\$ 24,644
800580 · FEDERAL AID IN-LIEU TAX	\$ -	\$ -	\$ 130
800600 · OTHER GOVERNMENT AGENCIES	\$ 46,000	\$ 46,000	\$ 85,187
800944 · GRANT REVENUE	\$ -	\$ -	\$ -
800950 · FIREFIGHTING REIMBURSEMENTS	\$ -	\$ -	\$ 7,759
	\$ 62,000	\$ 67,000	\$ 84,199
800155 · PREVENTION FEES	\$ 12,000	\$ 12,000	\$ 18,273
800156 · R1/R2 INSPECTION FEES	\$ 45,000	\$ 45,000	\$ 43,121
800700 · OTHER SERVICES	\$ -	\$ -	\$ 188
800946 · INCIDENT REVENUE RECOVERY FEES	\$ 5,000	\$ 10,000	\$ 22,617
	\$ 700	\$ 34,700	\$ 121,235
800920 · SALE OF FIXED ASSETS	\$ -	\$ 30,000	\$ 115,500
800940 · OTHER REVENUE	\$ -	\$ 4,000	\$ 5,365
800941 · REFUNDS	\$ 500	\$ 500	\$ (142)
800942 · INCIDENT REPORTS	\$ 200	\$ 200	\$ 512
Transfer-In From Reserve Fund	\$ -	\$ -	\$ -
Contingency Fund	\$ -	\$ -	\$ -
Training Reserve Fund	\$ -	\$ -	\$ -
Vehicle Replacement Fund	\$ -	\$ -	\$ -
PERS Contingency Fund	\$ -	\$ -	\$ -
County Treasury General Fund	\$ -	\$ -	\$ -
	\$ 6,480,000	\$ 6,653,000	\$ 6,836,953

Expenses

	Adopted Budget FY 22/23	Approved Mid Year Revision	FYE 22/23
EXPENSES			
SALARIES & EMPLOYEE BENEFITS			
5010 · SALARIES AND WAGES	\$2,545,000	\$2,545,000	\$2,440,616
5010.1 · Full-Time	\$1,922,000	\$1,922,000	\$1,906,517
5010.2 · CTO Payout	\$384,000	\$384,000	\$287,886
5010.3 · Settlement Pay/Vacation	\$30,000	\$30,000	\$31,710
5010.4 · Holiday Pay	\$50,000	\$50,000	\$68,566
5010.5 · Deferred Compensation	\$62,400	\$62,400	\$64,300
5010.6 · Part-Time (Hourly)	\$97,000	\$97,000	\$80,878
5010.8 · CalFire/OES Pay	\$0	\$0	\$760
5020 · RETIREMENT	\$787,094	\$793,094	\$782,914
5020.1 · CalPERS Retirement	\$565,000	\$565,000	\$556,456
5020.3 · Social Security	\$6,000	\$6,000	\$4,224
5020.4 · Medicare	\$29,000	\$35,000	\$35,139
5020.4 · PERS Unfunded Liability Payment	\$187,094	\$187,094	\$187,094
5030-GROUP INSURANCE	\$1,055,000	\$997,000	\$831,975
5030.1 · Health Insurance (Employees)	\$675,000	\$580,000	\$481,115
5030.2 · Health Insurance (Retirees)	\$318,000	\$355,000	\$300,912
5030.3 · Retiree Health Admin Fees	\$4,000	\$4,000	\$2,419
5030.4 · Dental & Life Insurance	\$47,000	\$47,000	\$38,287
5030.5 · Air Ambulance Insurance	\$3,000	\$3,000	\$2,485
5030.7 · Long Term Disability Insurance	\$8,000	\$8,000	\$6,757
5030.8 · Medical Reimbursement-Fire Chief	\$0	\$0	\$0
5033 · UNEMPLOYMENT INSURANCE	\$5,000	\$5,000	\$0
5033.1 · Unemployment (Self Funded)	\$5,000	\$5,000	\$0
5035 · WORKER'S COMPENSATION	\$100,950	\$100,950	\$90,424
5035.1 · PRIMARY	\$78,000	\$78,000	\$44,257
5035.2 · EXCESS	\$0	\$0	\$31,113
5035.3 · ADMIN FEE	\$20,000	\$20,000	\$15,054
TOTAL SALARIES & EMPLOYEE BENEFITS	\$4,493,000	\$4,441,000	\$4,145,929
SERVICE & SUPPLIES			
5050 · CLOTHING & PERSONAL SUPPLIES	\$41,000	\$41,000	\$29,328
5050.1 · Uniforms	\$20,000	\$20,000	\$18,566
5050.2 · Station Boots	\$2,000	\$2,000	\$656
5050.3 · PPE - Structure	\$12,000	\$12,000	\$8,411
5050.4 · PPE - Wildland	\$5,000	\$5,000	\$0
5050.5 · PPE - VLU Team	\$1,000	\$1,000	\$0
5050.6 · Shields & Badges	\$1,000	\$1,000	\$1,695
5060 · COMMUNICATIONS	\$31,600	\$33,100	\$27,156
5060.1 · Phones - Landline & Cellular	\$10,000	\$15,000	\$10,964
5060.2 · Alarm Monitoring	\$6,000	\$2,500	\$2,490
5060.3 · Communication - Miscellaneous	\$500	\$500	\$0
5060.4 · HCFA Radio System Annual Fee	\$1,600	\$1,600	\$0
5060.5 · Cable TV/Internet	\$13,500	\$13,500	\$13,374
5060 OTHER	\$0	\$0	\$329
5080 · FOOD	\$3,500	\$3,500	\$1,385
5080.1 · Food/Rehab Supplies	\$2,500	\$2,500	\$1,258
5080.2 · Drinking Water	\$1,000	\$1,000	\$127
5090 · HOUSEHOLD EXPENSE	\$14,500	\$14,500	\$14,174
5090.1 · Station Supplies	\$4,100	\$4,100	\$4,504
5090.2 · Garbage Service	\$5,400	\$5,400	\$4,670
5090.3 · Station Furniture	\$5,000	\$5,000	\$5,000
5100 · LIABILITY INSURANCE	\$43,700	\$43,637	\$43,637
5100.1 · Liability Insurance	\$43,700	\$43,637	\$43,637

