



# ARCATA FIRE DISTRICT

## BOARD OF DIRECTORS

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

### ***Regular Board Meeting***

***January 12, 2021***

***5:30 p.m.***

***Location: Remote Via Zoom***

In order to meet the State required Shelter in Place mandate, this Regular Board Meeting of the Board of Directors for the Arcata Fire Protection District will be held via remote access using Zoom.

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

Meeting ID: 551 748 203

## **AGENDA**

### **1) CALL TO ORDER**

2) **PLEDGE OF ALLEGIANCE** – Suspended during Shelter in Place

### **3) ATTENDANCE AND DETERMINATION OF QUORUM**

### **4) APPROVAL OF AGENDA**

### **5) PUBLIC COMMENT**

*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.*

### **6) CONSENT CALENDAR**

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

<b>6.1</b> Minutes from December 8, 2020 Regular Meeting	<b>Pg. 3</b>
<b>6.2</b> December 2020 Financial Report	<b>Pg. 8</b>
<b>6.3</b> Adoption of the Mandated Covid 19 Prevention Program	<b>Pg. 21</b>
<b>6.4</b> Adoption of Resolution 21-231 with Exhibit A, Approving Revisions to the Master Salary Schedule Adopted August 16, 2016	<b>Pg. 44</b>
<b>Attachment 1</b> – Resolution 21-231 with Exhibit A	<b>Pg. 45</b>
<b>6.5</b> Adoption of Resolution 21-232 with Exhibits A & B, Certifying the Results of the General Election Held November 3, 2020	<b>Pg. 47</b>

### **7) PUBLIC HEARING**

*These are items of a Quasi-Judicial or Legislative nature. Public comments relevant to these proceedings are invited.*

**There is no Public Hearing.**

## **8) OLD BUSINESS**

- 8.1** Arcata Fire District Racial Equity Assessment Presentation by Stepping Stone  
Diversity Consulting **Pg. 56**  
**Attachment 1** – Arcata Fire District Racial Equity Assessment **Pg. 57**

## **9) NEW BUSINESS**

- 9.1** Consideration of Petition for Adjustment of Fire Assessment Fees **Pg. 71**  
**Attachment 1** – Petitioners Supporting Documentation **Pg. 74**  
**9.2** Election of New Board Officers for the Remainder of the 2021 Year **Pg. 81**  
**9.3** Consider Accepting the Fiscal Year 2019-20 Financial Audit Report **Pg. 82**  
**Attachment 1** – Draft Financial Statements with Independent Auditor’s Report  
June 30,2020 and Communications Letter for Internal Controls **Pg. 84**  
**9.4** Consideration of a Safety Committee Assignment for a Board Director **Pg. 161**

## **10) CORRESPONDENCE**

- 10.1** Thank you from APD Chief Ahearn on behalf of an Arcata resident – Captain  
Evenson, Firefighter Gibbs and Logistics Member Rob Cannon **Pg. 162**

## **11) MONTHLY ACTIVITY REPORTS**

- 11.1** Chief’s Report **Pg. 163**  
**11.2** Committee Reports  
• Ad Hoc Committee (Rosen, Maynor) on Citizen Oversight of Measure F  
**11.3** Director Matters  
**11.4** Bargaining Group & Association Reports **Pg. 168**

## **12) CLOSED SESSIONS**

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

There is no closed session scheduled.

## **13) ADJOURNMENT**

Next Regular Board Meeting is scheduled **for February 9, 2021 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 or all of the Board in advance of a meeting may be viewed at 2149 Central Avenue, McKinleyville, California or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact the Board Secretary, at (707) 825-2000.*

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

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



## MINUTES

*Regular Board Meeting*

*December 8, 2020*

*5:30 p.m.*

*Location: Remote Via Zoom*

### **Board of Directors**

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

#### **1. CALL TO ORDER**

The regular session of the Board of Directors for the Arcata Fire District was called to order by President Nicole Johnson at 5:41 pm. \*

\*The meeting started late due to the technical difficulties occurring with the internet and zoom.

1.1 Administration of Oath of Office to Board Members: President Johnson administered the Oaths to returning Director, Randy Mendosa and the new Director, Blaine Maynor. She requested each of them individually to raise their right hands and read their oath aloud.

#### **2. PLEDGE OF ALLEGIANCE**

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

#### **3. ATTENDANCE AND DETERMINATION OF A QUORUM**

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

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

#### **4. APPROVAL OF AGENDA**

Prior to approval of the agenda, Chief McDonald requested that the closed session be called after the public comment in order to accommodate meeting with District Counsel.

It was moved to approve the agenda with the noted change to the closed session.

**Motion:** David; Second: Mendosa

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

Motion Carries

#### **5. PUBLIC COMMENT**

There were no public comments.

As discussed earlier, President Johnson called for the closed session at this time.

## **12. CLOSED SESSION**

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

Agency designated representative: *Counsel Jack Hughes*

Employee Organization: *Senior Management Group*

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

Agency designated representative: *Counsel Jack Hughes*

Employee Organization: *Local 4981*

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

Agency designated representative: *Counsel Jack Hughes*

Unrepresented Employee: *Business Manager*

President Johnson adjourned to closed session at 5:49 pm.

The meeting reconvened at 6:41 pm.

Report out of closed session by President Johnson; the Board gave direction for the labor negotiator.

## **6. CONSENT CALENDAR**

**6.1** Approval of Minutes from November 10, 2020 Regular Meeting

**6.2** November 2020 Finance Report

**6.3** Resolution 20-228 with Exhibit A, Disposal of Surplus Equipment and Supplies

**6.4** Adopt Resolution 20-229, with Exhibit A, Approving the Schedule of Dates, Time and Location for the 2021 Regular Board Meetings

**6.5** Resolution 20-230 Adopting the Humboldt Operational Area Hazards Mitigation Plan

President Johnson reviewed the consent items aloud.

Prior to the motion, Director Mendosa advised there are some things at the Bayside property that may need to be added for future surplus. Chief McDonald believes the items mentioned have already been approved for surplus, but he will look into it.

It was moved to approve the consent calendar.

**Motion:** Rosen; Second: David

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

Motion Carries

## **7. PUBLIC HEARING**

There was no public hearing.

## **8. OLD BUSINESS**

**8.1 Measure F Update:** Chief McDonald reviewed his staff note aloud, reviewing the election result charts provided in the board packet. He advised the Board that next month there will be an agenda item finalizing the Ordinance as well as a policy related to the ADU's and the new tax.

There were no comments from the Board or the public.

This item was for information only. No action was taken.



**8.2 Approve Finance Committee Recommendation for Contracting with CPS HR to Conduct a Compensation and Classification Study:** Chief McDonald reviewed his staff note aloud.

Director Mendosa had several questions about the topic and the Finance Committee recommendation to move forward with the study. He wanted to confirm that there was not going to be a delay in the recruitment for the currently allocated positions. A query on the funding source listed in the staff note was answered by Chief McDonald. Director Mendosa requested further clarification on the staff recommendation, the total cost and the funding sources. The Chief explained that the recommendation was for the complete study of classification and comp option 2 from the proposal, which the total would come out of this year's budget funds for human resources and legal fees.

Director Mendosa went on to speak about the Measure F funds and concerns about not having the advisory committee in place yet.

The following member of the public commented:

Steve Cole

It was moved to approve the finance committee recommendation for contracting with CPS HR to Conduct a Compensation and Classification Study.

**Motion:** Johnson; Second: Maynor

Upon calling alphabetical roll, Director Mendosa requested a review of the votes and then a pass until everyone else was called upon.

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

Although the Board did approve the recommendation, President Johnson's motion did not include the authorization for the Chief to enter into the agreement. The Board Secretary asked if the motion could be amended.

President Johnson amended her motion to read that the Board approve the finance committee recommendation for contracting with CPS HR to Conduct a Compensation and Classification Study and authorize the Chief to enter into the contract as a representative of the District.

The second to the amended motion was made by Director David.

**Motion:** Johnson; Second: David

**Roll Call: Ayes;** David, Maynor, Rosen and Johnson. **\*\* Abstain;** Mendosa  
Motion Carries

\*\*Throughout the evening there had been technical issues with Zoom and the internet services for several of the Board members. Director Maynor was unable to get video and due to his swearing in, it was required. President Johnson's audio and video kept freezing and kicking her off. This is what occurred at this time and we were unable to receive her vote as part of the roll call to her amended motion. We returned later in the meeting, following the Chief's report, to receive the final Aye vote from President Johnson.

## **9. NEW BUSINESS**

**9.1** This item was pulled from the agenda prior to publication of the final agenda to be handled at a later date.

### **9.2 Consideration of the Development of the Measure F Citizen's Advisory**

**Committee:** Chief McDonald reviewed his staff report aloud.

There was a lengthy discussion on this topic as related to the questions posed to the Board in the staff report, such as how many members will it consist of? How will they be appointed or nominated? What role will they serve? And several more.

The following member of the public commented:

Roy Willis

Director Mendosa made a motion that was eventually withdrawn as a result of more questions and concerns from the Board and the lack of specific guidelines for the committee.

Further discussion ensued about the best way to make determinations about all of the factors discussed. Another motion was made by Director Maynor after he volunteered to be part of an Ad hoc committee.

It was moved to form an Ad hoc committee to determine the rules for the Measure F Advisory Committee.

Before a second to the motion was made, Director Mendosa asked if there was a second Director willing to be on the committee and Director Rosen volunteered and seconded the motion.

**Motion:** Maynor; Second: Rosen

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

Motion Carries

**9.3 Adopt of Revised Illness & Injury Prevention Program:** Chief McDonald reviewed his staff note aloud.

There were no comments from the Board or the public.

It was moved to approve the revised IIPP as presented.

**Motion:** Mendosa; Second: David

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

Motion Carries

Following the completion of Item 9.3, Board Secretary Schuette requested a redirect to President Johnson regarding agenda item 8.2. (Refer to the notes at the bottom of section 8.2)

## **10. CORRESPONDENCE**

As referenced earlier, technical problems continued for President Johnson, therefore, this item was called by Vice President Mendosa.

There was no correspondence this month.

## **11. MONTHLY ACTIVITY REPORTS**

**11.1 Chiefs Report** – Chief McDonald reviewed his staff report and went on to add two items that came in after the agenda and packet had been posted. He requested Director Mendosa, as a part of the Arcata Sunrise Rotary, explain the first responder's award from

both Mad River Rotary and Arcata Sunrise. Two staff members, Captain Marcus Lillard and Battalion Chief Sean Campbell, as well as the Fire District as an organization, had been nominated for and randomly drawn for the award. Each had been given gift bags containing items and treats made by local vendors.

Chief McDonald also reported that he had been in communication with the real estate agent about the Bayside property. The contract had been extended since the property had not yet sold. He advised the Board that the agent informed him that the City is looking for the property to be developed as residential rather than commercial. The agent recommended a price drop in hopes that it may draw an interested party for residential development.

**11.2 Committee Reports** – President Johnson reported that the Finance Committee had met and as noted earlier, had recommended proceeding with the compensation and classification study. She advised that the committee had also discussed the topic of trying to open the third station early by staffing with overtime. The committee had come to the consensus that due to budget and staffing constraints, it cannot be done at this time. Instead they agreed that the Board should keep with the Measure F plan, which was to re-open the third station after the funding dropped in January 2022.

**11.3 Director Matters** – There were no Director matters or comments, however, President Johnson did offer a welcome to new Board member, Blaine Maynor.

#### **11.4 Bargaining Group & Association Reports**

Local 4981 – Vice President Scott Gordinier reported. He advised that contract negotiations were beginning and that staff was tightening up on the Covid protocols by limiting both public and inter-station interactions. He added that the Local was in support of not trying to open third station early due to staffing shortages.

Senior Management Group – No report.

Arcata Volunteer Firefighters Association (AVFA) – President Rob Cannon reported by reviewing his staff note. He added that due to the new Covid protocols, CPR classes were once again on hold for this month. He also advised the Board that VLU member Sophie Levy-Sheon was learning to be a CPR instructor. Since this was Rob's last meeting as the AVFA President, President Johnson thanked him for all of his service and grant writing for the District.

### **13. ADJOURNMENT**

Motion to adjourn.

**Motion:** Mendosa; Second: David

Meeting adjourned by President Johnson at 7:57 pm

The next Regular Meeting is scheduled for **January 12, 2021 at 5:30 pm.**

Respectfully submitted,

Becky Schuette  
Clerk of the Board

9:30 AM  
01/07/21  
Accrual Basis

ARCATA FIRE DISTRICT  
**Balance Sheet**  
As of December 31, 2020

	<u>Dec 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
CCCU CHECKING	455,903.49
COUNTY TREASURY	412,107.40
C.T. CAPITAL IMPROVEMENTS 2013	188,630.22
C.T. CONTINGENCY DESIGNATN 2011	
TRAINING RESERVE	17,000.00
C.T. CONTINGENCY DESIGNATN 2011 - Other	39,596.13
<b>Total C.T. CONTINGENCY DESIGNATN 2011</b>	<u>56,596.13</u>
C.T. PERS DESIGNATION 2012	30,333.00
CCCU LIQUID ASSETS	100,072.89
COAST CENTRAL SAVINGS	15,765.57
<b>Total Checking/Savings</b>	<u>1,259,408.70</u>
<b>Accounts Receivable</b>	
1200 · ACCOUNTS RECEIVABLE	276,502.30
<b>Total Accounts Receivable</b>	<u>276,502.30</u>
<b>Other Current Assets</b>	
Accounts Receivable 2	-45,847.12
ACCT RECV - COUNTY TREASURY	1,985,867.62
INTEREST RECEIVABLE	13,500.00
PREPAID EXPENSE	32,193.52
<b>Total Other Current Assets</b>	<u>1,985,714.02</u>
<b>Total Current Assets</b>	<u>3,521,625.02</u>
<b>Fixed Assets</b>	
BUILDINGS AND IMPROVEMENTS	2,329,696.91
EQUIPMENT	4,268,796.56
LAND	224,630.00
ACCUMULATED DEPRECIATION	-3,129,428.00
<b>Total Fixed Assets</b>	<u>3,693,695.47</u>
<b>Other Assets</b>	
DEFERRED OUTFLOWS-PENSION	1,565,869.00
DEFERRED OUTFLOWS-OPEB	640,710.00
<b>Total Other Assets</b>	<u>2,206,579.00</u>
<b>TOTAL ASSETS</b>	<u><u><b>9,421,899.49</b></u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	43,561.45
<b>Total Accounts Payable</b>	<u>43,561.45</u>

ARCATA FIRE DISTRICT  
**Balance Sheet**  
As of December 31, 2020

	<u>Dec 31, 20</u>
<b>Credit Cards</b>	
US BANK	2,980.74
<b>Total Credit Cards</b>	2,980.74
<b>Other Current Liabilities</b>	
ACCOUNTS PAYABLE 2	32,193.52
ACCRUED EXPENSES - OTHER	30,190.13
ACCRUED INTEREST EXPENSE	3,794.79
COMPENSATION TIME OFF	8,574.12
WAGES PAYABLE	67,526.60
2100 · PAYROLL LIABILITIES	
457 DEDUCTION	2,875.00
CA WITHHOLDING	1,859.66
FEDERAL WITHHOLDING	4,456.46
MEDICARE - BOTH	1,272.02
SOCIAL SECURITY - BOTH	316.74
SURVIVOR BENEFIT	47.43
2100 · PAYROLL LIABILITIES - Other	5,253.01
<b>Total 2100 · PAYROLL LIABILITIES</b>	16,080.32
<b>Current portion of L/T Debt</b>	152,095.39
<b>Total Other Current Liabilities</b>	310,454.87
<b>Total Current Liabilities</b>	356,997.06
<b>Long Term Liabilities</b>	
ACCRUED EMPLOYEE BENEFITS	105,291.21
NET PENSION LIABILITY	5,734,896.00
OTHER POST EMPLOYMENT BEN. LIAB	9,197,641.00
WELLS FARGO EQUIPMENT FINANCE #	152,095.39
Less-Cur Portion of L/T Debt	-152,095.39
DEFERRED INFLOWS-PENSION	162,788.00
DEFERRED INFLOWS-OPEB	2,314,811.00
<b>Total Long Term Liabilities</b>	17,515,427.21
<b>Total Liabilities</b>	17,872,424.27
<b>Equity</b>	
INVESTMENT IN FIXED ASSETS	3,541,600.08
3900 · RETAINED EARNINGS	-12,241,545.63
Net Income	249,420.77
<b>Total Equity</b>	-8,450,524.78
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,421,899.49</b>

ARCATA FIRE DISTRICT  
**Statement of Cash Flows**  
December 2020

---

	<u>Dec 20</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-51,612.75
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · ACCOUNTS RECEIVABLE	3,478.00
ACCT RECV - COUNTY TREASURY	-323,336.75
2000 · ACCOUNTS PAYABLE	-122.79
US BANK	-815.16
US BANK:EVENSON	879.44
US BANK:CAMPBELL	14.08
US BANK:J. MCDONALD	24.16
US BANK:LILLARD	68.29
US BANK:SCHUETTE	1,620.77
2100 · PAYROLL LIABILITIES	3,092.95
2100 · PAYROLL LIABILITIES:457 DEDUCTION	2,875.00
2100 · PAYROLL LIABILITIES:CA WITHHOLDING	1,859.66
2100 · PAYROLL LIABILITIES:FEDERAL WITHHOLDING	4,456.46
2100 · PAYROLL LIABILITIES:MEDICARE - BOTH	1,272.02
2100 · PAYROLL LIABILITIES:SOCIAL SECURITY - BOTH	316.74
2100 · PAYROLL LIABILITIES:SURVIVOR BENEFIT	15.81
Net cash provided by Operating Activities	<u>-355,914.07</u>
Net cash increase for period	-355,914.07
Cash at beginning of period	<u>1,615,322.77</u>
Cash at end of period	<u><u>1,259,408.70</u></u>



9:33 AM

01/07/21

Accrual Basis

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

December 2020

Type	Date	Memo	Account	Amount
<b>ADVANCED SECURITY</b>				
Bill	12/02/2020	Mck Station 12/01/20 to 02/28/21	5060.2 · Alarm Monitoring	196.50
Total ADVANCED SECURITY				196.50
<b>AIRGAS</b>				
Bill	12/04/2020	Sensor Replacements x3	5370.6 · Firefighting Equipment	646.92
Bill	12/17/2020	Filters	5120.7 · SCBA	124.56
Total AIRGAS				771.48
<b>AMAZON</b>				
Credit Card Charge	12/13/2020	4 cases of large nitrile gloves - total 40 boxes	5140 · MEDICAL SUPPLIES	876.67
Credit Card Charge	12/15/2020	Desktop scanner for QB	5170 · OFFICE SUPPLIES	204.71
Credit Card Charge	12/31/2020	4 cases XL gloves	5140 · MEDICAL SUPPLIES	711.12
Total AMAZON				1,792.50
<b>ARCATA VOLUNTEER FIREFIGHTERS ASSOC.</b>				
Bill	12/17/2020	January Rent	5210 · RENT	8,000.00
Total ARCATA VOLUNTEER FIREFIGHTERS ASSOC.				8,000.00
<b>ARISTEA SAULSBURY</b>				
Bill	12/04/2020	Racial Equity Organizational Assessment	5234.1 · Staff Training	800.00
Total ARISTEA SAULSBURY				800.00
<b>AT&amp;T- CAL NET 3</b>				
Bill	12/19/2020	Service Period 11/19/20 to 12/18/20	5060.1 · Phones & Internet	84.01
Total AT&T- CAL NET 3				84.01
<b>BDI EXPRESS (MUNNELL &amp; SHERILL)</b>				
Bill	12/10/2020	Absorbant	5370.6 · Firefighting Equipment	160.27
Total BDI EXPRESS (MUNNELL & SHERILL)				160.27
<b>CAL PERS</b>				
Liability Check	12/11/2020	Employer Contributions PP 10/18/20 to 10/31/20	5020.1 · CalPERS Retirement	13,269.99
Liability Check	12/11/2020	Misc Fund 797 payment only PP 11/01/20 to 11/14/20	5020.1 · CalPERS Retirement	457.35
Total CAL PERS				13,727.34
<b>CalPERS 457 PLAN</b>				
Liability Check	12/11/2020	Employer Match PP 11/15/20 to 11/28/20	5010.5 · Deferred Compensa...	1,800.00
Liability Check	12/23/2020	Employer Match PP 11-29-20 to 12-12-20	5010.5 · Deferred Compensa...	1,800.00
Total CalPERS 457 PLAN				3,600.00
<b>CITY OF ARCATA</b>				
Bill	12/10/2020	Service Period 11/07/20 to 12/06/20	Mad River	110.61
Bill	12/28/2020	Service Period 11/28/20 to 12/27/20	Arcata	126.62
Total CITY OF ARCATA				237.23
<b>COASTAL BUSINESS SYSTEMS</b>				
Bill	12/02/2020	Staple Cartridge for Sharp	5170 · OFFICE SUPPLIES	118.47
Total COASTAL BUSINESS SYSTEMS				118.47
<b>COASTAL BUSINESS SYSTEMS, INC</b>				
Bill	12/04/2020	Copier and Printers	5200.1 · Copier	561.26
Bill	12/04/2020	Usage for Color images	5200.1 · Copier	66.47
Total COASTAL BUSINESS SYSTEMS, INC				627.73
<b>EMERGENCY REPORTING</b>				
Bill	12/02/2020	Fire Package, Target Solutions Interface, Vision Plus with Googl...	5150.9 · Emergency Reportin...	3,700.70
Total EMERGENCY REPORTING				3,700.70
<b>FDAC EBA</b>				
Bill	12/08/2020	January Billing	5030.4 · Dental & Life Insura...	2,385.50
Total FDAC EBA				2,385.50
<b>GOOGLE INC.</b>				
Credit Card Charge	12/02/2020	November G Suite	5150.8 · Google Services	210.00
Credit Card Charge	12/14/2020	Google cloud storage	5150.8 · Google Services	1.99
Credit Card Charge	12/31/2020	G Suite December	5150.8 · Google Services	216.00
Total GOOGLE INC.				427.99

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

December 2020

Type	Date	Memo	Account	Amount
<b>HARBOR FREIGHT TOOLS</b>				
Credit Card Charge	12/02/2020	Oil dipstick	8215 · E8215	14.08
Credit Card Charge	12/08/2020	Engine and general decon pneumatic spray guns	5090.1 · Station Supplies	52.05
Total HARBOR FREIGHT TOOLS				66.13
<b>HEALTH &amp; SAFETY INSTITUTE</b>				
Credit Card Charge	12/15/2020	Renewal of CPR instruction certification for Manousos	5230.8 · Certifications	21.55
Total HEALTH & SAFETY INSTITUTE				21.55
<b>HUMBOLDT SANITATION</b>				
Bill	12/07/2020	November Service Period	McK	211.35
Total HUMBOLDT SANITATION				211.35
<b>HUMBOLDT WASTE MANAGEMENT AUTHORITY</b>				
Bill	12/22/2020	Hazwaste foam materials from Bayside property	5090.2 · Garbage Service	125.00
Total HUMBOLDT WASTE MANAGEMENT AUTHORITY				125.00
<b>INTERNATIONAL ASSOCIATION OF FIRE CHIEF'S</b>				
Bill	12/21/2020	Annual membership renewal	5150.6 · Dues	285.00
Total INTERNATIONAL ASSOCIATION OF FIRE CHIEF'S				285.00
<b>KME FIRE APPARATUS</b>				
Bill	12/03/2020	Boot Air Intake Seal with ring	8215 · E8215	155.72
Total KME FIRE APPARATUS				155.72
<b>LES SCHWAB TIRE</b>				
Bill	12/10/2020	Tires and battery	8206 · U8206	1,626.15
Bill	12/31/2020	Batteries	8239 · E8239	657.72
Total LES SCHWAB TIRE				2,283.87
<b>LUBE CENTRAL</b>				
Bill	12/04/2020	Lube & Oil change, differential additive	8205 · U8205	69.03
Total LUBE CENTRAL				69.03
<b>MANILA COMM. CHURCH OF GOD</b>				
Bill	12/02/2020	Refund for overpayment of Fire Tax and Benefit Assessment	5230.5 · Assessment Adjust...	216.00
Total MANILA COMM. CHURCH OF GOD				216.00
<b>MCK. COMM. SERVICES DISTRICT</b>				
Bill	12/21/2020	McK Station DCV	McK	23.18
Bill	12/21/2020	Service Period 11/02/20 to 12/07/20	McK	178.63
Total MCK. COMM. SERVICES DISTRICT				201.81
<b>MCKINLEYVILLE ACE HARDWARE</b>				
Bill	12/14/2020	Foam tape for repairs	8239 · E8239	6.02
Bill	12/16/2020	Outlet Repairs	Mad River	73.55
Credit	12/17/2020	Return parts for outlet repairs MR	800941 · REFUNDS	-20.45
Bill	12/17/2020	Outlet repairs	Mad River	24.62
Total MCKINLEYVILLE ACE HARDWARE				83.74
<b>MCKINLEYVILLE OFFICE SUPPLY</b>				
Credit Card Charge	12/11/2020	Scissors for MR Station	5170 · OFFICE SUPPLIES	7.32
Total MCKINLEYVILLE OFFICE SUPPLY				7.32
<b>MIDAMERICA HRA</b>				
Bill	12/11/2020	January HRA Retirees	5030.2 · Health Insurance (R...	21,473.73
Total MIDAMERICA HRA				21,473.73
<b>MILLER FARMS NURSERY</b>				
Bill	12/10/2020	Stihl saw	5120.9 · Power Tools Mainte...	73.53
Total MILLER FARMS NURSERY				73.53
<b>MITCHELL, BRISSO, DELANEY &amp; VRIEZE, LLP</b>				
Bill	12/07/2020	Measure F ADU, audit response	5180.2 · Legal Services	148.00
Total MITCHELL, BRISSO, DELANEY & VRIEZE, LLP				148.00

