



NORTH CENTRAL FIRE
PROTECTION DISTRICT

REGULAR BOARD MEETING PACKET

THURSDAY
JANUARY 27, 2022

5:30 P.M.

Public Documents

**NORTH CENTRAL FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS
REGULAR BOARD MEETING
THURSDAY, JANUARY 27, 2022
5:30 P.M.
AGENDA**

This public meeting is electronically broadcast and is not an interactive forum.
Phone #: (669) 900-6833
Meeting ID: 559 878 4530
Passcode: 4550

Anyone from the public wishing to address any of the agenda items, can do so in person at 15850 W. Kearney Blvd. Kerman CA.

- 1. CALL TO ORDER**
 - A) Roll Call

- 2. INVOCATION AND FLAG SALUTE**

- 3. PUBLIC COMMENTS**

- 4. CONSENT AGENDA**
 - A) Consideration and Approval of Disbursements List for December 2021
 - B) Review and Acceptance of Monthly Financial Reports
 - 1) District Fund Balances – All Funds
 - 2) Budget Variance Report: YTD Expenses Compared to Budget
 - 3) Revenue and Reimbursement Report
 - 4) PG&E Reports

- 5. APPROVAL OF MINUTES**
 - A) Minutes of the Regular Board Meeting of December 9, 2021.
 - B) Minutes of the Special Board Meeting of January 13, 2022.

- 6. DISTRICT AUDIT FOR FISCAL YEAR ENDING JUNE 30, 2021**
 - A) Action item - Consider and approve the District Audit as presented by Bill Patterson with Sampson, Sampson and Patterson for the fiscal year ending June 30, 2021.

- 7. SECOND PUBLIC HEARING REGARDING THE CONTENT OF THE DRAFT MAPS AND PROPOSED SEQUENCE OF ELECTIONS**
 - A) Conduct the Public Hearing to invite public to provide input regarding the content of the draft maps and proposed sequence of elections.

- 8. FIRE CHIEF REPORT**
 - A) Fire Incident/Fire Prevention Reports for December
 - B) COVID-19 Fiscal Relief for Special Districts
 - C) American Rescue Plan Act of 2021 (ARPA)

- D) Station 59 Renovation Update
- E) CDBG Grant Update
- F) FPPC Fundraising Reporting Changes
- G) 2021 Strike Team Reimbursement Update
- H) 2021 SAFER Grant Application
- I) 2021 AFG Grant Application
- J) KUSD Workforce Grant Opportunity

PUBLIC COMMENT: (Before Closed Session) For any member of the public that would like to make a comment on the Closed Session item(s)

9. CLOSED SESSION

A. CONFERENCE WITH LABOR NEGOTIATORS – Government Code section 54957.6

Agency designated representatives: Chief Tim Henry and outside negotiator Che Johnson Liebert Cassidy Whitmore

Employee organization: North Central Professional Firefighters Association

B. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to paragraph (2) of Subdivision (d) of Section 54956.9: Number of cases: 2

10. AUTOMATIC/MUTUAL AID AGREEMENT PROPOSAL WITH FIG GARDEN FIRE PROTECTION DISTRICT

A) Action item – Consider and approve the proposed Automatic/Mutual Aid Agreement between the District and Fig Garden Fire Protection District.

11. BOARD MEMBER COMMENTS/REPORTS

12. ANNOUNCEMENTS

A) Regular Board Meeting: Thursday, February 24, 2022, at 5:30 p.m.

13. ADJOURNMENT

PUBLIC COMMENTS AND INQUIRIES

At a Board meeting, those who wish to be heard on matters on the agenda should indicate their desire to speak when the item is ready for discussion. If, at the meeting, you wish to discuss an item, which is not on the agenda, you may indicate your desire to do so under "Public Comments". In order to allow time for all public comments and inquiries, the time for individual comments may, at the discretion of the Chairman of the Board, be limited to five minutes. If you wish to request time on an upcoming Board Agenda to present a particular item or matter to the Board, you may contact the District by 5:00 p.m. seven business days prior to the scheduled Board meeting to so request. If the matter is within the Board's jurisdiction, and the Board has not taken action or considered the item at a recent meeting, the District may place the item on the agenda. When addressing the Board, you are requested to come forward to the speaker's podium, state your name and address, and then proceed with your presentation.

In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate at this meeting, please contact the District at 559-275-5531. Notification provided a minimum of 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. Pursuant to the ADA, the meeting room is accessible to the physically disabled.

**NORTH CENTRAL FIRE PROTECTION DISTRICT
DISBURSEMENT JOURNAL
DECEMBER 1, 2021 - DECEMBER 31, 2021
January 5, 2022**

CK#	VENDOR	DESCRIPTION	DATE	TOTAL AMOUNT
	NCPFA	Union dues	12/03/21	3,000.00
	QuickBooks Payroll	Employee Payroll	12/14/21	130,159.08
7225	Employee Reimbursement	Uniform allowance	12/15/21	98.63
7226	Aramark	Linen service	12/15/21	172.64
7227	ARBA	Group life insurance	12/15/21	129.56
7228	AT&T	Phone & long distance service	12/15/21	49.20
7229	Baker Manock & Jensen	Legal services	12/15/21	3,375.42
7230	Barrios Enterprise	Portable toilet services	12/15/21	165.00
7231	Employee Reimbursement	Uniform allowance	12/15/21	375.00
7232	Cal State Tool	Apparatus smoke test	12/15/21	405.00
7233	Employee Payroll Liabilities	Child support	12/15/21	435.00
7234	Employee Payroll Liabilities	Child support	12/15/21	100.50
7235	Employee Reimbursement	Uniform allowance	12/15/21	293.54
7236	City of Fresno	Utilities	12/15/21	95.37
7237	City of Kerman	Utilities	12/15/21	595.67
7238	Clyde Lansing	Consultant services	12/15/21	2,000.00
7239	Comcast Business	Internet and phone services	12/15/21	1,606.25
7240	Employee Reimbursement	Uniform allowance	12/15/21	245.84
7241	CSDA Member Services	Membership dues	12/15/21	8,195.00
7242	Employee Reimbursement	Uniform allowance	12/15/21	363.00
7243	Employee Reimbursement	Uniform allowance & training	12/15/21	379.93
7244	Department of Justice	Live scan services	12/15/21	441.00
7245	Employee Reimbursement	Uniform allowance	12/15/21	189.16
7246	ECMS	Turnout repairs	12/15/21	334.61
7247	Employee Reimbursement	Uniform allowance	12/15/21	375.00
7248	Energy Concepts Inc.	Repair solar inverter issues	12/15/21	235.00
7249	Fire Apparatus Solutions	Apparatus repairs	12/15/21	6,827.66
7250	Employee Reimbursement	Uniform allowance	12/15/21	324.77
7251	Got Window?	Cleaned windows at station 55	12/15/21	558.00
7252	H&J Chevrolet	Vehicle maintence	12/15/21	148.38
7253	Employee Reimbursement	Uniform allowance	12/15/21	235.31
7254	Employee Reimbursement	Training	12/15/21	225.00
7255	John Hancock USA	457 plan contributions	12/15/21	3,931.51
7256	Employee Reimbursement	Uniform allowance and Boots	12/15/21	560.80
7257	Employee Reimbursement	Uniform allowance	12/15/21	155.97
7258	Employee Reimbursement	Uniform allowance	12/15/21	394.63
7259	Employee Reimbursement	Boots	12/15/21	285.00
7260	Board Member Reimbursement	Board member health insurance	12/15/21	799.00
7261	Employee Reimbursement	Uniform allowance	12/15/21	292.66
7262	Employee Reimbursement	Uniform allowance	12/15/21	375.00

**NORTH CENTRAL FIRE PROTECTION DISTRICT
DISBURSEMENT JOURNAL
DECEMBER 1, 2021 - DECEMBER 31, 2021
January 5, 2022**

CK#	VENDOR	DESCRIPTION	DATE	TOTAL AMOUNT
7263	Employee Reimbursement	Uniform allowance	12/15/21	304.21
7264	Loperena Antenna Sites	Owens mountain antenna site lease	12/15/21	1,853.00
7265	Mac's Equipment	Parts for apparatus	12/15/21	464.12
7266	Board Member Reimbursement	Board member health insurance	12/15/21	901.00
7267	Mid Valley Disposal	Utilities	12/15/21	325.36
7268	Employee Reimbursement	Uniform allowance	12/15/21	375.00
7269	Office Depot	Office supplies, training	12/15/21	774.22
7270	Orkin	Pest control	12/15/21	255.00
7271	Overhead Door, Inc	Repair overhead door	12/15/21	75.00
7272	PARS	457 & pension admin fees	12/15/21	2,952.25
7273	PG&E	Utilities	12/15/21	1,024.38
7274	Ray Morgan	Copier maintenance	12/15/21	68.33
7275	Real-Time	Computer maintenance	12/15/21	1,030.50
7276	Employee Reimbursement	Flex plan reimbursement & uniform allowance	12/15/21	815.45
7277	Robert V Jensen	Bulk fuel	12/15/21	3,654.55
7278	Rolinda Farm Supply	Station supplies	12/15/21	81.17
7279	Board Member Reimbursement	Board member health insurance	12/15/21	799.00
7280	San Joaquin Valley Air Control	Permit fees	12/15/21	42.00
7281	Employee Reimbursement	Uniform allowance	12/15/21	232.90
7282	Sebastian	Phone service	12/15/21	172.45
7283	Sierra HR Partners, Inc	HR consultant services	12/15/21	125.00
7284	Slumberger Lumber	Station maintenance	12/15/21	1,184.01
7285	Sparkletts	Water delivery service	12/15/21	746.78
7286	Employee Reimbursement	Uniform allowance	12/15/21	163.62
7287	Streamline	Website hosting	12/15/21	400.00
7288	Employee Health Insurance	Reimbursement	12/15/21	1,350.00
7289	U.S. Bank PARS	Pension plan contributions	12/15/21	42,160.48
7290	United Health Care Ins.	Prior Board Member health insurance	12/15/21	403.50
7291	Valley Farm Supply	Apparatus maintainance, station supplies,	12/15/21	199.38
7292	ASI Administrative Solution	Dental/Vison plan funding	12/20/21	2,920.00
7293	FDAC Empolyment Benefits	Group health insurance premiums	12/20/21	57,460.96
7294	Fresno County Treasurer	Employees EMS Recertification	12/20/21	1,521.00
	Payroll	Board Payroll	12/29/21	336.10
	Payroll	Employee Payroll	01/12/00	121,300.83
7295	Aramark	Linen service	12/30/21	216.20
7296	Biola CSD	Utilites	12/30/21	219.05
7297	Cal Fire	Training	12/30/21	1,400.00
7298	Employee Reimbursement	Boots	12/30/21	285.00
7299	Employee Payroll Liabilities	Child support	12/30/21	435.00
7300	Employee Payroll Liabilities	Child support	12/30/21	100.50