Expenses

	Adopted Budget FY 22/23	Approved Mid Year Revision	FYE 22/23
5120 · MAINTENANCE-EQUIPMENT	\$92,100	\$128,600	\$140,783
5120.1 · Fire Apparatus	\$60,000	\$100,000	\$113,964
5120.2 · Officers Vehicles	\$10,000	\$6,000	\$8,063
5120.3 · Hose & Ladder Testing	\$6,500	\$6,500	\$5,234
5120.4 · Hose Repair	\$500	\$500	\$0
5120.7 · SCBA	\$1,000	\$2,500	\$3,719
5120.8 · Hydraulic Rescue Tool Service	\$3,500	\$2,500	\$2,432
5120.9 · Power Tools Maintenance	\$1,000	\$1,000	\$559
5120.10 · AED/LUCAS Annual Maintenance	\$8,100	\$8,100	\$4,712
5120.11 · Fire Extinguisher Maintenance	\$500	\$500	\$437
5120.12 · Equipment Maintenance - Misc	\$500	\$500	\$30
5120.13 · Small Instrument Repair & Testing	\$500	\$500	\$1,633
5121 · MAINTENANCE-ELECTRONICS	\$3,500	\$5,500	\$5,487
5121.1 · Computers	\$1,000	\$1,000	\$1,014
5121.2 · Radios, Pagers, & FireCom	\$1,000	\$3,000	\$2,945
5121.3 · Batteries	\$1,500	\$1,500	\$1,528
5130 · MAINTENANCE-STRUCTURE	\$53,500	\$54,500	\$48,759
5130.1 · General Structure Maintenance	\$46,000	\$46,000	\$42,359
5130.2 · Grounds Maintenance	\$2,500	\$2,500	\$1,687
5130.3 · Emergency Power Maintenance	\$2,000	\$3,000	\$2,788
5130.4 · Pest	\$3,000	\$3,000	\$1,925
5140 · MEDICAL SUPPLIES	\$8,500	\$7,500	\$3,207
5140.1 · EMS Supplies	\$6,000	\$5,000	\$2,811
5140.2 · AED & LUCAS Supplies	\$500	\$500	\$395
5140.3 · COVID-19 Supplies	\$2,000	\$2,000	\$0
5150 · MEMBERSHIPS	\$2,000	\$2,000	\$2,233
5150.6 · Dues	\$2,000	\$2,000	\$2,233
5160 · MISCELLANEOUS EXPENSE	\$1,000	\$1,000	\$522
5160.1 · Uncategorized Miscellaneous Expense	\$1,000	\$1,000	\$522
5170 · OFFICE EXPENSE	\$25,200	\$25,200	\$19,991
5170.1 · Office Supplies	\$5,000	\$5,000	\$1,848
5170.2 · Postage	\$1,000	\$1,000	\$1,020
5170.3 · Software	\$19,100	\$19,100	\$17,123
5170.4 · Subscriptions Periodicals	\$100	\$100	\$0
5180 · PROFESSIONAL & SPECIAL SERVICES	\$127,100	\$173,600	\$179,177
5180.1 · Legal Services	\$20,000	\$15,000	\$6,977
5180.2 · Human Resource Services	\$10,000	\$51,000	\$51,000
5180.3 · Medical exam/Drug Screening	\$20,000	\$20,000	\$828
5180.4 · Background Checks	\$5,000	\$12,000	\$13,352
5180.5 · Audit Services	\$11,000	\$11,000	\$9,000
5180.6 · Accountant/Bookkeeping	\$10,000	\$10,000	\$6,513
5180.7 · GASB 75 Report Fee	\$7,000	\$7,000	\$6,600
5180.8 · IT Services	\$31,500	\$35,000	\$33,910
5180.9 · Web Page Hosting	\$4,500	\$4,500	\$4,440
5180.16 · Subscriptions	\$1,800	\$1,800	\$2,692
5180.17 · Humboldt Cnty Fire Chiefs' Assoc Dues	\$800	\$800	\$0
5180.19 · Miscellaneous Services	\$500	\$500	\$43,865
5180.20 · Financial Consulting	\$5,000	\$5,000	\$0
5190 · PUBLICATIONS & LEGAL NOTICES	\$1,000	\$1,000	\$921
5190.1 · Publications & Notices	\$1,000	\$1,000	\$921
5200 · RENTS & LEASES-EQUIPMENT	\$8,300	\$8,300	\$7,325
5200.1 · Copier	\$8,300	\$8,300	\$7,325

Expenses

	Adopted Budget FY 22/23	Approved Mid Year Revision	Year End Final 22/23
5210 · RENT & LEASES - STRUCTURES	\$120,000	\$120,000	\$120,000
5210.1 · 631 9th Street	\$120,000	\$120,000	\$120,000
5230 · SPECIAL DISTRICT EXPENSE	\$151,700	\$151,700	\$94,592
5230.1 · Property Tax Admin Fee	\$73,000	\$73,000	\$62,025
5230.2 · Tax Roll Direct Charge Fee	\$14,000	\$14,000	\$6,251
5230.3 · LAFCO Annual Fee	\$4,000	\$4,000	\$3,275
5230.5 · Assessment Adjustments/Refunds	\$5,000	\$5,000	\$0
5230.6 · Public Education Supplies	\$1,500	\$1,500	\$1,301
5230.8 · Certifications	\$1,000	\$1,000	\$306
5230.10 · Recruitment	\$1,000	\$1,000	\$0
5230.11 · Bank Fees	\$4,200	\$4,200	\$3,754
5230.14 · Recognition Awards	\$2,000	\$2,000	\$2,627
5230.15 · Health & Wellness	\$7,000	\$7,000	\$6,721
5230.16 · Public Outreach	\$1,000	\$1,000	\$0
5230.17 · HBF Truck Response	\$10,000	\$10,000	\$0
5230.18 · HCFCA Air Trailer Annual Fee	\$1,000	\$1,000	\$0
5230.19 · Staff Training	\$15,000	\$15,000	\$7,473
5230.20 · Training Supplies	\$10,000	\$10,000	\$859
5230.21 · Grant Management	\$2,000	\$2,000	\$0
5230. · Other			
5250 · TRANSPORTATION & TRAVEL	\$80,000	\$89,000	\$68,531
5250.1 · Fuel	\$65,000	\$74,000	\$63,549
5250.2 · Lodging	\$5,000	\$5,000	\$1,407
5250.3 · Per Diem Reimbursement	\$5,000	\$5,000	\$903
5250.4 · Conference Tuition	\$5,000	\$5,000	\$2,672
5260 · UTILITIES	\$38,000	\$38,000	\$41,234
5260.1 · P G & E	\$32,000	\$32,000	\$35,006
5260.2 · Water & Sewer	\$6,000	\$6,000	\$6,229
5370 · MINOR EQUIPMENT	\$27,500	\$27,500	\$13,653
5370.4 · Fire Hose	\$5,000	\$5,000	\$2,283
5370.6 · Firefighting Equipment & Fabrication	\$9,000	\$9,000	\$4,540
5370.8 · Computer/Electronics	\$13,000	\$13,000	\$5,675
5370.10 · Small Tools	\$500	\$500	\$158
5370.9 · Power Tools	\$0	\$0	\$997
TOTAL SERVICE & SUPPLIES	\$874,000	\$969,000	\$862,097
OTHER EXPENDITURES			
CAPITAL EXPENSE	\$50,000	\$82,000	\$224,554
Equipment			
Command Pickup	\$50,000	\$50,000	\$37,885
Prevention Vehicle		\$14,000	\$12,293
Engine 8239			\$161,228
Engine 8219		\$18,000	\$13,148
Construction Improvements			
EQUIPMENT LOAN DEBT SERVICE	\$503,000	\$503,000	\$515,946
Fire Engine - Cost of Debt			\$8,813
Fire Engine - Principal	\$100,183	\$100,183	\$100,000
Fire Engine - Interest	\$15,000	\$15,000	\$22,430
UAL Refinance - Principal	\$261,000	\$261,000	\$261,000
UAL Refinance - Interest	\$126,683	\$126,683	\$123,703
OPERATING FUND TRANSFERS	\$262,000	\$662,000	\$823,406
Contingency Fund Transfer	\$0	\$200,000	\$260,481
Vehicle Replacement Fund Transfer	\$0	\$200,000	\$358,084
PERS Rate Stabilization Fund Transfer	\$261,816	\$261,816	\$204,840
TOTAL OTHER EXPENDITURES	\$815,000	\$1,247,000	\$1,563,905
TOTAL EXPENDITURES	\$6,182,000	\$6,657,000	\$6,571,931
RETAINED REVENUES / (DEFICIT)	\$298,000	(\$4,000)	\$265,022

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual
 July 2022 through June 2023