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

December 2020

Type	Date	Memo	Account	Amount
<b>NAPA AUTO PARTS</b>				
Bill	12/09/2020	Adapter for sprayer	Mad River	7.71
Total NAPA AUTO PARTS				7.71
<b>NETWORK MANAGEMENT SERVICES</b>				
Bill	12/02/2020	TotalCare Agreement	5180.12 · IT Services	2,498.95
Total NETWORK MANAGEMENT SERVICES				2,498.95
<b>NORTH AMERICAN RESCUE LLC</b>				
Credit Card Charge	12/08/2020	Hyfin Vent Compact chest seals for EMS bags & flack jackets	5140 · MEDICAL SUPPLIES	146.77
Total NORTH AMERICAN RESCUE LLC				146.77
<b>OFFICE DEPOT</b>				
Bill	12/01/2020	Batteries, Laundry Soap, sponges, paper towels	Arcata	100.36
Bill	12/02/2020	Pine Sol	Arcata	18.66
Bill	12/02/2020	Dishwasher Soap	Arcata	105.58
Total OFFICE DEPOT				224.60
<b>PACIFIC GAS AND ELECTRIC</b>				
Bill	12/03/2020	Service Period 10/27/20 to 11/24/20	McK	843.45
Bill	12/11/2020	Service Period 11/02/20 to 12/02/20	5126.1 · P G & E	608.67
Bill	12/21/2020	Service Period 11/14/20 to 12/14/20	Mad River	368.97
Total PACIFIC GAS AND ELECTRIC				1,821.09
<b>PERS / HEALTH</b>				
Bill	12/14/2020	Active Employee Premiums	5030.1 · Health Insurance (E...	29,759.68
Bill	12/14/2020	Retiree Premiums	5030.2 · Health Insurance (R...	3,366.84
Bill	12/14/2020	Admin fee active	5030.1 · Health Insurance (E...	71.42
Bill	12/14/2020	Admin fee retirees	5030.3 · Retiree Health Admi...	59.78
Total PERS / HEALTH				33,257.72
<b>PRO PACIFIC AUTO REPAIR, INC.</b>				
Bill	12/15/2020	Air compressor issue	8216 · E8216	2,410.81
Bill	12/29/2020	Transmission repairs	8217 · E8217	2,249.39
Total PRO PACIFIC AUTO REPAIR, INC.				4,660.20
<b>RAYS FOOD PLACE</b>				
Credit Card Charge	12/08/2020	Lysol for station and engine decon	5090.1 · Station Supplies	16.24
Total RAYS FOOD PLACE				16.24
<b>RECOLOGY ARCATA</b>				
Bill	12/07/2020	Service Period November	Arcata	58.95
Total RECOLOGY ARCATA				58.95
<b>SEAN CAMPBELL</b>				
Bill	12/29/2020	Reimbursement for Trash disposal Bayside Property (CALCard c...	BAYSIDE	242.40
Bill	12/29/2020	Reimbursement for Trash disposal Bayside Property (CALCard c...	BAYSIDE	75.43
Bill	12/29/2020	Reimbursement for Trash disposal Bayside Property (CALCard c...	BAYSIDE	75.43
Total SEAN CAMPBELL				393.26
<b>STRYKER</b>				
Bill	12/03/2020	One Year AED Maintenance	5120.10 · AED Annual Maint...	4,712.40
Total STRYKER				4,712.40
<b>SUDDENLINK</b>				
Bill	12/08/2020	Internet and TV with one time installation fee for each station for ...	5060.1 · Phones & Internet	1,351.55
Total SUDDENLINK				1,351.55
<b>THE STANDARD</b>				
Bill	12/21/2020	January Billing	5030.7 · Long Term Disability...	467.50
Bill	12/22/2020	January Rate Correction Difference	5030.7 · Long Term Disability...	25.50
Total THE STANDARD				493.00
<b>THOMAS HOME CENTER</b>				
Credit Card Charge	12/18/2020	GFI for break room	McK	16.84
Total THOMAS HOME CENTER				16.84

ARCATA FIRE DISTRICT  
**Expenses by Vendor Detail**

December 2020

Type	Date	Memo	Account	Amount
<b>UNITED STATES POSTAL SERVICE</b>				
Credit Card Charge	12/15/2020	Two rolls of stamps and large envelope to Elections	5171 · POSTAGE & SHIPPING	111.40
Total UNITED STATES POSTAL SERVICE				111.40
<b>VALLEY PACIFIC</b>				
Bill	12/11/2020	Fuel	5122 · FUEL	1,379.03
Bill	12/15/2020	Diesel	5122 · FUEL	137.23
Total VALLEY PACIFIC				1,516.26
<b>VERIZON WIRELESS</b>				
Bill	12/11/2020	Service Period November 2, to December 1, 2020	5060.1 · Phones & Internet	274.60
Total VERIZON WIRELESS				274.60
<b>WELLS FARGO EQUIPMENT FINANCE</b>				
Bill	12/01/2020	Final Payment Ferrara Engines	5290 · LONG TERM DEBT - ...	152,095.39
Bill	12/01/2020		5300 · LONG TERM DEBT - I...	7,589.58
Total WELLS FARGO EQUIPMENT FINANCE				159,684.97
<b>TOTAL</b>				<b>273,298.01</b>

ARCATA FIRE DISTRICT  
Profit & Loss Budget vs. Actual

July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>TAX REVENUE</b>				
101117 · PROPERTY TAX-CURRENT-SECURED	1,048,498.50	1,105,203.52	-56,705.02	94.9%
102500 · PROPERTY TAX-CURRENT-UNSECURED	41,167.50	41,291.02	-123.52	99.7%
800030 · PROPERTY TAX-PRIOR YEARS	7,383.00	9,996.52	-2,613.52	73.9%
800040 · SUPPLEMENTAL TAXES- CURRENT	10,705.98	12,213.98	-1,508.00	87.7%
800041 · SUPPLEMENTAL TAXES-PRIOR YEARS	2,250.00	2,250.00	0.00	100.0%
800050 · PROPERTY ASSESSMENTS	865,655.52	848,073.98	17,581.54	102.1%
TAX REVENUE - Other	-621.00			
<b>Total TAX REVENUE</b>	1,975,039.50	2,019,029.02	-43,989.52	97.8%
<b>USE OF MONEY &amp; PROPERTY</b>				
800190 · INTEREST INCOME	149.27	14,136.52	-13,987.25	1.1%
<b>Total USE OF MONEY &amp; PROPERTY</b>	149.27	14,136.52	-13,987.25	1.1%
<b>INTERGOVERNMENTAL</b>				
525110 · HOMEOWNERS PROP. TAX REL	0.00	13,059.98	-13,059.98	0.0%
113100 · STATE TIMBER TAX	0.00	886.00	-886.00	0.0%
800580 · FEDERAL AID IN-LIEU TAX	0.00	0.00	0.00	0.0%
800600 · OTHER GOVERNMENT AGENCIES				
Prop 172 Disbursement	0.00	9,783.00	-9,783.00	0.0%
BLFD Contract for Services	0.00	0.00	0.00	0.0%
HSU Contract for Services	37,000.00	37,000.00	0.00	100.0%
Measure Z Funds	0.00	62,500.00	-62,500.00	0.0%
HR Reimbursement	38,462.92	0.00	38,462.92	100.0%
NCUAQMD	0.00	700.00	-700.00	0.0%
800600 · OTHER GOVERNMENT AGENCIES - Other	0.00	0.00	0.00	0.0%
<b>Total 800600 · OTHER GOVERNMENT AGENCIES</b>	75,462.92	109,983.00	-34,520.08	68.6%
800944 · GRANT REVENUE				
FEMA -SAFER	0.00	0.00	0.00	0.0%
DWR	0.00	0.00	0.00	0.0%
800944 · GRANT REVENUE - Other	0.00	0.00	0.00	0.0%
<b>Total 800944 · GRANT REVENUE</b>	0.00	0.00	0.00	0.0%
800950 · FIREFIGHTING REIMBURSEMENTS	208,572.38	0.00	208,572.38	100.0%
<b>Total INTERGOVERNMENTAL</b>	284,035.30	123,928.98	160,106.32	229.2%
<b>CHARGES FOR SERVICES</b>				
800155 · PREVENTION FEES	12,069.00	5,000.02	7,068.98	241.4%
800156 · R1/R2 INSPECTION FEES	26,260.00	10,000.02	16,259.98	262.6%
800946 · INCIDENT REVENUE RECOVERY FEES	2,174.40	5,000.02	-2,825.62	43.5%
800700 · OTHER SERVICES	0.00	0.00	0.00	0.0%
<b>Total CHARGES FOR SERVICES</b>	40,503.40	20,000.06	20,503.34	202.5%
<b>OTHER REVENUE</b>				
800920 · SALE OF FIXED ASSETS	50,000.00	0.00	50,000.00	100.0%
800940 · OTHER REVENUE				
Other Revenue Unclassified	0.00	5,000.00	-5,000.00	0.0%
Donations	31,240.00	0.00	31,240.00	100.0%
800940 · OTHER REVENUE - Other	659.46	0.00	659.46	100.0%
<b>Total 800940 · OTHER REVENUE</b>	31,899.46	5,000.00	26,899.46	638.0%
800941 · REFUNDS	1,230.89	100.00	1,130.89	1,230.9%
800942 · INCIDENT REPORTS	156.60	200.00	-43.40	78.3%
OTHER REVENUE - Other	0.00	0.00	0.00	0.0%
<b>Total OTHER REVENUE</b>	83,286.95	5,300.00	77,986.95	1,571.5%
<b>Total Income</b>	2,383,014.42	2,182,394.58	200,619.84	109.2%
<b>Gross Profit</b>	2,383,014.42	2,182,394.58	200,619.84	109.2%

ARCATA FIRE DISTRICT  
Profit & Loss Budget vs. Actual

July through December 2020

Expense	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
<b>5010 · SALARIES AND WAGES</b>				
5010.1 · Full-Time	564,813.84	758,996.48	-194,182.64	74.4%
5010.2 · CTO Payout	49,102.26	113,000.02	-63,897.76	43.5%
5010.3 · Settlement Pay/Vacation	12,194.52	15,000.00	-2,805.48	81.3%
5010.4 · Holiday Pay	25,071.87	0.00	25,071.87	100.0%
5010.5 · Deferred Compensation	24,200.00	24,699.98	-499.98	98.0%
5010.6 · Part-Time (Hourly)	39,036.62	41,503.50	-2,466.88	94.1%
5010.8 · CalFire/OES Pay	53,888.32	0.00	53,888.32	100.0%
5010 · SALARIES AND WAGES - Other	0.00	0.00	0.00	0.0%
<b>Total 5010 · SALARIES AND WAGES</b>	<b>768,307.43</b>	<b>953,199.98</b>	<b>-184,892.55</b>	<b>80.6%</b>
<b>5020 · RETIREMENT</b>				
5020.1 · CalPERS Retirement	149,482.10	166,547.02	-17,064.92	89.8%
5020.3 · Social Security	2,445.03	2,009.00	436.03	121.7%
5020.4 · Medicare	11,366.83	8,791.50	2,575.33	129.3%
5020.5 · CalPERS Section 218 Admin Fee	0.00	150.00	-150.00	0.0%
5020 · RETIREMENT - Other	0.00	0.00	0.00	0.0%
<b>Total 5020 · RETIREMENT</b>	<b>163,293.96</b>	<b>177,497.52</b>	<b>-14,203.56</b>	<b>92.0%</b>
<b>5030-GROUP INSURANCE</b>				
5030.1 · Health Insurance (Employees)	201,108.51	416,910.52	-215,802.01	48.2%
5030.2 · Health Insurance (Retirees)	166,891.60	151,601.48	15,290.12	110.1%
5030.3 · Retiree Health Admin Fees	416.82	2,034.00	-1,617.18	20.5%
5030.4 · Dental & Life Insurance	17,141.94	16,470.00	671.94	104.1%
5030.5 · Air Ambulance Insurance	0.00	1,100.00	-1,100.00	0.0%
5030.6 · Vision	1,138.40	7,000.00	-5,861.60	16.3%
5030.7 · Long Term Disability Insurance	3,408.00	5,940.00	-2,532.00	57.4%
5030.8 · Medical Reimbursement-Chief	1,092.58	3,000.00	-1,907.42	36.4%
<b>Total 5030-GROUP INSURANCE</b>	<b>391,197.85</b>	<b>604,056.00</b>	<b>-212,858.15</b>	<b>64.8%</b>
<b>5033 · UNEMPLOYMENT INSURANCE</b>				
5033 · UNEMPLOYMENT INSURANCE	0.00	35,000.00	-35,000.00	0.0%
<b>5035 · WORKER'S COMPENSATION</b>				
5035.1 · PRIMARY	0.00	29,628.00	-29,628.00	0.0%
5035.2 · EXCESS	0.00	14,077.00	-14,077.00	0.0%
5035.3 · ADMIN FEE	0.00	8,706.00	-8,706.00	0.0%
<b>Total 5035 · WORKER'S COMPENSATION</b>	<b>0.00</b>	<b>52,411.00</b>	<b>-52,411.00</b>	<b>0.0%</b>
<b>Total SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>1,322,799.24</b>	<b>1,822,164.50</b>	<b>-499,365.26</b>	<b>72.6%</b>
<b>SERVICE &amp; SUPPLIES</b>				
<b>5050 · CLOTHING &amp; PERSONAL SUPPLIES</b>				
5050.1 · Uniforms	6,476.67	18,000.00	-11,523.33	36.0%
5050.2 · Station Boots	0.00	160.00	-160.00	0.0%
<b>Total 5050 · CLOTHING &amp; PERSONAL SUPPLIES</b>	<b>6,476.67</b>	<b>18,160.00</b>	<b>-11,683.33</b>	<b>35.7%</b>
<b>5060 · COMMUNICATIONS</b>				
5060.1 · Phones & Internet	9,989.75	17,499.98	-7,510.23	57.1%
5060.2 · Alarm Monitoring	945.00	1,500.00	-555.00	63.0%
5060.3 · Communication - Miscellaneous	0.00	500.00	-500.00	0.0%
5060.4 · HCFA Radio System Annual Fee	0.00	1,600.00	-1,600.00	0.0%
<b>Total 5060 · COMMUNICATIONS</b>	<b>10,934.75</b>	<b>21,099.98</b>	<b>-10,165.23</b>	<b>51.8%</b>
<b>5080 · FOOD</b>				
5080.1 · Food/Rehab Supplies	148.38	1,500.00	-1,351.62	9.9%
5080.2 · Drinking Water	203.70	500.00	-296.30	40.7%
<b>Total 5080 · FOOD</b>	<b>352.08</b>	<b>2,000.00</b>	<b>-1,647.92</b>	<b>17.6%</b>



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

July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>5090 · HOUSEHOLD EXPENSE</b>				
<b>5090.1 · Station Supplies</b>				
Arcata	430.71	0.00	430.71	100.0%
Mad River	127.29	0.00	127.29	100.0%
McK	541.85	0.00	541.85	100.0%
5090.1 · Station Supplies - Other	108.45	1,650.00	-1,541.55	6.6%
<b>Total 5090.1 · Station Supplies</b>	1,208.30	1,650.00	-441.70	73.2%
<b>5090.2 · Garbage Service</b>				
Mad River	215.27	0.00	215.27	100.0%
McK	1,115.70	0.00	1,115.70	100.0%
Arcata	660.01	0.00	660.01	100.0%
5090.2 · Garbage Service - Other	125.00	2,000.02	-1,875.02	6.2%
<b>Total 5090.2 · Garbage Service</b>	2,115.98	2,000.02	115.96	105.8%
<b>Total 5090 · HOUSEHOLD EXPENSE</b>	3,324.28	3,650.02	-325.74	91.1%
<b>5100 · INSURANCE</b>				
<b>5100.1 · Liability Insurance</b>	23,335.00	23,335.00	0.00	100.0%
<b>Total 5100 · INSURANCE</b>	23,335.00	23,335.00	0.00	100.0%
<b>5120 · MAINTENANCE-EQUIPMENT</b>				
<b>5120.1 · Fire Apparatus</b>				
8211 · E8211	2,873.19	0.00	2,873.19	100.0%
8215 · E8215	6,820.77	0.00	6,820.77	100.0%
8216 · E8216	6,996.04	0.00	6,996.04	100.0%
8217 · E8217	2,841.73	0.00	2,841.73	100.0%
8239 · E8239	4,286.45	0.00	4,286.45	100.0%
8241 · A8241	0.00	0.00	0.00	0.0%
8258 · WT8258	13,618.13	0.00	13,618.13	100.0%
8271 · R8271	0.00	0.00	0.00	0.0%
8274 · R8274	0.00	0.00	0.00	0.0%
8283 · T8283	8,985.25	0.00	8,985.25	100.0%
8291 · L8291	405.00			
MTT · Mobile Training Tower	27.00			
5120.1 · Fire Apparatus - Other	1,392.69	50,000.00	-48,607.31	2.8%
<b>Total 5120.1 · Fire Apparatus</b>	48,246.25	50,000.00	-1,753.75	96.5%
<b>5120.2 · Officers Vehicles</b>				
8205 · U8205	610.26	0.00	610.26	100.0%
8206 · U8206	2,185.80	0.00	2,185.80	100.0%
8207 · U8207	0.00	0.00	0.00	0.0%
8208 · U8208	318.71	0.00	318.71	100.0%
8209 · U8209	0.00	0.00	0.00	0.0%
5120.2 · Officers Vehicles - Other	0.00	5,000.00	-5,000.00	0.0%
<b>Total 5120.2 · Officers Vehicles</b>	3,114.77	5,000.00	-1,885.23	62.3%
<b>5120.3 · Hose &amp; Ladder Testing</b>	1,393.00	6,800.00	-5,407.00	20.5%
<b>5120.4 · Hose Repair</b>	0.00	500.00	-500.00	0.0%
<b>5120.5 · Truck 8283 Aerial Inspection</b>	0.00	600.00	-600.00	0.0%
<b>5120.6 · Truck 8283 Aerial Service</b>	0.00	10,000.00	-10,000.00	0.0%
<b>5120.7 · SCBA</b>	1,180.64	6,000.00	-4,819.36	19.7%
<b>5120.8 · Hydraulic Rescue Tool Service</b>	2,117.75	3,500.00	-1,382.25	60.5%
<b>5120.9 · Power Tools Maintenance</b>	228.75	350.00	-121.25	65.4%
<b>5120.10 · AED Annual Maintenance</b>	7,239.60	8,100.00	-860.40	89.4%
<b>5120.11 · Fire Extinguisher Maintenance</b>	545.08	1,200.00	-654.92	45.4%
<b>5120.12 · Equipment Maintenance - Misc</b>	237.01	500.00	-262.99	47.4%
<b>Total 5120 · MAINTENANCE-EQUIPMENT</b>	64,302.85	92,550.00	-28,247.15	69.5%

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

July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>5121 · MAINTENANCE-ELECTRONICS</b>				
5121.1 · Computers	0.00	1,000.00	-1,000.00	0.0%
5121.2 · Radios, Pagers, & FireCom	129.37	400.00	-270.63	32.3%
5121.3 · Batteries	147.28	1,500.00	-1,352.72	9.8%
5121 · MAINTENANCE-ELECTRONICS - Other	18.80			
<b>Total 5121 · MAINTENANCE-ELECTRONICS</b>	295.45	2,900.00	-2,604.55	10.2%
<b>5122 · FUEL</b>	13,973.83	17,499.98	-3,526.15	79.9%
<b>5126 · UTILITIES</b>				
5126.1 · P G & E				
Arcata	1,405.43	0.00	1,405.43	100.0%
Mad River	1,542.96	0.00	1,542.96	100.0%
McK	5,942.53	0.00	5,942.53	100.0%
5126.1 · P G & E - Other	608.67	15,000.00	-14,391.33	4.1%
<b>Total 5126.1 · P G &amp; E</b>	9,499.59	15,000.00	-5,500.41	63.3%
5126.2 · Water & Sewer				
Arcata	913.32	0.00	913.32	100.0%
Mad River	602.07	0.00	602.07	100.0%
McK	992.55	0.00	992.55	100.0%
5126.2 · Water & Sewer - Other	24.44	3,000.00	-2,975.56	0.8%
<b>Total 5126.2 · Water &amp; Sewer</b>	2,532.38	3,000.00	-467.62	84.4%
<b>Total 5126 · UTILITIES</b>	12,031.97	18,000.00	-5,968.03	66.8%
<b>5130 · MAINTENANCE-STRUCTURE</b>				
5130.1 · General Structure Maintenance				
Arcata	54.77	0.00	54.77	100.0%
Mad River	295.15	0.00	295.15	100.0%
McK	576.77	0.00	576.77	100.0%
5130.1 · General Structure Maintenance - Other	60.25	1,000.00	-939.75	6.0%
<b>Total 5130.1 · General Structure Maintenance</b>	986.94	1,000.00	-13.06	98.7%
5130.2 · Grounds Maintenance				
Arcata	11.00			
McK	58.50	0.00	58.50	100.0%
BAYSIDE	393.26			
5130.2 · Grounds Maintenance - Other	0.00	500.00	-500.00	0.0%
<b>Total 5130.2 · Grounds Maintenance</b>	462.76	500.00	-37.24	92.6%
5130.3 · Emergency Power Maintenance				
Mad River	322.89			
McK	0.00	0.00	0.00	0.0%
5130.3 · Emergency Power Maintenance - Other	0.00	2,000.00	-2,000.00	0.0%
<b>Total 5130.3 · Emergency Power Maintenance</b>	322.89	2,000.00	-1,677.11	16.1%
5130 · MAINTENANCE-STRUCTURE - Other	7.50			
<b>Total 5130 · MAINTENANCE-STRUCTURE</b>	1,780.09	3,500.00	-1,719.91	50.9%
<b>5140 · MEDICAL SUPPLIES</b>	3,102.79	2,000.02	1,102.77	155.1%
<b>5150 · DUES &amp; SUBSCRIPTIONS</b>				
5150.2 · Scheduling Program Annual Fee	2,674.00	2,674.00	0.00	100.0%
5150.4 · Parcel Quest Annual Fees	1,799.00	1,800.00	-1.00	99.9%
5150.6 · Dues	1,620.00	2,000.00	-380.00	81.0%
5150.7 · Subscriptions	629.00	1,900.00	-1,271.00	33.1%
5150.8 · Google Services	1,275.95	1,800.00	-524.05	70.9%
5150.9 · Emergency Reporting Software	3,700.70	3,700.00	0.70	100.0%
5150.10 · eDispatches Software	0.00	1,750.00	-1,750.00	0.0%
5150.11 · Humboldt Co. Fire Chiefs' Assoc	0.00	800.00	-800.00	0.0%
<b>Total 5150 · DUES &amp; SUBSCRIPTIONS</b>	11,698.65	16,424.00	-4,725.35	71.2%

ARCATA FIRE DISTRICT  
Profit & Loss Budget vs. Actual

July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
5160 · MISCELLANEOUS EXPENSE	296.60	1,000.00	-703.40	29.7%
5170 · OFFICE SUPPLIES	1,035.58	2,250.00	-1,214.42	46.0%
5171 · POSTAGE & SHIPPING	466.35	500.02	-33.67	93.3%
<b>5180 · PROFESSIONAL &amp; SPECIAL SERVICES</b>				
5180.1 · Dispatch Services	0.00	69,290.02	-69,290.02	0.0%
5180.2 · Legal Services	8,005.50	30,000.00	-21,994.50	26.7%
5180.3 · Audit Services	9,000.00	10,000.00	-1,000.00	90.0%
5180.4 · Accountant/Bookkeeping	3,668.00	10,000.00	-6,332.00	36.7%
5180.5 · Shredding Services	0.00	400.00	-400.00	0.0%
5180.6 · CAD Interface Maintenance Fee	0.00	1,750.00	-1,750.00	0.0%
5180.8 · OPEB Report (GASB)	0.00	7,000.00	-7,000.00	0.0%
5180.9 · Medical exam/Drug Screening	0.00	5,000.00	-5,000.00	0.0%
5180.11 · Background Checks	0.00	3,000.00	-3,000.00	0.0%
5180.12 · IT Services	15,333.76	12,999.98	2,333.78	118.0%
5180.15 · Miscellaneous Services	0.00	500.00	-500.00	0.0%
5180.16 · Human Resource Services	0.00	0.00	0.00	0.0%
<b>Total 5180 · PROFESSIONAL &amp; SPECIAL SERVICES</b>	<b>36,007.26</b>	<b>149,940.00</b>	<b>-113,932.74</b>	<b>24.0%</b>
5190 · PUBLICATIONS & NOTICES	112.00	7,500.00	-7,388.00	1.5%
<b>5200 · LEASES-EQUIPMENT</b>				
5200.1 · Copier	3,600.93	3,249.98	350.95	110.8%
<b>Total 5200 · LEASES-EQUIPMENT</b>	<b>3,600.93</b>	<b>3,249.98</b>	<b>350.95</b>	<b>110.8%</b>
5210 · RENT	56,000.00	48,000.00	8,000.00	116.7%
<b>5230 · SPECIAL DISTRICT EXPENSE</b>				
5230.1 · Property Tax Admin Fee	0.00	67,076.00	-67,076.00	0.0%
5230.2 · Tax Roll Direct Charge Fee	0.00	6,276.00	-6,276.00	0.0%
5230.3 · LAFCO Annual Fee	0.00	3,701.00	-3,701.00	0.0%
5230.4 · Greenway Partners	0.00	0.00	0.00	0.0%
5230.5 · Assessment Adjustments/Refunds	216.00	1,000.00	-784.00	21.6%
5230.6 · Public Education Supplies	0.00	0.00	0.00	0.0%
5230.7 · Fire Prevention Supplies	293.31	400.00	-106.69	73.3%
5230.8 · Certifications	500.61	1,000.00	-499.39	50.1%
5230.10 · Recruitment	0.00	500.00	-500.00	0.0%
5230.11 · Bank Fees	125.00	1,000.00	-875.00	12.5%
5230.12 · DWR Grant Expense	0.00	0.00	0.00	0.0%
5230.14 · Recognition, Shields, Badges	0.00	1,000.00	-1,000.00	0.0%
5230.15 · Health & Wellness	0.00	530.00	-530.00	0.0%
5230.16 · Public Outreach	0.00	1,000.00	-1,000.00	0.0%
<b>Total 5230 · SPECIAL DISTRICT EXPENSE</b>	<b>1,134.92</b>	<b>83,483.00</b>	<b>-82,348.08</b>	<b>1.4%</b>
<b>5234 · TRAINING</b>				
5234.1 · Staff Training	915.76	0.00	915.76	100.0%
5234.2 · Training Supplies	0.00	2,000.00	-2,000.00	0.0%
<b>Total 5234 · TRAINING</b>	<b>915.76</b>	<b>2,000.00</b>	<b>-1,084.24</b>	<b>45.8%</b>
<b>5280 · OTHER GOVERNMENT AGENCIES</b>				
5280.2 · HCFA Air Trailer Annual Fee	0.00	1,000.00	-1,000.00	0.0%
<b>Total 5280 · OTHER GOVERNMENT AGENCIES</b>	<b>0.00</b>	<b>1,000.00</b>	<b>-1,000.00</b>	<b>0.0%</b>
5300 · LONG TERM DEBT - INTEREST	7,589.58	7,590.00	-0.42	100.0%
<b>5370 · EQUIPMENT PURCHASES</b>				
5370.1 · PPE - Structural	0.00	0.00	0.00	0.0%
5370.2 · PPE - Wildland	0.00	0.00	0.00	0.0%
5370.3 · PPE - VLU	0.00	100.00	-100.00	0.0%
5370.5 · Equipment Fabrication	0.00	500.00	-500.00	0.0%
5370.6 · Firefighting Equipment	807.19	1,000.00	-192.81	80.7%
5370.8 · Computer Systems Upgrade	0.00	3,000.00	-3,000.00	0.0%
5370 · EQUIPMENT PURCHASES - Other	0.00	0.00	0.00	0.0%
<b>Total 5370 · EQUIPMENT PURCHASES</b>	<b>807.19</b>	<b>4,600.00</b>	<b>-3,792.81</b>	<b>17.5%</b>
<b>Total SERVICE &amp; SUPPLIES</b>	<b>259,574.58</b>	<b>532,232.00</b>	<b>-272,657.42</b>	<b>48.8%</b>