**NORTH CENTRAL FIRE PROTECTION DISTRICT
DISBURSEMENT JOURNAL
DECEMBER 1, 2021 - DECEMBER 31, 2021
January 5, 2022**

CK#	VENDOR	DESCRIPTION	DATE	TOTAL AMOUNT
7301	CCP Industries Inc.	Station supplies	12/30/21	100.36
7302	Consolidated Services	Repair A/C server rm, Ice machine, 4-HVAC	12/30/21	1,512.50
7303	CSG Consultants	Plan review services	12/30/21	345.00
7304	Employee Reimbursement	Boots	12/30/21	285.00
7305	Faustino Lopez	Gardener - station 59	12/30/21	300.00
7306	Employee Reimbursement	Flex plan reimbursement	12/30/21	800.00
7307	John Hancock USA	457 contributions	12/30/21	3,931.51
7308	Jorgensen Company Inc.	Fire extinguishers serviced	12/30/21	179.68
7309	Employee Reimbursement	Boots	12/30/21	285.00
7310	L.N. Curtis	Apparatus maintainance	12/30/21	2,393.47
7311	Liebert, Cassidy, Whitmore	Legal services	12/30/21	2,356.00
7312	Office Depot	Office supplies	12/30/21	64.13
7313	Orkin	Pest control	12/30/21	35.00
7314	PG&E	Utilities	12/30/21	1,078.92
7315	Ray Morgan	Copier maintenance	12/30/21	129.58
7316	Robert V Jensen	Bulk fuel	12/30/21	1,208.33
7317	Sebastian	Phone services	12/30/21	172.45
7318	Standard Insurance Company	Life & LTD Insurance	12/30/21	1,711.00
7319	Streamline	Website hosting	12/30/21	400.00
7320	Employee Reimbursement	Boots & Uniform allowance	12/30/21	618.05
7321	U.S Bank - Cal card	Station & office supplies, food, training, bank fees, equipment, apparatus, and station maintenance, postage, , professional services, membership dues	12/30/21	7,326.37
7322	U.S Bank Pars	Pension plan contributions	12/30/21	42,209.92
7323	US Bank Voyager Fleet Card	Voyager card fuel purchases	12/30/21	1,058.07
7324	Verizon	Toughbooks data plan	12/30/21	760.20
7325	Verizon Wireless	Cell phones - operations	12/30/21	280.48
7326	Verizon Wireless office	Cell phones - admin	12/30/21	521.92
7327	County of Fresno	Dispatch for October & November	12/30/21	29,752.00
7328	Co. of Fresno Auditor/Controller	December 2021 - POB	12/30/21	30,305.24
Total				\$ 548,175.57

Board action: To approve disbursements from West America general account as presented for the total amount of \$ 548,175.57

NORTH CENTRAL FIRE PROTECTION DISTRICT
DISTRICT FUND CASH BALANCES
DECEMBER 31, 2021

CASH BALANCES	GENERAL	EQUIPMENT	BUILDING FUND	EMS	SICK LEAVE	RESERVE FUND	RISK CONTINGENCY FUND	TOTAL OF ALL FUNDS
FUND CLASS #	10000	20000	41400	41410	41420	41430	41440	
Beg Balance 12/01/2021	933,869.68	3,115,910.92	250,269.99	653,083.27	34,735.59	344,500.95	120,642.39	5,453,012.79
Ending Balance 12/31/2021	4,931,386.19	3,115,910.92	257,677.93	1,191,835.58	34,735.59	344,500.95	120,642.39	9,996,689.55

NORTH CENTRAL FIRE PROTECTION DISTRICT
SERVICES, SUPPLIES AND MAINTENANCE
BUDGET - TO - ACTUAL
JULY 2021 - JUNE 2022

Services, Supplies and Maintenance	Fiscal Year 2021 - 2022 Budget	Activity thru 11/30/21	Dec-21	YTD Total	% of Budget Used	Budget Remaining	% of Budget Remaining
City of Fresno Metro Service Agreement	1,066,468	444,361.65	88,872.35	533,234.00	50.0%	533,234.00	50.0%
County of Fresno - Dispatch Services	210,200	44,628.00	29,752.00	74,380.00	35.4%	135,820.00	64.6%
Pension Obligation Bonds	363,663	151,526.20	30,305.24	181,831.44	50.0%	181,831.56	50.0%
FCERA Payment Financing	417,751	208,568.52	0.00	208,568.52	49.9%	209,182.48	50.1%
Apparatus Financing Payment	49,161	49,160.54	0.00	49,160.54	100.0%	0.46	0.0%
Property, Auto & Liability Insurance	115,000	111,340.00	0.00	111,340.00	96.8%	3,660.00	3.2%
Turnouts	100,000	13,229.34	2,042.44	15,271.78	15.3%	84,728.22	84.7%
Communications	90,000	41,187.39	5,809.34	46,996.73	52.2%	43,003.27	47.8%
Apparatus Maintenance	150,000	84,308.38	11,025.39	95,333.77	63.6%	54,666.23	36.4%
Station Equipment Maintenance	40,000	4,829.37	607.18	5,436.55	13.6%	34,563.45	86.4%
Computers & Office Equipment	60,000	24,528.10	2,123.71	26,651.81	44.4%	33,348.19	55.6%
Facility Maintenance	100,000	40,834.32	6,793.59	47,627.91	47.6%	52,372.09	52.4%
Station Supplies	40,000	19,448.26	1,678.83	21,127.09	52.8%	18,872.91	47.2%
Fuel	90,000	42,906.55	5,920.95	48,827.50	54.3%	41,172.50	45.7%
Utilities	65,000	35,285.29	3,338.75	38,624.04	59.4%	26,375.96	40.6%
Professional Services	130,000	89,304.78	11,545.34	100,850.12	77.6%	29,149.88	22.4%
Membership Dues & Subscriptions	20,000	887.42	8,520.00	9,407.42	47.0%	10,592.58	53.0%
Travel Expenses	30,000	7,219.61	0.00	7,219.61	24.1%	22,780.39	75.9%
Training	127,000	19,480.47	2,953.55	22,434.02	17.7%	104,565.98	82.3%
Office Supplies	20,000	10,381.27	1,458.45	11,839.72	59.2%	8,160.28	40.8%
Food	5,000	2,001.30	110.62	2,111.92	42.2%	2,888.08	57.8%
Fire Prevention	25,000	5,661.47	(534.83)	5,126.64	20.5%	19,873.36	79.5%
Apparatus Tools, Equipment & Hose	75,000	26,916.33	51.18	26,967.51	36.0%	48,032.49	64.0%
SCBA Masks & Maintenance	20,000	12,394.13	0.00	12,394.13	62.0%	7,605.87	38.0%
Totals	3,409,243	1,490,388.69	212,374.08	1,702,762.77	49.9%	1,706,480.23	50.1%

6th month of fiscal year - average = 50%

**NORTH CENTRAL FIRE PROTECTION DISTRICT
WAGES, BENEFITS, POB AND FUND EXPENDITURES
BUDGET - TO - ACTUAL
JULY 2021 - JUNE 2022**

Wages, Benefits and POB	Fiscal Year 2021 - 2022 Budget	Activity thru 11/30/21	Dec-21	YTD Total	% of Budget Used	Budget Remaining	% of Budget Remaining
Current Board Wages and Benefits	61,075	23,304.63	4,107.94	27,412.57	44.9%	33,662.43	55.1%
Prior Board Member Benefits	5,419	2,232.50	446.50	2,679.00	49.4%	2,740.00	50.6%
Surviving Spouse Benefits	11,295	4,637.20	962.38	5,599.58	49.6%	5,695.42	50.4%
Employee Wages and Benefits	6,155,974	2,497,839.04	484,526.55	2,982,365.59	48.4%	3,173,608.41	51.6%
Total Wages, Benefits and POB	6,233,763	2,528,013.37	490,043.37	3,018,056.74	48.4%	3,215,706.26	51.6%
Fund Expenditures per Budget							
Weed Abatement	25,000	0.00	0.00	0.00	0.0%	25,000.00	100.0%
Dispatch Radio Upgrade	20,000	18,813.50	0.00	18,813.50	94.1%	1,186.50	5.9%
Tranquillity Tower Equipment Transfer	25,000	0.00	0.00	0.00	0.0%	25,000.00	100.0%
Maintenance Worker Vehicle	65,000	0.00	0.00	0.00	0.0%	65,000.00	100.0%
Squad Rig - Station 59	30,310	0.00	0.00	0.00	0.0%	30,310.00	100.0%
Renovation of Station 59 App Bay	650,000	26,695.39	0.00	26,695.39	4.1%	623,304.61	95.9%
Type III Fire Engine	500,000	0.00	0.00	0.00	0.0%	500,000.00	100.0%
Capital Improvement Projects	100,000	60,099.28	0.00	60,099.28	60.1%	39,900.72	39.9%
Extractors for Stations 56 & 58	30,000	26,094.38	0.00	26,094.38	87.0%	3,905.62	13.0%
Miscellaneous Expenditures - Capital	10,000	7,115.96	0.00	7,115.96	71.2%	2,884.04	28.8%
Storage Containers - Stations 55 & 58	27,000	25,333.00	0.00	25,333.00	93.8%	1,667.00	6.2%
Miscellaneous Expenditures - Building	10,000	5,207.62	0.00	5,207.62	52.1%	4,792.38	47.9%
Total Fund Expenditures	1,492,310	169,359.13	0.00	169,359.13	11.3%	1,322,950.87	88.7%