	<u><u>Jul '22 - Jun 23</u></u>
Ordinary Revenue/Expense	
Income	
Total TAX REVENUE	6,467,419.79
Total USE OF MONEY & PROPERTY	46,378.84
Total INTERGOVERNMENTAL	117,719.69
Total CHARGES FOR SERVICES	84,199.20
Total MISCELLANEOUS REVENUES	229,441.09
Total OTHER FINANCING SOURCES	<u>0.00</u>
Total Revenue	<u>6,945,158.61</u>
Gross Revenue	6,945,158.61
Expense	
Total SALARIES & EMPLOYEE BENEFITS	3,989,827.45
Total SERVICE & SUPPLIES	862,096.73
Total OTHER BUDGET FUNDING REQUIRED	1,574,513.50
5400 · PROCEEDS FROM LONG-TERM DEBT	-734,619.00
6560 · PAYROLL EXPENSES	156,101.20
Total Expense	<u>5,847,919.88</u>
Net Ordinary Income	1,097,238.73
Other Revenue/Expense	
Other Expense	
ADJUSTMENTS TO CONVERT TO GAAP	
ACCRUED VACATION	19,240.14
Assets to be depreciated	-1,058,566.00
Basis of disposed fixed assets	160,947.00
Pension expense	2,088,235.00
Post Employment Benefits	-232,900.00
Principal payment on LTD	-361,000.11
Proceeds from Debt	734,619.00
5310 · DEPRECIATION EXPENSE	244,212.00
Total ADJUSTMENTS TO CONVERT TO GAAP	<u>1,594,787.03</u>
Total Other Expense	<u>1,594,787.03</u>
Net Other Revenue	-1,594,787.03
Net Revenue	<u><u>-497,548.30</u></u>

ARCATA FIRE DISTRICT
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
CaITRUST	4,876,889.39
CONTINGENCY FUND	260,480.84
PERS CONTINGENCY FUND	354,840.25
VEHICLE REPLACEMENT FUND	470,714.49
CCCU CHECKING	494,076.88
CCCU LIQUID ASSETS	117,269.28
COAST CENTRAL SAVINGS	66.22
COUNTY TREASURY	966,677.41
Total Checking/Savings	<u>7,541,014.76</u>
Accounts Receivable	
1200 · ACCOUNTS RECEIVABLE	8,358.70
Total Accounts Receivable	<u>8,358.70</u>
Other Current Assets	
INTEREST RECEIVABLE	15,000.00
PREPAID EXPENSE	21,606.18
Total Other Current Assets	<u>36,606.18</u>
Total Current Assets	<u>7,585,979.64</u>
Fixed Assets	
ACCUMULATED DEPRECIATION	-2,505,291.00
BUILDINGS AND IMPROVEMENTS	2,395,484.62
EQUIPMENT	3,597,743.56
LAND	224,630.00
Total Fixed Assets	<u>3,712,567.18</u>
Other Assets	
DEFERRED OUTFLOWS-OPEB	1,178,335.00
DEFERRED OUTFLOWS-PENSION	4,376,216.00
Total Other Assets	<u>5,554,551.00</u>
TOTAL ASSETS	<u><u>16,853,097.82</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	-13,496.15
Total Accounts Payable	<u>-13,496.15</u>
Credit Cards	
US BANK	
EMMONS	339.76
EVENSON	25.96
JOHNSON	161.67
RHEINSCHMIDT	9.74
SCHUETTE	24.73
Total US BANK	<u>561.86</u>
Total Credit Cards	<u>561.86</u>
Other Current Liabilities	
ACCOUNTS PAYABLE 2	21,606.18
ACCRUED EXPENSES - OTHER	33,011.08
ACCRUED INTEREST EXPENSE	58,542.11
COMPENSATION TIME OFF	32,458.40
WAGES PAYABLE	52,884.91
2100 · PAYROLL LIABILITIES	
SURVIVOR BENEFIT	20.46
2100 · PAYROLL LIABILITIES - Other	3,354.58
Total 2100 · PAYROLL LIABILITIES	<u>3,375.04</u>
Total Other Current Liabilities	<u>201,877.72</u>
Total Current Liabilities	<u>188,943.43</u>
Long Term Liabilities	
West America Bank - Engine loan	634,618.89
Sterling National Bank	4,493,000.00
ACCRUED EMPLOYEE BENEFITS	123,790.80
DEFERRED INFLOWS-OPEB	3,843,418.00
DEFERRED INFLOWS-PENSION	3,947,843.00
NET PENSION LIABILITY	2,704,068.00
OTHER POST EMPLOYMENT BEN. LIAB	8,414,987.00
Total Long Term Liabilities	<u>24,161,725.69</u>
Total Liabilities	<u>24,350,669.12</u>

ARCATA FIRE DISTRICT
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
Equity	
INVESTMENT IN FIXED ASSETS	3,077,948.29
3900 · RETAINED EARNINGS	-10,077,971.29
Net Income	-497,548.30
	<hr/>
Total Equity	-7,497,571.30
	<hr/>
TOTAL LIABILITIES & EQUITY	16,853,097.82
	<hr/> <hr/>

ARCATA FIRE DISTRICT
Statement of Cash Flows
July 2022 through June 2023

	Jul '22 - Jun 23
OPERATING ACTIVITIES	
Net Income	-497,548.30
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · ACCOUNTS RECEIVABLE	-4,222.35
Accounts Receivable 2	371.25
INTEREST RECEIVABLE	60,000.00
PREPAID EXPENSE	10,881.13
2000 · ACCOUNTS PAYABLE	2,638.01
US BANK	-1,964.90
US BANK:EMMONS	339.76
US BANK:EVENSON	25.96
US BANK:JOHNSON	161.67
US BANK:RHEINSCHMIDT	9.74
US BANK:SCHUETTE	24.73
ACCOUNTS PAYABLE 2	-10,881.13
ACCRUED EXPENSES - OTHER	-50.59
ACCRUED INTEREST EXPENSE	4,267.28
COMPENSATION TIME OFF	21,426.91
WAGES PAYABLE	-53,322.52
2100 · PAYROLL LIABILITIES	733.27
2100 · PAYROLL LIABILITIES:SURVIVOR BENEFIT	4.65
Net cash provided by Operating Activities	-467,105.43
INVESTING ACTIVITIES	
ACCUMULATED DEPRECIATION	-371,095.00
EQUIPMENT	-282,312.00
DEFERRED OUTFLOWS-OPEB	174,653.00
DEFERRED OUTFLOWS-PENSION	1,735,615.00
Net cash provided by Investing Activities	1,256,861.00
FINANCING ACTIVITIES	
West America Bank - Engine loan	634,618.89
Sterling National Bank	-261,000.00
ACCRUED EMPLOYEE BENEFITS	19,240.14
DEFERRED INFLOWS-OPEB	2,108,687.00
DEFERRED INFLOWS-PENSION	1,421,385.00
NET PENSION LIABILITY	-1,068,765.00
OTHER POST EMPLOYMENT BEN. LIAB	-2,516,240.00
INVESTMENT IN FIXED ASSETS	18,788.11
3900 · RETAINED EARNINGS	-18,788.11
Net cash provided by Financing Activities	337,926.03
Net cash increase for period	1,127,681.60
Cash at beginning of period	6,413,333.16
Cash at end of period	7,541,014.76

Date: October 10, 2023
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Consideration and Adoption of the Amended Board Policy and Procedures Manual Providing Accommodations for Broadcast of Board Meetings

DISCUSSION:

Staff has been working with District Counsel to accommodate the Boards desire to broadcast the Districts meetings. As previously discussed, to do so requires changes to several of the District's processes, which must be memorialized in policy and procedures. The following updates have been provided by District Counsel to be included or updated in the Board of Director's Policy and Procedures Manual, originally adopted in February 2017.

It is recommended that Article 7 receive the following update:

7.13 Live Broadcast

The Board may, at its election and discretion, implement a live broadcast of regular, special, and/or emergency meetings of the Board or Standing Committees thereof. If implemented, the live broadcast is provided as a courtesy to the public who may be unable to attend in person, but it shall not be required to conduct a meeting. If implemented, the live broadcast is for viewing purposes only. Members of the public should attend in person if they wish to provide comment at the meeting. Any technical difficulties in providing the live broadcast shall not affect the Board's right to continue the meeting or be a reason for the invalidation of any action taken during a meeting.

No other changes are recommended for Article 7.

It is recommended that Article 8 receive the following update:

8.3 Board Meeting Minutes-Public Record

The official minutes of Board meetings, including supporting documents, shall be governed by the District's Records Policy.