ARCATA FIRE DISTRICT  
**Profit & Loss Budget vs. Actual**  
 July through December 2020

	<u>Jul - Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>OTHER BUDGET FUNDING REQUIRED</b>				
<b>EQUIPMENT LOAN DEBT SERVICE</b>				
5290 · LONG TERM DEBT - PRINCIPAL	152,095.39	152,095.00	0.39	100.0%
<b>Total EQUIPMENT LOAN DEBT SERVICE</b>	152,095.39	152,095.00	0.39	100.0%
<b>OPERATING FUND TRANSFERS</b>				
Contingency Fund Transfer	0.00	150,000.00	-150,000.00	0.0%
CalPERS Unfunded Liability	367,591.00	365,841.00	1,750.00	100.5%
<b>Total OPERATING FUND TRANSFERS</b>	367,591.00	515,841.00	-148,250.00	71.3%
<b>Total OTHER BUDGET FUNDING REQUIRED</b>	519,686.39	667,936.00	-148,249.61	77.8%
<b>6560 · PAYROLL EXPENSES</b>	31,533.44			
<b>Total Expense</b>	2,133,593.65	3,022,332.50	-888,738.85	70.6%
<b>Net Ordinary Income</b>	249,420.77	-839,937.92	1,089,358.69	-29.7%
<b>Net Income</b>	<u>249,420.77</u>	<u>-839,937.92</u>	<u>1,089,358.69</u>	<u>-29.7%</u>



Adopted  
12/08/2020

## COVID-19 PREVENTION PROGRAM (CPP)

PURSUANT TO TITLE 8, CALIFORNIA CODE OF REGULATIONS SECTION 3205, OF THE GENERAL  
INDUSTRIAL SAFETY ORDERS

# Table of Contents

I. PURPOSE:	2
II. SCOPE	2
III. DEFINITIONS:	2
IV. PROGRAM	3
A. SYSTEM FOR COMMUNICATING WITH EMPLOYEES & VOLUNTEERS	3
1. Reporting COVID-19 Symptoms, Possible COVID-19 Close Contact Exposures, and Possible COVID-19 Hazards at Worksites and District Facilities	4
2. Accommodations Process for Employees with Medical or Other Conditions that put them at Increased Risk of Severe COVID-19 Illness	4
3. COVID-19 Testing	5
4. COVID-19 Hazards	5
B. IDENTIFICATION AND EVALUATION OF COVID-19 HAZARDS AT DISTRICT WORKSITES AND FACILITIES	6
1. Screening District Employees/Volunteers for COVID-19 Symptoms	6
2. Responding to Employees/Volunteers with COVID-19 Symptoms	6
3. District’s Response to COVID-19 Cases	6
4. Workplace-Specific Identification of COVID-19 Hazards	7
5. Maximization of Outdoor Air and Air Filtration	7
6. District Compliance with Applicable State and Local Health Orders	8
7. Evaluation of Existing COVID-19 Prevention Controls and Adoption of Additional Controls	8
8. Periodic Inspections	8
C. INVESTIGATING AND RESPONDING TO COVID-19 CASES IN DISTRICT FACILITIES	8
1. Procedure to Investigate COVID-19 Cases	8
2. Response to COVID-19 Cases	8
3. Confidential Medical Information	10
D. CORRECTION OF COVID-19 HAZARDS AT DISTRICT FACILITIES	10
E. TRAINING AND INSTRUCTION OF DISTRICT EMPLOYEES/VOLUNTEERS	10
1. COVID-19 Symptoms	10
2. District’s COVID-19 Policies and Procedures	11
3. COVID-19 Related Benefits	11



4.	Spread and Transmission of the Virus that Causes COVID-19.....	11
5.	Methods and Importance of Physical Distancing, Face Coverings, and Hand Hygiene.....	11
F.	PHYSICAL DISTANCING .....	12
G.	FACE COVERINGS.....	12
1.	Face Covering Requirement.....	12
2.	Required Use of Effective Non-Restrictive Alternative for Employees Exempted from Face Covering Requirement .....	13
3.	Physical Distancing Required If Employee Is Not Wearing Face Covering or Non-Restrictive Alternative .....	13
4.	Prohibition on Preventing Employees from Wearing Face Covering .....	13
5.	Communication to Non-Employees Regarding Face Covering Requirement .....	13
6.	Policies to Reduce COVID-19 Hazards Originating from Persons Not Wearing Face Coverings .....	14
H.	OTHER ENGINEERING CONTROLS, ADMINISTRATIVE CONTROLS AND PERSONAL PROTECTIVE EQUIPMENT (PPE).....	14
1.	Installation of Solid Partitions Between Workstations Where Physical Distancing is Not Possible .....	14
2.	Maximization of Outdoor Air .....	14
3.	Cleaning and Disinfecting Procedures.....	14
4.	Evaluation of Handwashing Facilities .....	15
5.	Personal Protective Equipment (PPE).....	15
I.	REPORTING, RECORDKEEPING AND ACCESS .....	15
1.	Reporting COVID-19 Cases to the Local Health Department.....	15
2.	Reporting Serious COVID-19 Illnesses and Deaths to Cal/OSHA.....	16
3.	Maintenance of Records Related to the Adoption of the CPP .....	16
4.	Availability of the CPP for Inspection .....	16
5.	Records Related to COVID-19 Cases .....	16
J.	EXCLUSION OF COVID-19 CASES.....	17
1.	Exclusion of COVID-19 Cases from District Worksites and Facilities.....	17
2.	Exclusion of Employees with Close Contact COVID-19 Exposures from Worksites and District Facilities .....	17
3.	Provision of Benefits to Employees Excluded from Work as a Result of a Positive COVID-19 Test or Diagnosis or a Close Contact COVID-19 Exposure .....	17

- 4. Adherence with Laws, Policies, and/or Agreements Providing Excluded Employees Greater Protections ..... 18
- 5. Provision of Information Concerning Benefits to Excluded Employees ..... 18
- K. RETURN TO WORK CRITERIA ..... 19
  - 1. Minimum Criteria to Return to Work for Symptomatic COVID-19 Cases ..... 19
  - 2. Minimum Criteria to Return to Work for Asymptomatic COVID-19 Cases ..... 19
  - 3. COVID-19 Testing Not Required in Order to Return to Work ..... 19
  - 4. Minimum Criteria to Return to Work for Employees Directed to Self-Quarantine or Isolate by a State or Local Health Official ..... 19
  - 5. Allowance by Cal/OSHA for an Employee to Return to Work ..... 20

## **I. PURPOSE:**

The purpose of the Arcata Fire District's(District) COVID-19 Prevention Program ("CPP") is to provide employees a healthy and safe workplace as required under the California Occupational Safety and Health Act (Labor Code §§ 6300, *et seq.*) and associated regulations (8 C.C.R. § 3205).

Nothing in this CPP precludes the District from complying with federal, state, or local laws or guidance that recommends or requires measures that are more prescriptive and/or restrictive than are provided herein.

## **II. SCOPE**

This CPP applies to all District employees and volunteers except for District employees who are teleworking.

## **III. DEFINITIONS:**

For the purposes of the CPP, the following definitions shall apply:

**"COVID-19"** means coronavirus disease, an infectious disease caused by the severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).

**"COVID-19 case"** means a person who either:

- (1) Has a positive "COVID-19 test" as defined in this section;
- (2) Is subject to COVID-19-related order to isolate issued by a local or state health official; or
- (3) Has died due to COVID-19, in the determination of a local health department or per inclusion in the COVID-19 statistics of a county. A person is no longer a "COVID-19 case" when a licensed health care professional determines that the person does not have COVID-19, in accordance with recommendations made by the California Department of Public Health (CDPH) or the local health department pursuant to authority granted under the Health and Safety Code or title 17, California Code of Regulations to CDPH or the local health department.

**"Close contact COVID-19 exposure"** means being within six (6) feet of a COVID-19 case for a cumulative total of 15 minutes or greater in any 24-hour period within or overlapping with the "high-risk exposure period" as defined here. This definition applies regardless of the use of face coverings.

**"COVID-19 hazard"** means exposure to potentially infectious material that may contain SARS-CoV-2, the virus that causes COVID-19. Potentially infectious materials include airborne droplets, small particle aerosols, and airborne droplet nuclei, which most commonly result from a person or persons exhaling, talking or vocalizing, coughing, sneezing, or procedures performed on persons which may aerosolize saliva or respiratory tract fluids, among other things. This also includes objects or surfaces that may be contaminated with SARS-CoV-2.

**“COVID-19 symptoms”** means one of the following:

- (1) fever of 100.4 degrees Fahrenheit or higher or chills;
- (2) cough;
- (3) shortness of breath or difficulty breathing;
- (4) fatigue;
- (5) muscle or body aches;
- (6) headache;
- (7) new loss of taste or smell;
- (8) sore throat;
- (9) congestion or runny nose;
- (10) nausea or vomiting; or
- (11) diarrhea, unless a licensed health care professional determines the person’s symptoms were caused by a known condition other than COVID-19.

**“COVID-19 test”** means a viral test for SARS-CoV-2 that is both:

- (1) Approved by the United States Food and Drug Administration (FDA) or has an Emergency Use Authorization from the FDA to diagnose current infection with the SARS-CoV-2 virus; and
- (2) Administered in accordance with the FDA approval or the FDA Emergency Use Authorization as applicable.

**“Exposed workplace”** means any work location, working area, or common area at work used or accessed by a COVID-19 case during the high-risk period, including bathrooms, walkways, hallways, aisles, break or eating areas, and waiting areas.

The exposed workplace does not include buildings or facilities not entered by a COVID-19 case. Effective January 1, 2021, the “exposed workplace” also includes but is not limited to the “worksites” of the COVID-19 case as defined by Labor Code section 6409.6(d)(5).

**“Face covering”** means a tightly woven fabric or non-woven material with no visible holes or openings, which covers the nose and mouth.

**“High-risk exposure period”** means the following time period:

- (1) For persons who develop COVID-19 symptoms: from two (2) days before they first develop symptoms until ten (10) days after symptoms first appeared, and 24 hours have passed with no fever, without the use of fever-reducing medications, and symptoms have improved; or
- (2) For persons who test positive who never develop COVID-19 symptoms: from two (2) days before until ten (10) days after the specimen for their first positive test for COVID-19 was collected.

## **IV. PROGRAM**

### **A. SYSTEM FOR COMMUNICATING WITH EMPLOYEES & VOLUNTEERS**

1. **Reporting COVID-19 Symptoms, Possible COVID-19 Close Contact Exposures, and Possible COVID-19 Hazards at Worksites and District Facilities**

District policy requires that employees and volunteers immediately report to the Duty Chief or Fire Chief any of the following:

- (1) the employee's/volunteer's presentation of COVID-19 symptoms;
- (2) the employee's/volunteer's possible COVID-19 close contact exposures;
- (3) possible COVID-19 hazards at worksites or District facilities.

The District will not discriminate or retaliate against any employee or volunteer who makes such a report.

2. **Accommodations Process for Employees with Medical or Other Conditions that put them at Increased Risk of Severe COVID-19 Illness**

District policy provides for an accommodation process for employees who have a medical or other condition identified by the Centers for Disease Control and Prevention ("CDC") or the employees' health care provider as placing or potentially placing the employees at increased risk of severe COVID-19 illness.

The CDC identifies the following medical conditions and other conditions as placing or potentially placing individuals at an increased risk of severe COVID-19 illness

The CDC guidance provides that adults of any age with the following conditions are at increased risk of severe illness from the virus that causes COVID-19:

- *Cancer*
- *Chronic kidney disease*
- *COPD (chronic obstructive pulmonary disease)*
- *Heart conditions, such as heart failure, coronary artery disease, or cardiomyopathies*
- *Immunocompromised state (weakened immune system) from solid organ transplant*
- *Obesity (body mass index [BMI] of 30 kg/m<sup>2</sup> or higher but < 40 kg/m<sup>2</sup>)*
- *Severe Obesity (BMI ≥ 40 kg/m<sup>2</sup>)*
- *Pregnancy*
- *Sickle cell disease*
- *Smoking*
- *Type 2 diabetes mellitus*

The CDC guidance also provides that adults of any age with the following conditions might be at an increased risk for severe illness from the virus that causes COVID-19:

- *Asthma (moderate-to-severe)*
- *Cerebrovascular disease (affects blood vessels and blood supply to the brain)*
- *Cystic fibrosis*
- *Hypertension or high blood pressure*

- *Immunocompromised state (weakened immune system) from blood or bone marrow transplant, immune deficiencies, HIV, use of corticosteroids, or use of other immune weakening medicines*
- *Neurologic conditions, such as dementia*
- *Liver disease*
- *Overweight (BMI > 25 kg/m2, but < 30 kg/m2)*
- *Pulmonary fibrosis (having damaged or scarred lung tissues)*
- *Thalassemia (a type of blood disorder)*
- *Type 1 diabetes mellitus*

*The District will periodically review the following web address in order to account for any additional medical conditions and other conditions that the CDC has identified as placing or potentially placing individuals at an increased risk of severe COVID-19:*

<https://www.cdc.gov/coronavirus/2019-ncov/need-extra-precautions/people-with-medical-conditions.html>

District employees/volunteers are encouraged to review the list of medical conditions and other condition provided above in order to determine whether they have such a condition.

To request an accommodation under the District policy, employees may make a request with the Duty Chief or Fire Chief.

### **3. COVID-19 Testing**

The District possesses authority to require that employees/volunteers who report to work at worksites or District facilities be tested for COVID-19.

Where the District requires that employees/volunteers be tested, the District will inform employees for the reason that testing is required.

The District will also inform employees/volunteers of the possible consequences of a positive COVID-19 test, which may include, but is not limited to, a requirement that employees/volunteers not report to work during the high-risk exposure period and satisfying the minimum criteria to return to work.

Where the District requires testing, the District has adopted policies and procedures that ensure the confidentiality of employees and comply with the Confidentiality of Medical Information Act (“CMIA”). Specifically, the District will keep confidential all personal identifying information of COVID-19 cases or persons with COVID-19 symptoms unless expressly authorized by the employee to disclose such information or as other permitted or required under the law.

### **4. COVID-19 Hazards**

The District will notify employees/volunteers of any potential COVID-19 exposure at a worksite or facility where a COVID-19 case and employees/volunteers were present on the same day. The District will notify employees/volunteers of such potential exposures within one (1) business day, in a way that does not reveal any personal identifying information of the COVID-19 case.



The District will also notify employees/volunteers of cleaning and disinfecting measures the District is undertaking in order to ensure the health and safety of the worksite or facility where the potential exposure occurred.

## **B. IDENTIFICATION AND EVALUATION OF COVID-19 HAZARDS AT DISTRICT WORKSITES AND FACILITIES**

### **1. Screening District Employees/Volunteers for COVID-19 Symptoms**

The District possesses authority to require that employee self-screen for COVID-19 symptoms.

District policy provides that it will screen employees/volunteers will self-screen for COVID-19 symptoms prior to reporting to any District facility.

### **2. Responding to Employees/Volunteers with COVID-19 Symptoms**

Should a District employee/volunteer present COVID-19 symptoms during a self-screen, the Duty Chief will instruct the employee/volunteer to remain at or return to their home or place of residence and not report to work until such time as the employee/volunteer satisfies the minimum criteria to return to work.

The District will advise employees of any leaves to which they may be entitled during this self-quarantine period.

Further, the District has adopted policies and procedures that ensure the confidentiality of employees/volunteers and comply with the CMIA, and will not disclose to other employees/volunteers the fact that the individual(s) presented COVID-19 symptoms.

### **3. District's Response to COVID-19 Cases**

In the event that District employees/volunteers test positive for COVID-19 or are diagnosed with COVID-19 by a health care provider, the District will instruct the employees/volunteer to remain at or return to their home or place of residence and not report to work until such time as they satisfy the minimum criteria to return to work.

The District will advise employees of any leaves to which they may be entitled during this self-isolation period.

The District will comply with all reporting and recording obligations as required under the law, including, but not limited to, reporting the COVID-19 case to the following individuals and institutions as required based on the individual circumstances:

- *The local health department;*
- *Cal/OSHA;*
- *Employees who were present at a worksite or facility when the COVID-19 case was present;*
- *The employee organizations that represent employees/volunteers at the District worksite or facility;*

- *The employers of subcontracted employees who were present at the District facilities; and*
- *The District's workers' compensation plan administrator.*

If possible, the District will interview the COVID-19 cases in order to ascertain the nature and circumstances of any contact that the employees may have had with other employees during the high-risk exposure period. If the District determines that there were any close contact COVID-19 exposures, the District will instruct those employees/volunteers to remain at their home or place of residence and not report to work until such time as the employees/volunteer satisfy the minimum criteria to return to work.

The District has adopted policies and procedures that ensure the confidentiality of employees and comply with the CMIA. Specifically, the District will not disclose to other employees/volunteers, except for those who need to know, the fact that the individual(s) tested positive for or were diagnosed with COVID-19. Further, the District will keep confidential all personal identifying information of COVID-19 cases or persons unless expressly authorized by the employees to disclose such information or as other permitted or required under the law.

#### **4. Workplace-Specific Identification of COVID-19 Hazards**

The District conducted a workplace-specific assessment of all interactions, areas, activities, processes, equipment, and materials that could potentially expose employees to COVID-19 hazards.

As part of this process, the District identified places and times when employees and individuals congregate or come in contact with one another, regardless of whether employees are performing an assigned work task or not, including, for example, during meetings or trainings, in and around entrances, bathrooms, hallways, aisles, walkways, elevators, break or eating areas, cool-down areas, and waiting areas.

As part of this process, the District identified potential workplace exposure to all persons at District facilities, including employees/volunteers, employees/volunteers of other entities, members of the public and independent contractors. The District considered how employees and other persons enter, leave, and travel through District facilities, in addition to addressing employees' fixed workspaces or workstations.

As part of this process, the District treated all persons, regardless of symptoms or negative COVID-19 test results, as potentially infectious.

#### **5. Maximization of Outdoor Air and Air Filtration**

For District facilities, the District evaluated how to maximize the quantity of outdoor air and whether it is possible to increase filtration efficiency to the highest level compatible with the worksites and facilities' existing ventilation systems.

## **6. District Compliance with Applicable State and Local Health Orders**

The District monitors applicable orders and guidance from the State of California and the local health department related to COVID-19 hazards and prevention, including information of general application and information specific to the District's location and operations.

The District fully and faithfully complies with all applicable orders and guidance from the State of California and the local health department.

## **7. Evaluation of Existing COVID-19 Prevention Controls and Adoption of Additional Controls**

Periodically, the District will evaluate existing COVID-19 prevention controls at the workplace and assess whether there is a need for different and/or additional controls.

This includes evaluation of controls related to the correction of COVID-19 hazards, physical distancing, face coverings, engineering controls, administrative controls, and personal protective equipment (PPE).

## **8. Periodic Inspections**

The District will conduct periodic inspections of District facilities as needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and to ensure compliance with the District's COVID-19 policies and procedures.

# **C. INVESTIGATING AND RESPONDING TO COVID-19 CASES IN DISTRICT FACILITIES**

## **1. Procedure to Investigate COVID-19 Cases**

The District has a procedure for investigating COVID-19 cases in the workplace. As provided below, the procedure provides for the following:

- *Verification of COVID-19 case status;*
- *Receiving information regarding COVID-19 test results;*
- *Receiving information regarding the presentation of COVID-19 symptoms; and*
- *Identifying and recording all COVID-19 cases.*

## **2. Response to COVID-19 Cases**

As provided above at Section IV.B.3., in the event that **District** employees/volunteers test positive for COVID-19 or are diagnosed with COVID-19 by a health care provider, the District will instruct the employees to remain at or return to their home or place of residence and not report to work until such time as the employees satisfy the minimum criteria to return to work.

**a. Contact Tracing**

If possible, the District will interview the COVID-19 cases in order to ascertain the following information: (1) the date on which the employees tested positive, if asymptomatic, or the date on which the employees first presented COVID-19 symptoms, if symptomatic; (2) the COVID-19 cases recent work history, including the day and time they were last present at an District worksite or facility; and (3) the nature and circumstances of the COVID-19 cases' contact with other employees/volunteers during the high-risk exposure period, including whether there were any close contact COVID-19 exposure.

If the District determines that there were any close contact COVID-19 exposures, the District will instruct those employees/volunteers to remain at their home or place of residence and not report to work until such time as the employees/volunteers satisfy the minimum criteria to return to work.

**b. Reporting the Potential Exposure to Other Employees**

The District will comply with all reporting and recording obligations as required under the law, including, but not limited to, reporting the COVID-19 case to the following individuals and institutions as required based on the individual circumstances: (1) employees who were present at a District worksite or facility when the COVID-19 case was present; and (2) subcontracted employees who were present at the District facility.

**c. Free COVID-19 Testing for Close Contact Exposures**

The District will provide COVID-19 testing at no cost to employees/volunteers during their working hours to all employees/volunteers who had potential close contact COVID-19 exposure at a District worksite or facility.

**d. Leave and Compensation Benefits for Close Contact Exposures**

The District will provide these employees with information regarding COVID-19-related benefits to which the employees may be entitled under applicable federal, state, or local laws. This includes any benefits available under workers' compensation law, the federal Families First Coronavirus Response Act (FFCRA), Labor Code sections 248.1 and 248.5, Labor Code sections 3212.86 through 3212.88, local governmental requirements, the District's own leave policies, and leave guaranteed by contract.

The District will continue to provide and will maintain these employees' earnings, seniority, and all other employee rights and benefits, including the employees' right to their former job status, as if the employees had not been removed from their jobs.

The District may require that these employees use employer-provided employee sick leave benefits for this purpose and consider benefit payments from public sources in determining how to maintain earnings, rights and benefits, where permitted by law and when not covered by workers' compensation.

**e. Investigation to Determine Whether Workplace Conditions Contributed to COVID-19 Exposure**

The District will conduct an investigation in order to determine whether any workplace conditions could have contributed to the risk of COVID-19 exposure and what could be done

to reduce exposure to COVID-19 hazards.

### **3. Confidential Medical Information**

The District will protect the confidentiality of the COVID-19 cases, and will not disclose to other employees/volunteers the fact that the individual(s) tested positive for or were diagnosed with COVID-19.

The District will keep confidential all personal identifying information of COVID-19 cases unless expressly authorized by the employees/volunteers to disclose such information or as other permitted or required under the law.

## **D. CORRECTION OF COVID-19 HAZARDS AT DISTRICT FACILITIES**

The District will implement effective policies and/or procedures for correcting unsafe or unhealthy conditions, work practices, policies and procedures in a timely manner based on the severity of the hazard.

This includes, but is not limited to, implementing controls and/or policies and procedures in response to the evaluations conducted related to the identification and evaluation of COVID-19 hazards and investigating and responding to COVID-19 cases in the workplace. This also includes implementing controls related to physical distancing, face coverings, engineering controls, administrative controls, and personal protective equipment (PPE).

## **E. TRAINING AND INSTRUCTION OF DISTRICT EMPLOYEES/VOLUNTEERS**

### **1. COVID-19 Symptoms**

The District provided employees training and instruction on the COVID-19 symptoms, including advising employees of COVID-19 symptoms, which include the following:

- *Fever of 100.4 degrees Fahrenheit or higher or chills;*
- *Cough;*
- *Shortness of breath or difficulty breathing;*
- *Fatigue;*
- *Muscle or body aches;*
- *Headache;*
- *New loss of taste or smell;*
- *Sore throat;*
- *Congestion or runny nose;*
- *Nausea or vomiting; or*
- *Diarrhea, unless a licensed health care professional determines the person's symptoms were caused by a known condition other than COVID-19.*

The District monitors and adheres to guidance by the CDC concerning COVID-19 symptoms, including guidance provided at the following web address:

<https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html>

The District will advise employees/volunteers in the event that the CDC makes any changes to its guidance concerning such symptoms.

The District provided employees instruction on the importance of not coming to work and obtaining a COVID-19 test if the employees have COVID-19 symptoms.

## **2. District's COVID-19 Policies and Procedures**

The District provides regular updates to employees/volunteers on the District's policies and procedures to prevent COVID-19 hazards at District facilities and to protect employees, volunteers and members of the public.

## **3. COVID-19 Related Benefits**

The District advised employees of the leaves to which the employees may be entitled under applicable federal, state, or local laws. This includes any benefits available under workers' compensation law, the FFCRA, Labor Code sections 248.1 and 248.5, Labor Code sections 3212.86 through 3212.88, the District's own leave policies, and leave guaranteed by contract.

Further, when employees require leave or are directed not to report to work by the District, the District will advise the employees of the leaves to which the employees may be entitled for that specific reason.

## **4. Spread and Transmission of the Virus that Causes COVID-19**

The District advised employees/volunteers of the that COVID-19 is an infectious disease that can be spread through the air when an infectious person talks or vocalizes, sneezes, coughs, or exhales; that COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth, although that is less common; and that an infectious person may have no symptoms.

The District further advised employees/volunteers of the fact that particles containing the virus can travel more than six (6) feet, especially indoors, so physical distancing must be combined with other controls, including face coverings and hand hygiene, including hand washing, in order to be effective.

## **5. Methods and Importance of Physical Distancing, Face Coverings, and Hand Hygiene**

The District advised employees/volunteers of the methods and importance of physical distancing, face coverings, and hand hygiene, including hand washing.

Specifically, the District trained and instructed employees/volunteers on the importance of frequent hand washing with soap and water for at least 20 seconds

and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.

Further, the District trained and instructed employees/volunteers on the proper use of face coverings and the fact that face coverings are not respiratory protective equipment.

## **F. PHYSICAL DISTANCING**

The District requires that all employees/volunteers be separated from other persons by at least six (6) feet, except where it can demonstrate that six (6) feet of separation is not possible and where there is momentary exposure while persons are in movement.