NORTH CENTRAL FIRE PROTECTION DISTRICT
REVENUE AND REIMBURSEMENTS
BUDGET - TO - ACTUAL
JULY 2021 - JUNE 2022

Revenue	Fiscal Year 2021 - 2022 Budget	Activity thru 11/30/21	Dec-21	YTD Total	% of Budget Received	Budget Remaining	%
Property Taxes	10,467,016	83,590.42	5,061,436.82	5,145,027.24	49%	5,321,988.76	51%
Interest (County Investment Pool)	80,000	37,153.59	0.00	37,153.59	46%	42,846.41	54%
Fees, Permits and Plan Checks	35,000	47,091.28	10,680.00	57,771.28	165%	(22,771.28)	-65%
Ambulance Station Lease	17,388	7,245.00	0.00	7,245.00	42%	10,143.00	58%
Tower Rental	30,804	12,740.00	2,548.00	15,288.00	50%	15,516.00	50%
Weed Abatement Assessment	25,000	0.00	7,407.94	7,407.94	30%	17,592.06	70%
Fresno City College ISA Training	28,000	32,525.85	0.00	32,525.85	116%	(4,525.85)	-16%
Reimbursement for Priority One Calls	12,000	6,661.35	0.00	6,661.35	56%	5,338.65	44%
Miscellaneous Income	4,500	3,631.97	75,661.95	79,293.92	1762%	(74,793.92)	-1662%
Revenue Totals	10,699,708	230,639.46	5,157,734.71	5,388,374.17	50%	5,311,333.83	50%
Reimbursable Items		Activity thru 11/30/21	Dec-21	YTD Totals			
Ambulance Station Lease Utility Reimb.		5,374.84	0.00	5,374.84			
Strike Team Reimbursement	452,757.22	35,704.91	213,210.63	248,915.54			
SAFER Grant	837,610.00	266,172.00	68,059.00	334,231.00			
Reimbursement Totals		307,251.75	281,269.63	588,521.38			

**PG&E Comparison
2020 to 2021**

LOCATION	Nov-20	Nov-21	Difference
15850 W. Kearney:			
Acc# 7835118035 (Elect) - Kwh	\$ 20.87	\$ 24.64	\$ 3.77
Acc# 7835118040 (Gas) - Therms	\$ 249.79	\$ 448.91	\$ 199.12
MONTHLY TOTALS	\$ 270.66	\$ 473.55	\$ 202.89
806 S. Garfield:			
Acc# 7835118045 (Elect) - Kwh	\$ 4.80	\$ 9.53	\$ 4.73
Acc# 7835118050 (Gas) - Therms	\$ 99.79	\$ 72.94	\$ (26.85)
MONTHLY TOTALS	\$ 104.59	\$ 82.47	\$ (22.12)
4555 N. Biola:			
Acc# 2283032025 (Elect) - Kwh	\$ (7.10)	\$ 9.53	\$ 16.63
Acc# 2283032030 (Gas) - Therms	\$ 65.00	\$ 62.62	\$ (2.38)
MONTHLY TOTALS	\$ 57.90	\$ 72.15	\$ 14.25
7285 W. Shields:			
Acc# 6632517005 (Elect) - Kwh	\$ 1,093.40	\$ 1,069.73	\$ (23.67)
Acc# 7835118025 (Shop) - Kwh	\$ 152.13	\$ 146.91	\$ (5.22)
Acc# 7835118020 (yrd lite) - Kwh	\$ 11.78	\$ 11.81	\$ 0.03
Acc# 7835118030 (Gas) - Therms	\$ 222.56	\$ 295.10	\$ 72.54
MONTHLY TOTALS	\$ 1,479.87	\$ 1,523.55	\$ 43.68
1709 W. Bullard:			
Acc# 2283033680 (Elect) - Kwh	\$ 31.35	\$ 52.48	\$ 21.13
Acc# 2283032877 (Gas) - Therms	\$ 25.40	\$ 7.85	\$ (17.55)
MONTHLY TOTALS	\$ 56.75	\$ 60.33	\$ 3.58
TOTALS BY MONTH	\$ 1,969.77	\$ 2,212.05	\$ 242.28

**PG&E Comparison
2020 to 2021**

LOCATION	Nov-20	Nov-21	Difference
15850 W. Kearney:			
Acc# 7835118035 (Elect) - Kwh	4,876	6,494	1,618
Acc# 7835118040 (Gas) - Therms	166	243	77
806 S. Garfield:			
Acc# 7835118045 (Elect) - Kwh	1,133	1,337	204
Acc# 7835118050 (Gas) - Therms	63	34	(29)
4555 N. Biola:			
Acc# 2283032025 (Elect) - Kwh	2,914	3,224	
Acc# 2283032030 (Gas) - Therms	37	28	(9)
7285 W. Shields:			
Acc# 6632517005 (Elect) - Kwh	4,351	4,286	(65)
Acc# 7835118025 (Shop) - Kwh	586	550	(36)
Acc# 7835118020 (yrd lite) - Kwh	9	10	1
Total Kwh current month	4,946	4,846	(100)
Acc# 7835118030 (Gas) - Therms	150	156	6
1709 W. Bullard:			
Acc# 2283033680 (Elect) - Kwh	52	130	78
Acc# 2283032877 (Gas) - Therms	13	0	(13)

**PG&E Comparison
2020 to 2021**

LOCATION	Dec-20	Dec-21	Difference
15850 W. Kearney:			
Acc# 7835118035 (Elect) - Kwh	\$ 23.82	\$ 25.47	\$ 1.65
Acc# 7835118040 (Gas) - Therms	\$ 1,082.06	\$ 1,809.80	\$ 727.74
MONTHLY TOTALS	\$ 1,105.88	\$ 1,835.27	\$ 729.39
806 S. Garfield:			
Acc# 7835118045 (Elect) - Kwh	\$ 9.86	\$ 10.51	\$ 0.65
Acc# 7835118050 (Gas) - Therms	\$ 184.69	\$ 208.97	\$ 24.28
MONTHLY TOTALS	\$ 194.55	\$ 219.48	\$ 24.93
4555 N. Biola:			
Acc# 2283032025 (Elect) - Kwh	\$ 10.18	\$ -	\$ (10.18)
Acc# 2283032030 (Gas) - Therms	\$ 166.33	\$ 231.02	\$ 64.69
MONTHLY TOTALS	\$ 176.51	\$ 231.02	\$ 54.51
7285 W. Shields:			
Acc# 6632517005 (Elect) - Kwh	\$ 940.57	\$ 1,078.92	\$ 138.35
Acc# 7835118025 (Shop) - Kwh	\$ 115.63	\$ 175.99	\$ 60.36
Acc# 7835118020 (yrd lite) - Kwh	\$ 11.78	\$ 11.82	\$ 0.04
Acc# 7835118030 (Gas) - Therms	\$ 453.10	\$ 458.51	\$ 5.41
MONTHLY TOTALS	\$ 1,521.08	\$ 1,725.24	\$ 204.16
1709 W. Bullard:			
Acc# 2283033680 (Elect) - Kwh	\$ 36.32	\$ 48.31	\$ 11.99
Acc# 2283032877 (Gas) - Therms	\$ 33.99	\$ 8.66	\$ (25.33)
MONTHLY TOTALS	\$ 70.31	\$ 56.97	\$ (13.34)
TOTALS BY MONTH	\$ 3,068.33	\$ 4,067.98	\$ 999.65

**PG&E Comparison
2020 to 2021**

LOCATION	Dec-20	Dec-21	Difference
15850 W. Kearney:			
Acc# 7835118035 (Elect) - Kwh	2,713	7,238	4,525
Acc# 7835118040 (Gas) - Therms	739	981	242
806 S. Garfield:			
Acc# 7835118045 (Elect) - Kwh	1,047	1,584	537
Acc# 7835118050 (Gas) - Therms	119	116	(3)
4555 N. Biola:			
Acc# 2283032025 (Elect) - Kwh	2,389	0	(2,389)
Acc# 2283032030 (Gas) - Therms	105	118	13
7285 W. Shields:			
Acc# 6632517005 (Elect) - Kwh	3,886	4,317	431
Acc# 7835118025 (Shop) - Kwh	439	672	233
Acc# 7835118020 (yrd lite) - Kwh	10	9	(1)
Total Kwh current month	4,335	4,998	663
Acc# 7835118030 (Gas) - Therms	306	244	(62)
1709 W. Bullard:			
Acc# 2283033680 (Elect) - Kwh	63	115	52
Acc# 2283032877 (Gas) - Therms	18	0	(18)

**NORTH CENTRAL FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS
REGULAR BOARD MEETING
THURSDAY, DECEMBER 9, 2021
4:00 P.M.
MINUTES**

1. CALL TO ORDER

District Board Chair Mr. Ken Abrahamian called the meeting to order at 4:05 p.m.

Roll Call

Board Members Present: Mr. Michael Golden, Mr. Michael Foglio, Mr. Rusty Nonini, Ms. Amanda Souza and Mr. Ken Abrahamian.

Also present were Fire Chief Tim Henry, Ken Price, Mr. Che Johnson and Mr. Joe Barcelos.

2. INVOCATION AND FLAG SALUTE

The invocation was led by Pastor Bortner and the flag salute was led by Chief Henry.

At this time in the meeting, the District Board moved into Closed Session (Agenda item number 11). Mr. Abrahamian stated the District Board will be moving into closed session and asked if any members of the public would like to make a comment on the Closed Session items. There were no comments.

The District Board moved back into open session at 5:15 pm. There was no action to report from closed session.

3. REORGANIZATION OF BOARD OFFICERS

A) Election of Board Chair, Board Vice-Chair and Board Secretary.

Mr. Abrahamian opened the floor for nominations for the District Board Chair position. Ms. Souza nominated Mr. Abrahamian and Mr. Nonini seconded this nomination. There were no other nominations so a vote was taken to elect Mr. Abrahamian for Board Chair

Motion: To approve the nomination and elect Mr. Ken Abrahamian for Board Chair.

Moved by: Mr. Nonini, second by Mr. Golden.

Mr. Abrahamian:	Mr. Golden:	Mr. Foglio:	Mr. Nonini:	Ms. Souza:	Vote:
Aye	Aye	Aye	Aye	Aye	5/0

Mr. Abrahamian opened the floor for nominations for District Board Vice-Chair and Board Secretary. Ms. Souza nominated Mr. Nonini for Board Vice-Chair and

Mr. Foglio seconded this nomination. Mr. Foglio nominated Ms. Souza for Board Secretary and Mr. Nonini seconded this nomination. There were no other nominations so a vote was taken to elect Mr. Nonini for Board Vice-Chair and Ms. Souza for Board Secretary.

Motion: To approve the nominations and elect Mr. Rusty Nonini for Board Vice-Chair and Ms. Souza for Board Secretary.

Moved by: Mr. Foglio, second by Mr. Nonini.