The Minutes of Board meetings shall be maintained as hereinafter outlined:

- 1. Date, place, time, and type of each meeting;*
- 2. Directors present and absent by name;*
- 3. District Staff in attendance*
- 4. Time the meeting is called to order;*
- 5. Approval or amended approval of the Minutes from previous Board meetings;*

6. Summary record of public comment regarding matters not on the agenda, including name and address (if provided) of any persons giving public comment during the designated time;
7. Summary record of staff and board reports only, of discussion for each agenda item;
8. Documentation of motion, second, and Roll Call vote, by Director's name and vote (aye, nay, abstain or absent), for each agenda topic action taken motion;
9. Adjournment time of the meeting;

The following items shall also be included in Minutes, when relevant:

1. *The arrival time of tardy Directors, by name;*
2. *Any pre-adjournment departure time of Directors, by name, or if an absence takes place when any agenda items are acted upon;*
3. *Any new material or documents received during the Public Hearing must be made available to all Board members, staff, and the public. Said materials will be recorded into the Minutes and included as attachments to the Minutes in perpetuity.*

No other changes are recommended for Article 8.

Article 9 was reviewed, and no updates are needed, however it should be noted that the Board members should adhere to subsection 9.2, especially when being recorded with audio and or video equipment. Cross talk of board members is difficult to understand, and closed captioning may not work for recording audio. Section 9.2 below is provided only for reference.

9.2 Decorum and Order - Board Members

Any Board Member desiring to speak shall address the Presiding Officer and, upon recognition by the Presiding Officer, shall confine themselves to the question under debate.

1. *A Board Member desiring to question the staff shall address their question to the Fire Chief who shall either answer the inquiry or designate a staff member for that purpose.*
2. *A Board Member, once recognized, shall not be interrupted while speaking unless called to order by the Presiding Officer, unless another Board Member raises a Point of Order, or unless the speaker chooses to yield to questions from another Board Member.*
3. *Any Board Member called to order while they are speaking shall cease speaking immediately until the question of order is determined. If ruled to be in order, they shall be permitted to proceed. If ruled to be not in order, they shall remain silent or shall alter their remarks to comply with the rules of the Board.*
4. *At all times, Directors shall conduct themselves with courtesy to each other to staff and members of the audience present at Board meetings and public sessions.*
5. *Any Board member may invite any members of the public to speak at a Board meeting during the period reserved for public comment.*

District Counsel also suggested looking into Access Humboldt. *“Access Humboldt is an innovative, self-sustaining, and trusted media resource for residents of Humboldt County. Diverse community members utilize local access media resources to engage in meaningful conversations that increase participation in civic life”*. This may be a better option for the public to view the Board meetings as opposed to Facebook live. Staff have been in contact with Access Humboldt and are awaiting information on any costs involved with utilizing their services to broadcast and store meeting videos. Once that information has been obtained, the topic will be returned to the Board for direction and possible action.

RECOMMENDATION:

The Board should consider the information provided, discuss, take public comment, and approve the recommended changes to Articles 7 and 8 of the Board of Directors’ Policy and Procedures Manual.

FINANCIAL IMPACT:

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

ALTERNATIVES:

- Board discretion.

ATTACHMENTS:

None

Date: October 10, 2023
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Consider the Claim for Damages or Money Against the Fire District Filed by Crestview Water Company

DISCUSSION:

The District received a claim for money on October 5, 2023. This claim was from the Crestview Water Company (CWC). The CWC is a private water system that is fed from spring water and supplies 7 households in the 2400 block of Fickle Hill Road with drinking water. This water system is in our mapping with a fire department connection to pull water from in case of emergencies.

On the night of August 25, 2023 there was a fire outside the District at 7097 Fickle Hill Road. The Incident Commander was C8200 and made the decision to utilize this water from the CWC water system, as well as another neighbor's private water source.

Kevin O'Brien, the manager of the CWC contacted staff with the request to replenish the water that was used. He had indicated that due to the use of the water for the fire, the CWC system ran dry at the end of August, which necessitated the use of trucked in water. Initially staff advised he had two options, turn the claim into his insurance company or file a claim with the District. Staff also reached out to our Insurance representative to verify if the liability insurance would cover the cost of the water. They indicated that since there was no actual damage caused by the District to the CWC water system the claim would be denied.

The District has started the revenue recovery process for the Fickle Hill fire, as this property is out of the District and not currently covered by any other fire district. Per Fire Recovery USA (the firm the District uses to collect our fees) if the Board approved the claim for the used water, that cost can be added to the invoice being sent to the property owner from the fire incident. In this manner, the District will recoup the cost of the payout by passing it onto the property owner, who lives outside the Fire District.

RECOMMENDATION:

Staff recommends the Board consider the information provided, take public comment, discuss, and approve the payment of the claim.

FINANCIAL IMPACT:

- No Fiscal Impact/Not Applicable
- Included in Budget:
- Additional Appropriation Requested: \$541 applied to the Miscellaneous Expense account.
- Unknown/Not Yet Identified

ALTERNATIVES:

1. Board discretion

ATTACHMENTS:

- Attachment 1- Claim Form and Documentation Received October 5, 2023



CLAIM FOR MONEY OR DAMAGES AGAINST THE ARCATA FIRE DISTRICT

[October 4, 2023
Crestview Water Company]
[2461 Fickle Hill Road
[Arcata, Ca. 95521

RECEIVED
OCT - 5 2023
Arcata Fire District

This claim must be presented, as prescribed by Parts 3 and 4 of Division 3.6, of Title 3 of the Government Code of the State of California, by the claimant or by a person acting on his behalf and shall show:

1. The name and post office address of the claimant or representative:

Crestview Water Company

2461 Fickle Hill Road

Arcata, California 95521

2. The post office address to which the person presenting the claim desires notices to be sent:

Crestview Water Company

2461 Fickle Hill Road

Arcata, California 95521

3. The date, place and circumstances of the occurrence or transaction which gave rise to the claim asserted:

August 25, 2023

In order to assist in fighting a structure fire on the 7000 block of Fickle Hill Road, the Arcata Fire Department tapped into the Company's water hydrant filling two tankers and one Fire truck. Each tanker truck held approximately 1600 gallons.

During most of the year this would not be a problem as the system could recover faster than normal usage. However, as this occurrence happened during our low flow season, our tanks were not full so with a slow recovery rate, taking

2149 CENTRAL AVE, MCKINLEYVILLE CA 95519 | (707) 825-2000 | WWW.ARCATAFIRE.ORG
WE EXIST TO PROTECT THE LIVES, ENVIRONMENT AND PROPERTY OF THE COMMUNITIES WE SERVE.

approximately 3200+ gallons out of our 7 household system caused our tanks to empty and we had to make an emergency order of water to replenish what was used. It is important not have the entire system empty completely. Emptying the system to that level causes significant air blockage.

4. A general description of the indebtedness, obligation, injury, damage or loss incurred so far as it may be known at the time of presentation of the claim:

Crestview Water Company is glad to be able to offer assistance to our neighbors in the form of water availability in an emergency. We would just like to request reimbursement during low flow season.

5. The name(s) of the public employee(s) causing the injury, damage or loss; if known:

No damage or injury occurred. Only loss of water from our system

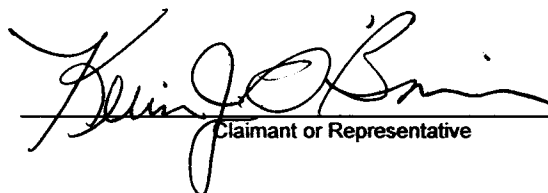
6. The amount claimed, as the date of presentation of the claim¹ including the estimated amount of any prospective injury, damage or loss, insofar as it may be known at the time of the presentation of the claim, together with the basis of computation of the amount claimed:

\$360.00 (two 1600 gal deliveries)

\$181.00 (one delivey and air valve)

The claim shall be signed by the claimant or by some person on his or her behalf. A claim relating to a cause of action for death or for injury to the person or to personal property for damages shall be presented not later than six months after the accrual of the cause of action, and claims relating to any other causes of action not later than one (1) year after accrual of the cause of action.