The District has adopted several methods by which it increases physical distancing including, but not limited to, the following:

- *Providing employees/volunteers the opportunity to telework or engage in other remote work arrangements;*
- *Reducing the number of persons in an area at one time, including visitors;*
- *Posting visual cues such as signs and floor markings to indicate where employees and others should be located or their direction and path of travel;*
- *Adopting staggered arrival, departure, work, and break times; and*
- *Adjusting work processes or procedures, such as reducing production speed, to allow greater distance between employees.*

When it is not possible for employees/volunteers to maintain a distance of at least six (6) feet, the District requires individuals to be as far apart as possible.

## **G. FACE COVERINGS**

### **1. Face Covering Requirement**

The District provides face coverings to employees/volunteers and requires that such face coverings are worn by employees/volunteers at worksites and facilities.

District policy adheres to orders and guidance provided by the CDPH and the local health department, including as provided at the following web address:

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/guidance-for-face-coverings.aspx>

The District's policy on the use of face coverings ensures that they are worn over the nose and mouth when indoors, when outdoors and less than six (6) feet away from another person, and where required by orders from the CDPH or local health department.



The District's policy requires that face coverings are clean and undamaged. The District's policy allows for face shields to be used to supplement, and not supplant face coverings.

The District's policy provides for the following exceptions to the face coverings requirement:

- *When an employee is alone in a room.*
- *While eating and drinking at the workplace, provided employees are at least six (6) feet apart and outside air supply to the area, if indoors, has been maximized to the extent possible.*
- *Employees wearing respiratory protection in accordance with section 5144 or other title 8 safety orders (8 C.C.R. 5144 is available at the following web address: <https://www.dir.ca.gov/title8/5144.html>).*
- *Employees who cannot wear face coverings due to a medical or mental health condition or disability, or who are hearing-impaired or communicating with a hearing-impaired person.*
- *Specific tasks which cannot feasibly be performed with a face covering. This exception is limited to the time period in which such tasks are actually being performed, and the unmasked employee shall be at least six (6) feet away from all other persons unless unmasked employees are tested at least twice weekly for COVID-19.*

**2. Required Use of Effective Non-Restrictive Alternative for Employees Exempted from Face Covering Requirement**

The District's policy requires that employees/volunteers who exempted from wearing face coverings due to a medical condition, mental health condition, or disability wear an effective non-restrictive alternative, such as a face shield with a drape on the bottom, if their condition or disability permits it.

**3. Physical Distancing Required If Employee Is Not Wearing Face Covering or Non-Restrictive Alternative**

The District's policy requires that any employees/volunteers not wearing a face covering, face shield with a drape or other effective alternative, or respiratory protection, for any reason, shall be at least six (6) feet apart from all other persons unless the unmasked employees are tested at least twice (2x) weekly for COVID-19.

However, the District does not use COVID-19 testing as an alternative to face coverings when face coverings are otherwise required by this section.

**4. Prohibition on Preventing Employees from Wearing Face Covering**

The District does not prevent any employee/volunteer from wearing a face covering when wearing a face covering is not required by this section, unless not wearing a face covering would create a safety hazard, such as interfering with the safe operation of equipment.

**5. Communication to Non-Employees Regarding Face Covering Requirement**



The District posts signage to inform non-employees that the District requires the use of face coverings at all District facilities.

**6. Policies to Reduce COVID-19 Hazards Originating from Persons Not Wearing Face Coverings**

The District has developed COVID-19 policies and procedures to minimize employees' exposure to COVID-19 hazards originating from any person not wearing a face covering, including a member of the public.

These policies include requiring that employees and non-employees/volunteer wear face coverings at worksites or District facilities, that employees wear face coverings at other times, maintain physical distance from person not wearing a face covering, and observe proper hand hygiene.

**H. OTHER ENGINEERING CONTROLS, ADMINISTRATIVE CONTROLS AND PERSONAL PROTECTIVE EQUIPMENT (PPE)**

**1. Installation of Solid Partitions Between Workstations Where Physical Distancing is Not Possible**

At fixed work locations where it is not possible to maintain the physical distancing requirement at all times, the employer shall install cleanable solid partitions that effectively reduce aerosol transmission between the employees and other persons.

**2. Maximization of Outdoor Air**

As provided above at Section IV.B.5., for indoor operations at District facilities, the District evaluated how to maximize the quantity of outdoor air.

Further, for District facilities with mechanical or natural ventilation, or both, the District has maximized the quantity of outside air provided to the extent feasible, except when the United States Environmental Protection Agency ("EPA") Air Quality Index is greater than 100 for any pollutant or if opening windows or letting in outdoor air by other means would cause a hazard to employees, for instance from excessive heat or cold.

**3. Cleaning and Disinfecting Procedures**

The District's cleaning and disinfecting policy requires the following:

- *Identifying and regularly cleaning and disinfecting frequently touched surfaces and objects, such as doorknobs, equipment, tools, handrails, handles, controls, bathroom surfaces, and steering wheels. The District will inform employees/volunteers of cleaning and disinfection protocols, including the planned frequency and scope of regular cleaning and disinfection.*
- *Prohibiting the sharing of personal protective equipment and to the extent feasible, items that employees/volunteers come in regular*

*physical contact with such as phones, headsets, desks, keyboards, writing materials, instruments, and tools. When it is not feasible to prevent sharing, sharing will be minimized and such items and equipment shall be disinfected between uses by different people. Sharing of vehicles will be minimized to the extent feasible, and high touch points (steering wheel, door handles, seatbelt buckles, armrests, shifter, etc.) shall be disinfected between users.*

- *Cleaning and disinfection of areas, material, and equipment used by a COVID-19 case during the high-risk exposure period.*

Further, the District requires that cleaning and disinfecting must be done in a manner that does not create a hazard to employees/volunteers or subcontracted employees.

#### **4. Evaluation of Handwashing Facilities**

In order to protect District employees/volunteers, the District evaluated its handwashing facilities in order to determine the need for additional facilities, encourage and allow time for employee handwashing, and provide employees with an effective hand sanitizer.

The District encourages employees/volunteers to wash their hands for at least 20 seconds each time.

The District does not provide hand sanitizers with methyl alcohol.

#### **5. Personal Protective Equipment (PPE)**

District policy provides for PPE.

The District evaluates the need for PPE, such as gloves, goggles, and face shields, to prevent exposure to COVID-19 hazards and provide such PPE as needed.

In accordance with applicable law, the District evaluates the need for respiratory protection when the physical distancing requirements, as provided herein, are not feasible or are not maintained.

In accordance with applicable law, the District will provide and ensure use of respirators in accordance when deemed necessary by Cal/OSHA through the Issuance of Order to Take Special Action.

In accordance with applicable law, the District will provide and ensure use of eye protection and respiratory protection when employees/volunteers are exposed to procedures that may aerosolize potentially infectious material such as saliva or respiratory tract fluids.

### **I. REPORTING, RECORDKEEPING AND ACCESS**

#### **1. Reporting COVID-19 Cases to the Local Health Department**

In accordance with applicable law, the District will report information about COVID-19 cases at the workplace to the local health department.

Further, the District will provide any related information requested by the local health department.

**2. Reporting Serious COVID-19 Illnesses and Deaths to Cal/OSHA**

In accordance with applicable law, the District will immediately report to Cal/OSHA any serious COVID-19-related illnesses or deaths of District employees/volunteers occurring at a worksite or District facility or in connection with any employment.

Further, in accordance with applicable law, the District will record any serious work-related COVID-19-related illnesses or deaths.

**3. Maintenance of Records Related to the Adoption of the CPP**

In accordance with applicable law, the District will maintain records of the steps taken to implement this CPP.

**4. Availability of the CPP for Inspection**

The District will make this written CPP available to employees and employee organizations.

Further, the District will make this written CPP available to Cal/OSHA representatives immediately upon request.

**5. Records Related to COVID-19 Cases**

The District will keep a record of and track all COVID-19 cases with the following information:

- *Employee's name;*
- *Contact information;*
- *Occupation;*
- *Location where the employee worked;*
- *Date of the last day at the workplace; and*
- *Date of a positive COVID-19 test.*

In accordance with the Confidentiality of Medical Information Act (CMIA) and applicable law, the District will keep the employees /volunteers' medical information confidential.

In accordance with the CMIA and applicable law, the District will make this information available to employees and employee organizations with personal identifying information removed. The District will also make this information available as otherwise required by law.

## **J. EXCLUSION OF COVID-19 CASES**

### **1. Exclusion of COVID-19 Cases from District Worksites and Facilities**

The District] will ensure that COVID-19 cases are excluded from the workplace until the individual satisfies the minimum return to work criteria provided for in Section IV.K.

### **2. Exclusion of Employees with Close Contact COVID-19 Exposures from Worksites and District Facilities**

#### **a. *Close Contact Exclusion Period***

Unless the employee is covered by the limited exception described below, the District will exclude employees/volunteers with close contact COVID-19 exposure from the workplace for 10 days after the last known close contact COVID-19 exposure. In order for the employee to return to work after the 10<sup>th</sup> day of quarantine, the employee must satisfy the following conditions:

- (1) be asymptomatic;
- (2) wear a face covering at all times;
- (3) maintain a distance of at least six (6) feet from others;
- (4) self-monitor for COVID-19 symptoms; and
- (5) if symptoms do appear, immediately isolate, contact the local health department or health care provider, and seek testing.

#### **b. *Limited Exception to Close Contact Exclusion Period***

If the following conditions are satisfied, the District will exclude the following employees with close contact COVID-19 exposure from the workplace for seven (7) days after the last known close contact COVID-19 exposure:

- (1) There is a critical staffing shortage when there is insufficient staff to provide patient care, emergency response services or face to face social services to clients in the child welfare system or in assisted living facilities;
- (2) There is an asymptomatic employee who provides such services (i.e., health care workers, police officers, firefighters and social service workers) who has had a close contact COVID-19 exposure;
- (3) The employee who had the close contact COVID-19 exposure received a Polymerase Chain Reaction ("PCR") COVID-19 test after the fifth (5<sup>th</sup>) day following the close contact COVID-19 exposure;
- (4) The employee's PCR COVID-19 test returned a negative result;
- (5) The employee wears a surgical face mask at all times during work through the 14<sup>th</sup> day following the close contact COVID-19 exposure; and
- (6) The employee maintains a distance of at least six (6) feet from others; self-monitor for COVID-19 symptoms; and if symptoms do appear, immediately isolate, contact the local health department or health care provider, and seek testing.

### **3. Provision of Benefits to Employees Excluded from Work as a Result of a Positive COVID-19 Test or Diagnosis or a Close Contact COVID-19 Exposure**

#### **a. *Employees Who Are Able to Telework During Isolation or Quarantine Period***

The District will allow employees who are able to telework, and are able and available to work, to telework during the isolation or quarantine period. The **District** will provide these employees their normal compensation for the work that they perform during the isolation or quarantine period.

**b. *Employees Who Are Unable to Telework During Isolation or Quarantine Period***

The provision of benefits described below does not apply to either:

- *(1) District employees/volunteers who it can demonstrate that the close contact COVID-19 exposure was not work-related; and*
- *(2) District employees who are unable to work for reasons other than protecting employees, volunteers and members of the public at District worksites and facilities from possible COVID-19 transmission. Such employees may still use paid sick leave for the purpose of receiving compensation during the isolation or quarantine period if they elect to do so.*

For other employees, the District will require that employees who are unable to telework, but are otherwise able and available to work, to use paid sick leave in order to receive compensation during the isolation or quarantine period. Employees retain their entitlement to elect not to use other earned or accrued paid leave during this time. The District may provide such employees who are unable to telework, but who do not have any paid sick leave available, paid administrative leave in order to receive compensation during the isolation or quarantine period.

For all employees who are subject to an isolation or quarantine because of a COVID-19 case or a close contact COVID-19 exposure, the District will maintain the employees' seniority and all other employee rights and benefits, including the employees' right to their former job status, during the isolation or quarantine period.

The District may consider benefit payments from public sources, including under the FFCRA and Labor Code section 248.1 (until December 31, 2020 or longer if FFCRA leave and/or Labor Code section 248.1 leave is extended), in determining how to maintain earnings, rights and benefits, where permitted by law and when not covered by workers' compensation.

**4. Adherence with Laws, Policies, and/or Agreements Providing Excluded Employees Greater Protections**

The obligations set forth in this section do not limit any other applicable law, District policy, or collective bargaining agreement that provides District employees with greater protections or benefits.

**5. Provision of Information Concerning Benefits to Excluded Employees**

At the time of exclusion, the District will provide the excluded employees the

information on benefits to which the employees may be entitled under applicable federal, state, or local laws.

This includes any benefits available under workers' compensation law, the FFCRA, Labor Code sections 248.1 and 248.5, Labor Code sections 3212.86 through 3212.88, the District's own leave policies, and leave guaranteed by contract.

## **K. RETURN TO WORK CRITERIA**

### **1. Minimum Criteria to Return to Work for Symptomatic COVID-19 Cases**

District policy requires that COVID-19 cases with COVID-19 symptoms remain at their home or place of residence and not report to any worksite or District facility until they satisfy each of the following conditions:

- I. At least 24 hours have passed since a fever of 100.4 or higher has resolved without the use of fever-reducing medications;
- II. COVID-19 symptoms have improved; and
- III. At least 10 days have passed since COVID-19 symptoms first appeared.

### **2. Minimum Criteria to Return to Work for Asymptomatic COVID-19 Cases**

District policy requires that COVID-19 cases who tested positive but never developed COVID-19 symptoms not report to any worksite or District facility until a minimum of 10 days have passed since the date of specimen collection of their first positive COVID-19 test.

### **3. COVID-19 Testing Not Required in Order to Return to Work**

In accordance with CDC guidance concerning symptom-based strategies for the discontinuation of isolation, the District does not require employees/volunteers submit to a COVID-19 test, or produce a negative COVID-19 test result, in order to return to work.

### **4. Minimum Criteria to Return to Work for Employees Directed to Self-Quarantine or Isolate by a State or Local Health Official**

If employees are subject to an isolation or quarantine order issued by a state or local health official, District policy requires that the employees/volunteers not report to any worksite or District facility until the period of isolation or quarantine is completed or the order is lifted.

If the order did not specify a definite isolation or quarantine period, then the period shall be 10 days from the time the order to isolate was effective, or 14 days from the

time the order to quarantine was effective.

**5. Allowance by Cal/OSHA for an Employee to Return to Work**

If there are no violations of state or local health officer orders for isolation or quarantine, Cal/OSHA may, upon request, allow employees to return to work on the basis that the removal of employees would create undue risk to a community's health and safety.

In such cases, the District will develop, implement, and maintain effective control measures to prevent transmission in the workplace including providing isolation for the employees at the worksite or District facility and, if isolation is not possible, the use of respiratory protection in the workplace.

**Date:** January 12, 2021  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Adoption of Resolution 21-231 with Exhibit A Approving Revisions to the Master Salary Schedule Adopted on August 16, 2016

---

**Discussion**

CalPERS requires the Board to maintain and approve any and all modifications to the District Master Salary Schedule. The District's Salary schedule was adopted in 2016 and has since been modified as position have changed or become frozen. Pursuant to the recent side letter with the Local 4981, and the direction from the Board from last months closed session approval of the reclassification of the Firefighter position, the District Salary Schedule will need to be revised.

**Recommendation**

Staff recommends the Board adopt Resolution 21-231. The Resolution will include the following:

- Reclassify the Lieutenant position as Engineer
- Declare the Engineer Position, previously named Lieutenant, as an active position
- Declare that the Engineer position is eligible to receive temporary upgrade pay when acting as a Company Officer
- Declare the Firefighter position as frozen and unfilled
- Adopts the revised Master Salary Schedule with the above referenced changes and attached herein as **Exhibit A**.

**District Funds Requested/Required**

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

**Alternatives**

The Board has the following alternatives:

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

**Attachments**

Attachment 1 – Resolution 21-231 with Exhibit A



**Resolution Number: 21-231****A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS REVISING THE MASTER SALARY SCHEDULE ADOPTED AUGUST 16, 2016**

**WHEREAS**, the District has a signed and agreed upon side letter with the Local 4981 reclassifying the Firefighter position to Fire Apparatus Engineer; and

**WHEREAS**, the California Public Employment Retirement System (CalPERS) has determined that public agencies must adopt a master pay schedule listing all of the pay rates/ranges for all established employees positions; and

**WHEREAS**, there are no adjustments in pay from the previous adoption of the Master Salary Schedule which was revised on July 12, 2020 via Resolution 20-224.

**NOW THEREFORE, BE IT RESOLVED THAT** the Arcata Fire Protection District Board of Directors hereby

1. Reclassifies the Lieutenant position as Engineer.
2. Declare the Engineer Position, previously named Lieutenant, as an active position.
3. Declares that the Engineer position is eligible to receive temporary upgrade pay when acting as a Company Officer.
4. Declare the Firefighter position as frozen and unfilled.
5. Adopts the revised Master Salary Schedule with the above referenced changes and attached herein as **Exhibit A**.

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

Ayes:

Nays:

Abstain:

Absent:

**DATED:** January 12, 2021

Signed:

\_\_\_\_\_  
Nicole Johnson, President

Attest:

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

# ARCATA FIRE DISTRICT

## MASTER SALARY SCHEDULE

Effective 8/16/16

Classification		Range				
FULL-TIME POSITIONS		Step 1	Step 2	Step 3	Step 4	Step 5
Fire Chief <sup>7,8,10</sup> >40 hour/week - FLSA Exempt	Annual	\$120,486.00				
	Monthly	\$10,542.53				
	Hourly	\$57.93				
Assistant Chief <sup>2,3,8,10</sup> >40 hour/week - FLSA Exempt <b style="color: red; font-weight: bold; transform: rotate(-2deg); display: inline-block;">POSITION FROZEN &amp; UNFILLED</b>	Annual	\$101,020.29	\$105,173.20	\$109,533.76		
	Monthly	\$8,418.36	\$8,764.43	\$9,127.81		
	Hourly	\$48.57	\$50.56	\$52.66		
Battalion Chief <sup>2,3,8,10</sup> FLSA Exempt	Annual	\$86,449.58	\$89,873.95	\$93,469.55		
	Monthly	\$7,204.13	\$7,489.50	\$7,789.13		
	Hourly Shift	\$29.61	\$30.78	\$32.01		
	Hourly Days	\$41.56	\$43.21	\$44.94		
Captain <sup>1,2,3,4,5,10</sup> 48 / 96 shift	Annual	\$59,296.51	\$62,261.33	\$65,374.40		
	Monthly	\$4,941.38	\$5,188.44	\$5,447.87		
	Hourly Shift	\$19.77	\$20.76	\$21.80		
	Hourly Days	\$28.51	\$29.93	\$31.43		
Engineer <sup>1,2,3,5,9,10</sup> 48 / 96 shift	Annual	\$51,222.55	\$53,783.68	\$56,472.86		
	Monthly	\$4,268.55	\$4,481.97	\$4,706.07		
	Hourly Shift	\$17.08	\$17.93	\$18.83		
	Hourly Days	\$24.63	\$25.86	\$27.15		
Firefighter <sup>1,2,3,5,9,10</sup> 48 / 96 shift <b style="color: red; font-weight: bold; transform: rotate(-2deg); display: inline-block;">POSITION FROZEN &amp; UNFILLED</b>	Annual	\$44,247.97	\$46,460.36	\$48,783.38		
	Monthly	\$3,687.33	\$3,871.70	\$4,065.28		
	Hourly Shift	\$14.76	\$15.49	\$16.27		
	Hourly Days	\$21.27	\$22.34	\$23.45		
Business Manager 40 hour/week	Annual	\$42,140.88	\$44,247.92	\$46,460.32	\$48,783.34	\$51,222.50
	Monthly	\$3,511.74	\$3,687.33	\$3,871.69	\$4,065.28	\$4,268.54
	Hourly Hourly	\$20.26	\$21.27	\$22.34	\$23.45	\$24.63
Fire Prevention Specialist 40 hour/week <b style="color: red; font-weight: bold; transform: rotate(-2deg); display: inline-block;">POSITION FROZEN &amp; UNFILLED</b>	Annual	\$42,140.88	\$44,247.92	\$46,460.32	\$48,783.34	\$51,222.50
	Monthly	\$3,511.74	\$3,687.33	\$3,871.69	\$4,065.28	\$4,268.54
	Hourly	\$20.26	\$21.27	\$22.34	\$23.45	\$24.63
<b>PART-TIME POSITIONS</b>						
Fire Inspector	Hourly	\$16.50	\$17.33	\$18.19		
Fire Marshal <sup>6</sup>	Hourly	\$48.57				
Office Assistant <b style="color: red; font-weight: bold;">POSITION FROZEN &amp; UNFILLED</b>	Hourly	\$12.00	\$12.60	\$13.23	\$13.89	\$14.59

**FOOTNOTES**

- 1 Position receives FLSA Pay (6.02 overtime hours per pay period)
- 2 Position receive Uniform Allowance of \$62.50 per month
- 3 Position earns and may receive Holiday Pay
- 4 Position may receive Temporary Upgrade Pay when acting as a Duty Qualified Captain
- 5 Position may receive \$400 Annual Physical Fitness Premium
- 6 This is a CalPERS retired annuitant filled position
- 7 Position receives Uniform Allowance of \$41.66 per month
- 8 Position receives \$65 Cell Phone Stipend per month
- 9 Position may receive Temporary Upgrade Pay when acting as a Company Officer
- 10 Position receives Employer Paid Member Contribution (EPMC)



## Resolution Number: 21-232

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

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

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

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

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

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

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

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

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

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

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

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

Ayes:  
Nays:  
Abstain:  
Absent:

**DATED:** January 12, 2020

Signed:

---

Nicole Johnson, President

Attest:

---

Becky Schuette, Board Clerk/Secretary

RECEIVED

DEC - 4 2020

Arcata Fire District

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

STATE OF CALIFORNIA        }  
  }  
COUNTY OF HUMBOLDT        }        SS

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

WITNESS MY HAND AND OFFICIAL SEAL this 1<sup>st</sup> Day of December, 2020.

KELLY E. SANDERS  
REGISTRAR OF VOTERS

Signed:  \_\_\_\_\_  
Deputy

**FINAL REPORT**

Official Election

Run Time 10:11 AM  
Run Date 12/01/2020**Humboldt County****PRESIDENTIAL GENERAL ELECTION**

11/3/2020

Page 17

**Official Results****Registered Voters**

69932 of 85317 = 81.97%

**Precincts Reporting**

66 of 66 = 100.00%

**Measure F Arcata Fire Protection District, Special Tax**

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

\*\*\* End of report \*\*\*

Measure F Arcata Fire Protection District, Special Tax

Cumulative Totals

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





Measure F

Ordinance Number: 20-20

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

**Date:** January 12, 2021  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Arcata Fire District Racial Equity Assessment Presentation by Stepping Stone Diversity Consulting

---

### **Discussion**

At the July 14, 2020 meeting, the Board approved contracting with Stepping Stone Diversity Consulting to conduct a racial equity assessment for the District. In July 2020, a survey was sent to everyone in the organization to gather data in an effort to identify what our understanding about race and bias are.

Melissa Meiris of Stepping Stone Diversity Consulting is joining the meeting via Zoom to present the Board with their findings and recommendations.

### **Recommendation**

Staff recommends the Board receive the presentation from Stepping Stone Diversity Consulting, consider the information provided, discuss, take public comment and consider the District's Racial Equity Action Plan.

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

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

### **Alternatives**

The Board has the following alternatives:

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

### **Attachments**

Attachment 1 – Arcata Fire District Racial Equity Assessment

OCTOBER 2020

# RACIAL EQUITY ASSESSMENT

ARCATA FIRE DISTRICT  
ARCATA, CA

Prepared by:



This page left intentionally blank.

All photos courtesy of Arcata Fire District

# TABLE OF CONTENTS

About This Assessment	1-2
Staff Findings	3-4
Operations Findings	5-6
Recommendations	7-9
Organizations	10
Resources	11

# 01



## ABOUT THIS ASSESSMENT

The murders of Ahmaud Arbery, George Floyd, and Breonna Taylor and the resulting protests shook the nation. Several demonstrations, from protests to art exhibits, occurred throughout Humboldt County. These events highlighted that individuals nationally and here in Humboldt can have very different experiences, with race being the most reliable predictor of life outcomes.

Arcata Fire District's role in the community has evolved from the traditional role of fire and emergency response to include social support, crisis management, and community education. As a combination fire protection agency that relies on career firefighters as well as volunteers, the district is values-driven and deeply committed to customer and community service.

As the community engages in more open conversations about inequitable opportunities and outcomes, Arcata Fire District (AFD) faces the challenge of incorporating this knowledge into its operations. Leadership has commissioned this brief study of its policies and internal beliefs about race by Stepping Stone Diversity Consulting as a first step in that process.



## ABOUT THIS ASSESSMENT

This assessment has been modeled on the *Race Matters Organizational Assessment* tool. Stepping Stone has adapted this model to include findings and recommendations. Findings and recommendations are based on research, a brief policy review, staff survey, and conversations with leadership.

Please note: findings and recommendations reflect a starting point for AFD based on current capacity and resources. Racial equity work is a lifelong commitment to learning about how others experience the world and adapting practices in the pursuit of fairness and justice. As AFD's capacity develops, recommendations will evolve.



# 03

## STAFF

RATING\*

1. STAFF ARE TRAINED IN AND ARE KNOWLEDGEABLE AT THE FOUNDATIONAL LEVEL ABOUT BARRIERS TO EQUAL OPPORTUNITY AND THE DEPTH OF EMBEDDED RACIAL INEQUITIES —HOW THEY ARE PRODUCED AND HOW THEY CAN BE REDUCED.

2

Survey respondents (n=16) demonstrated a range of knowledge about race and racial inequities. While some respondents expressed in this (and other responses) questions about whether race is connected to inequities, most indicated that they have engaged in some learning on this topic. A majority communicated a strong interest in learning more .

2. STAFF HAVE A DEEP LEVEL OF UNDERSTANDING ABOUT BARRIERS TO OPPORTUNITY AND EMBEDDED RACIAL INEQUITIES IN THEIR SPECIAL AREA OF FOCUS—INCLUDING CRITICAL DATA AND INFORMATION ABOUT HOW INEQUITIES ARE PRODUCED AND HOW THEY CAN BE REDUCED.

1

The survey demonstrated that respondents are less familiar with the connection between barriers to opportunity and racial inequities as they relate to the fire service. Research on racial equity within the industry indicates that there are far fewer resources available to fire agencies than other public service agency types. Again, respondents also shared a strong desire to learn more.

3. STAFF ARE COMFORTABLE AND COMPETENT IN DISCUSSING ISSUES REGARDING BARRIERS TO OPPORTUNITY AND EMBEDDED RACIAL INEQUITIES WITH RELEVANT INDIVIDUALS AND GROUPS.