Mr. Abrahamian:	Mrs. Golden:	Mr. Foglio:	Mr. Nonini:	Ms. Souza:	Vote:
Aye	Aye	Aye	Aye	Aye	5/0

4. PUBLIC COMMENTS

There were no public comments.

5. CONSENT AGENDA

A. Consideration and Approval of Disbursements List for November 2021

B. Review and Acceptance of Monthly Financial Reports

1) District Fund Balances – All Funds

2) Budget Variance Report: YTD Expenses Compared to Budget

3) Revenue and Reimbursement Report

Mr. Abrahamian asked the District Board and members of the public if there were any items on the Consent Agenda they would like to pull from the agenda for discussion or questions.

There were no questions so Mr. Abrahamian called for a motion to approve the Consent Agenda.

Motion: To approve the Consent Agenda as presented.

Moved by: Mr. Golden, second by Mr. Nonini.

Mr. Abrahamian:	Mr. Golden:	Mr. Foglio:	Mr. Nonini:	Ms. Souza:	Vote:
Aye	Aye	Aye	Aye	Aye	5/0

6. APPROVAL OF MINUTES

A) Minutes of the Regular Board Meeting of November 18, 2021.

There were no questions or comments.

Motion: To approve the minutes of the Regular Board Meeting of November 18, 2021 as presented.

Moved by: Mr. Foglio, second by Mr. Golden.

Mr. Abrahamian: Mr. Golden: Mr. Foglio: Mr. Nonini: Ms. Souza: Vote:
Aye Aye Aye Aye Aye 5/0

7. FIRE CHIEF REPORT

A) Fire Incident/Fire Prevention Reports for November 2021

Chief Henry stated the incident and investigation reports for this month show little change to the reports for this same time last year. There were no questions.

B) UPDATE ON HIRING PROCESS

Chief Henry stated he wanted to give the district board an update on the hiring progress for the SAFER grant. The grant period begins in the last few days in February so we have completed the firefighter testing process, we have started backgrounds on more than a dozen potential candidates we intend to hire for the SAFER grant in the first week of March to start their fire academy training.

C) STATION 59 RENOVATION STATUS

Chief Henry stated the plans for the Station 59 renovation were submitted to the County and we did get back some identified corrections to the plans based on ADA requirements. The contractor is now working with the sub-contractors to figure out what the costs are for the additional ADA requirements.

Chief Henry stated the corrected plans should be resubmitted to the County today then the development department should be able to finish up the plan review and approve them. We are still within the time window we set but come January it will become critical if we do not get the plans back and start construction so we can meet our opening deadline of July 1, 2022.

8. SECOND PUBLIC HEARING REGARDING THE COMPOSITION AND BOUNDARIES OF THE DISTRICT'S ELECTION DISTRICTS

A) Conduct Public Hearing to invite public to provide input regarding the composition and boundaries of the districts.

Mr. Abrahamian opened the public hearing at 5:28 p.m. for comments from the members of the public. There were no comments from members of the public so Mr. Abrahamian closed the public hearing at 5:29 p.m.

9. CDBG AGREEMENT WITH THE COUNTY OF FRESNO

A) Consideration and approval of the agreement with the County of Fresno to receive CDBG Grant funds for the purchase of a new Type III Fire Engine for District Station 57 in Biola.

Mr. Barcelos stated the District applied for CDBG grant funding in August of 2020 to purchase a new Type III Fire Engine for the District's Biola Station. The District heard from the County's Community Development Department a few months ago that the District was chosen second on the list of agencies to receive CDBG funding. The next step in the process is to enter into an agreement with the County of Fresno

The estimated cost of the purchase of the Type III Fire Engine is \$483,140. The funding from the CDBG grant will cover 50 percent of the total costs, which is \$241,570 and the District will pick up the remaining cost.

After the agreement is approved at tonight's District Board meeting it will go before the County Board of Supervisors for approval at their January 18, 2022 Supervisor's meeting.

Mr. Abrahamian called for a motion and asked if there was any discussion or questions. There were no questions or discussion.

Motion: To approve the agreement with the County of Fresno for CDBG grant funding for the purchase of a new Type III Fire Engine for the District's Biola station.

Moved by: Mr. Nonini, second by Mr. Golden.

Mr. Abrahamian:	Mr. Golden:	Mr. Foglio:	Mr. Nonini:	Ms. Souza:	Vote:
Aye	Aye	Aye	Aye	Aye	5/0

10. BOARD MEETING DATES – CALENDAR YEAR 2022

A) Action item – Consider and approve board meeting dates for the 2022 calendar year.

Mr. Abrahamian called the District Board's attention to the list of dates and times for the regular district board meetings scheduled for the 2022 calendar year. He asked if anyone had a conflict with any of the dates. There were none so he called for a motion.

Motion: To approve the dates and times scheduled for the 2022 regular District Board meetings.

Moved by: Mr. Foglio, second by Mr. Abrahamian.

Mr. Abrahamian:	Mr. Golden:	Mr. Foglio:	Mr. Nonini:	Ms. Souza:	Vote:
Aye	Aye	Aye	Aye	Aye	5/0

Both closed sessions were held earlier in the meeting.

11. CLOSED SESSION

A) CONFERENCE WITH LABOR NEGOTIATORS – Government Code section 54957.6

Agency designated representatives: Chief Tim Henry and outside negotiator Che Johnson Liebert Cassidy Whitmore

Employee organization: North Central Professional Firefighters Association

Report from Closed Session: No action to report from this Closed Session item.

B) CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to paragraph (2) of Subdivision (d) of
Section 54956.9: Number of cases: 1

Report from Closed Session: No action to report from this Closed Session item.

12. BOARD MEMBER COMMENTS/REPORTS

The District Board members wished everyone a Merry Christmas.

13. ANNOUNCEMENTS

A) Next Regular Board Meeting: Thursday, January 27, 2022 at 5:30 p.m.

14. ADJOURNMENT

Motion: To adjourn the meeting at 5:33 p.m.

Moved by: Mr. Nonini, second by Mr. Foglio

Mr. Abrahamian:	Mr. Golden:	Mr. Foglio:	Mr. Nonini:	Ms. Souza:	Vote:
Aye	Aye	Aye	Aye	Aye	5/0

Amanda Souza, Board Secretary
North Central Fire Protection District

Date

**NORTH CENTRAL FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS
SPECIAL BOARD MEETING
THURSDAY, JANUARY 13, 2022
4:00 P.M.
MINUTES**

1. CALL TO ORDER

District Board Vice-Chair Mr. Rusty Nonini called the meeting to order at 4:07 p.m.

Roll Call

Board Members Present: Mr. Michael Golden, Ms. Amanda Souza and Mr. Rusty Nonini. Mr. Ken Abrahamian and Mr. Michael Foglio were absent.

Also present were Fire Chief Tim Henry, Mr. Ken Price and Mr. Joe Barcelos.

2. FLAG SALUTE

Chief Henry led the flag salute.

3. PUBLIC COMMENTS

There were no public comments.

4. PUBLIC HEARING REGARDING THE CONTENT OF THE DRAFT MAPS AND PROPOSED SEQUENCE OF ELECTIONS

A) Conduct Public Hearing to invite the Public to provide input regarding the content of the draft maps and proposed sequence of elections.

Chief Henry stated there are five draft maps along with the demographics to go with each map. Chief Henry stated following the two public hearings held to invite the public to provide input regarding the district boundaries, the Ad Hoc Board Committee met with District staff to develop the maps proposed for this hearing tonight.

Mr. Nonini opened the floor for the public hearing to invite members of the public to provide input regarding the content of the proposed draft maps at 4:11 p.m. There were no comments from members of the public so Mr. Nonini closed the floor for the public hearing at 4:12 p.m.

The District Board discussed the different maps and asked a few questions that were answered by Chief Henry.

The second public hearing to invite the public to provide input regarding the content of the draft maps will be held at the January 27th District Board meeting. At the District Board meeting scheduled for February 24, another public hearing will be held at which the Board of Directors will consider and adopt a resolution

establishing district or zone elections, including the adoption of a district or zone boundary map.

5. BOARD MEMBER COMMENTS/REPORT

There were no comments.

6. ANNOUNCEMENTS

A) Next Regular Board Meeting: Thursday, January 27, 2022 at 5:30 p.m.

7. ADJOURNMENT

Motion: To adjourn the meeting at 4:23 p.m.

Moved by: Mr. Golden, second by Ms. Souza.

Mr. Abrahamian:	Mr. Golden:	Mr. Foglio:	Mr. Nonini:	Ms. Souza:	Vote:
Absent	Aye	Absent	Aye	Aye	3/0

Amanda Souza, Board Secretary
North Central Fire Protection District

Date



NORTH CENTRAL FIRE PROTECTION DISTRICT

Board of Directors: Ken Abrahamian • Michael Golden

Michael Foglio • Rusty Nonini • Amanda Souza

Fire Chief: Timothy V. Henry, CFO, EFO

Fire Headquarters
15850 W. Kearney Boulevard
Kerman, California 93630-9335
(559) 275-5531 • FAX (559) 846-3788
www.northcentralfire.org

MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: January 27, 2022

SUBJECT: Audit – Fiscal Year ending June 30, 2021

Attached is a copy of the audited financial statements for the Fiscal Year ending June 30, 2021. Mr. Bill Patterson with Sampson, Sampson and Patterson will present the audited financial statements.

GASB 34 regulations require the District complete a Management's Discussion and Analysis, which is included as part of the audit and can be used as an overview of the financial condition of the District.

Recommended Action: Approve the audit as submitted by Sampson, Sampson and Patterson for the fiscal year ending June 30, 2021.

NORTH CENTRAL FIRE PROTECTION DISTRICT

REPORT ON AUDITED
FINANCIAL STATEMENTS
AND
ADDITIONAL INFORMATION

YEAR ENDED JUNE 30, 2021

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Sampson, Sampson & Patterson, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
North Central Fire Protection District
Kerman, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of North Central Fire Protection District (the District), State of California, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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 in financial audits contained in *Government Auditing Standards*, issued by the Comptroller general of the United States and the State Controller's Minimum Audit Requirements for California Special Districts. 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 judgement, 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 to the circumstances, including the assessment of 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 of the governmental activities and each major fund of North Central Fire Protection District as of June 30, 2021, and the changes in financial position 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 through 8, the schedules of revenues, expenditures and changes in fund balances – budget and actual on pages 34 through 36, and the schedules of the District's net pension liability and contributions on page 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers them to be essential parts 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 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.