10/4/23
Date


Claimant or Representative

NOTE: This form of claim is for your convenience only, and any other type of form may be used if desired, so long as it satisfies the requirements of the Government Code. The use of this form is not intended in any way to advise you of your legal rights or to interpret any law. If you are in doubt regarding your legal rights or the interpretation of any law, we suggest you seek legal counseling of your choice.

Puryear Water
422 Shala Ln.
Kneeland, CA 95549

INVOICE NO. 576318

Invoice

SOLD TO Kevin O'Brien		SHIPPED TO 2232 Fickle Hill		VIA	
ADDRESS 2461 Fickle Hill		ADDRESS Crestview Hsd			
CITY, STATE, ZIP Arcata CA 95521		CITY, STATE, ZIP			
CUSTOMER ORDER NO.	SOLD BY	TERMS	F.O.B.	DATE	
				9-22-2013	
9-22 Two loads = 3250 gal delivered @ \$80ea \$360.00					
Thank you Kevin					
From Bill					
Puryear Water 422 Shala Ln. Kneeland, CA 95549					



TERRY'S PUMPS
Water System Specialist
And Water Delivery
 2308 Pine St.
 Eureka, CA 95501
 (707) 443-4466

0359

CUSTOMERS ORDER NO.	DATE ORDERED
ORDER TAKEN BY	DATE PROMISED <input type="checkbox"/> A.M. <input type="checkbox"/> P.M.

BILL TO <i>Water from Water</i>	PHONE
ADDRESS	MECHANIC
CITY	HELPER
JOB NAME AND LOCATION	<input type="checkbox"/> DAY WORK <input type="checkbox"/> CONTRACT <input type="checkbox"/> EXTRA
DESCRIPTION OF WORK	

QUANT.	DESCRIPTION OF MATERIAL USED	PRICE	AMOUNT
1	Load of water		25-
1	1/4" water pipe valves		16.

HOURS	LABOR	AMOUNT	TOTAL MATERIALS
	MECHANICS <i>1</i> @		
	HELPERS @		TOTAL LABOR
I hereby acknowledge the satisfactory completion of the above described work.			TAX
SIGNATURE		DATE COMPLETED	TOTAL
		09/23/97	181.00

Correspondence & Communications

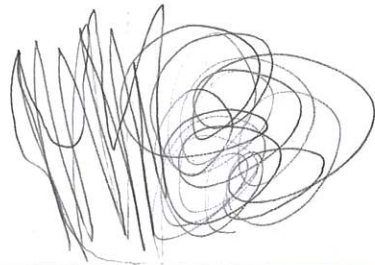
Thank
you!



Take the
RISK
Or LOSE the
CHANCE

PHONE



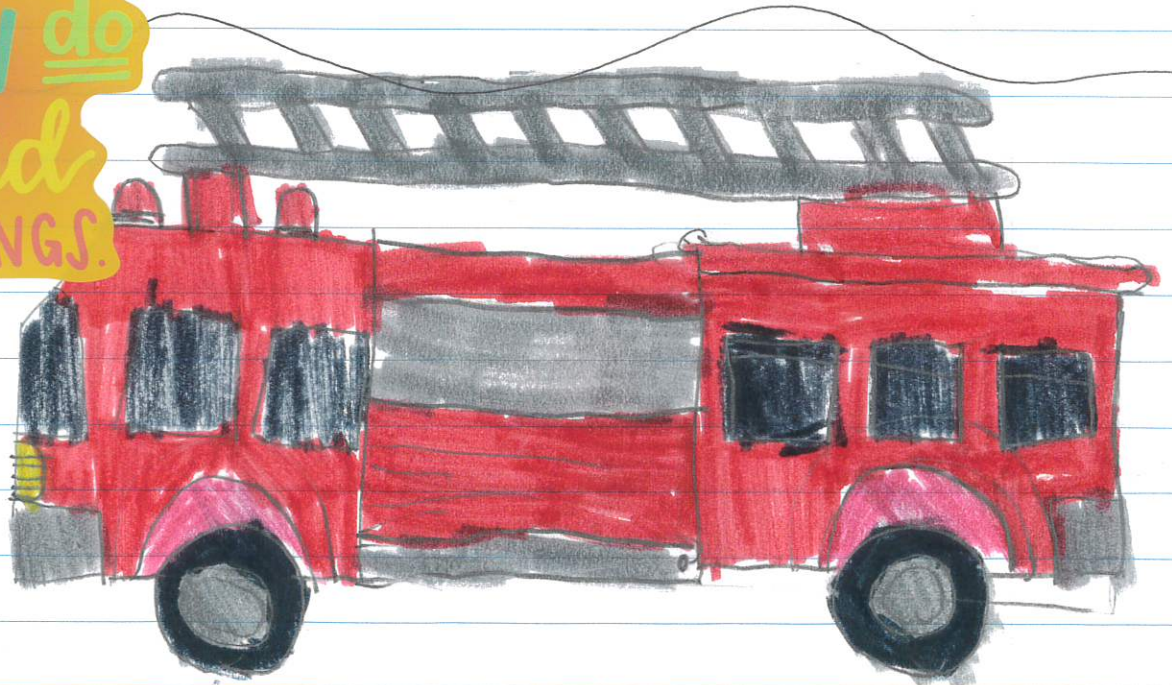


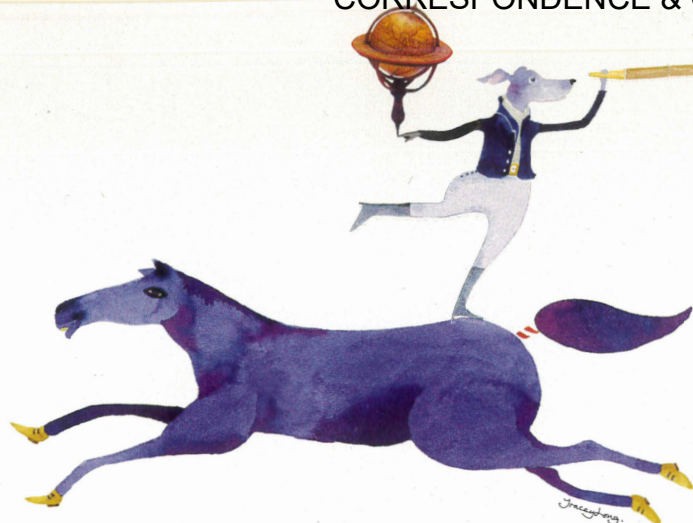
Dear, fire department

This is a letter to all here. I really truly appreciate what all of you have done the people who've have died and are alive now. You all have a very important job, Especially the ones who've died one 9-11 they risked there lives for others what you do is great and very important so let 9-11 not discourage you but push you to do as they did with a ~~generous~~ heart and great loyalty. We all appreciate what you've done now and in the past. I Hope you like the cookies. Made with love and thanks

Love, Penelope

we CAN do hard THINGS.





Many Thanks

R. McDonald
Wes Row

You guys are the best!
Thanks for rescuing me... twice

While I wouldn't say I'm in
fighting form, I'm good.