2

A majority of respondents are interested and engaged in learning about how identity impacts societal outcomes. Several respondents expressed comfort engaging in their personal lives and/or with colleagues they believe to be like-minded. Others said that these conversations feel superficial and do not address race in the department. As is quite common, there are clear concerns about "saying the wrong thing," that conversations about race will expose and/or widen divisions among staff, or that certain groups will be blamed or singled out for past societal injustices. While concerns about conflict are valid and especially important in an industry so reliant on teamwork and trust, conversations about race are not inherently negative when they are carefully considered and facilitated, and can in fact be opportunities for advancing deeper understanding and growth.

4. STAFF EXHIBIT CULTURAL COMPETENCE IN INTERACTIONS WITH DIVERSE GROUPS.

2

Survey responses indicate that staff live the values of AFD by focusing on respect and care for community members. Staff did note that cultural differences do sometimes impact interactions. Multiple respondents also noted that language has been a barrier in interactions with the public. Finally, most community engagement and education efforts are currently conducted in English.

\*RATINGS

1—ABSENT 2—EMERGING 3—DEVELOPING 4—PARTIAL MASTERY 5—MASTERY

04

RATING

# STAFF

5. A RACIAL EQUITY ANALYSIS IS APPLIED TO POLICY ISSUES.

1

Currently, policies rarely consider race outside of anti-discrimination policies.

6. A RACIAL EQUITY ANALYSIS IS APPLIED TO PRACTICE ISSUES.

1

Survey responses and policy review both demonstrate that race is not often considered outside of normal department duties. Among some respondents, there is an emerging awareness of how more diverse representation (racial/cultural/language) among firefighters might contribute to building trust with particular communities, which is the first step to understanding how race factors into practice.

7. WRITTEN MATERIALS REFLECT A KNOWLEDGE AND UNDERSTANDING OF BARRIERS TO OPPORTUNITY AND EMBEDDED RACIAL INEQUITIES.

1

This is not yet being implemented.

8. STAFF CAN ARTICULATE THE COSTS OF FAILING TO ADDRESS BARRIERS TO OPPORTUNITY AND EMBEDDED RACIAL INEQUITIES.

2

Several survey responses indicate that respondents understand that failing to have conversation, education, and relationships that consider the role of race in the United States will ultimately make connecting to each other and the community more difficult. For others, this is an emerging issue. AFD should understand that, while most people are not blatantly resistant, a number of staff are unsure that this is a pressing issue, and unclear about how an investment in race and racial inequities will improve AFD's service to the community.

## RATINGS

1-ABSENT 2-EMERGING 3-DEVELOPING 4-PARTIAL MASTERY 5-MASTERY

# 05

## OPERATIONS

### RATING

1. REMOVING BARRIERS TO OPPORTUNITY AND DISPARITY/DISPROPORTIONALITY REDUCTION ARE EXPLICIT GOALS OF THE WORK AND ARE ARTICULATED IN A MISSION/VISION STATEMENT.

2

Organizational leadership increasingly recognizes the importance of this work. "Every effort, every hour, every call" are explicit values that have united the department in the past, though recent funding issues and the COVID-19 pandemic have caused some degree of tension, stress, and disconnect among staff. Leadership is interested in making a commitment to equity more visible and explicit, and are looking for ways to do so.

2. THE UNIT HAS AN INTERNAL TEAM THAT GUIDES THE ONGOING WORK OF REMOVING BARRIERS TO OPPORTUNITY AND REDUCING RACIAL DISPARITY/DISPROPORTIONALITY.

1

Given the size and structure of the department, this work currently falls on the Fire Chief and the Battalion Chief. There is a desire to develop awareness and foster inclusion across the department, and potential to engage other employees in this effort (some survey respondents expressed interest in being further engaged in this work).

3. THE ORGANIZATION'S GOALS OF REDUCING BARRIERS TO OPPORTUNITY AND RACIAL DISPARITIES/DISPROPORTIONALITY ARE REFLECTED IN RESOURCE ALLOCATIONS.

2

By devoting staff time and resources to the racial equity assessment process, AFD is demonstrating a commitment to resource allocation for reduction of barriers and disproportionality. AFD will be faced with the challenge of pursuing this work during a time of decreased resources resulting from pending funding measures and COVID-19. This could be an opportunity to partner with other fire agencies to promote resource sharing as well as continuity of racial equity work in the region.

4. INVESTMENTS PROMOTE CAPACITY-BUILDING AND ASSET-BUILDING FOR PEOPLE AND COMMUNITIES OF COLOR. RESULTS OF INVESTMENTS SHOW OPPORTUNITY FOR ALL AND A REDUCTION IN RACIAL DISPARITIES/DISPROPORTIONALITY.

N/A

These measures are difficult to rate until data can be disaggregated.

5. THE ORGANIZATION HAS A DELIBERATE PLAN TO DEVELOP AND PROMOTE THE LEADERSHIP OF STAFF OF COLOR.

2

There is not currently an explicit plan to develop and promote staff of color specifically, though there is an awareness that attention to recruiting and retention are key components of increasing diversity in the organization. AFD has successfully engaged in diversity-focused recruitment efforts in the past, funded by outside sources. The models used in those efforts provide useful templates for re-engaging with this work going forward.

### RATINGS

1-ABSENT 2-EMERGING 3-DEVELOPING 4-PARTIAL MASTERY 5-MASTERY

# OPERATIONS

## RATING

7. THE ORGANIZATION HAS REGULAR TRAININGS AND DISCUSSIONS AT THE STAFF AND/OR BOARD LEVELS ABOUT REMOVING BARRIERS TO OPPORTUNITY AND REDUCING RACIAL DISPARITIES AND DISPROPORTIONALITY, BOTH INTERNALLY AND EXTERNALLY.

2

The AFD leadership team members are beginning to have these conversations among themselves, and working to find appropriate pathways for discussing these topics more broadly with staff. The leadership team has also expressed an interest in connecting with members of minoritized communities to aid community bonds and broaden the conversation.

8. THE ORGANIZATION REGULARLY ASSESSES WORKFORCE COMPOSITION BY RACE/ETHNICITY AND DEVELOPS/IMPLEMENTS STRATEGIES FOR INCREASING DIVERSITY AT ALL LEVELS.

1

AFD does not currently assess its workforce composition by race/ethnicity. The SAFER grants of 2012 and 2015 assessed volunteer workforce composition based on race/ethnicity, so it is clear that the organization is capable of this type of assessment and planning.

9. THE ENVIRONMENT OF THE ORGANIZATION IS MULTICULTURAL.

2

The organization has a very small population that identifies as Black, Indigenous, People of Color. However, the majority of people in the organization identify as white, according to the survey. Some respondents did not answer the question about race/ethnicity, which can often indicate a lack of understanding regarding the impacts of race on society.

10. THE ORGANIZATION HAS A MECHANISM IN PLACE TO ADDRESS COMPLAINTS ABOUT BARRIERS TO OPPORTUNITY AND RACIAL INEQUITIES IN THE WORKPLACE.

3

AFD has a clear policy for addressing grievances. Given that race is a complex topic that the organization has not fully explored, there is not yet specific guidance for racial equity-related matters.

11. THE ORGANIZATION DISAGGREGATES DATA BY RACE/ETHNICITY.

1

AFD does not currently capture race/ethnicity data for staff, volunteers, or calls/clients, therefore it does not disaggregate by these measures. As noted above, the organization has tracked race/ethnicity data in the past and therefore is capable of creating systems to do so in the future.

### RATINGS

1-ABSENT 2-EMERGING 3-DEVELOPING 4-PARTIAL MASTERY 5-MASTERY

# 07

## RECOMMENDATIONS

### CAPACITY-BUILDING: RACIAL EQUITY COMMITTEE

- Given the small size of AFD's leadership team, we recommend building/expanding organizational capacity for equity-oriented conversations by building a small "racial equity committee" comprising interested staff and leaders. This group would be tasked with building their own knowledge of racial equity and then guiding the direction of the work within the organization. We believe that this type of investment could help to support cultural congruence and build "clan culture" in the organization -- something indicated as a need in the 2019 Cultural Assessment.

### RACIAL EQUITY TRAINING

- The leadership team and Racial Equity Committee should undergo a racial equity training to familiarize themselves with the basics of racial equity work. This will provide leaders more resources and, to take a phrase from the Playbook, "become comfortably uncomfortable" in navigating race-based conversations among staff and community members. There are many models for this type of work. Stepping Stone recommends either an 8-hour overview training broken into modules, or a model in which trainers will work regularly with a core group to offer a combination of training and coaching for implementation with other staff. As noted, this could be pursued in collaboration with other agencies.
- If the budget allows, sending cohorts of the rest of the staff through racial equity training will further spread the knowledge. If this route is selected, leadership and facilitators/trainers must be prepared to handle pushback from staff who do not believe this type of education is relevant to their work.
- Following training of leadership, Stepping Stone recommends the development of a Racial Equity statement by the Racial Equity Committee. Developing a statement will enable AFD to identify values and priorities related to racial equity. This statement should guide internal and external approaches to engagement, making clear AFD's commitment and parameters.





# RECOMMENDATIONS

## CULTURAL HUMILITY

- Stepping Stone is working to understand if an existing collaborative addressing Black experiences with law enforcement is interested in expanding this conversation to include other first responders. If this option is not available, Stepping Stone recommends starting conversations with leadership of organizations such as B. Black, Black Humboldt, Centro del Pueblo, the Eureka NAACP, True North, as well as the Wiyot Tribe (note: this is a partial list). Connecting with the Yurok Tribe's cultural burning program may also enhance cultural knowledge within the industry. Again, pursuing these conversations in collaboration with other agencies may be fruitful.

## WORKFORCE DIVERSITY

- Stepping Stone recommends revisiting some of the recruitment strategies used to broaden the diversity of volunteers via the SAFER grant, with a focus on recruiting volunteers with local ties. Potential partnerships for consideration include local tribes, local high schools, and the College of the Redwoods.
- In concert with recruitment efforts, Stepping Stone recommends developing support networks (such as mentorships, cohort support, regular feedback requests) and mechanisms aimed at increasing retention of new volunteers, with an ultimate goal of supporting the development of career firefighters.
- Another potential area of focus might be an effort to recruit and retain bilingual staff by offering an additional financial incentive for those who speak more than one language. If adopted, this change should be clearly communicated as compensation for a value addition.

## DATA COLLECTION & ANALYSIS

- Stepping Stone recommends that AFD identify if it may collect racial/ethnic data on its workforce and community engagements. If there are no legal barriers, connecting with fire agencies that currently collect this data will help guide best practices for implementation (i.e. how to appropriately ask for this information, how to avoid misidentifying someone, and how to handle staff who have concerns about collecting racial data). Once data is collected, regularly analyzing the data to identify proportionality or a lack thereof will give AFD insight into experiences of the department from specific communities.



## RECOMMENDATIONS

### STAFF

- While the majority of staff expresses interest or curiosity about racial equity, a vocal minority of respondents are resistant to the conversation. Some staff members fear being blamed for racial injustices, while others are concerned they will offend colleagues. Stepping Stone recommends that leadership develop a set of expectations for staff around racial equity and work to incorporate those expectations into existing policy. For example, staff reviews could include a measure for demonstrating an awareness of the various cultures in the community or recognition of efforts to build relationships with individuals and organizations that aid the diversity of AFD.
- Staff across racial lines indicated a desire to support current BIPOC staff. It is common for BIPOC staff in any industry to experience explicit and implicit bias from both clients and colleagues. Organizational education around race can both increase understanding AND increase scrutiny. Where possible, leadership should express how racial equity goals benefit ALL staff and community members and why the issue is a priority for leadership. This will help BIPOC staff and allies see the commitment while more hesitant staff can direct their questions and concerns to leadership.

### CONTINUED EVALUATION

- Finally, Stepping Stone encourages AFD to consider this work as a long term commitment. As such, racial equity plans and assessments should be revisited by a cross-racial team annually. This current assessment is a small sample of the possible reviews and actions, so leadership should continue to evaluate the spectrum of available trainings, assessments, education, and other resources.





## LOCAL RACIAL EQUITY ORGANIZATIONS

The list below represents a sampling of local organizations led by and for BIPOC. Arcata Fire District is encouraged to begin relationships with these and other organizations to identify shared values, build partnerships, share resources, and support realization of AFD's mission. We encourage you to identify mutually beneficial opportunities to collaborate.

- Black Humboldt
- B. Black
- Centro del Pueblo
- Eureka NAACP
- Equity Alliance of the Northcoast
- Equity Arcata
- Hmong Cultural Center (Crescent City)
- Humboldt Asian Pacific Alliance for Solidarity (HAPAS)
- McKinleyville Alliance for Racial Equity
- Native Women's Collective
- True North
- Wiyot Tribe



# 11

## RESOURCES

### Fire Service Specific Resources

Article: [Diversity in the Firehouse: Why does it matter?](#)

Organization: [LA Stentorians](#)

Organization: [Women in Fire](#)

Organization: [Firefighter Diversity Recruitment Council](#)

### Other Racial Equity Resources

Video: [Immaculate Perception and Implicit Bias](#)

Personal Assessment: [Implicit Association Test](#)

Document: [2018 Community Health Assessment](#)

Document: [Awake, Woke, Work: Building a Race Equity Culture](#)

Book: [So You Want to Talk About Race](#)

Organization: [Government Alliance for Racial Equity \(GARE\)](#)



**Date:** January 12, 2021  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Consideration of Petition for Adjustment of Fire Assessment Fees

---

## Background

On December 7, 2020, the District received a Petition for Adjustment of Fire Assessment from the owner of the property located at 2700 McDowell Court in Arcata, parcel assessment #503-481-007-000. (A new petition was submitted by the petitioner on December 10, which is the one included in the packet.) Along with the signed petition, Mr. John Nicklas provided his backup documentation regarding the property use, which is provided in **Attachment 1**.

For informational background, Land Use Codes (LUC) are provided by the County with the annual parcel list at the beginning of each fiscal year. Each LUC is assigned a Unit of Benefit (UOB). Both the 1997 Special Tax and the 2006 Benefit Assessment Units of Benefit are attributed to each land use type based on the type of property and risk classification of the structures, or other improvements on, or the use of, the property. Risk classifications are determined upon consideration of, but not limited to the factors set forth in section 50078.2 of the Government Code. The 1997 Special Tax rate is \$5 per UOB and the 2006 Benefit Assessment rates is \$22 per UOB.

Staff researched the assessment fee submission for this parcel for historical reference:

- Assigned Land Use Code 1100 – *Single Family Residential*
- Units of Benefit for LUC 1100 = four (4)
- Historical Land Use Code override to 2120 – Improved, 2-4 units
- Units of Benefit for LUC 2120 = eight (8)

It must be noted that all calculations are based on the current tax rates for fiscal year 2020/21 and the parcel use definitions for the future Measure F tax will be different. The rates will change and increase with the 2021/2022 parcel assessment taxes next July.

Per the owners petition, the property contains two separate buildings; one structure is his residence and the secondary structure was used as a home office as an accountant. The secondary dwelling unit contains a kitchenette, a bathroom, a separate unit number and mailbox, all indicators of a second living unit. Indicators which are used to determine actual use of a property. These, in addition to the petitioner advising that his daughter has been living in the unit are how the District staff has classified this property as “Improved, 2-4 units”.

The statement submitted with the petition references a violation of Ordinance No. 06-12, Section 7:

*Section 7: Each property owner in the District shall, within thirty (30) days after the mailing of the notice of the Benefit Assessment bill for that fiscal year, have the right to file a written appeal with the District protesting the levy of such Benefit Assessment.*

*The filing of an appeal is not grounds for failing to timely pay the amount of assessment specified as due of the assessment bill. If the benefit assessment is either reduced or increased as a result of the decision by the Board, the benefit assessment shall either be refunded or the increased amount collected. The property owner, or their designated representative may be present at the appeal hearing concerning the setting of the Benefit Assessment rate.*

Mr. Nicklas claims that the Ordinance was violated “by failing to mail a notice of the Benefit Assessment. Thus, the reclassification was done secretly, and without required notice.” It is unclear what notice the petitioner is referring to as the annual property tax bills serve as the annual notice of all Fire District taxes, which includes the referenced Benefit Assessment. Mr. Nicklas was provided the appeal documents in the form of the Petition for Adjustment of Fire Assessment and is being given the opportunity for the protest at this meeting. The referenced Section 7 is the first paragraph on the top page of the petition and there is no secret to any of the protest process, nor is it in any way related to a “secret” reclassification. It appears that there seems to be some confusion related to land use codes and zoning for the City of Arcata. The two are not related and the Fire taxes are not related to zoning at all.

The 2006 Benefit Assessment process, which resulted in the referenced ordinance, was authorized and approved following a noticed public hearing on the issue and approval by the property owners. At that time, parcel owners were mailed ballots, provided return envelopes, requested to vote, and return the ballots to the District. The District received the required percentage of ballots in favor of the Benefit Assessment or it would not have passed. The entire process was conducted legally, above board and with public inclusion.

As to the “hired agent” statement, it is correct that over the years the District has employed people, utilized volunteers or more often and annually, Chief Officers, to look at and confirm property use. The County has admitted and we know from experience that they are behind on use classifications. It can take as many as three years for one to catch up with the other. Vacant properties can be built up; current existing properties can go from lower risk use to higher and in some cases, vice versa. Not all use changes are increases. The staff continually updates its records to send out the correct tax assessments.

Mr. Nicklas’ petition also references Measure F and the significant effect on the amount of future fire taxes. Measure F’s approval does not take effect until the next tax year and legal counsel has identified that the ADU exemption does not apply retroactively for either the 1997 Special Tax or the 2006 Benefit Assessment. Regardless of the decision the board makes on this topic tonight, future petitioners will have a new set of parameters and procedures for petitioning the board once Measure F takes effect. In other words, Mr. Nicklas may have to repeat an appeals process for a different tax.

Staff must again remind the Board that the Special Tax (current and future) and the 2006 Benefit Assessment are not defined by the County or City assigned land use codes, let alone zoning, but are instead defined by property use. The zoning reference is made in several places in the petition, but one does not relate to the other in terms of “use” for the fire taxes.

### **Recommendation**

Staff recommends the Board review the information provided, take public comment, discuss and consider the petitioner’s request. Staff is recommending that this petition be denied specifically because the property “use” does not match the definition of single-family residence. It is a true representation of a single-family residence with a

secondary dwelling unit, improved 2-4 units. A fact, which has no correlation to zoning or its applicability to fire taxes.

**District Funds Requested/Required**

- No Impact/Not Applicable
- Funding Source Confirmed:
- Other: Minimal impact, \$108 loss for this fiscal year.

**Alternatives**

The Board has the following alternatives:

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

**Attachments**

Attachment 1- Petitioners Supporting Documentation



## Petition for Adjustment of Fire Assessment

In accordance with the provisions of section 7 of Arcata Fire Protection District Ordinance No. 06-12 (Benefit Assessment) and 97-010 (Special Tax), each property owner in the District shall, within thirty (30) days after the mailing of the notice of the Benefit Assessment and/or Special Tax bill for that fiscal year, have the right to file a written appeal with the District protesting the levy of such assessment or tax.

**Filing deadline for the 2020-2021 Property Tax Bill shall be 5:00 pm December 31, 2020.**

I do hereby petition the Arcata Fire District Board of Directors for a review of the following information:

### SECTION ONE – Property Identification Information

Asmt Number: 503-481-007-000

Property Address: 2700 McDowell Ct.  
Arcata CA 95521

RECEIVED

DEC 10 2020

Arcata Fire District

Arcata Fire District Benefit Assessment Charge for FY2020-2021 \$ Property tax bill attached  
Arcata Fire District Special Tax for FY2020-2021 \$ Property tax bill attached.

### SECTION TWO – Reason for filing appeal

Please provide specific reason(s) why the Benefit Assessment and/or Special Tax is being challenged:

See statement attached.  
Also see attachments taken from the City of Arcata LAND USE CODE.

Attach permits, maps, pictures, letters or other data to substantiate the challenge.

If Commercial Property Provide Total Square Footage: \_\_\_\_\_

If a Multifamily Property check one: 10+ Units \_\_\_\_\_, 5-9 Units \_\_\_\_\_, 2-4 Units \_\_\_\_\_

Single Family Residential: X

### SECTION THREE – Property owner information

Name: John P. Nicklas, TRUST  
Address: 2700 McDowell Ct Arcata Ca, 95521  
Phone: 7078222521 Email: Nicklas4@sonic.net

I hereby certify that to the best of my knowledge and belief, the information entered on this petition is a true and fair presentation of the facts relating to this appeal.

**You must** provide proof of payment to the County in order to receive a reimbursement.

Signature: John P. Nicklas Date: 12/10/2020

Statement to Petition for Adjustment of Fire Assessment filed on December 10, 2020

ASMT NUMBER 503-481-007-000

SECTION TWO – Reason for filing appeal

I have owned the parcel and resided at 2700 McDowell Court in Arcata since 1980. It is zoned Single-Family Residential by the county, and is in an RVL (Residential – Very Low Density) district under the City of Arcata’s LAND USE CODE. I reside in the main house on the property. Adjacent to my house is a separate carport structure which includes a 327 square foot secondary dwelling unit. Part of the main house and the secondary dwelling unit has both been used by me while working at home.

It is misleading for the District to describe the use of my property as “multi-use”. A secondary dwelling unit and a home office use are both allowed under the City of Arcata’s LAND USE CODE for the zoning of my parcel. There is no land use violation. Therefore, the property is not “multi-use”.

Unbeknownst to me, in 2006 or 2007 the District paid its hired agent to drive around looking for land use violations. A second mailbox in front of my house was the only basis for the District to reclassify my fire tax assessment from Single-Family Residential to Multi-Family Residential (2-4 units). Both mailboxes in front of my house use the same address number with an “A” added on one of the mailboxes. Having an extra mailbox is not a land use violation, and is poor evidence for making such a conclusion.

The District violated its own ORDINANCE No. 06-12; Section 7 by failing to mail a notice of the Benefit Assessment. Thus, the reclassification was done secretly, and without required notice. It was not until October of this year that I finally started to learn about the reclassification. With the passage of Measure F, the correct classification becomes extra important to me because of the potentially significant extra cost.

Attached pages from the City of Arcata’s LAND USE CODE make it clear that “residential accessory use or structure” is permitted for my RVL zoning. My business has no employees, or staff. This is reflected on the form I fill out annually for my City of Arcata business license. Rarely, does a client visit my home office. It would be a long stretch for the District to classify my home office use as a commercial office (LUC 5101) at 10 units of benefit.

I am asking the Board to reverse the fire department’s 2007 reclassification, and return my parcel to the Single-Family Residential classification. I believe the 2007 reclassification was erroneous, made carelessly, and without proper notice resulting in many years of fire tax assessment overcharges.

The Board’s decision will have a significant effect on the amount of my fire tax assessment in future years now that Measure F has passed. It is especially important considering the large number of other parcels in the District potentially affected by other similarly made reclassifications that the Board’s decision is made with careful consideration, and without prejudice.



## CHAPTER 9.24 - RESIDENTIAL ZONING DISTRICTS

### Sections:

- 9.24.010 - Purpose
- 9.24.020 - Purposes of the Residential Zoning Districts
- 9.24.030 - Residential District Allowable Land Uses
- 9.24.040 - Residential District Parcel and Density Standards
- 9.24.050 - Residential District Site Planning and Building Standards
- 9.24.060 - Residential District Land Use Limitations
- 9.24.070 - Residential Special Considerations

MY ZONING ALLOWS  
TWO DWELLINGS.

### 9.24.010 - Purpose

This Chapter lists the land uses that may be allowed within the residential zoning districts established by Section 9.12.020 (Zoning Map and Zoning Districts), determines the type of planning permit/approval required for each use, and provides basic standards for site layout and building size.

### 9.24.020 - Purposes of the Residential Zoning Districts

The purposes of the individual residential zoning districts and the manner in which they are applied are as follows.

- A. **RVL (Residential - Very Low Density) district.** The RVL zoning district is applied to areas where physical constraints, the protection of natural features, or the preservation of semi-rural character have been identified by the General Plan as important considerations. The RVL zoning district is primarily applied to areas with steep slopes, and where the General Plan intends that the open space character of the City's hillsides and perimeter lands are to be preserved. Individual homesites are allowed in hillside areas, as long as precautions are taken to prevent the excessive removal of vegetation, and strict grading controls are enforced to prevent erosion (see Chapter 9.52 for hillside development standards). The allowable density is two or fewer primary dwellings per acre. The RVL zoning district is consistent with and implements the Residential - Very Low Density land use classification of the General Plan.
- B. **RL (Residential - Low Density) district.** The RL zoning district is applied to areas appropriate for neighborhoods of single-family homes on individual lots, and related, compatible uses. The allowable density ranges from two to 7.25 dwellings per acre. The RL zoning district is consistent with and implements the Residential - Low Density land use classification of the General Plan.
- C. **RM (Residential - Medium Density) district.** The RM zoning district is applied to areas appropriate for a variety of housing types, including small-lot single-family housing, and various types of multifamily housing (for example, duplexes, townhouses, and apartments). The allowable density ranges from 7.26 to 15 dwellings per acre. The RM zoning district is consistent with and implements the Residential - Medium land use classification of the General Plan.



TABLE 2-4 Allowed Land Uses and Permit Requirements for Residential Zoning Districts	P	Permitted Use, Zoning Clearance required			
	MUP	Minor Use Permit required			
	UP	Use Permit required			
	S	Permit determined by specific use regulations			
	—	Use not allowed			
LAND USE (1)	PERMIT REQUIRED BY DISTRICT				Specific Use Regulations
	RVL	RL	RM	RH	

AGRICULTURAL & OPEN SPACE USES

Agricultural accessory structure	MUP	UP	UP	UP	9.42.030
Agricultural cultivation - Cannabis	—	—	—	—	9.42.105
Animal keeping	S	S	S	S	9.42.050
Crop production, horticulture, orchard, vineyard	MUP	MUP	MUP	MUP	
Greenhouse and nursery structures, 300 sf or less	UP	UP	—	—	
Greenhouse and nursery structures, larger than 300 sf	—	—	—	—	
Produce stand, 1,000 sf maximum	MUP	MUP	MUP	MUP	9.42.140.F

RECREATION, EDUCATION & PUBLIC ASSEMBLY USES

Equestrian facility	UP	—	—	—	9.42.050
Meeting facility, public or private	MUP	MUP	MUP	MUP	
Parks and playgrounds, public	P	P	P	P	
Private residential recreation facility	—	MUP	MUP	MUP	
School - Public or private, elementary or secondary	MUP	MUP	MUP	MUP	

RESIDENTIAL USES

Home occupation	P	P	P	P	9.42.090
Mobile home - Outside of mobile home park	P	P	P	P	9.42.120
Mobile home park, including individual mobile homes	UP	UP	UP	UP	9.42.120
Multi-family housing, 2 units	—	P	P	P	
Multi-family housing, 3 to 9 units	—	MUP(2)	P	P	9.42.130
Multi-family housing, 10 or more units	—	—	P	P	9.42.130
Organizational house (sorority, monastery, religious, etc.)	UP	UP	UP	UP	
Residential accessory use or structure	P	P	P	P	9.42.030
Residential care facility, 6 or fewer clients	P	P	P	P	
Residential care facility, 7 or more clients	UP	UP	UP	UP	
Rooming or boarding house	—	UP	P	P	
Second unit	P	P	P	P	9.42.030
Single-family dwelling	P	P	P	P	

Key to Zoning District Symbols

RVL	Residential - Very Low Density	RM	Residential - Medium Density
RL	Residential - Low Density	RH	Residential - High Density

Notes:

- (1) See Article 10 (Glossary) for land use definitions.
- (2) Allowed only in compliance with Section 9.24.060.B (RL Alternative Development Option).
- (3) Principally permitted if the standards of Section 9.42.070 are met; otherwise a Minor Use Permit (MUP) is required.