Implementation of New Accounting Standards

As disclosed in Note 1 to the financial statements, the District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, during the fiscal year.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2022 on our consideration of North Central Fire Protection 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 the District's internal control over financial reporting and compliance.

Sampson, Sampson & Patterson, LLP

Clovis, California
January 5, 2022

NORTH CENTRAL FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

This discussion and analysis of the North Central Fire Protection District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2021. Please read it in conjunction with the accompanying financial statements and notes to those financial statements.

Financial Highlights

The District's total assets exceeded liabilities (net position) at the close of the fiscal year by \$15,699,685. Of this amount, \$8,962,794 is unrestricted net assets, which is available to meet the District's ongoing commitments to residents and creditors.

The District's governmental funds ended the year with a combined fund balance of \$10,933,226 which is an increase of \$1,879,438 over June 30, 2020. Of this balance, \$10,933,226 is unrestricted and available for spending at the District's discretion.

The District's General Fund ended the year with a fund balance of \$6,931,723 an increase of \$325,988 over the previous fiscal year.

Overview of the Financial Statements

This annual report consists of a series of financial statements. These statements include all activities of the North Central Fire Protection District. The Statement of Net Position and Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

Reporting the District as a Whole

Government-wide financial statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances. These statements include all assets and liabilities of the District using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies.

The *statement of net position* presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as one indicator of whether the District's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed in the most recent fiscal year. All changes of net position are reported as soon as the underlying event giving rise to the event occurs. Thus, revenues and expenses are reported on this statement for some items that will result on cash flows in the future fiscal periods.

The government-wide financial statements of the District can be found on pages 9 – 10 of this report.

NORTH CENTRAL FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Management establishes other funds to control and manage money for particular purposes. The funds of the District can be divided into two categories: governmental funds and proprietary funds. The District has no proprietary funds and three governmental funds, the General fund, the EMS fund and a Capital projects fund. Fund financial statements can be found on pages 11 – 16 of this report.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on balances of spendable resources available at the end of the fiscal year. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

The governmental fund statement of revenues, expenditures, and changes in fund balances provides reconciliation between governmental funds and governmental activities. This reconciliation explains the relationship (or difference) between the fund statements and the government-wide statements.

The District adopts an annual appropriated budget for the District's governmental funds. Budgetary comparison statements are provided to demonstrate compliance to this budget in the supplementary information on pages 34 - 36.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund statements.

The notes to the financial statements can be found on pages 17 – 32 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain other supplementary information which can be found on pages 33 – 36.

NORTH CENTRAL FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

North Central Fire Protection District's Net Position

	<u>Governmental Activities</u>	<u>Current Year Total</u>	<u>Prior Year Total</u>
Current Assets	\$10,281,230	\$10,281,230	\$ 8,509,911
Other Assets	879,104	879,104	750,195
Net Pension Asset	79,526	79,526	
Capital Assets (net depreciation)	<u>6,960,179</u>	<u>6,960,179</u>	<u>6,588,846</u>
 Total Assets	 <u>18,200,039</u>	 <u>18,200,039</u>	 <u>15,848,952</u>
 Current Liabilities	 169,775	 169,775	 92,279
Non-Current Liabilities	<u>2,173,410</u>	<u>2,173,410</u>	<u>2,593,083</u>
 Total Liabilities	 <u>2,343,185</u>	 <u>2,343,185</u>	 <u>2,685,362</u>
 Deferred Inflows of Resources	 <u>157,169</u>	 <u>157,169</u>	 <u> </u>
 Net Position:			
Invested in Capital, Net of Related Debt	6,736,891	6,736,891	6,325,075
Unrestricted	<u>8,962,794</u>	<u>8,962,794</u>	<u>6,838,515</u>
 Total Net Position	 <u>\$15,699,685</u>	 <u>\$15,699,685</u>	 <u>\$13,163,590</u>

Governmental activities

As of June 30, 2021, the District's governmental activities total assets exceeded liabilities (net position) by \$15,699,685. Net position as noted earlier may serve over time as a useful indicator of the District's financial position.

The majority of the District's long-term liabilities can be attributed to the District's debt service requirements secured in 2010 through a private-placement loan to pay a settlement payment to Fresno County Employees Retirement Association. In April 2017, the District refunded the loan at a better interest rate to realize significant savings over the term of the loan. Additional information on the District's annual debt service can be found on page 26 and continuing on page 27 in the notes to the financial statements.

Investment in Capital assets amount to \$6,960,179 or 44 percent of the total net position.

Unrestricted net assets as of June 30, 2021, are \$8,962,794 and may be used to meet the District's ongoing commitments to residents and creditors.

NORTH CENTRAL FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

North Central Fire Protection District's Changes in Net Assets

	<u>Governmental Activities</u>	<u>Current Year Total</u>	<u>Prior Year Total</u>
Revenues:			
Charges for services	\$ 90,211	\$ 90,221	\$ 97,997
Property taxes	10,700,467	10,700,467	9,700,478
Interest & Use of Property	175,847	175,847	190,332
Grant Contributions	721,302	721,302	8,319
Other revenues	<u>109,333</u>	<u>109,333</u>	<u>74,708</u>
 Total Revenues	 <u>11,797,160</u>	 <u>11,797,160</u>	 <u>10,071,834</u>
Expenses:			
Suppression	8,038,910	8,038,910	7,170,095
EMS	1,051,304	1,051,304	972,398
Interest	<u>53,916</u>	<u>53,916</u>	<u>72,907</u>
 Total Expenses	 <u>9,144,130</u>	 <u>9,144,130</u>	 <u>8,215,400</u>
Increase in Net Assets	2,653,030	2,653,030	1,856,434
Net Assets – Beginning	13,163,590	13,163,590	11,307,156
Prior Period Adjustment	<u>(116,935)</u>	<u>(116,935)</u>	<u> </u>
Net Assets – Ending	<u>\$15,699,685</u>	<u>\$15,699,685</u>	<u>\$13,163,590</u>

Total governmental activities revenue for the year was \$11,797,160 with property tax revenue accounting for \$10,700,467 or 90.7 percent of the District's governmental activities revenue.

Total governmental expenses for the year were \$9,144,130. Expenditures for personnel account for \$5,975,619 or 65.3 percent of the total governmental expenses. Operations expenditures account for \$2,586,908 or 28.3 percent and other expenses account for 6.4 percent of the total governmental expenses.

Financial Analysis of the District's Funds

The purpose of the District's governmental fund financial statements (pages 11 - 16), is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2021, the District's governmental funds reported a combined ending balance of \$10,933,226, an increase of \$1,879,438 from the previous fiscal year.

NORTH CENTRAL FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

The general fund is the chief operating fund of the District. As of June 30, 2021, the total fund balance of the general fund was \$6,931,723. The general fund total balance increased \$325,988 from the previous fiscal year.

General Fund – Budgetary Highlights

The statement of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual on pages 34 – 36 outline the differences between the budget and actual numbers.

District revenues were above budget projections by \$590,042 and expenditures were over budget by \$76,197.

Capital Assets

The District's investment in Capital assets for its governmental activities as of June 30, 2021, totals \$6,960,179 net of accumulated depreciation. The District's capital assets include land, structures and improvements, equipment, apparatus and vehicles. Additional information on the District's capital assets can be found on page 25 in the notes to the financial statements.

Long-term Debt

On June 9, 2010, the District closed a \$4,100,000 private placement loan with Bank of America for the financing of a settlement payment for the District's portion of the unfunded actuarial accrued liability owed to Fresno County Employee's Retirement Association. The District began paying debt service payments in February 2011 and will make semi-annual payments for fifteen years ending August 2025. The loan has a fixed interest rate of 7.45 percent. In April of 2017, the District refunded the 2010 loan with Chase Bank at a fixed rate of 2.7 percent. The District will continue to make semi-annual payments on the refunded loan which will mature in August of 2025.

On December 5, 2015, the District entered into a capital lease totaling \$417,645 to purchase a new water tender and began making annual payments of \$49,161 on August 1, 2016. The term of this capital lease is ten years.

Additional information on the District's debt service can be found starting on page 26 and continuing on page 27 in the notes to the financial statements.

NORTH CENTRAL FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

Economic Factors and Next Year's Budget

Property tax revenue accounts for 97 percent of the Districts operating revenue. Since the recession that negatively affected the District's property tax revenues from fiscal years 2009 through 2013, the District has experienced moderate increases in fiscal years 2014 through 2020. In the 2020-2021 fiscal year, the District received another moderate increase in property tax revenue of 5.94 percent. The tax roll released for the 2021–2022 fiscal year, shows a similar increase in assessed values in the entire County of Fresno which includes the District. The District is a small area of Fresno County, so it is difficult to predict the increase of property tax revenue for the District in the 2021-2022 fiscal year. However, the District has experienced a 5.38 percent average increase in property tax revenue over the past six fiscal years. This indicates assessed values have experienced a steady increase over time and continue to remain stable.

Requests for Information

This financial report is designed to provide our residents, taxpayers, and customers with a general overview of North Central Fire Protection District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Joe Barcelos, Business Manager, North Central Fire Protection District, 15850 W. Kearney Blvd., Kerman CA 93630, (559) 878-4550.

NORTH CENTRAL FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

ASSETS	
Cash	\$ 10,281,230
Receivables:	
Taxes	68,377
Accounts	41,698
Grant	167,380
Interest	68,415
Prepaid expense	533,234
Capital assets (net of accumulated depreciation)	6,960,179
Net pension asset	<u>79,526</u>
Total Assets	<u>18,200,039</u>
LIABILITIES	
Accounts payable	97,639
Accrued payroll and related liabilities	45,636
Accrued interest payable	26,500
Non-Current Liabilities:	
Due within one year	469,104
Due in more than one year	<u>1,704,306</u>
Total Liabilities	<u>2,343,185</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related deferred inflows	<u>157,169</u>
NET POSITION	
Invested in capital assets, net of related debt	6,736,891
Unrestricted	<u>8,962,794</u>
Total Net Position	<u>\$15,699,685</u>

See independent auditor's report and notes to financial statements.