Thanks again,
Laura Wolfson

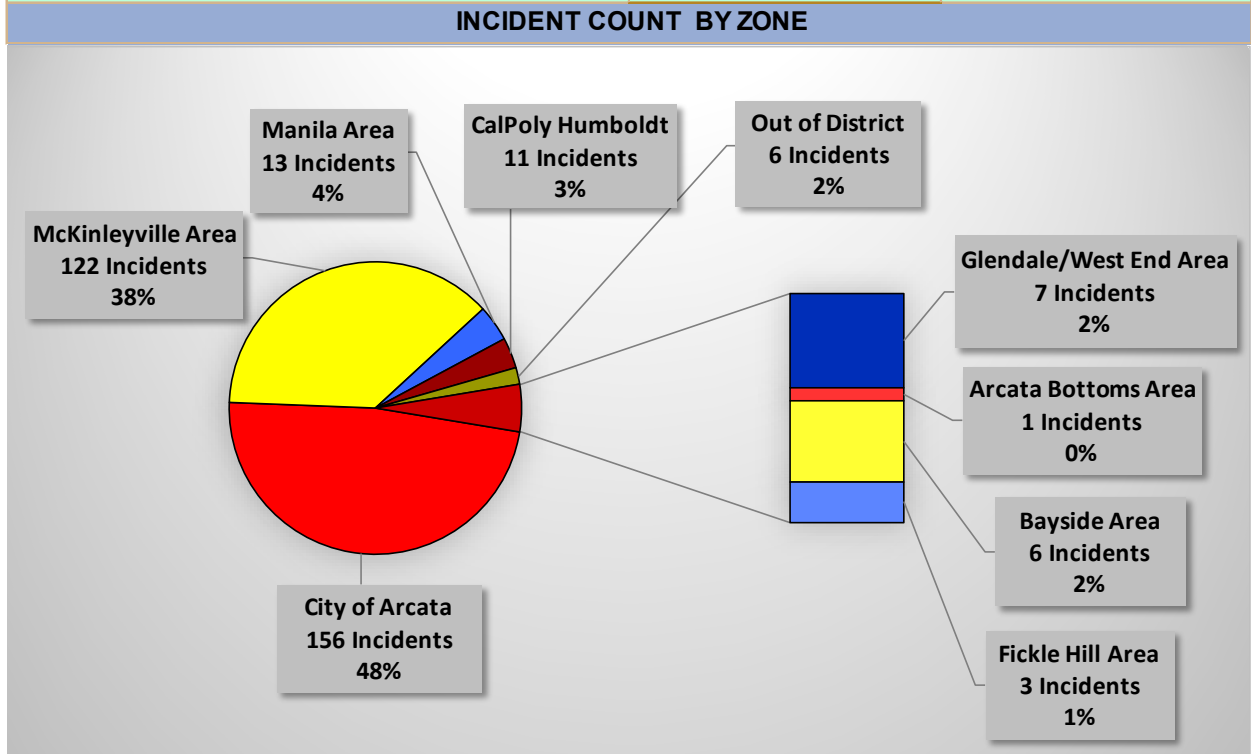
Date: October 10, 2023
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Fire Chief's Monthly Report

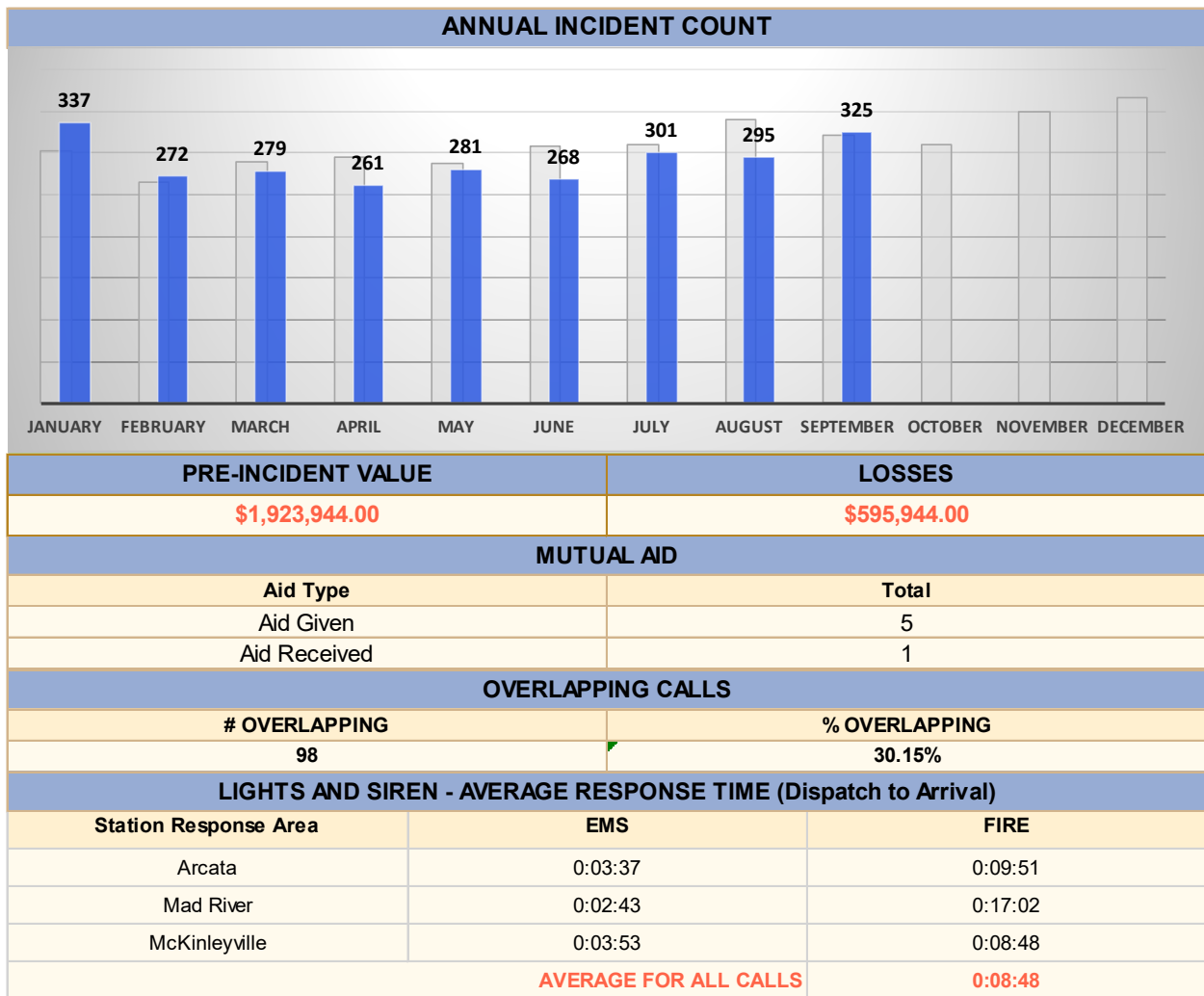
Monthly Incident Activity

September Notable Incidents

09/03/2023 Structure Fire – 1700 Blk Bird Avenue - Structure was a total loss. Fieldbrook, Westhaven, Samoa, and CalFire assisted.

MONTHLY INCIDENT COUNT		
Fires	28	8.62%
Overpressure rupture, explosion, overheat - no fire	0	0.00%
Rescue & Emergency Medical Service	182	56.00%
Hazardous Condition (No Fire)	3	0.92%
Service Call	24	7.38%
Good Intent Call	59	18.15%
False Alarm & False Call	23	7.08%
Severe Weather, Natural Disaster, & Other	0	0.00%
Incomplete	6	1.85%
TOTAL	325	100.00%





Monthly Administrative Report

Annexation – Representatives from LAFCo have reached out to Barnum Timber. Barnum is interested in moving their two parcels off Eric Lane into the annexation area. They, however, have opted to keep the seven other parcels out. This will require the development of two new tax rate areas for the annexation area.

ISO Visit – The Bureau is still processing our data from the site visit. We have not received any update as of the time of this report.