**9.24.040 - Residential District Parcel and Density Standards**

A new subdivision, and the density of residential development, shall comply with the requirements shown in Table 2-5.

**Table 2-5 - Parcel and Density Standards**

Development Standard	Requirement by Zoning District			
	RVL	RL	RM	RH
Minimum lot area	20,000 sf	4,000 sf, 6,000 sf average (1)(2)	3,000 sf	6,000 sf
Minimum lot width	60 ft (3)	60 ft (3)	30 ft (4)	30 ft (4)
Maximum lot depth	4 times lot width (2)	None	None	None
Residential density	2 or fewer primary units per acre, maximum (5)	2 minimum to 7.25 units maximum per acre (5)	7.26 minimum to 15 units maximum per acre (5)	15.01 minimum to 32 units maximum per acre (5)
Plus 1 second unit per parcel in compliance with Section 9.42.030				

## Notes:

- (1) A parcel in a new subdivision may be as small as 4,000 square feet, but the average size of all the parcels must be 6,000 square feet, except where the subdivision complies with the Special Subdivision Design Standards of Section 9.88.032.
- (2) Section 9.24.060.B (RL Alternative Development Option) may allow a lower average.
- (3) May be reduced to 30 feet where the review authority determines that a lesser proposed width is sufficient to ensure safe and adequate access and parking.
- (4) A larger minimum width may be required where the review authority determines that 30 feet is insufficient to ensure safe and adequate access and parking.
- (5) See Section 9.31.030 for Density Bonus Provisions.

(Ord. 1419, eff. 10/5/2012)

**9.24.050 - Residential District Site Planning and Building Standards**

New land uses and structures, and alterations to existing land uses and structures, shall be designed, constructed, and established in compliance with the requirements in Tables 2-6 through 2-9, in addition to the applicable standards (e.g., landscaping, parking and loading, etc.) in Article 3 of this Land Use Code.





# ZONING MAP

Current as of October 6, 2008

## LUC ZONING

For Parcels Outside of Coastal Zone Boundary

- Residential High Density (RH)
- Residential Medium Density (RM)
- Residential Low Density (RL)
- Residential Very Low Density (RVL)
- Agriculture Residential (AR)
- Agriculture Exclusive (AE)
- NR - Public Trust (NR-PT)
- Public Facility (PF)
- NR - Timber Production (NR-TP)
- Industrial General (IG)
- Industrial Limited (IL)
- Commercial Central (CC)
- Commercial Mixed (CM)
- Commercial General (CG)
- Commercial Visitor Serving (CVS)

2700 MCDOWELL COURT

## LUDG ZONING

For Parcels within Coastal Zone Boundary

- Residential - Medium High Density (R-MH)
- Residential - Medium Density (R-M)
- Residential - Low Density (R-L)
- Rural Residential (R-R)
- Agriculture Exclusive (A-E)
- Natural Resource Protection (NRP)
- Public Facility - Parks (P)
- Public Facility (P-F)
- Heavy Industrial (I-H)
- Industrial Commercial (I-C)
- General Commercial (C-G)
- Central Business District (CBD)

Coastal Zone Boundary  
 Creek  
 Planned Development Overlay  
 Arcata Community Forest  
 Parcel  
 Arcata City Limits  
 Waterbody

RF: 1:10,300 or 1" = 860 Feet  
 0 500 1,000 2,000 Feet  
 0 125 250 500 750 Meters

City of Arcata, Community Development Director of the City of Arcata, Humboldt County, California, do hereby certify that this "Zoning Map" was adopted and approved as part of the regular agenda of the City of Arcata Council on September 2, 2008 and as amended on October 6, 2008. The "Zoning Map" and the "Zoning Ordinance" are hereby adopted and approved as part of the regular agenda of the City of Arcata Council on September 2, 2008 and as amended on October 6, 2008. The "Zoning Map" and the "Zoning Ordinance" are hereby adopted and approved as part of the regular agenda of the City of Arcata Council on September 2, 2008 and as amended on October 6, 2008.

Community Development Director  
 City of Arcata

The zoning and development information shown on this map is reflective of information approved and adopted by the Arcata City Council and is subject to the provisions of the City of Arcata Zoning Ordinance. This map is for informational purposes only and does not constitute a guarantee, warranty, or endorsement of the accuracy, completeness, or timeliness of the information shown. The City of Arcata is not responsible for any errors or omissions in this map or for any damages resulting therefrom.

PAGE 6 OF 6



**HUMBOLDT COUNTY 2020 - 2021 PROPERTY TAX BILL**  
825 5TH ST, RM 125, EUREKA, CA 95501 707-441-3020  
Credit Card Payments: <http://humboldtgov.org/tax>, or call: 1-855-335-3132  
**SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

PROPERTY INFORMATION			IMPORTANT MESSAGES
ASMT NUMBER:	503-481-007-000	TAX RATE AREA:	001001
ORIG ASMT:	503-481-007-000	ACRES:	0.00
FEE NUMBER:	503-481-007-000		
LOCATION:	2700 MCDOWELL CT		

Orig. bill date: 09/23/2020  
Cortac Number 2500

2700 MCDOWELL CT  
ARCATA CA 95521

COUNTY VALUES, EXEMPTIONS, AND TAXES				
PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
TAX DEPARTMENTS (707) 441-3020	LAND	0	56550	56550
HTTP://HUMBOLDTGOV.ORG/TAX		0	0	0
	STRUCTURAL IMPROVEMENTS	0	191726	191726
		0	0	0
	HOMEOWNERS EXEMPTION	0	-7000	-7000
		0	0	0
	NET TAXABLE VALUE			241276
	VALUES X TAX RATE PER \$100 1.000000			\$2,412.76

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES						
PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	= TAX AMOUNT
	34400	NHUHSD 2010	241276		0.051000	\$123.06
(707) 476-4172	35510	CR 2005/2007 GO BONDS	241276		0.005000	\$12.06
(707) 822-0351	38150	ARCATA ELEM GO BOND - 2007 REFI	241276		0.065000	\$156.82

PHONE #	DESCRIPTION	DIR CHR	PHONE #	DESCRIPTION	DIR CHR	PHONE #	DESCRIPTION	DIR CHR
(707) 825-2000	ARCATA FIRE TAX 1997	\$40.00	(707) 825-2000	ARCATA FIRE ASMT	\$176.00	(707) 822-5951	ARCATA STORMWA	\$24.44
(800) 273-5167	ARCATA ESD PARCEL TA	\$59.00						

AGENCY TAXES	\$291.94
DIRECT CHARGES	\$299.44
FEES	\$0.00
PENALTY & COST	\$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES	\$591.38

1st INSTALLMENT \$1,502.07	2nd INSTALLMENT \$1,502.07	TOTAL TAXES
PAID ON 12/01/2020	DELINQUENT AFTER 04/12/2021	\$3,004.14

**HUMBOLDT COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB**

ASMT NUMBER: 503-481-007-000 TAX YEAR: 2020  
 ORIG ASMT: 503-481-007-000  
 FEE NUMBER: 503-481-007-000  
 LOCATION: 2700 MCDOWELL CT

MAKE CHECK PAYABLE TO:  
**HUMBOLDT COUNTY TAX COLLECTOR**  
 825 Fifth Street, Room 125  
 Eureka, CA 95501

2700 MCDOWELL CT  
ARCATA CA 95521

**2<sup>ND</sup>**

IF PAID BY 04/12/2021 \$1,502.07

DELINQUENT AFTER 04/12/2021 (INCLUDES 10% PENALTY OF \$150.20 AND \$20.00 COST) \$1672.27

503481007000720206000001502079200000167227820206

----- CUT HERE -----

**HUMBOLDT COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB**

ASMT NUMBER: 503-481-007-000 TAX YEAR: 2020  
 ORIG ASMT: 503-481-007-000  
 FEE NUMBER: 503-481-007-000  
 LOCATION: 2700 MCDOWELL CT

MAKE CHECK PAYABLE TO:  
**HUMBOLDT COUNTY TAX COLLECTOR**  
 825 Fifth Street, Room 125  
 Eureka, CA 95501

2700 MCDOWELL CT  
ARCATA CA 95521

**1<sup>ST</sup>**

PAID ON 12/01/2020 \$1,502.07

PAID

503481007000720206000001502079100000165227020206

**Date:** January 12, 2021  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Election of New Board Officers for the Remainder of the 2021 Year

---

### **Background**

The Board adopted the Board of Directors' Policy and Procedures Manual in the form of Resolution 17-169. Article 4, Section 4.1 states,

*"The Board shall hold annual elections at its December meeting for President and Vice President. The terms for President and Vice President shall commence on first day of January and end on the thirty-first day of December. The President and Vice President shall be elected for a one-year term with no officer serving more than two consecutive terms in any one position."*

In 2018, the Board made the recommendation that the appointments occur by Divisions. This process was followed in 2019 and for 2020 the next position for President would be Director Mendosa and Vice-President would be Director David. However, President Johnson has agreed to stay on as President for one more term, at the Boards pleasure.

### **Recommendation**

Staff recommends the Board elect a new President and Vice-President for the 2021 calendar year.

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

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

### **Alternatives**

The Board has the following alternatives:

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

### **Attachments**

None

**Date:** January 12, 2021  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Consider Accepting the Fiscal Year 2019-20 Financial Audit Report

---

## Background

Audit firm JJACPA Inc. has completed the fiscal year 2019-20 financial audit for the District. Their audit team performed the following procedures:

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

The Audit team confirmed during the agency exit interview that there were no reportable conditions or material weaknesses. The Fiscal Year 2019/2020 Audit is being presented to the Board this evening. Staff opted not to have Mr. Arch make the presentation, however, the Board still has the option to record any questions they may still have for him and postpone acceptance of the audit until the next meeting.

## Recommendation

Staff recommends the Board consider the information provided, take public comments, discuss and accept the Fiscal Year 2019-20 Audit.

## District Funds Requested/Required

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

**Alternatives**

The Board has the following alternatives:

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

**Attachments**

Attachment 1 – Draft Financial Statements with Independent Auditor’s Report  
June 30, 2020 and Communications Letter for Internal Controls

**ARCATA FIRE PROTECTION DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**



*This page intentionally left blank.*





**Arcata Fire District, California  
Annual Financial Report  
For the year ended June 30, 2020**

**Table of Contents**

---

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



**Arcata Fire District, California  
Annual Financial Report  
For the year ended June 30, 2020**

**Table of Contents**

---

	<u>Page</u>
<b>Basic Financial Statements, Continued:</b>	
<b>Notes to Basic Financial Statements .....</b>	<b>23</b>
<b>Required Supplementary Information:</b>	
<b>Pension Plan:</b>	
Schedule of Contributions .....	55
Schedule of the District's Proportionate Share of the Net Pension Liability.....	56
<b>Other Post-Employment Benefits (OPEB):</b>	
Schedule of Changes in the Net OPEB Liability and Related Ratios .....	57
Schedule of Contributions .....	58
<b>Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....</b>	<b>60</b>



# Arcata Fire District, California Annual Financial Report For the year ended June 30, 2020

## Directory of officials

---

### District Board of Directors

- Nicole Johnson, President
- Randal Mendosa, Vice President
- Rene Campbell, Director
- Elena David, Director
- David Rosen, Director

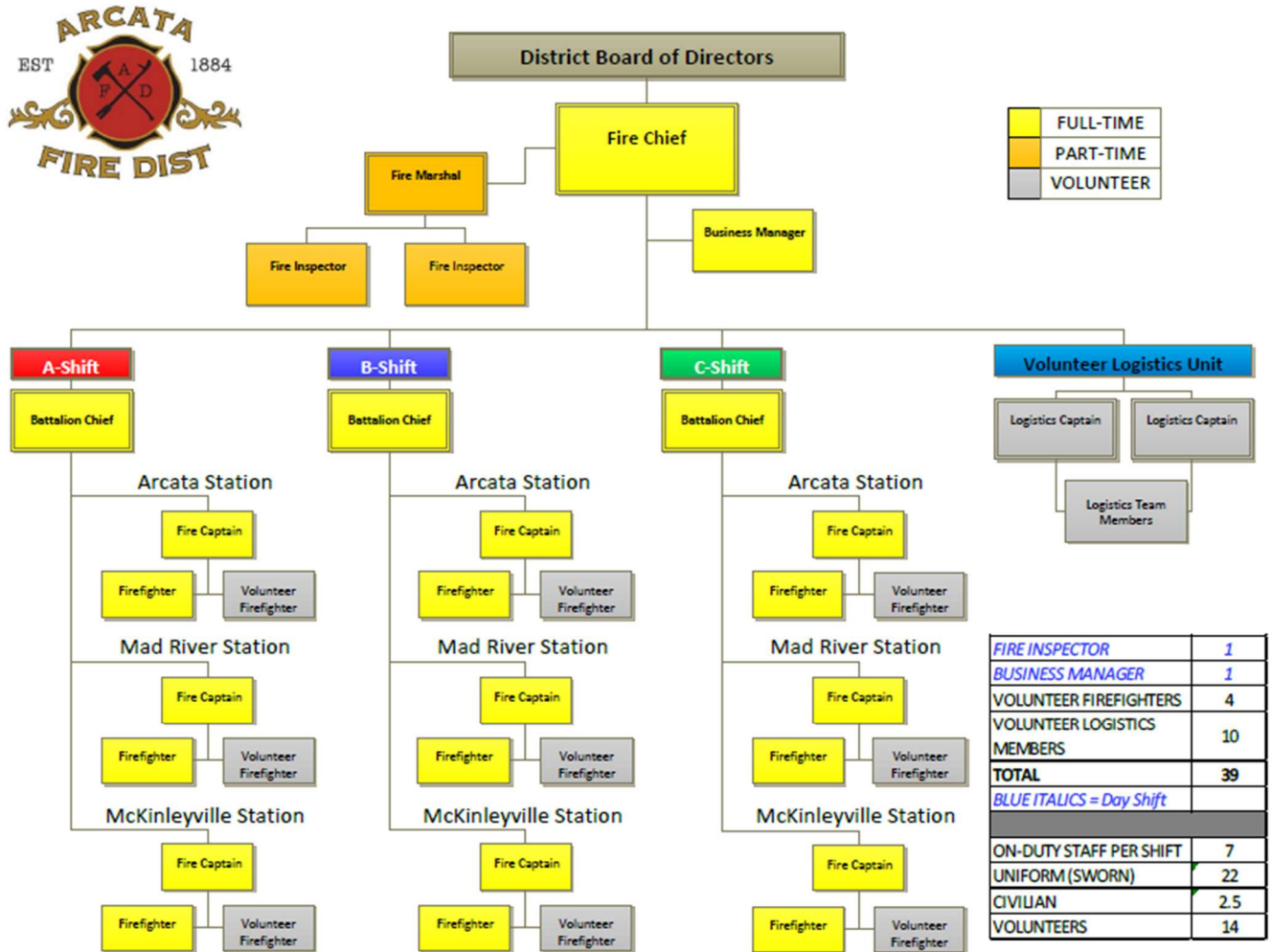
### District Officials

- Justin McDonald, Fire Chief
- Sean Campbell, Battalion Chief – A Shift
- Curt Watkins, Battalion Chief – B Shift
- Rick Gomes, Battalion Chief – C Shift
- Becky Schuette, Business Manager/ Board Clerk



# Arcata Fire District, California Annual Financial Report For the year ended June 30, 2020

## Organizational Chart

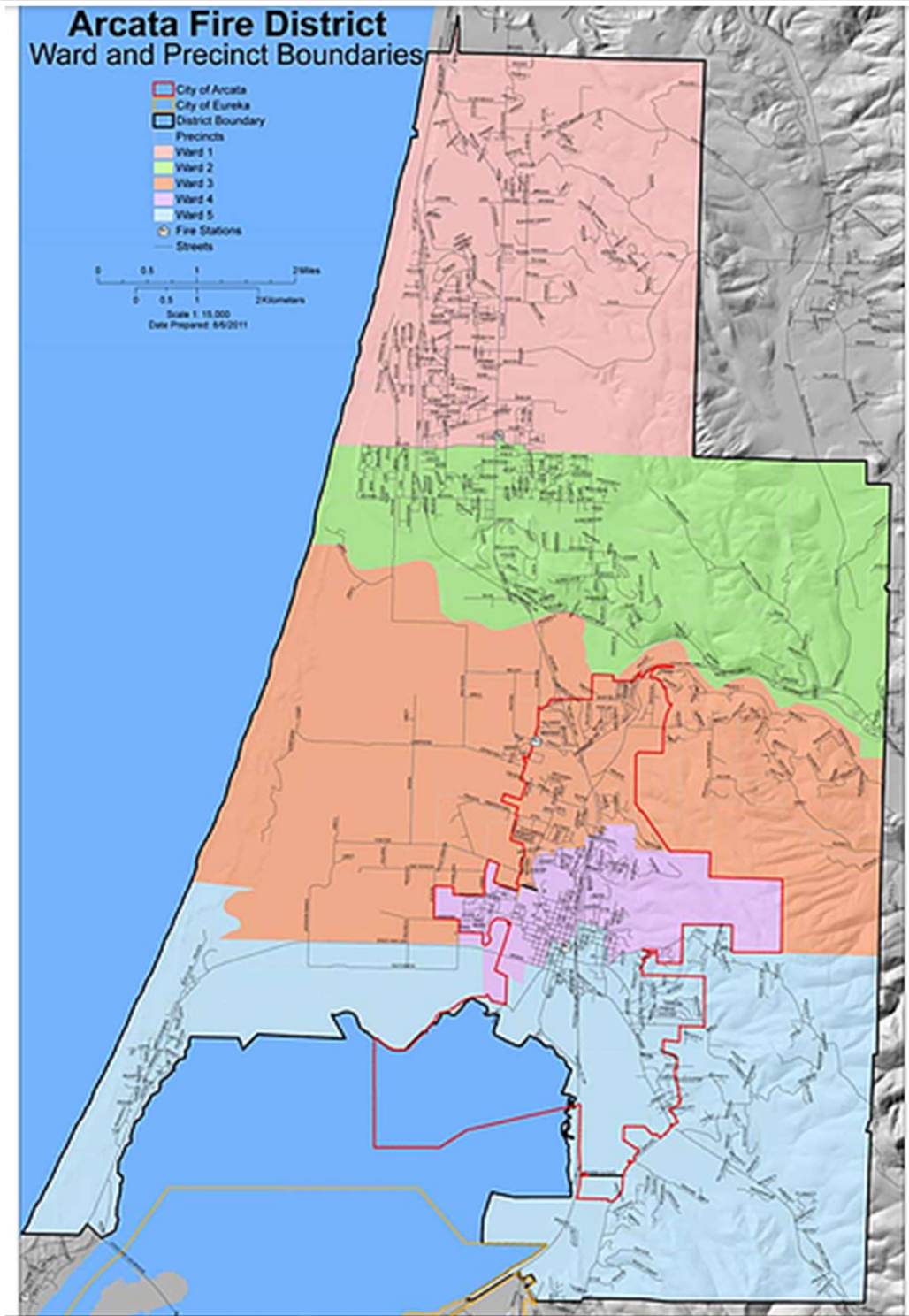


<i>FIRE INSPECTOR</i>	1
<i>BUSINESS MANAGER</i>	1
VOLUNTEER FIREFIGHTERS	4
VOLUNTEER LOGISTICS MEMBERS	10
<b>TOTAL</b>	<b>39</b>
<i>BLUE ITALICS = Day Shift</i>	
ON-DUTY STAFF PER SHIFT	7
UNIFORM (SWORN)	22
CIVILIAN	2.5
VOLUNTEERS	14



# Arcata Fire District, California Annual Financial Report For the year ended June 30, 2020

## District Map





# Arcata Fire District, California Annual Financial Report For the year ended June 30, 2020

## Stations and facilities

---

### **Arcata Station.**

631 9th Street, Arcata CA 95521



-----

### **Mad River Station.**

3235 Janes Road, Arcata CA 95521



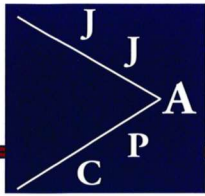
-----

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

2149 Central Avenue, McKinleyville CA 95519







**JJACPA, Inc.**

A Professional Accounting Services Corp.

---

## INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the accompanying basic financial statements of the Arcata Fire Protection District (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. The prior year summarized comparative information has been derived from the District's June 30, 2019 basic financial statements with our report dated October 20, 2019.

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

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

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

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position and the budgetary comparison information of the Arcata Fire Protection District as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



## ***Other Matters***

### *Required Supplementary Information*

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

*JJACPA, Inc.*

**JJACPA, Inc.  
Dublin, California**

October 27, 2020



# Arcata Fire Protection District Annual Financial Report For the year ended June 30, 2020 Management's Discussion and Analysis

---

This section of the Arcata Fire Protection District's (District) basic financial statements presents management's overview and analysis of the financial activities of the organization for the fiscal year ended June 30, 2020. The Management's Discussion and Analysis (MD&A) describes the significant changes from the prior year that occurred in general operations and discusses the activities during the year for capital assets and long-term debt. The discussion concludes with a description of currently known facts, decisions and conditions that are expected to impact the financial position of the District's operations. We encourage the reader to consider the information presented here in conjunction with the additional information furnished in our letter of transmittal.

## Annual Report Overview

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

## Government-wide Financial Statements

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

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

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

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



# Arcata Fire Protection District Annual Financial Report For the year ended June 30, 2020 Management's Discussion and Analysis, Continued

---

## Government-wide Financial Statements, Continued

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

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

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

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

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

## Fund Financial Statements

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

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

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

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

## Notes to the Basic Financial Statements

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



**Arcata Fire Protection District  
Annual Financial Report  
For the year ended June 30, 2020  
Management's Discussion and Analysis, Continued**

---

**Government-wide Overall Financial Analysis**

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

**Governmental Activities**

	<b>Governmental Activities</b>		
	<u>2020</u>	<u>2019</u>	<u>2018</u>
Cash and investments	\$3,083,714	\$3,177,272	\$3,378,909
Receivables, net	71,757	94,904	110,581
Prepaid Expense	32,194	28,787	21,269
Capital assets, net	3,693,696	3,677,823	4,244,335
Total assets	<u>6,881,361</u>	<u>6,978,786</u>	<u>7,755,094</u>
Deferred outflows – pension plan	1,565,869	1,666,614	2,181,745
Deferred outflows – OPEB	640,710	281,304	263,236
Total Assets and deferred outflows	<u>\$9,087,940</u>	<u>\$8,926,704</u>	<u>\$10,200,075</u>
Current liabilities	272,462	388,318	407,075
Long-term liabilities	15,037,828	16,126,403	15,536,694
Total liabilities	<u>15,310,290</u>	<u>16,514,721</u>	<u>15,943,769</u>
Deferred inflows – pension plan	162,788	108,779	127,490
Deferred inflows – OPEB	2,314,811	374,158	682,066
Net Position:			
Net investment in capital assets	3,541,601	3,373,031	3,939,543
Unrestricted (deficit)	<u>(12,241,550)</u>	<u>(11,443,985)</u>	<u>(10,492,793)</u>
Total net position	<u>(8,699,949)</u>	<u>(8,070,954)</u>	<u>(6,553,250)</u>
Total liabilities, deferred outflows, and net position	<u>\$9,087,940</u>	<u>\$8,926,704</u>	<u>\$10,200,075</u>

The District's total liabilities exceeded total assets by \$8,428,929 as of June 30, 2020. The most significant portion of the liability (\$9,197,641) reflects the net OPEB obligation calculation required by GASB Statement 75. A portion of the net position reflects its investment in capital assets (land, buildings, improvements, equipment and vehicles).

The remaining deficit balance of net position of (\$12,241,550) is unrestricted and is intended to meet the District's ongoing obligations to its citizens and creditors. The District has had an unrestricted net position deficit for the last three fiscal years.



**Arcata Fire Protection District  
Annual Financial Report  
For the year ended June 30, 2020  
Management's Discussion and Analysis, Continued**

---

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

**Governmental Activities, continued**

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

	2020	2019	2018
<b><u>Expenses</u></b>			
Fire protection - operations	\$5,314,206	\$5,919,546	\$5,461,173
Interest on long-term debt	11,399	18,838	26,872
Total expenses	<u>\$5,325,605</u>	<u>\$5,938,384</u>	<u>\$5,488,045</u>
<b><u>Revenues</u></b>			
Program revenues:			
Charges for services	60,042	66,258	62,314
Operating grants & contributions	117,868	106,100	292,805
Total program revenues	<u>78,410</u>	<u>172,358</u>	<u>335,119</u>
General revenues:			
Property taxes	4,104,737	3,986,818	3,877,091
State timber yield tax	984	1,565	1,513
Investment earnings	33,006	39,859	34,791
Other revenues	379,973	392,438	336,263
Total general revenues	<u>4,518,700</u>	<u>4,420,680</u>	<u>4,249,658</u>
Change in net position	<u>(628,995)</u>	<u>(1,517,704)</u>	<u>(883,268)</u>
Net position – beginning	<u>(8,070,954)</u>	<u>(6,553,250)</u>	<u>(6,669,982)</u>
Net position – ending	<u>\$ (8,699,949)</u>	<u>\$ (8,070,954)</u>	<u>\$(6,553,250)</u>

Property tax revenues increased by \$117,919 (3%) in the current year. This is due to an increase in property values and new construction with no significant declines in the population of the District. Additionally, charges for services decreased by \$6,216 (-9%). Other revenue increased by \$87,035 or 22% from fiscal year 2018-2019 to fiscal year 2019-2020.

Fire protection – operations expenses totaled \$5,314,206 for fiscal year 2019-2020. This was a 12.76% decrease from the previous year largely due to the elimination of three full-time suppression positions.