NORTH CENTRAL FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

	<u>Expense</u>	<u>Charges for Services</u>	<u>Program Revenue</u>		<u>Net Revenue/ (Expense)</u>
			<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities					
Fire suppression	\$8,038,910	\$90,211	\$243,168	\$478,134	\$(7,227,397)
Emergency medical services	1,051,304				(1,051,304)
Interest	<u>53,916</u>				<u>(53,916)</u>
Total Governmental Activities	<u>9,144,130</u>	<u>90,211</u>	<u>243,168</u>	<u>478,134</u>	<u>(8,332,617)</u>
General Revenue					
Property taxes					10,071,891
Intergovernmental					628,576
Interest earnings					175,847
Other					<u>109,333</u>
Total General Revenue					10,985,647
Change in Net Position					<u>2,653,030</u>
Net Position, Beginning of Year					13,163,590
Prior Period Adjustment					<u>(116,935)</u>
Net Position, End of Year					<u>\$15,699,685</u>

See independent auditor's report and notes to financial statements.

NORTH CENTRAL FIRE PROTECTION DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021

	<u>General Fund - Suppression</u>	<u>Emergency Medical Services</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash	\$6,294,843	\$634,345	\$3,352,042	\$10,281,230
Receivables:				
Taxes	37,037	4,342		41,379
Accounts	26,550			26,550
Grant	167,380			167,380
Interest	15,954	4,332	6,442	26,728
Prepaid expense	<u>533,234</u>			<u>533,234</u>
Total Assets	<u>7,074,998</u>	<u>643,019</u>	<u>3,358,484</u>	<u>11,076,501</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	97,639			97,639
Accrued payroll liabilities	<u>45,636</u>			<u>45,636</u>
Total Liabilities	<u>143,275</u>			<u>143,275</u>
Fund balances:				
Nonspendable	533,234			533,234
Assigned		643,019	3,358,484	4,001,503
Unassigned	<u>6,398,489</u>			<u>6,398,489</u>
Total Fund Balances	<u>6,931,723</u>	<u>643,019</u>	<u>3,358,484</u>	<u>10,933,226</u>
Total Liabilities and Fund Balances	<u>\$7,074,998</u>	<u>\$643,019</u>	<u>\$3,358,484</u>	<u>\$11,076,501</u>

See independent auditor's report and notes to financial statements.

NORTH CENTRAL FIRE PROTECTION DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE
SHEET TO NET POSITION OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2021

Amounts reported for governmental activities in the Statement of net position are different because:

Total fund balances – total governmental funds		\$ 10,933,226
Long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds		
Capital assets	\$ 6,960,179	
Net pension asset	<u>79,526</u>	7,039,705
Other assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:		
Receivables collected after the 60 day availability period		83,833
Deferred inflows of resources reflecting the future acquisition of net position are not financial resources and therefore are not reported in the governmental funds:		
Deferred inflows related to pensions		(157,169)
Long-term portion of accrued compensated absences and health benefits are not due and payable in the current period and, therefore, are not reported in the funds		(193,122)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds		(1,980,288)
Interest on long-term liabilities is not due and payable in the current period and, therefore, are not reported in the governmental funds		<u>(26,500)</u>
Net Position of Governmental Activities		<u>\$15,699,685</u>

See independent auditor's report and notes to financial statements.

NORTH CENTRAL FIRE PROTECTION DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2021

	<u>General Fund - Suppression</u>	<u>Emergency Medical Services</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
REVENUES				
Property taxes	\$ 9,062,699	\$1,079,445	\$ 18,360	\$10,160,504
Intergovernmental	620,699	7,877		628,576
Charges for services	90,211			90,211
Grant	721,302			721,302
Use of money and property	122,856	14,647	30,861	168,364
Other	109,333			109,333
Total Revenues	<u>10,727,100</u>	<u>1,101,969</u>	<u>49,221</u>	<u>11,878,290</u>
EXPENDITURES				
Current:				
Operations	2,307,176	279,693	39	2,586,908
Personnel	5,235,832	739,787		5,975,619
Capital outlay	969,650			969,650
Debt service:				
Principal	353,531	49,952		403,483
Interest	55,369	7,823		63,192
Total Expenditures	<u>8,921,558</u>	<u>1,077,255</u>	<u>39</u>	<u>9,998,852</u>
Excess of Revenues Over Expenditures	<u>1,805,542</u>	<u>24,714</u>	<u>49,182</u>	<u>1,879,438</u>
OTHER FINANCING SOURCES/(USES)				
Operating transfers in			2,358,836	2,358,836
Operating transfers out	(1,479,554)		(879,282)	(2,358,836)
Total Other Financing Sources (Uses)	<u>(1,479,554)</u>		<u>1,479,554</u>	
Net Change in Fund Balances	325,988	24,714	1,528,736	1,879,438
Fund Balances, Beginning of Year	<u>6,605,735</u>	<u>618,305</u>	<u>1,829,748</u>	<u>9,053,788</u>
Fund Balances, End of Year	<u>\$ 6,931,723</u>	<u>\$ 643,019</u>	<u>\$ 3,358,484</u>	<u>\$10,933,226</u>

See independent auditor's report and notes to financial statements.

NORTH CENTRAL FIRE PROTECTION DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Amounts reported for government activities in the statement of activities are different because:

Net change in fund balances – total governmental funds		\$1,879,438
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period		371,333
Governmental funds report principal reductions of long-term liabilities as expenditures. However, in the government-wide financial statements principal reductions of long-term liabilities reduce debt and are not included within the statement of activities. This is the amount of net principal reductions of long-term debt during the current period		403,483
Revenues collected after the 60 day availability period in the statement of activities do not provide current financial resources and are not reported as revenue in the funds		(65,982)
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:		
Adjustment to compensated absences liability	\$ 14,278	
Adjustment to health benefits liability	1,912	
Adjustment to deferred inflows for pension expense	<u>39,292</u>	55,482
Governmental funds report interest payments on long-term liabilities as expenditures. However, in the government-wide financial statements, interest expense on long-term debt is recognized as it is incurred. This is the difference between the methods of interest recognition		<u>9,276</u>
Change in Net Position of Governmental Activities		<u>\$2,653,030</u>

See independent auditor's report and notes to financial statements.

NORTH CENTRAL FIRE PROTECTION DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2021

	<u>PARS 115 Pension Trust Fund</u>
ASSETS	
Cash and investments	<u>\$ 150,203</u>
Total Assets	<u>\$ 150,203</u>
NET POSITION	
Restricted for pension benefits	<u>\$ 150,203</u>
Total Net Position	<u>\$ 150,203</u>

See independent auditor's report and notes to financial statements.

NORTH CENTRAL FIRE PROTECTION DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
JUNE 30, 2021

	<u>PARS 115 Pension Trust Fund</u>
ADDITIONS	
Employer contributions	<u>\$ 150,000</u>
Total contributions	150,000
Investment income	<u>203</u>
TOTAL ADDITIONS/CHANGE IN NET POSITION	150,203
NET POSITION – BEGINNING OF YEAR	<u> </u>
NET POSITION – END OF YEAR	<u>\$ 150,203</u>

See independent auditor's report and notes to financial statements.

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 1 - Summary of Significant Accounting Policies

A. Financial Reporting Entity

The North Central Fire Protection District was formed by resolution of the Board of Supervisors of Fresno County on December 11, 1945, under the provisions of Section 14001 et seq. of the Health and Safety Code. Effective September 6, 1966, the District was automatically considered as reorganized and operating under the Fire Protection Law of 1961 covered in Section 13801-13998 of the Health and Safety Code. The District is governed by a Board of Directors. The District has no component units.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes 1) charges to customer or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Amounts reported as program revenue include charges to customers for goods and services, operating grants and contributions and capital grants and contributions.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District revenues are available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when liabilities are incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

The District reports the following major governmental funds:

The General Fund is the District's major operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Emergency Medical Services (EMS) – Zone 1 Fund accounts for the activities of the District's emergency medical services operations.

The Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by EMS – Zone 1 Fund).

Additionally, the District reports the following fiduciary fund:

The PARS 115 Pension Trust Fund accounts for assets placed in an irrevocable trust for prefunding pension related liabilities.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Equity

1. Cash and Investments

The District invests its excess cash principally with the Fresno County Treasury. The County pools these funds with those of other entities in the County and invests the cash in accordance with California Government Codes. Generally, investments with the County are available for withdrawal on demand.

2. Receivables

Receivables consist primarily of billed, but unpaid amounts, property taxes and interest on funds deposited with the County Treasury.

3. Capital assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of five years. All material fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated. When an asset is disposed of, cost and related accumulated depreciation is removed and any gain or loss arising from its disposal is credited or charged to operations.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
 (continued)

Depreciation is recorded by using the straight-line method. The book value of each asset is reduced by equal amounts over its estimated useful life as follows:

Buildings	50 years
Land Improvements	1-20 years
Equipment	5-20 years
	5-21

4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports 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 resources (expense/expenditure) until then. The District has one type of deferred outflow which qualifies for reporting in this category, deferred inflows related to pensions.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. The separate financial element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The District has one type of deferred inflow which qualifies for reporting in this category, deferred inflows related to pensions.

5. Compensated Absences

The District's vacation policy provides for a limited accumulation of earned vacation leave. The liability for vested leave (vacation, compensated time off, holiday) is reported on the government-wide statement of net position and is computed based on the unused days multiplied by the current rate of pay. No liability has been recorded for non-vesting leave such as sick leave.

6. Pension

For purposes of measuring the net pension asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the plan and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms. Plan investments are reported at fair value. GASB 68 requires that the reported results pertain to asset and liability information within certain defined timeframes. The following timeframes are used for pension plan reporting:

Public Agency Retirement Services (PARS)

Valuation Date	January 1, 2021
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

7. Fund Balances

In the fund financial statements, governmental funds report fund balance amounts in the following classifications: Nonspendable, restricted, committed, assigned and unassigned. Nonspendable amounts represents inventories, prepaid items and long-term receivables. Restricted amounts have been restricted by external bodies. Committed amounts have been restricted by the District's governing board. Assigned amounts represent tentative designations by the District. Unassigned amounts are spendable and are not restricted, committed or assigned.

The District will spend the funds restricted for their purpose within those funds first followed by assigned funds for their intended purposes prior to spending any unassigned funds.

8. Net Position

Net position presents the difference between assets and liabilities in the statement of net position. Net position invested in capital assets are reduced by the outstanding balances of any borrowings used for the acquisition or improvement of those assets. Net position comprises the various net earnings from operating income, nonoperating revenue and expense and capital contributions. Net positions are classified in the following three components:

Invested in capital assets, net of related debt – This component of net position consists of 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 improvements of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net asset components as the unspent proceeds.