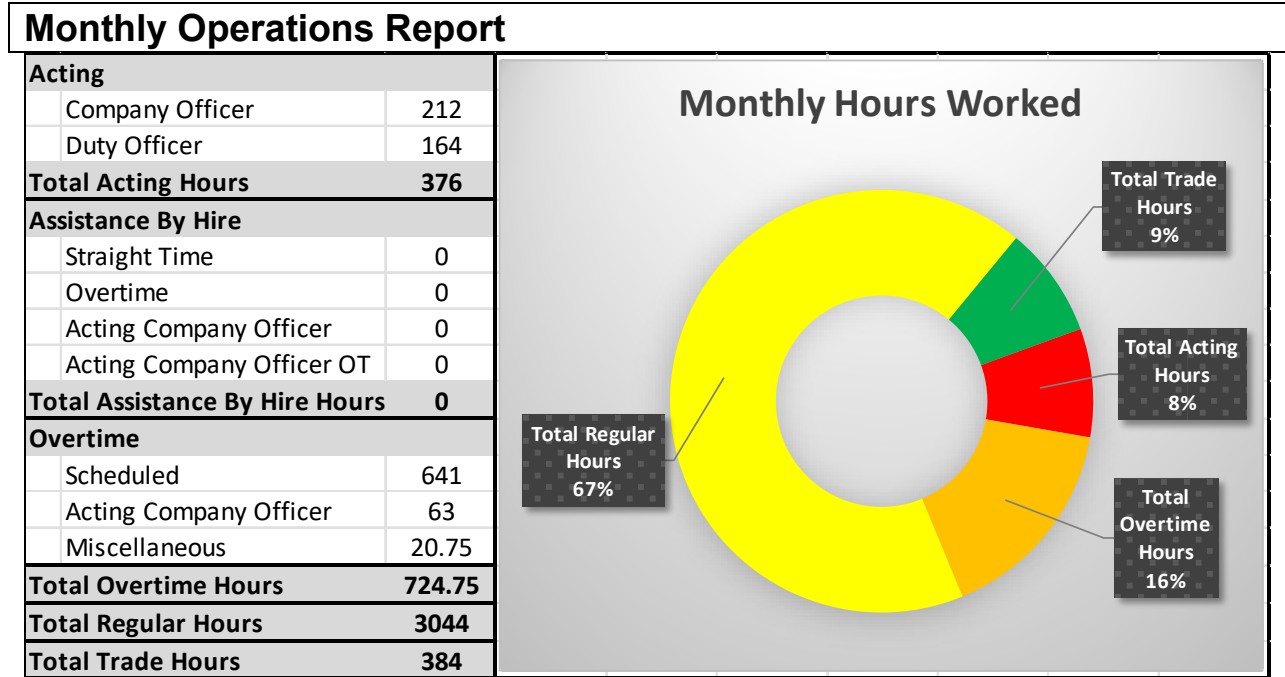
Station Signs – No new information.

City of Arcata Successor Agency Compensation Agreement - Staff met with City staff regarding the compensation to District with regard to the two properties the City owns with the dissolution of the redevelopment agency. The properties are the Happy Valley property (to the rear of Alves Inc on West End Road) and Little Lake property (south I street). The city staff made an initial presentation to staff regarding the options the District has with receiving the compensation from the projects. Staff would like to have City Staff make the presentation to the Board at the November Board meeting.

Measure F Committee – Now that the Fiscal Year 2022-23 has been closed out Staff will be convening the Measure F Citizen Advisory Committee to review the proceeds

from the 2020 Special Tax. Currently the committee has three members and we still are in need of two more members to make a full committee. The current members have been contacted and are ready to start.

Out of District Notification - I will be out of the country October 24 - 31. AC Emmons will be acting Fire Chief during my absence.



Training Highlights – 84 Hours

ADD CHART

Apparatus and Station Maintenance and Repair Report

E8211	In Service @ Mad River
E8215	In Service @ Arcata
E8217	Out of Service – Maintenance needed for oil leak
E8239	In Service @ McK
E8219	In Service @ McK
WT8258	In Service @ Arcata
A8241	In Service @ McK
L8291	In Service @ Mad River
L8295	In Service @ Arcata
U8200	Partially In Service – Waiting on Canopy.
U8201	In Service as C8201
U8205	In Service as C8200
U8206	In Service as Fire Marshal
U8208	In Service as Inspector
U8209	In Service @ Arcata

McKinleyville Station – Nothing to report
 Mad River Station – Exterior lighting upgrade in progress
 Arcata Station – Nothing to report
 Bayside Property – Nothing to report

Revenue Recovery

	Last Month		All Year	
Insurance Claims				
Claims Submitted	9	\$2224.00	56	\$22,106.45
Payments Received by FRUSA	2	\$696.00	33	\$19,296.47
Claims Denied	0	\$0.00	1	\$348.00
In Progress	3	-	25	-

Inspection Fees Paid

Payments last month

\$3,494.70

(20) Invoices

Payments this year

\$44,829.88

(290) Invoices

Payments last year

\$45,141.14

(290) Invoices

Billing Status	Count	FD Amount
Open -30	14	\$2669.90
Open -60	0	
Open -90	2	\$311.63
Sent to collections	28	\$3805.60

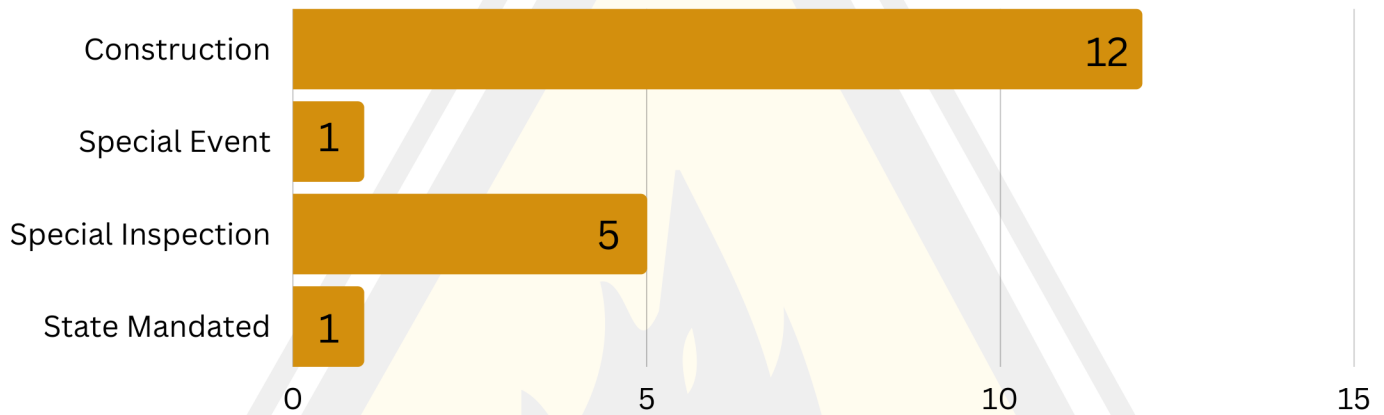


PREVENTION

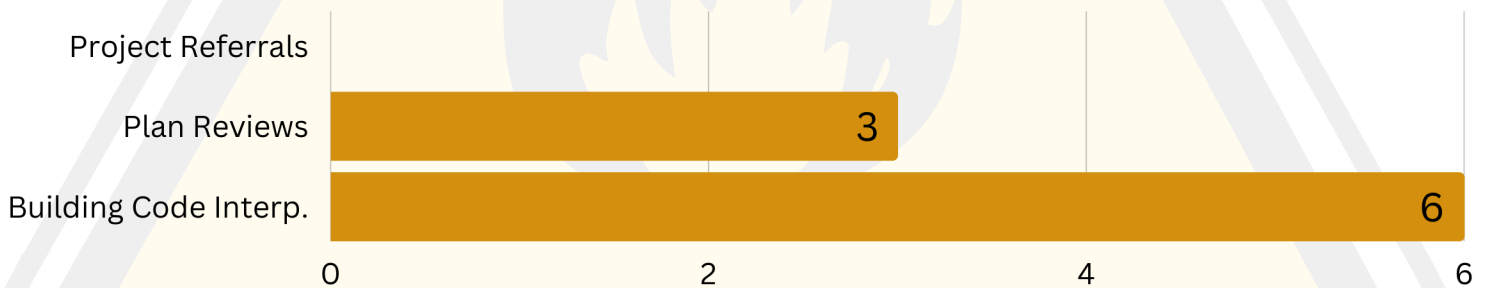
September 2023

FM = Fire Marshal (90 hours)
FI = Fire Inspector (72 hours)
FPS = Fire Prevention Specialist