**Arcata Fire Protection District  
Annual Financial Report  
For the year ended June 30, 2020  
Management's Discussion and Analysis, Continued**

---

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

**Debt Administration**

In 2006, the District purchased three fire engines and three command vehicles, for an original principal amount of \$1,000,000. In 2011 the District purchased two more fire engines and refinanced the \$470,700 remaining on the original loan. At the end of this fiscal year, the District's total outstanding debt amounted to approximately \$159,684 with an interest rate of 3.4%. This loan will be paid off January 1, 2021.

**Overview of Operations**

The projection for Fiscal Year 2019-20 showed that there would again be a deficit of over \$250,000. The full-time staffing of 18-line staff, and three Battalion Chiefs would not be sustainable. The District Board called for a special tax to be placed on the March 2020 ballot. The decision was made to keep the staffing unchanged and operate three staffed stations until the outcome of the election was known. Measure R failed to garner 66 and 2/3rds % affirmative vote required for a special tax; it received 63.7%. Post-election, reduction in force notices were sent to employees that outlined full-time positions would have to be cut by the next budget cycle. In April 2020 through negotiations with the Arcata Professional Fighters Local 4981 an agreement was reached to reduce on-duty staffing and close a fire station. This action allowed the District to reduce the amount of overtime that was spent to cover the minimum staffing requirements to operate three stations. In order to accomplish this the District closed one of the three stations on a weekly rotational basis. Layoffs and demotions were avoided due to employee departures and retirements. At the end of Fiscal Year 2019-20 there were four employees that left for jobs out of the area and two retirements. The other major impact to operations and budgeting was COVID-19. Just after the March election, the County issued a shelter in place order to the community. This pandemic not only disrupted normal operations, it caused a strain on the budget due to EMS supply ordering, and affected revenue sources. The overall impact of the pandemic are yet to fully be realized. Going forward into Fiscal year 2020-21, the District Board agreed to make another attempt at the special tax on the November 2020 election. A failure to pass the tax at that time will likely force the District to undergo a major reorganization to staffing and operations.

**Economic Outlook**

With the onset of Covid-19 it is difficult to project what the economic outlook of the District and for that matter the County will look like.

**Financial Contact**

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

Respectfully submitted,

*Justin G. McDonald*

Justin G. McDonald, Fire Chief

**BASIC FINANCIAL STATEMENTS**





*This page intentionally left blank.*





**Arcata Fire District**  
**Statements of Net Position**

June 30, 2020

(with comparative balances for June 30, 2019)

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash and investments	\$ 3,083,714	\$ 3,177,272
Receivables, net	71,757	94,904
Prepaid Expense	32,194	28,787
<b>Total current assets</b>	<u>3,187,665</u>	<u>3,300,963</u>
<b>Noncurrent assets:</b>		
Capital assets, net	3,693,696	3,677,823
<b>Total noncurrent assets</b>	<u>3,693,696</u>	<u>3,677,823</u>
<b>Total assets</b>	<u>6,881,361</u>	<u>6,978,786</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows related to pensions	1,565,869	1,666,614
Deferred outflows related to OPEB	640,710	281,304
<b>Total assets and deferred outflows</b>	<u>\$ 9,087,940</u>	<u>\$ 8,926,704</u>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable and accrued liabilities	\$ 39,476	\$ 44,244
Salaries and benefits payable	68,522	155,156
Interest payable	3,795	7,605
Compensated absences - current portion	8,574	28,617
Current portion of long-term liabilities	152,095	152,696
<b>Total current liabilities</b>	<u>272,462</u>	<u>388,318</u>
<b>Noncurrent liabilities:</b>		
Net pension obligation	5,734,896	5,425,143
Compensated absences	105,291	83,896
Net OPEB obligation	9,197,641	10,465,268
Wells Fargo Equipment Finance	-	152,096
<b>Total noncurrent liabilities</b>	<u>15,037,828</u>	<u>16,126,403</u>
<b>Total liabilities</b>	<u>15,310,290</u>	<u>16,514,721</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows related to pensions	162,788	108,779
Deferred inflows related to OPEB	2,314,811	374,158
<b>NET POSITION</b>		
Net investment in capital assets	3,541,601	3,373,031
Unrestricted (deficit)	(12,241,550)	(11,443,985)
<b>Total net position (deficit)</b>	<u>(8,699,949)</u>	<u>(8,070,954)</u>
<b>Total liabilities, deferred inflows, and net position</b>	<u>\$ 9,087,940</u>	<u>\$ 8,926,704</u>

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



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

For the year ended June 30, 2020

(with comparative totals for the year ended June 30, 2019)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating	Capital	2020	2019
			Grants and Contributions	Grants and Contributions		
<b>Governmental activities:</b>						
Fire protection - operations	\$ 5,314,206	\$ 60,042	\$ 117,868	\$ -	\$ (5,136,296)	\$ (5,919,546)
Interest on long-term debt	11,399	-	-	-	(11,399)	(18,838)
<b>Total governmental activities</b>	<b>\$ 5,325,605</b>	<b>\$ 60,042</b>	<b>\$ 117,868</b>	<b>\$ -</b>	<b>\$ (5,147,695)</b>	<b>\$ (5,938,384)</b>
General revenues:						
Taxes:						
Property taxes					4,104,737	3,986,818
State timber yield tax					984	1,565
Investment earnings					33,006	39,859
Other Revenues					379,973	392,438
Total general revenues					4,518,700	4,420,680
Change in net position					(628,995)	(1,517,704)
Net position:						
Net position - beginning					(8,070,954)	(6,553,250)
Net position - ending					<u>\$ (8,699,949)</u>	<u>\$ (8,070,954)</u>

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

**FUND FINANCIAL STATEMENTS**





## Arcata Fire District

### Balance Sheet

General Fund

June 30, 2020

(With comparative totals for June 30, 2019)

	Major Fund	
	General Fund	
	2020	2019
<b>ASSETS</b>		
Cash and investments	\$ 3,083,714	\$ 3,177,272
Receivables:		
Grants	-	9,600
Interest	13,500	9,500
Intergovernmental	-	62,500
Other receivable	58,257	13,304
Prepaid items	32,194	28,787
<b>Total assets</b>	<b>\$ 3,187,665</b>	<b>\$ 3,300,963</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities:</b>		
Accounts payable and accrued liabilities	39,476	\$ 44,244
Salaries and benefits payable	68,522	155,156
Interest payable	3,795	7,605
Compensated absences	8,574	28,617
<b>Total liabilities</b>	<b>120,367</b>	<b>235,622</b>
<b>Deferred inflows: Unavailable revenue</b>	<b>45,847</b>	<b>62,500</b>
<b>Fund balances:</b>		
Nonspendable for prepaid items	32,194	28,787
Unassigned	2,989,257	2,974,054
<b>Total fund balances</b>	<b>3,021,451</b>	<b>3,002,841</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 3,187,665</b>	<b>\$ 3,300,963</b>

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



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

June 30, 2020

**Total fund balances reported on the governmental fund balance sheet** \$ 3,021,451

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

**CAPITAL ASSETS**

Capital assets amount reported in governmental activities are not current assets or financial resources and therefore are not reported in the Governmental Funds balance sheet. 3,693,696

**LONG-TERM ASSETS AND LIABILITIES**

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

Deferred outflows	2,206,579	
Deferred inflows	(2,477,599)	(271,020)

Deferred inflows for unavailable revenue in the current period are recognized as revenue in the Statement of Activities 45,847

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

Net pension obligation	(5,734,896)	
Compensated absences	(105,291)	
Net OPEB obligation	(9,197,641)	
Long term debt	(152,095)	(15,189,923)

**Net position of governmental activities** \$ (8,699,949)

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





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

Governmental Activities  
 June 30, 2020

<b>ASSETS</b>	General Fund Balance Sheet	Reclass	Changes in GAAP	Statement of Net Position
<b>Current assets:</b>				
Cash and investments	\$ 3,083,714	\$ -	\$ -	\$ 3,083,714
Restricted cash and investments	-	-	-	-
Receivables (net)	71,757	-	-	71,757
Other assets	32,194	-	-	32,194
<b>Total current assets</b>	<b>3,187,665</b>	<b>-</b>	<b>-</b>	<b>3,187,665</b>
<b>Noncurrent assets:</b>				
Capital assets, net	-	-	3,693,696	3,693,696
<b>Total noncurrent assets</b>	<b>-</b>	<b>-</b>	<b>3,693,696</b>	<b>3,693,696</b>
<b>Total assets</b>	<b>3,187,665</b>	<b>-</b>	<b>3,693,696</b>	<b>6,881,361</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions	-	-	1,565,869	1,565,869
Deferred outflows related to OPEB	-	-	640,710	640,710
<b>Total assets and deferred outflows</b>	<b>\$ 3,187,665</b>	<b>\$ -</b>	<b>\$ 5,900,275</b>	<b>\$ 9,087,940</b>
<b>LIABILITIES</b>				
<b>Current liabilities:</b>				
Accounts payable & accrued liabilities	\$39,476	\$ -	\$ -	\$ 39,476
Salaries and benefits payable	68,522	-	-	68,522
Interest payable	3,795	-	-	3,795
Compensated absences	8,574	-	-	8,574
Current portion of long-term liabilities	-	-	152,095	152,095
<b>Total current liabilities</b>	<b>120,367</b>	<b>-</b>	<b>152,095</b>	<b>272,462</b>
<b>Noncurrent liabilities:</b>				
Net pension obligation	-	-	5,734,896	5,734,896
Compensated absences	-	-	105,291	105,291
Net OPEB obligation	-	-	9,197,641	9,197,641
Due after one year	-	-	-	-
<b>Total noncurrent liabilities</b>	<b>-</b>	<b>-</b>	<b>15,037,828</b>	<b>15,037,828</b>
<b>Total liabilities</b>	<b>120,367</b>	<b>-</b>	<b>15,189,923</b>	<b>15,310,290</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows: Unavailable revenue	45,847	-	(45,847)	-
Deferred inflows related to pensions	-	-	162,788	162,788
Deferred inflows related to OPEB	-	-	2,314,811	2,314,811
	<b>45,847</b>	<b>-</b>	<b>2,431,752</b>	<b>2,477,599</b>
<b>FUND BALANCES/NET POSITION</b>				
<b>Fund balances:</b>				
Restricted	32,194	(32,194)	-	-
Unassigned	2,989,257	(2,989,257)	-	-
<b>Net position:</b>				
Net investment in capital assets	-	-	3,541,601	3,541,601
Unrestricted	-	3,021,451	(15,263,001)	(12,241,550)
<b>Total fund balances/net position</b>	<b>3,021,451</b>	<b>-</b>	<b>(11,721,400)</b>	<b>(8,699,949)</b>
<b>Total liabilities, deferred inflows, and net position</b>	<b>\$ 3,187,665</b>	<b>\$ -</b>	<b>\$ 5,900,275</b>	<b>\$ 9,087,940</b>

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



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

For the year ended June 30, 2020  
(with comparative totals for the year ended June 30, 2019)

	<b>Major Fund</b>	
	<b>General Fund</b>	
	<b>2020</b>	<b>2019</b>
<b>REVENUES:</b>		
Property taxes	\$ 4,104,737	\$ 3,986,818
State timber yield tax	984	1,565
Use of money and property	33,006	39,859
Intergovernmental	134,520	106,143
Charges for services	60,042	66,258
Other revenues	379,973	392,438
<b>Total revenues</b>	<b>4,713,262</b>	<b>4,593,081</b>
<b>EXPENDITURES:</b>		
Fire protection:		
Salaries	1,858,705	2,169,643
Retirement	450,274	893,114
Group Insurance	733,541	759,248
Worker's Compensation	84,912	67,410
Uniforms	17,236	16,584
Communication	22,561	31,172
Food	907	1,151
Household Expense	7,638	6,614
Insurance	18,018	16,975
Management Equipment	39,903	58,436
Maintenance-Electronics	420	597
Transportation and travel	32,497	35,704
Utilities	39,477	35,904
Maintenance-Structure	4,971	3,899
Medical Supplies	1,690	2,233
Dues & Subscription	16,579	15,820
Miscellaneous	473,931	846
Office supplies	1,057	1,495
Postage and shipping	509	935
Professional and Specialized service	230,791	235,386
Publications and Notices	312	289
Copies	6,681	7,042
Leases - Structures	96,000	96,000
Special District expense	82,404	93,061
Small tools and equipment	304,807	48,102
Training	4,736	14,883
<b>Total Fire protection</b>	<b>4,530,557</b>	<b>4,612,543</b>

(continued)

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



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

Debt service:		
Principal	152,696	145,439
Interest expense	11,399	18,838
<b>Total expenditures</b>	<u>4,694,652</u>	<u>4,776,820</u>
<b>REVENUES OVER EXPENDITURES</b>	<u>18,610</u>	<u>(183,739)</u>
<b>Net change in fund balances</b>	18,610	(183,739)
<b>FUND BALANCES:</b>		
Beginning of year	<u>3,002,841</u>	<u>3,186,580</u>
End of year	<u>\$ 3,021,451</u>	<u>\$ 3,002,841</u>

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

(concluded)



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

For the year ended June 30, 2020

---

---

<b>Functions/Programs</b>	<b>Fund Based Totals</b>	<b>Debt Service/ Compensated Absences</b>	<b>Depreciation</b>
<b>Governmental activities:</b>			
Fire protection - operations	\$ 4,530,557	\$ 21,395	\$ 286,573
Debt service	164,095	(152,696)	-
<b>Total governmental activities</b>	<b>\$ 4,694,652</b>	<b>\$ (131,301)</b>	<b>\$ 286,573</b>

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



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

For the year ended June 30, 2020

---



---

<b>Capital Asset (Additions)/ Retirements</b>	<b>OPEB</b>	<b>Pension</b>	<b>Government- wide Totals</b>
\$ (302,446)	\$ 313,620	\$ 464,507	\$ 5,314,206
-	-	-	11,399
<u>\$ (302,446)</u>	<u>\$ 313,620</u>	<u>\$ 464,507</u>	<u>\$ 5,325,605</u>

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



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

For the year ended June 30, 2020

---

<b>Net change in fund balances - total governmental funds</b>	\$	18,610
Amounts reported for governmental activities in the Statement of Activities are different because of the following:		
<b>CAPITAL ASSET TRANSACTIONS</b>		
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense:		
Capital asset additions	302,675	
Depreciation expense	(286,573)	
Capital asset retirements	(229)	15,873
	<u>                    </u>	<u>                    </u>
<b>LONG TERM DEBT PAYMENTS</b>		
Issuance of long term debt is an other financing source in the governmental funds, but in the Statement of Net Position the issuance increases long term liabilities:		
Capital leases		152,696
		<u>                    </u>
<b>CHANGES IN NON-CURRENT LIABILITIES AND DEFERRED INFLOWS</b>		
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Change in net pension obligation	(464,507)	
Change in long-term compensated absences	(21,395)	
Change in Net OPEB obligation	(313,620)	(799,522)
	<u>                    </u>	<u>                    </u>
Some receivables are deferred in the governmental funds because the amounts do not represent current financial resources that are recognized under the accrual basis in the Statement of Activities.		
		(16,652)
		<u>                    </u>
<b>Change in net position of governmental activities</b>	<b>\$</b>	<b><u><u>(628,995)</u></u></b>

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





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

	Original Budget	Amended Budget	Actual	Variance With Amended Positive (Negative)
<b>REVENUES:</b>				
Property taxes	4,053,952	3,984,022	\$ 4,104,737	\$ 120,715
State timber yield tax	984	984	984	-
Use of money and property	23,500	23,500	33,006	9,506
Intergovernmental	140,478	178,370	134,520	(43,850)
Charges for services	75,000	81,000	60,042	(20,958)
Other revenues	5,300	5,300	379,973	374,673
<b>Total revenues</b>	<b>4,299,214</b>	<b>4,273,176</b>	<b>4,713,262</b>	<b>440,086</b>
<b>EXPENDITURES:</b>				
Fire protection:				
Salaries	1,865,167	1,894,363	1,858,705	35,658
Benefits	1,227,447	1,219,758	1,181,520	38,238
Retiree health insurance	84,222	84,222	87,207	(2,985)
Service and supplies	711,445	717,564	1,403,125	(685,561)
Debt service:				
Principal	152,696	152,696	152,696	-
Interest	11,067	11,067	11,399	(332)
<b>Total expenditures</b>	<b>4,052,044</b>	<b>4,079,670</b>	<b>4,694,652</b>	<b>(614,650)</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>247,170</b>	<b>193,506</b>	<b>18,610</b>	<b>(174,896)</b>
<b>Net change in fund balances</b>	<b>247,170</b>	<b>193,506</b>	<b>18,610</b>	<b>(174,896)</b>
<b>FUND BALANCES:</b>				
Beginning of year	3,194,364	3,194,364	3,002,841	191,523
End of year	<b>\$ 3,441,534</b>	<b>\$ 3,387,870</b>	<b>\$ 3,021,451</b>	<b>\$ 16,627</b>

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

**Arcata Fire District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Description of the Reporting Entity**

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

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

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

**B. Basis of Presentation**

*Government-Wide Financial Statements*

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

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

**B. Basis of Presentation, continued**

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

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

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

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

*Governmental Fund Financial Statements*

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

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

**C. Measurement Focus**

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

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

*Governmental Fund Financial Statements, continued*

**C. Measurement Focus, continued**

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

**D. Basis of Accounting**

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

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

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

**E. Cash Deposits and Investments**

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

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

**F. Interfund Receivables and Payables**

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

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

**G. Receivables**

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

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

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

**H. Prepaid Items**

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

**I. Capital Assets**

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

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



**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

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

**I. Capital Assets, continued**

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

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

*Fund Financial Statements*

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

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

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

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

*Government-Wide Statements*

**K. Compensated Absences**

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

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

*Government-Wide Statements, Continued*

**L. Pensions**

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

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

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

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

**M. Equity Classification**

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

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

**M. Equity Classification, continued**

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

*Fund Financial Statements*

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

***Nonspendable Fund Balance***

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

***Restricted Fund Balance***

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

***Committed Fund Balance***

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

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

**M. Equity Classification, Continued**

***Assigned Fund Balance***

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

***Unassigned Fund Balance***

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

***Fund Balance Policy***

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

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

**N. Program Revenues**

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

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

**O. Property Tax**

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

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

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

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

**P. Budgetary Accounting**

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

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

**P. Budgetary Accounting, continued**

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

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

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

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

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

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

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

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

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

**Q. Use of Estimates**

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

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

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

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

**S. Comparative Data**

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



**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

**2. CASH AND INVESTMENTS**

At June 30, 2020, the District's pooled cash and investments, classified by maturity, consisted of the following stated at fair market value:

	Balance June 30, 2020
Cash in bank	\$ 317,908
Cash with County	2,489,485
Coast Central - Savings	762
Trust funds	275,559
Total cash equivalents and investments pooled	<u>3,083,714</u>
Restricted cash with fiscal agent	-
Total cash and investments	<u><u>\$ 3,083,714</u></u>

California statutes authorize cities to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. During the year ended June 30, 2020, the District's permissible investments included the following instruments:

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

**3. ACCOUNTS RECEIVABLE**

Accounts receivable consisted of the following at June 30, 2020:

Receivables	
Grants	\$ 58,257
Interest	<u>13,500</u>
	<u>\$ 71,757</u>

These amounts resulted in the following concentrations in receivables:

Governments	81%
Financial Institutions	19%

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

**4. PREPAID ITEMS**

The prepaid expenses consist of expendable supplies held for consumption and are recorded as expenses when consumed. As of June 30, 2020, the District has reported \$32,194 of prepaid expense.

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

**5. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2020, was as follows:

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
<b>Governmental activities:</b>				
<b>Nondepreciable assets:</b>				
Land	\$ 224,630	\$ -	\$ -	\$ 224,630
<b>Total nondepreciable assets</b>	<u>224,630</u>	<u>-</u>	<u>-</u>	<u>224,630</u>
<b>Depreciable assets:</b>				
Buildings	2,329,697	-	-	2,329,697
Equipment	3,972,935	302,675	(6,813)	4,268,797
<b>Total depreciable assets</b>	<u>6,302,632</u>	<u>302,675</u>	<u>(6,813)</u>	<u>6,598,494</u>
<b>Total</b>	<u>6,527,262</u>	<u>302,675</u>	<u>(6,813)</u>	<u>6,823,124</u>
<b>Accumulated depreciation:</b>				
Buildings	(2,849,439)	(286,573)	6,584	(3,129,428)
<b>Total accumulated depreciation</b>	<u>(2,849,439)</u>	<u>(286,573)</u>	<u>6,584</u>	<u>(3,129,428)</u>
<b>Total net capital assets</b>	<u>\$ 3,677,823</u>	<u>\$ 16,102</u>	<u>\$ (229)</u>	<u>\$ 3,693,696</u>

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

	Fiscal Year Ended June 30, 2020
Building and Improvements	\$ 58,776
Equipments	39,593
Vehicles	188,204
<b>Total</b>	<u>\$ 286,573</u>

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Accounts payable and accrued liabilities consisted of the following at June 30, 2020:

	Balance June 30, 2020
Accounts payable and accrued liabilities	\$ 39,476
Accrued payroll and benefits	68,522
<b>Total</b>	<u>\$ 107,998</u>

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

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

These amounts resulted in the following concentrations in payables:

Vendors 12%                      Employees 88%

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

**7. LONG-TERM LIABILITIES**

The District's balance on long-term liabilities was \$257,386. The following is a summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2020:

	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020	Due Within One Year
Wells Fargo Equipment Finance	\$ 304,791	\$ -	\$ (152,696)	\$ 152,095	\$ 152,095
Compensated absences	83,896	50,012	(28,617)	105,291	8,574
Total long-term liabilities	<u>\$ 388,687</u>	<u>\$ 50,012</u>	<u>\$ (181,313)</u>	<u>\$ 257,386</u>	<u>\$ 160,669</u>

**Lease/Purchase Agreement**

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

The following is the debt service obligations of the District

Year Ending June 30,	Principal	Interest
2021	152,095	7,590
Total	<u>\$ 152,095</u>	<u>\$ 7,590</u>
Due within one year	\$ 152,095	\$ 7,590
Due after one year	-	-
Total	<u>\$ 152,095</u>	<u>\$ 7,590</u>

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

**7. LONG-TERM LIABILITIES, continued**

**Compensated Absences**

The District records employee absences, such as vacations, illness, deferred overtime, and holidays, for which it is expected that employees will be paid compensated absences. As at June 30, 2020, the District had a compensated absences balance net of \$105,291.

**8. NET POSITION/FUND BALANCES**

**Net Position**

As of June 30, 2020, net position is as follows:

<u>Net Position</u>	<u>June 30, 2020</u>
Net investment in capital assets	\$3,541,601
Unrestricted (deficit)	(12,241,550)
Total	\$(8,699,949)

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

**Fund Balance**

As of June 30, 2020, the District's Restricted and Committed fund balances are as follows:

<u>Fund Balances</u>	<u>June 30, 2020</u>
Nonspendable for prepaid items	\$ 32,194
Unassigned	2,989,257
Total	\$ 3,021,451

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

**9. RISK MANAGEMENT**

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

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

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

For the fiscal year ended June 30, 2020, the annual premium to FAIRA was \$18,018.

The County of Humboldt, Risk Management Division, Workers Compensation Program, a risk sharing pool administered by the County, provides worker's compensation benefits for its members. The premium paid to the County for the fiscal year ended June 30, 2020 was \$84,222.

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

**10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

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

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

The Plan's provisions and benefits in effect at June 30, 2020, are summarized as follows:

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

	Safety Plan		
	First Tier	Second Tier	PEPRA
	Prior to January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date	Prior to January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3% @ 50	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 50	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensatic	2% to 2.7%	2% to 2.7%	1.0% to 2.5%
Required employee contribution rates	8.99%	8.99%	7.00%
Required employer contribution rates	22.35%	20.42%	12.97%

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



**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

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

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

For the year ended June 30, 2020, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Contributions - employer	\$ 775,734	\$ 11,378
Contributions - employee (paid employer)	-	-
Total	<u>\$ 775,734</u>	<u>\$ 11,378</u>

As of June 30, 2020, the District reported a net pension liability for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 71,753
Safety	5,663,144
Total Net Pension Liability	<u>\$ 5,734,896</u>

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2020 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion- June 30, 2018	0.00169%	0.09138%	0.05563%
Proportion- June 30, 2019	0.00179%	0.09072%	0.09251%
Change-Increase/( Decrease)	<u>0.00010%</u>	<u>-0.00066%</u>	<u>0.03688%</u>

For the year ended June 30, 2020, the District recognized pension expense of \$1,251,620. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between actual and expected economic experience	\$ 374,736	\$ 386
Changes in assumptions	235,544.00	46,511
Differences between Projected and Actual Investment Earnings	-	79,161
Differences between Employer's Contributions and Proportionate Share of Contributions	132,036	5,083
Change in Employer's Proportion	36,441	31,647
Pension Contributions Subsequent to Measurement Date	787,112	-
Total	<u>\$ 1,565,869</u>	<u>\$ 162,788</u>

\$787,112 reported as deferred outflows of resources related to contributions subsequent to the measurement date and other contribution differences, which will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

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

<u>June 30,</u>	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
2021	7,792	504,522	512,314
2022	(474)	11,797	11,323
2023	557	76,363	76,920
2024	253	15,158	15,411
2025	-	-	-
Thereafter	-	-	-
	<u>8,129</u>	<u>607,840</u>	<u>615,969</u>

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

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

**Actuarial Assumptions** – The June 30, 2018 valuation was rolled forward to determine the June 30, 2019 total pension liability, based on the following actuarial methods and assumptions.

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

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

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

**Discount Rate** - The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees' Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS website under the GASB 68 section.

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

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

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

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

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

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

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

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

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

	Discount Rate-1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate +1% (8.15%)
Miscellaneous	\$ 131,984	\$ 71,753	\$ 22,036
Safety	<u>8,432,411</u>	<u>5,663,144</u>	<u>3,392,778</u>
Total	<u>\$ 8,564,395</u>	<u>\$ 5,734,896</u>	<u>\$ 3,414,814</u>

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

**Payable to the Pension Plans** - At June 30, 2020, the District reported a payable of \$30,190 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2020.

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

**Plan Description**

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

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

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

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

***Employees Covered by benefit terms***

At June 30, 2020, the following employees were covered by the benefit terms:

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

***District Contribution to the Plan***

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

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

The charts below show the benefits paid by the District on behalf of retirees (a) during the measurement period and (b) during the year following the measurement period but prior to the end of fiscal year ending 2020.