Restricted – This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – This component of net position consists of net position that do not meet the definition of restricted or invested in capital assets, net of related debt.

When expenses are incurred for purposes for which both restricted and unrestricted components of net position are available, the District's policy is to apply the restricted component of net position first, then the unrestricted component of net position as needed

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

E. Implementation of GASB Statements

For the year ended June 30, 2021, the District implemented GASB Statement No. 68 (GASB 68), *Accounting and Financial Reporting For Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71 (GASB 71) *Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68*. The primary objectives of GASB 68 and GASB 71 are to improve accounting and financial reporting by state and local governments for pensions by establishing standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. The statements require employers to report a net pension liability for the difference between the present value of projected pension benefits for past service and restricted resources held in trust for the payment of benefits. The Statements identify the methods and assumptions that should be used to project the benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

F. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

G. Budgets and Budgetary Accounting

The District established a budget for its governmental fund for the year ended June 30, 2021. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

H. Reconciliation of government-wide and fund financial statements

1. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The government-wide fund balance sheet includes reconciliation between fund balance-total governmental funds and net position-governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “the long-term portion of accrued compensated absences and health benefits are not due and payable in the current period and therefore, are not reported in the funds.” The details of the \$(193,122) difference are as follows:

Accrued health benefits	\$ (24,321)
Accrued compensated absences	<u>(168,801)</u>
Net adjustment to reduce fund balance-total governmental funds to arrive at net position-governmental activities	<u>\$ (193,122)</u>

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

2. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of the \$371,333 difference are as follows:

Capital outlay	\$ 969,650
Depreciation expense	<u>(598,317)</u>
Net adjustment to increase net changes in fund balance- total Governmental funds to arrive at changes in net assets-Governmental activities	<u>\$ 371,333</u>

Note 2 – Cash and Investments

Cash and investments as of June 30, 2021 consist of the following:

Cash on hand	\$ 902
Deposits with financial institutions	382,039
Deposits with county treasury	<u>9,898,289</u>
Total cash and investments	<u>\$10,281,230</u>

Bank deposit accounts are insured up to \$250,000 per institution by the Federal Depository Insurance Corporation (FDIC). All of the District’s cash balances held by financial institutions are fully insured or collateralized.

Cash in County Treasury

Within the guidelines of Government Code Section 53601, the District maintains substantially all of its cash in the Fresno County Treasury as part of the common investment pool. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer. The County is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer’s investment pool, bankers’ acceptances, commercial paper, negotiable and non-negotiable certificates of deposit, repurchase agreements, and mortgage-backed pass through securities.

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

Investments Authorized by the California Government Code

The District does not have an investment policy independent of what is allowed under the California Government Code. The table below identifies the investment types that are authorized by the Code. The table also identifies certain provisions of the Code that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 years	None	None
Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	None
Mortgage Pass-through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None

The Fresno County Treasury Investment Pool Statement of Investment Policy is more stringent than the California Government Code. As of June 30, 2021, the Investment Pool portfolio complied with its statement of Investment Policy.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

As of June 30, 2021, the weighted average maturity of the investments contained in the Fresno County Treasury Investment Pool is 2.17 years. 34.4% of the portfolio matures within 12 months, 26.2% matures between 1 and 3 years, and 39.4% matures between 3 and 5 years.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Fresno County Treasury Investment Pool does not have a rating provided by a nationally recognized statistical rating organization. However, the assets of the portfolio held by the pool as of June 30, 2021 had an average dollar weighted quality rating of "AA+."

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

Concentration of Credit Risk

There are no investments in any one issuer that represent 5% or more of total District investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2021, none of the District's deposits in excess of FDIC limits were held in uncollateralized accounts.

Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as the Fresno County Treasury Investment Pool).

Investment in Fresno County Treasury Investment Pool

The District is a voluntary participant in the Fresno County Treasury Investment Pool that is regulated by the California Government Code under the oversight of the Auditor-Controller/Treasurer-Tax Collector of Fresno County. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the Treasury Investment Pool for the entire Treasury Investment Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Treasury Investment Pool, which are recorded on an amortized cost basis.

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

Note 3 – Capital Assets

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 122,762	\$	\$	\$ 122,762
Construction/projects in process	<u>417,720</u>	<u>154,410</u>	<u>(417,720)</u>	<u>154,410</u>
Total capital assets, not being depreciated	<u>540,482</u>	<u>154,410</u>	<u>(417,720)</u>	<u>277,172</u>
Capital assets being depreciated:				
Structures and improvements	3,882,800	519,489		4,402,289
Equipment, furniture and fixtures	1,012,108	597,887	(123,956)	1,486,039
Apparatus and vehicles	<u>6,187,793</u>	<u>115,584</u>	<u>(254,557)</u>	<u>6,048,820</u>
Total capital assets, being depreciated	<u>11,082,701</u>	<u>1,232,960</u>	<u>(378,513)</u>	<u>11,937,148</u>
Less accumulated depreciation for:				
Structures and improvements	(1,629,892)	(138,599)		(1,768,491)
Equipment, furniture and fixtures	(824,988)	(108,698)	123,956	(809,730)
Apparatus and vehicles	<u>(2,579,457)</u>	<u>(351,020)</u>	<u>254,557</u>	<u>(2,675,920)</u>
Total accumulated depreciation	<u>(5,034,337)</u>	<u>(598,317)</u>	<u>378,513</u>	<u>(5,254,141)</u>
Total capital assets, being depreciated, net	<u>6,048,364</u>	<u>634,643</u>	<u> </u>	<u>6,683,007</u>
Governmental activities capital assets, net	<u>\$ 6,588,846</u>	<u>\$ 789,053</u>	<u>\$(417,720)</u>	<u>\$ 6,960,179</u>

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

Note 4 – Long-Term Debt

The following is a summary of long-term debt for the year ended June 30, 2021.

	Beginning Balance	Additions/ Adjustments	Reductions	Ending Balance	Classification	
					Due in One Year	Due in More Than One Year
2017 Lease agreement	\$2,120,000	\$	\$363,000	\$1,757,000	\$ 372,000	\$1,385,000
Capital lease	263,771		40,483	223,288	41,814	181,474
Health benefits	26,233	2,738	4,650	24,321	4,650	19,671
Compensated absences	<u>183,079</u>		<u>14,278</u>	<u>168,801</u>	<u>50,640</u>	<u>118,161</u>
	<u>\$2,593,083</u>	<u>\$ 2,738</u>	<u>\$422,411</u>	<u>\$2,173,410</u>	<u>\$ 469,104</u>	<u>\$1,704,306</u>

2017 Lease Agreement

In April, 2018, the District secured financing to defease and pay the outstanding balance of a lease obligation due to Bank of America. The amount due to Bank of America at the time of defeasement was \$2,849,424. The new obligation is due to JP Morgan chase Bank and commenced at \$3,179,000. Terms of the new lease call for an initial payment of \$218,081 on August 1, 2018 with subsequent semi-annual payments of approximately \$208,700 due each February 1st and August 1st through August 1, 2025. The lease bears interest at the rate of 2.70 percent per annum. Interest paid on the lease for the year ended June 30, 2021 amounted to \$54,515. Real property and improvements subject to the lease were used as collateral for the financing.

The annual debt service requirements for the financing at June 30, 2021, are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	\$ 372,000	\$ 44,941	\$ 416,941
2023	383,000	34,830	417,830
2024	393,000	24,422	417,422
2025	403,000	13,743	416,743
2026	<u>206,000</u>	<u>2,781</u>	<u>208,781</u>
	<u>\$1,757,000</u>	<u>\$120,717</u>	<u>\$1,877,717</u>

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
 (continued)

Capital Lease

On December 5, 2015, the District entered into a capital lease for the acquisition of a new water tender (fire engine) and related equipment. The water tender had a cost of \$417,645 and was delivered to the District in August, 2016. The lease matures on August 1, 2025. Interest paid for the year ended June 30, 2021 on the lease was \$8,678. The lease calls for annual payments of \$49,161 which are due each August 1st as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 41,814	\$ 7,347	\$ 49,161
2023	43,190	5,971	49,161
2024	44,611	4,550	49,161
2025	46,079	3,082	49,161
2026	<u>47,594</u>	<u>1,567</u>	<u>49,161</u>
	<u>\$223,288</u>	<u>\$22,517</u>	<u>\$245,805</u>

Note 5 – Pension Plan

General Information

Plan Description

The District provides retirement benefits through an Agent Multiple Employer plan (Plan) administered through Public Agency Retirement Services (PARS). Full-time employees hired on or after January 1, 2019 are eligible to participate in the plan, excluding the Fire Chief. Plan participants are required to contribute a percentage of compensation equal to at least one-half of the normal cost of the retirement benefit. Employer contribution amounts are determined by an actuarial study performed as required under Section 7504 of the California Government Code. Tier I employees (Safety) become eligible for retirement benefits upon attainment of age 50 with at least 5 years of service. Tier II employees (Miscellaneous) become eligible for retirement benefits upon attainment of age 52 with at least 5 years of service.

Benefits Provided

The Plan provides retirement benefits, annual cost of living adjustments and death benefits to plan members. The retirement benefit is a monthly allowance equal to the product of the benefit factor (2% at age 57 for Tier I employees and 2% at 62 for Tier II employees), years of service, and final compensation. The final compensation is the highest average annual compensation paid during any 36 months of employment with the District, capped at the PEPR Compensation Limit (120% of 2012 Social Security wage base adjusted with CPI).

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

Employees Covered by Benefit Terms

At June 30, 2021, the measurement date, the following number of participants were covered by the benefit terms:

	<u>Number of Covered Participants</u>
Inactives currently receiving benefits	0
Inactives entitled to but not yet receiving benefits	0
Active employees	<u>63</u>
Total	<u>63</u>

Contributions

For the measurement period ended June 30, 2021, contributions were as follows:

	<u>Miscellaneous</u>
Contributions – employer	\$378,714

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 July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by Bartel Associates, LLC. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees.