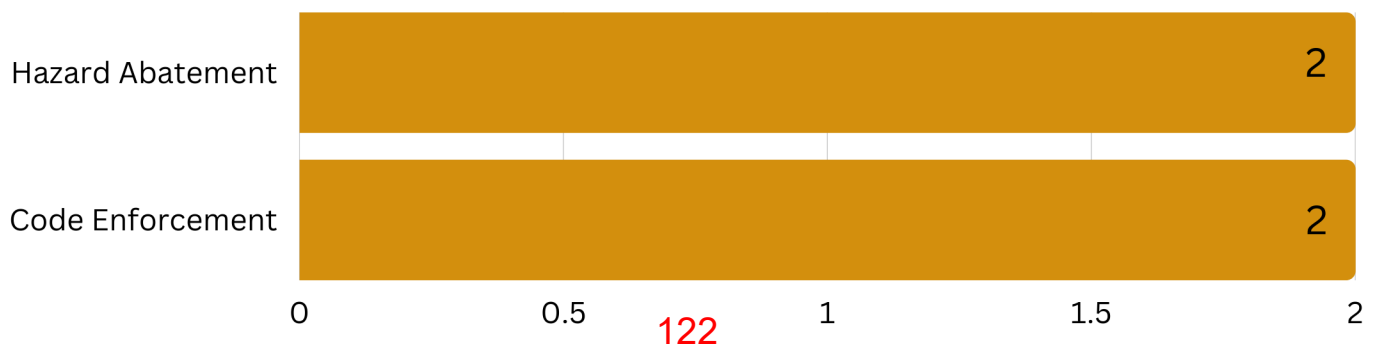
FM: INSPECTIONS



FM: BUILDING PROJECTS



FM: ENFORCEMENT



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PREVENTION

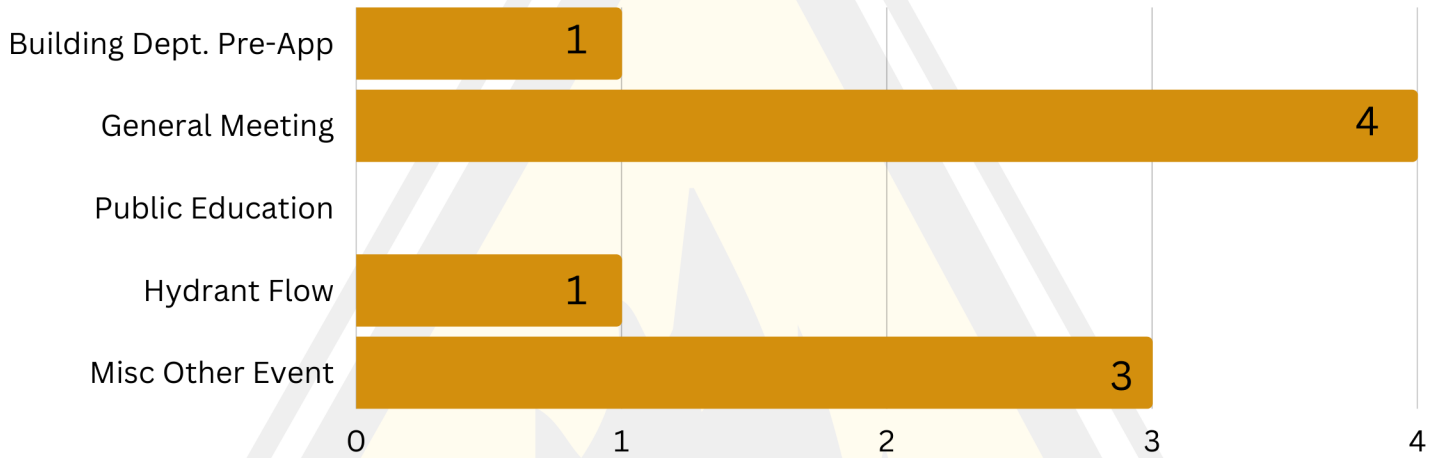
September 2023

FM = Fire Marshal (90 hours)

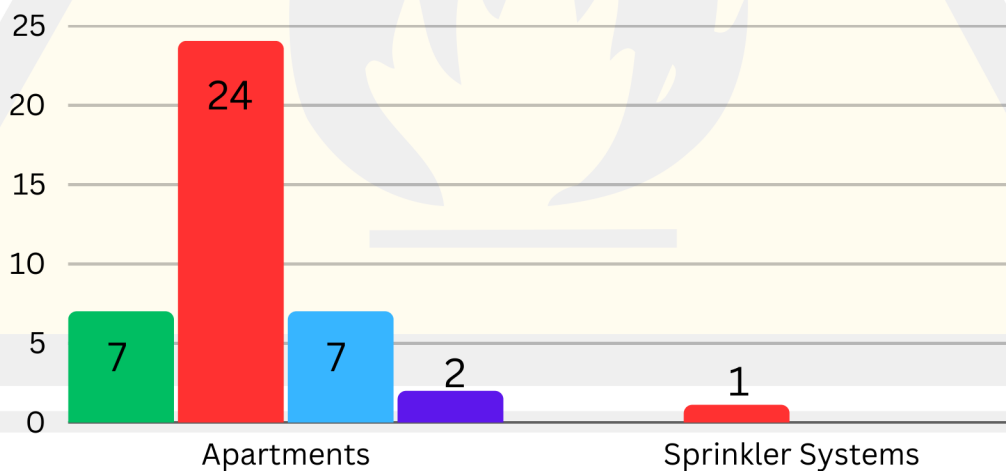
FI = Fire Inspector (72 hours)

FPS = Fire Prevention Specialist

FM: MEETINGS/OTHER



FI: INSPECTIONS



Key:

Green: Pass Initial Inspection

Red: Fail 1st Insp.

Blue: Pass 1st Re-insp.

Purple: Fail 1st Re-insp.



PREVENTION

September 2023

FM = Fire Marshal (90 hours)

FI = Fire Inspector (72 hours)

FPS = Fire Prevention Specialist (153 Hours)

FPS: TRAINING

- Food booth Inspection at North Country Fair (solo)
 - Trained on how to use the extinguisher prop
 - Final hood inspection for Alchemy Distillery tasting room
 - Pale Moon Brewery final inspection
-

FPS: PUB ED

- Arcata Christian School
 - Safety Day at Arcata High School
 - Safety Day at McKinleyville High School
-

FPS: TRAINING COURSES

- Completed: “Managing Public Information for All Hazards Incidents” in Anniston, AL Sept. 24-29.



PREVENTION

September 2023

PUBLIC INFORMATION OFFICER'S REPORT



Facebook followers ⓘ

4,381

5

Since August



Instagram followers ⓘ

1,529

1

Since August



Social Media Follower Growth

Social Posts in September With the Most Engagement:

- Bird Ave Fire photos (FB:706, IG: 475)
- Defensible space (goats) post (FB: 823, IG: 273)
- Stefan, Dustin & Wes photo in the ATV (FB: 706, IG: 508)
- Arcata Christian School Pub Ed (FB: 661, IG: 539)

AFPD's Website Engagement:

- Page Views: 15,271
- Subscribers: 208