<u>Employer Contributions During the Measurement Period, July 1, 2018 through June 30, 2019.</u>	
Employer Contributions to the Trust	\$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	247,695
<u>Implicit contributions</u>	<u>33,752</u>
Total Employer Contributions During the Measurement Period	<u>\$ 281,447</u>
<u>Employer Contributions Subsequent to the Measurement Date, July 1, 2019 through June 30, 2020</u>	
Employer Contributions to the Trust	\$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	240,737
<u>Implicit contributions</u>	<u>40,567</u>
Total Employer Contributions Subsequent to the Measurement Date	<u>\$ 281,304</u>

**Net OPEB Liability**

The District's net OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2018 that was rolled forward to determine the June 30, 2019 total OPEB liability, based on the following actuarial methods and assumptions:

<b>Actuarial Assumptions:</b>	
Discount Rate	2.79%
Inflation	2.75%
Salary Increases	3.25% per annum
Investment Rate of Return	7.00%
Mortality Rate <sup>(1)</sup>	Derived using CalPERS' Membership Data for all funds
Pre-Retirement Turnover <sup>(2)</sup>	Derived using CalPERS' Membership Data for all funds
Healthcare Trend Rate	5.00% - 6.50%



**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

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

Notes:

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

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

**Discount Rate**

The District has been and continues to finance its OPEB liability on a pay-as-you-go basis. With the District's approval, the discount rates used in this valuation are based on the S&P Municipal Bond 20 Year High Grade Index. As of the beginning and end of the Measurement Period, this index indicates discount rates of 2.98% as of June 30, 2018 and 2.79% as of June 30, 2019.

**Changes in the OPEB Liability**

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

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance at Fiscal Year Ending June 30, 2019 <i>Measurement date 6/30/2018</i>	\$ 10,465,268	\$ -	\$ 10,465,268
<b>Change During the Period:</b>			
Service Cost	517,153	-	517,153
Interest Cost	323,085	-	323,085
Employer Contributions	-	281,304	(281,304)
Benefit Payments	(281,304)	(281,304)	-
Assumption Changes	174,713	-	174,713
Plan Experience	(2,001,274)	-	(2,001,274)
<b>Net Changes in the Fiscal Year 2019-2020</b>	<b>(1,267,627)</b>	<b>-</b>	<b>(1,267,627)</b>
<b>Balance at Fiscal Year Ending June 30, 2020</b> <i>Measurement date 6/30/2019</i>	<b>\$ 9,197,641</b>	<b>\$ -</b>	<b>\$ 9,197,641</b>

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

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

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

The discount rate used for the fiscal year end 2020 is 2.79%. The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019:

Change in Discount Rate	Current - 1% 1.79%	Current 2.79%	Current + 1% 3.79%
Total OPEB Liability	10,878,573	9,197,641	7,871,463

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

The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019 (Healthcare Cost Trend Rate was assumed to start at 6.5% and grade down to 5% for years 2024 and thereafter):

Change in Health Cost Trend Rate	Current - 1%	Current Trend	Current + 1%
Total OPEB Liability	7,687,881	9,197,641	11,164,270

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

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

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

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL) (9.69 Years at June 30, 2019)

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

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

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

For the fiscal year ended June 30, 2020, the City recognized OPEB expense of \$743,610. As of fiscal year, ended June 30, 2020, the District reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Outflows of Resources
Deferred Contributions	\$ 281,447	\$ -
Change in assumptions	359,263	525,088
Difference Between Expected and Actual Experience	-	1,789,723
earnings on and actual earnings on OPEB plan	-	-
<b>Total</b>	<b>\$ 640,710</b>	<b>\$ 2,314,811</b>

The \$281,447 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2019 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2020. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

For the Fiscal Year Ending June 30,	Recognized Net Deferred Outflows (Inflows) of Resources
2021	(245,171)
2022	(245,171)
2023	(245,171)
2024	(245,171)
2025	(245,171)
Thereafter	(729,693)

**11. NEW ACCOUNTING PRONOUNCEMENTS**

The GASB has issued Statement No. 83, "Certain Asset Retirement Obligations." The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. This statement had no effect on these financial statements.

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

**12. NEW ACCOUNTING PRONOUNCEMENTS, continued**

The GASB has issued Statement No. 84, "Fiduciary Activities." The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The District has implemented this statement, as applicable, to its financial statements for the year ending June 30, 2020.

The GASB has issued Statement No. 87, "Leases." The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The District will implement this statement, as applicable, to its financial statements for the year ending June 30, 2021.

The GASB has issued Statement No. 88, "Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements." The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This statement had no effect on these financial statements.

The GASB has issued Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period." The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The District will implement this statement, as applicable, to its financial statements for the year ending June 30, 2021.

The GASB has issued Statement No. 90, "Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61." The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The District will implement this statement, as applicable, to its financial statements for the year ending June 30, 2020.

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

**12. NEW ACCOUNTING PRONOUNCEMENTS, continued**

The GASB has issued Statement No. 91, "Conduit Debt Obligations." The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The District will implement this statement, as applicable, to its financial statements for the year ending June 30, 2022.

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

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

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

**Arcata Fire District**  
**Notes to Basic Financial Statements, continued**  
**For the year ended June 30, 2020**

---

**12. NEW ACCOUNTING PRONOUNCEMENTS, continued**

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

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

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*
- Implementation Guide No. 2018-1, *Implementation Guidance Update—2018*
- Implementation Guide No. 2019-1, *Implementation Guidance Update—2019*
- Implementation Guide No. 2019-2, *Fiduciary Activities*.

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

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*.

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

## Required Supplementary Information



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

<b>Miscellaneous Plan</b>				
Last 10 Fiscal Years*	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	15,582	11,921	9,108	9,094
Contributions in relation to the actuarially determined contributions	<u>(15,582)</u>	<u>(11,921)</u>	<u>(9,108)</u>	<u>(9,094)</u>
Contribution deficiency (excess)	-	-	-	-
Covered-employee payroll	2,225,479	1,785,379	1,848,645	1,707,706
Contribution as a percentage of covered-employee payroll	0.70%	0.67%	0.49%	0.53%
<b>Safety Plan</b>				
Last 10 Fiscal Years*	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	637,834	725,811	658,858	607,694
Contributions in relation to the actuarially determined contributions	<u>(637,834)</u>	<u>(725,811)</u>	<u>(658,858)</u>	<u>(597,511)</u>
Contribution deficiency (excess)	-	-	-	10,183.00
Covered-employee payroll	2,225,479	1,785,379	1,848,645	1,707,706
Contribution as a percentage of covered-employee payroll	28.66%	40.65%	35.64%	35.59%

Notes to Schedule

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

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

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

<b>Miscellaneous Plan</b>				
<b>Last 10 Fiscal Years*</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Plan's Proportion of the Net Pension Liability/(Asset)	0.00179%	0.00169%	0.00173%	0.00170%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	<u>\$ 71,753</u>	<u>\$ 63,659</u>	<u>\$ 68,269</u>	<u>\$ 57,351</u>
Plan's Covered-Employee Payroll	<u>\$ 1,785,379</u>	<u>\$ 1,785,379</u>	<u>\$ 1,848,645</u>	<u>\$ 1,707,706</u>
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	4.02%	3.57%	3.69%	3.36%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	117.84%	117.84%	79.99%	80.66%
Plan's Proportionate Share of Aggregate Employer Contribution	\$ 15,582	\$ 13,596	\$ 10,325	\$ 8,909
<b>Safety Plan</b>				
<b>Last 10 Fiscal Years*</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Plan's Proportion of the Net Pension Liability/(Asset)	0.09072%	0.09138%	0.09060%	0.09290%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	<u>\$ 5,663,144</u>	<u>\$ 5,361,483</u>	<u>\$ 5,413,649</u>	<u>\$ 4,812,049</u>
Plan's Covered-Employee Payroll	<u>\$ 2,225,479</u>	<u>\$ 1,785,379</u>	<u>\$ 1,848,645</u>	<u>\$ 1,707,706</u>
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	254.47%	300.30%	292.84%	281.78%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	72.16%	72.16%	70.75%	70.28%
Plan's Proportionate Share of Aggregate Employer Contribution	\$ 653,416	\$ 599,812	\$ 451,888	\$ 393,111

**Notes to Schedule**

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

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

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

	2020	2019	2018
<b>Total OPEB Liability</b>			
Service Cost	\$ 517,153	\$ 481,847	\$ 524,580
Interest on the total OPEB liability	323,085	313,852	275,938
Differences between expected and actual experience	(2,001,274)	-	-
Changes of benefit terms	-	-	-
Changes of assumptions	174,713	255,819	(760,555)
Benefit payments	(281,304)	(263,236)	(269,146)
<b>Total OPEB liability - beginning</b>	<b>10,465,268</b>	<b>9,676,986</b>	<b>9,906,169</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 9,197,641</b>	<b>\$ 10,465,268</b>	<b>\$ 9,676,986</b>
<b>Plan fiduciary net position</b>			
Contributions - employer	\$ 281,304	\$ 263,236	\$ 269,146
Net Investment income	-	-	-
Benefit payments	(281,304)	(263,236)	(269,146)
<b>Net change in plan fiduciary net position</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position - beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB liability - ending (a) - (b)</b>	<b>\$ 9,197,641</b>	<b>\$ 10,465,268</b>	<b>\$ 9,676,986</b>
Covered-employee payroll	\$ 2,225,479	\$ 1,785,379	\$ 1,848,645
Net OPEB liability as a percentage of covered-employee payroll	413.29%	586.17%	523.46%

**Notes to Schedule**

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

**Arcata Fire District**  
**Required Supplementary Information - Schedule of Contributions**  
**June 30, 2020**

Fiscal Year Ended June 30,	2020	2019	2018
Actuarially Determined Contribution (ADC)	\$ 500,248.00	\$ 263,236.00	\$ 269,146.00
Contributions in relation to the ADC	(259,279.00)	(263,236.00)	(269,146.00)
Contribution deficiency ( excess)	\$ 240,969.00	\$ -	\$ -
Covered-employee payroll	1,785,379.00	1,785,379.00	1,848,645.00
Contributions as a percentage of covered-employee payroll	28.02%	14.74%	14.56%

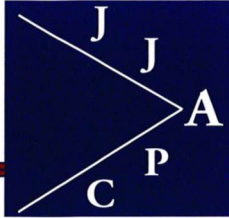
**Notes to Schedule**

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

**Actuarial Methods and Assumptions**

Valuation Date	June 30, 2019
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets (\$0; plan is not yet funded)
Discount Rates	2.79% on June 30, 2019 2.98% on June 30, 2018
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.25% per year; since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years.
Assumed Wage Inflation	2.75% per year; used to determine amortization payments if developed on a level percent of pay basis.
Inflation Rate	2.75%

*This page intentionally left blank.*



JJACPA, Inc.

A Professional Accounting Services Corp.

---

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

**Independent Auditor's Report**

The Board of Directors  
Arcata Fire Protection District  
Arcata, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the Arcata Fire Protection District (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 27, 2020 .

**Internal Control Over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

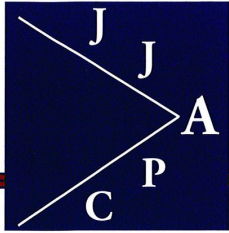
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in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

October 27, 2020

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



**ARCATA FIRE DISTRICT**  
**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AND**  
**COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS**  
**JUNE 30, 2020**



**JJACPA, Inc.**

A Professional Accounting Services Corp.

---

October 27, 2020

To the Board of Directors  
Arcata Fire District  
Arcata, California

We have audited the financial statements of the Arcata Fire District (District) as of and for the year ended June 30, 2020 and have issued our report thereon dated October 27, 2020. Professional standards require that we advise you of the following matters relating to our audit.

#### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated July 19, 2020, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

#### **Planned Scope and Timing of the Audit**

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

you.

## **Compliance with All Ethics Requirements Regarding Independence**

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

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, during the year, the District changed its method of accounting for pensions by adopting Governmental Accounting Standards Board (GASB) Statement No.75“Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions”. This Statement replaces the requirements of Statements No. 45, “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions”, as amended, and No. 57, “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans”, for OPEB. Statement No. 74, “Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans”, establishes new accounting and financial reporting requirements for OPEB plans. The provisions in Statement 75 are effective for fiscal years beginning after June 15, 2017. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

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

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

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

### *Financial Statement Disclosures*

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

## **Significant Difficulties Encountered during the Audit**

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

## **Uncorrected and Corrected Misstatements**

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

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

## **Disagreements with Management**

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

## **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated October 27, 2020.

## **Management's Consultations with Other Accountants**

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

## **Other Significant Matters, Findings, or Issues**

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

## **Other Information in Documents Containing Audited Financial Statements**

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

## **Communication of Internal Control Related Matters**

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

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

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

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

Very truly yours,

*Joseph J. Arch*  
JOSEPH J. ARCH, CPA  
President/CEO  
JJACPA, INC.

October 27, 2020

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

Dear Mr. Arch:

This representation letter is provided in connection with your audit of the financial statements of Arcata Fire Protection District (District) as of June 30, 2020 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 27, 2020.

#### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated July 25, 2020, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. With regard to nonaudit services performed by you, we acknowledge and our responsibility to:
  - a. Assume all management responsibilities;
  - b. Oversee the services by designating an individual who possesses suitable skill, knowledge, or experience;
  - c. Evaluate the adequacy and results of the services performed; and
  - d. Accept responsibility for the results of the services.
6. Significant assumptions used by us in making accounting estimates are reasonable.
7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of uncorrected misstatements summarized in the attached schedule<sup>6</sup> and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
10. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in



accordance with U.S. GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements which codifies FASB Accounting Standards Codification™ (ASC) 450, Contingencies, and we have not consulted a lawyer concerning litigation, claims, or assessments.

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

### Information Provided

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



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



Justin McDonald, Fire Chief



Becky Schuette, Business Manager

**Date:** January 12, 2021  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Consideration of a Safety Committee Assignment for a Board Director

---

**Discussion**

With the revision of the IIPP, the Board member assignment to the Safety committee was reduced from two members to one. Directors David and Johnson are currently assigned to this committee. Staff is recommending the board appoint one member to fill the new position on the committee.

**Recommendation**

Staff recommends the Board discuss, take public comment and appoint a board member to the safety committee.

**District Funds Requested/Required**

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

**Alternatives**

The Board has the following alternatives:

1. Adopt the policy as is
2. Take no action

**Attachments**

None



Justin McDonald &lt;jmcdonald@arcatafire.org&gt;

---

## A Grateful Community Member

1 message

---

**Brian Ahearn** <BAhearn@arcatapd.org>

Mon, Dec 14, 2020 at 6:34 PM

To: Justin McDonald &lt;jmcdonald@arcatafire.org&gt;

Chief; [REDACTED] is an Arcata community member who recently fell near Wildberries and was treated by AFD. [REDACTED] lives near AFD's Mad River Station and at times I meet [REDACTED] near her home on Janes Road to help her cross the street after getting off the bus. [REDACTED] asked if I could assist with delivering to your staff a case of Coke as thanks for assisting her when she fell. I picked up the Coke this afternoon and as I turned onto Janes Road your staff happened to be pulling into the Station after returning from a call. I pulled in and delivered the Coke and a thank you note from [REDACTED] I wanted you to know how much [REDACTED] appreciates you and your staff. Be safe Chief.

Brian

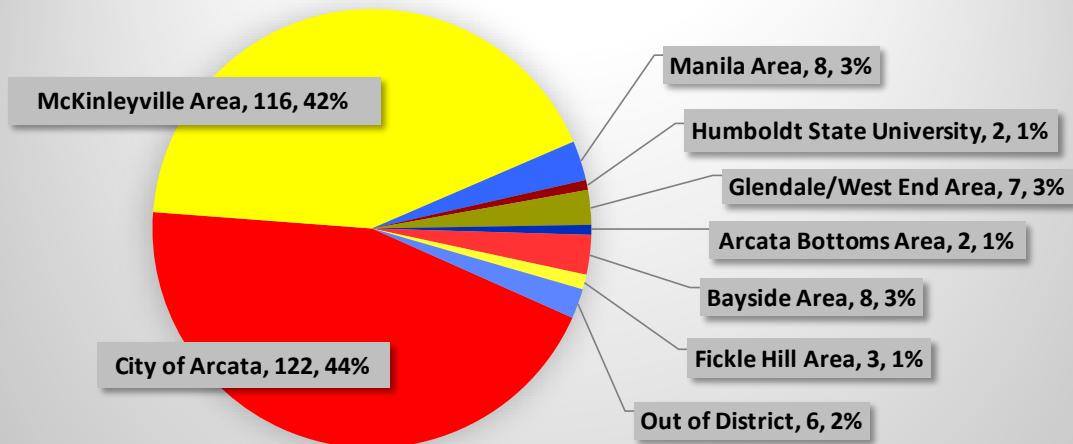
Sent from my iPhone

**Date:** January 12, 2021  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Fire Chief's Monthly Report

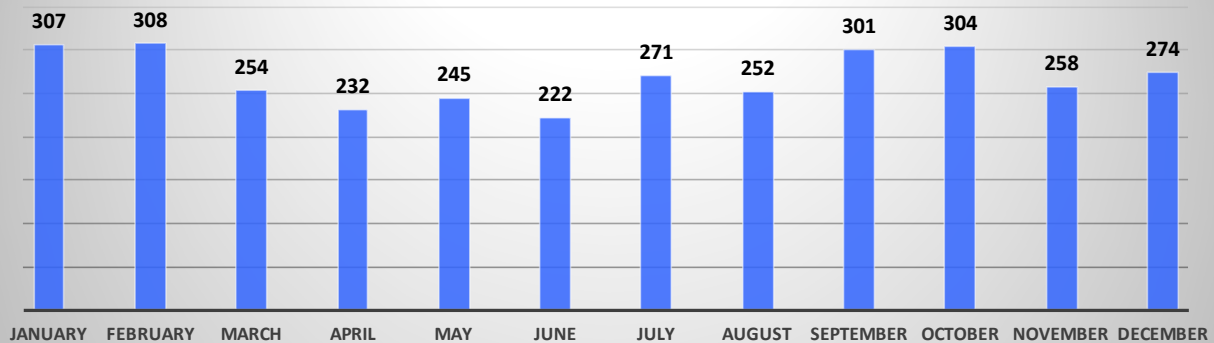
## December Incident Activity

INCIDENT COUNT		
Fires	25	9.12%
Overpressure rupture, explosion, overhear - no fire	1	0.36%
Rescue & Emergency Medical Service	137	50.00%
Hazardous Condition (No Fire)	6	2.19%
Service Call	34	12.41%
Good Intent Call	52	18.98%
False Alarm & False Call	19	6.93%
Severe Weather, Natural Disaster, & Other	0	0.00%
<b>TOTAL</b>	<b>274</b>	<b>100.00%</b>

### INCIDENT COUNT BY ZONE



### ANNUAL INCIDENT COUNT 2020



PRE-INCIDENT VALUE		LOSSES	
\$555,256.00		\$95,340.00	
MUTUAL AID			
Aid Type		Total	
Aid Given		2	
Aid Received		3	
OVERLAPPING CALLS			
# OVERLAPPING		% OVERLAPPING	
50		23.04%	
LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Dispatch to Arrival)			
Station Response Area	EMS	FIRE	
Arcata	0:04:23	0:06:44	
Mad River	0:03:25	0:03:24	
McKinleyville	0:03:59	0:09:13	
AVERAGE FOR ALL CALLS		0:04:11	

## Monthly Operations Report

### Major Incidents

12/11/20 Structure Fire - McKinleyville 1800 blk Holly Drive. The fire was contained to a detached garage behind the residence. The fire cause was unintentional. The building and contents were deemed a total loss with a value of \$94,340.

**December Overtime Hours** - Career staff covered **192.5 hours** of OT to cover for minimum staffing levels for two stations.

**Training Highlights – 51 hours** of training that included EMS refresher, vehicle extrication, COVID and logistic unit refresher training

**Maintenance** – Outside vendors have been used to make the following repairs;

*E8216 – Transmission and differential serviced, air brake system serviced and repaired, cooling system serviced*

*E8239 all batteries replaced, coolant leak repaired*

*E8217 – Pump transmission leak repaired, pump/valve leaks repaired, coolant system serviced, transmission and differential serviced*

*U8205 – Lube and oil change*

# Fire Prevention Report

## Fire Marshal's Office

Hours worked – **95 hours**

<u>Activity</u>	<u>Count</u>	<i>BLFD/SPFD</i>
	<i>ARF</i>	
Building Projects		
• Project Referrals	4	
• Plan Reviews	14	
• Building Code Interpretations	4	
Inspections		
• Construction	17	
• Business License	2	
• State Mandated	0	
• Cannabis Facilities	1	
• Special	3	
○ <i>Capacity Inspections - COVID</i>		
Enforcement		
• Hazard Abatement	1	
• Code Enforcement	1	
• Referrals from R1 inspector	0	
Meetings		
• Building Department Pre-app	2	
• General Meeting	2	
○ <i>State Fire Marshal, Arcata Building Dept</i>		
• Public Education	0	
Other		
• Hydrant Flow	1	
• Cannabis Tour	0	
• Misc. Other Event	1	
○ <i>Knox Box Details</i>		

## R1/R2 Inspection Program

Total Hours **XX** hours

<u>Activity</u>	<u>Count</u>	<i>XX Sites / XX Units</i>
<ul style="list-style-type: none"> <li>• R-Occupancy Inspections                             <ul style="list-style-type: none"> <li>▪ Results: <b>X</b> compliant / <b>X</b> non-compliant</li> </ul> </li> <li>• First re-inspections – <b>X</b> locations with <b>X</b> compliant and <b>X</b> non-compliant</li> <li>• Second re-inspections (re-logged) – <b>0</b> location with <b>0</b> compliant and <b>0</b> non-compliant</li> </ul>		

NOT REPORTED AT TIME OF SUBMISSION



## Monthly Administrative Report

**Personnel Updates** – With the side letter agreed upon and subsequent change to the firefighter position to an engineer, staff will be releasing a recruitment announcement to establish a hiring list for that position. Currently the District is down one full time position and will likely be losing three more full time employees in the next month. Staff will report back next month with an update on the recruitment process.

**Volunteer Firefighter Program** – The volunteer firefighter program is down to two active members. VFF Nakamoto submitted his resignation from active duty last week. He indicated that he would be staying on as AVFA's Secretary/Treasurer. Staff will be working with the AVFA leadership on how to revamp the volunteer firefighter program. The recruitment process is on hold due to COVID. The local VFF academy has been limited with the social distancing requirements.

**Firefighter Intern Program** – We are in the process of bringing on another intern. He is currently in the background and health screening process. If all goes well, he would start shift training sometime next month.

**Dispatch** – The County has issued an RFP for dispatch services. The RFP closes on January 22 at which time a vendor will be awarded to provide dispatch services for local fire agencies. The District Board will need to provide input if we stay with the county provided dispatch or look for a vendor on our own.

**CSA#4 area Request For Proposal** – Staff was approached by County staff with an inquiry if the District would be able to take on management of the Community Service Area #4 (CSA#4) contract. CSA #4, a dependent special district of the County, provides fire protection services from Little River to Big Lagoon. The CSA currently contract to CalFire for services. The contract is up for renewal and the District has been approached to potentially assist with management of the contract. When the RFP is released, staff will review the request and present it to the District Board for direction.

**Truck 8283** – The ladder truck has been sold to the Blue Lake Rancheria Fire Department. BC Campbell worked with the BLRFD team on the sale and initial training of how to use the vehicle. The final sale price was \$50,000 which will be deposited back into the Capital Improvement Fund.



## Revenue Recovery

### Insurance Claims

	Last Month		All Year	
Claims Submitted	2	\$348.00	42	\$20,742.00
<b>Payments Received By FRUSA</b>	<b>3</b>	<b>\$1,044.00</b>	22	\$10,420.90
Claims Denied	0	\$0.00	3	\$1,302.00
NON-BILLABLE - (INADEQUATE INFO PROVIDED BY FD)	0	\$0.00	3	
Drafts	0	\$0.00	0	
Non-Billable (Other)	0	-	0	
In Progress	2	-	20	

### Inspection Fees Paid

Payments This Month  
**\$300.00** (2 Invoices)  
 %

Payments Last Month  
**\$3,600.00** (23 Invoices)

Payments This Year  
**\$300.00** (2 Invoices)

Payments Last Year  
**\$45,826.25** (275 Invoices)

Payments This Fiscal Year  
**\$300.00** (2 Invoices)

Payments Last Fiscal Year  
**\$45,826.25** (275 Invoices)

Billing Status	Count	FD Amount
Open -30	0	\$0
Open -60	9	\$1206.00
Open -90	6	\$899.63
Open -90+	0	\$0
Sent to collections	8	\$1265.00
<b>Accounts Receivable</b>		<b>\$3370.63</b>



## ARCATA VOLUNTEER FIREFIGHTERS ASSOCIATION, INC.

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

**Date:** 1/12/2020 MONTHLY ACTIVITY REPORT  
**To:** Board of Directors, Arcata Fire District  
**From:** Arcata Volunteer Firefighters' Association

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

### Volunteering

- Arcata Main Street invited the Volunteers to escort Santa, with one of his Elves and the Snow Flake Queen around Arcata using our LaFrance fire engine driven by Retired Chief White
- The Volunteers purchased the "Station Closed" banner using the remaining funds donated to the Friends of Measure F. The banner has been posted at one of the stations and is to highlight the closure until funds are received from the Measure F taxes.
- The request of AVFA member to support various 2021 AFD Committees will be solicited. Presently those committees are supported by Dave White on the Safety Committee, Robert Cannon on the Finance Committee and Roy Willis on the Communications Committee.
- Volunteers and members of the Logistic Unit responded to the recent fire on Holly drive incidents.

### Grants (2020 Grant totals \$98,072.00, obtained by the AVFA for the District)

#### Recent Grants

- \$27,600 check received from Seattle Foundation (Simpson Family Fund) for 3 Rapid Intervention Crew Packs and 3 Li-Battery Powered Positive Pressure Ventilation Fans.
- \$3932 check received from Berg Foundation to repair VLU L8291.

#### Pending Grants

- \$2994.94 FEMA Covid PPE grant still pending. Applied for "Mini-grant" for reimbursement of costs, plus projected costs for 2021.
- \$4771.69 request to Firehouse Subs Foundation for EMS jackets **will not be funded.**

### Membership

- Rob Cannon was appointed back onto the AVFA Board to fill behind the vacated position by moving Roy Willis into the president's position.

### AVFA Properties

- Graffiti has become a problem on the backside of the M street property. Associations members painted over it in October but the taggers keep coming back. The Arcata PD has been notified and the Association is looking into cameras.
- The 9<sup>th</sup> street station flag and pole rope continue to be stolen; a potential modification is being evaluated.

### New Business

Periodic updates are being sent out from the Associations to members of the public interested in District activities. This group was formed from the Friends of Measure F that wished to stay involved. It consists of about 20 residence and will be called "Friends of Arcata Fire District."