For the year ended June 30, 2021 the District recognized pension expense of \$343,612. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2021 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ _____	<u>\$ 157,169</u>
Total	\$ _____	<u>\$ 157,169</u>

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

The \$157,169 reported as deferred inflows of resources will be recognized in pension expense for each of the subsequent four years as follows:

Measurement Period Ended June 30	Deferred Outflows (Inflows) of Resources
2022	\$(39,292)
2023	(39,292)
2024	(39,292)
2025	(39,293)
	<u>\$(157,169)</u>

Actuarial Assumptions

Updated procedures were used to roll forward the Total Pension Liability from the January 1, 2021 valuation date to the June 30, 2021 measurement date, and roll backward the Total Pension Liability from the January 1, 2021 valuation date to June 30, 2020. The June 30, 2021 total pension asset/liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Discount Rate	5.75%
Inflation	2.75%
Salary Increases	Aggregate – 3% annually Merit – CalPERS 1997-2015 Experience Study
Mortality, Retirement, Disability, Termination	CalPERS 1997-2015 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2020

Changes in Assumptions

There were no changes in assumptions or benefit terms since the June 30, 2020 measurement date.

Discount Rate

The discount rate used to measure the total pension asset/liability was 5.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutory required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined by Bartel Associates, LLC using stochastic simulations of geometric average returns over 20 years. Projected returns are based on 5 independent Investment Advisors 2016 of 2017 10-year Capital Market Assumptions and where available, investment advisors anticipated long-term trends.

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

The expected real rates of return by asset class are as follows:

<u>Asset Class₁</u>	<u>Target Allocation PARS-Moderate</u>	<u>Expected Real Rate of Return</u>
Global equity	48.25%	4.56%
Fixed income	45.00%	0.78%
REITs	1.75%	4.06%
Cash	5.00%	-0.50%

- Assumed long-term rate of inflation of 2.75%
- Expected long-term net rate of return of 5.75%, rounded

Changes in Net Pension Liability/Asset

The following table shows the changes in net pension liability/asset over the measurement period:

	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability (Asset)</u>
Balance at June 30, 2020	\$ 906,164	\$ 903,457	\$ 2,707
Changes for the year			
Service Cost	980,713		980,713
Interest	107,719		107,719
Contributions – Employer		378,702	(378,702)
Contributions – Employee		520,304	(520,304)
Net Investment Income		272,715	(272,715)
Benefit Payments	(27,005)	(27,005)	
Administrative Expenses		(1,056)	1,056
Net changes	<u>1,061,427</u>	<u>1,143,660</u>	<u>(82,233)</u>
Balance at June 30, 2021	<u>\$1,967,591</u>	<u>\$2,047,117</u>	<u>\$ (79,526)</u>

Amortization of Deferred Outflows and Deferred Inflows of Resources

The Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments is amortized over a five-year period on a straight-line basis. One-fifth is recognized in pension expense during the measurement period, and the remaining Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments is amortized over the remaining amortization periods.

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's the net pension liability/(asset) as of the measurement date calculated using the discount rate of 5.75 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (4.75 percent) or 1-percentage point higher (6.75 percent) than the current rate:

	1% Decrease 4.75%	Discount Rate 5.75%	1% Increase 6.75%
District's proportionate share of the net pension plan liability	<u>\$ 414,725</u>	<u>\$ (79,526)</u>	<u>\$(461,657)</u>

Payable to Pension Plan

At June 30, 2021, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

Note 6 – Fresno County Employers Retirement Association Contributions

In 2004, the County of Fresno issued pension obligation bonds to extinguish a portion of the County's unfunded actuarial accrued liability in the Fresno County Employers Retirement Association. The District remains obligated to make contributions to the County for its portion of the pension obligation bonds relating to unfunded liabilities for the years in which the District had employees participating in the County's retirement plan. The District's pension obligation bond contributions to the County of Fresno were \$343,372 for the year ended June 30, 2021. The District's pension obligation bond amounts, adjusted annually for inflation, are expected to be paid by the District through June 30, 2035.

Note 7 – Interfund Transfers

The following is a summary of District operating transfers for the year ended June 30, 2021.

Fund	Transfer In	Transfer Out
General Fund – Suppression	\$	\$1,479,554
Capital Projects Fund	<u>2,358,836</u>	<u>879,282</u>
	<u>\$2,358,836</u>	<u>\$2,358,836</u>

NORTH CENTRAL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

Note 8 – Joint Venture

The District participates in one joint venture under the joint powers agreement (JPA); the Fire Agencies Insurance Risk Authority. The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

The Fire Agencies Insurance Risk Authority (FAIRA) arranges for liability and property insurance for its members, all of which are fire districts located within California. FAIRA is governed by a board of directors consisting of representatives from member districts. The board controls operations of FAIRA, including selection of management and approval of operating budgets, independent of any influence by the member districts belong their representation on the board. Each member district pays a premium commensurate with the level of coverage required and shares surpluses and deficits proportionately to their participation in FAIRA.

Note 9 – City of Fresno Service Agreement

In February, 2019, the District entered into a contract with the City of Fresno to provide fire protection and emergency services to the District, beginning July 1, 2019. The contract, which is effective through June 30, 2022, supersedes the 2006 Agreement with the City of Fresno. Required annual payments for the years ending June 30, 2021 and June 30, 2022 are \$1,035,102 and \$1,066,468, respectively.

Note 10– Assigned Fund Balance

The following is an analysis of assigned fund balance as of June 30, 2021:

Assigned for emergency medical activities	\$ 643,019
Assigned for fire apparatus and capital improvements	<u>3,358,484</u>
	<u>\$4,001,503</u>

Note 11 – Prior Period Adjustment

As disclosed in Note 1 to the financial statements, the District implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68, during the fiscal year.

The effect on the Statement of Activities of applying these pronouncements resulted in a reduction to the beginning net position of \$116,935.

Note 12 – Subsequent Events

The District has reviewed the results of operations and evaluated subsequent events for the period of time from its year ended June 30, 2021 through the date of the accountants' report.

REQUIRED SUPPLEMENTARY INFORMATION

NORTH CENTRAL FIRE PROTECTION DISTRICT
FOR THE LAST YEAR ENDED JUNE 30, 2021
LAST 10 FISCAL YEARS*

Public Agency Retirement Services (PARS) – Schedule of the District’s Net Pension Liability

Measurement Period	<u>2020/2021</u>
Net pension liability (asset)	(79,526)
Covered payroll	\$3,707,403
Net pension liability (asset) as a percentage of covered payroll	-2.1%
Fiduciary net position as a percentage of the total pension liability	104.0%

*Fiscal year 2021 was the first year of implementation, therefore only one year is shown

Notes to Schedule

1. There were no changes to benefit terms during the measurement period

Public Agency Retirement Services (PARS) – Schedule of the District’s Contribution

Measurement Period	<u>2020/2021</u>
Actuarially determined contribution	\$ 378,714
Contributions in relation to the contractually required contributions	<u>\$ 378,714</u>
Contributions deficiency (excess)	<u>\$ _____</u>
Covered payroll	\$3,707,403
Contributions as a percentage of covered payroll	10.22%

*Fiscal year 2021 was the first year of implementation, therefore only one year is shown

NORTH CENTRAL FIRE PROTECTION DISTRICT
GENERAL FUND – SUPPRESSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property and sales taxes	\$8,676,466	\$ 9,015,819	\$ 9,062,699	\$ 46,880
Intergovernmental	65,900	596,415	620,699	24,284
Charges for services	30,000	33,558	90,211	56,653
Grant		341,073	721,302	380,229
Use of money and property	115,514	114,359	122,856	8,497
Other	28,500	41,627	109,333	67,706
Total Revenues	<u>8,916,380</u>	<u>10,142,851</u>	<u>10,727,100</u>	<u>584,249</u>
EXPENDITURES				
Current:				
Operations	2,169,760	1,878,468	2,307,176	(428,708)
Personnel	5,697,127	5,686,220	5,235,832	450,388
Capital outlay	842,635	874,043	969,650	(95,607)
Debt service:				
Principal	342,067	353,531	353,531	
Interest	65,169	55,606	55,369	237
Total Expenditures	<u>9,116,758</u>	<u>8,847,868</u>	<u>8,921,558</u>	<u>(73,690)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(200,378)</u>	<u>1,294,983</u>	<u>1,805,542</u>	<u>510,559</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in/(out)	<u>142,635</u>	<u>(1,479,554)</u>	<u>(1,479,554)</u>	
Net Change in Fund Balance	(57,743)	(184,571)	325,988	510,559
Fund Balance, Beginning of Year	<u>6,605,735</u>	<u>6,605,735</u>	<u>6,605,735</u>	
Fund Balance, End of Year	<u>\$6,547,992</u>	<u>\$ 6,421,164</u>	<u>\$ 6,931,723</u>	<u>\$510,559</u>

NORTH CENTRAL FIRE PROTECTION DISTRICT
EMERGENCY MEDICAL SERVICES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$1,033,812	\$1,074,078	\$1,079,445	\$ 5,367
Use of money and property	12,000	14,497	14,647	150
Intergovernmental	<u>7,600</u>	<u>7,578</u>	<u>7,877</u>	<u>299</u>
Total Revenues	<u>1,053,412</u>	<u>1,096,153</u>	<u>1,101,969</u>	<u>5,816</u>
EXPENDITURES				
Current:				
Operations	256,342	269,253	279,693	(10,440)
Personnel	673,078	747,720	739,787	7,933
Debt service:				
Principal	50,126	49,952	49,952	
Interest	<u>9,550</u>	<u>7,823</u>	<u>7,823</u>	
Total Expenditures	<u>989,096</u>	<u>1,074,748</u>	<u>1,077,255</u>	<u>(2,507)</u>
Excess of Revenues Over Expenditures	<u>64,316</u>	<u>21,405</u>	<u>24,714</u>	<u>3,309</u>
Fund Balances, Beginning of Year	<u>618,305</u>	<u>618,305</u>	<u>618,305</u>	
Fund Balances, End of Year	<u>\$ 682,621</u>	<u>\$ 639,710</u>	<u>\$ 643,019</u>	<u>\$ 3,309</u>

NORTH CENTRAL FIRE PROTECTION DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$ 26,000	\$18,360	\$ 18,360	\$
Use of money and property	<u>43,000</u>	<u>30,884</u>	<u>30,861</u>	<u>(23)</u>
Total Revenues	<u>69,000</u>	<u>49,244</u>	<u>49,221</u>	<u>(23)</u>
EXPENDITURES				
Current:				
Operations		39	39	
Personnel				
Total Expenditures		<u>39</u>	<u>39</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>69,000</u>	<u>49,205</u>	<u>49,182</u>	<u>(23)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in/(out)	<u>(142,635)</u>	<u>1,479,554</u>	<u>1,479,554</u>	
Net Change in Fund Balances	<u>(73,635)</u>	<u>1,528,759</u>	<u>1,528,736</u>	<u>(23)</u>
Fund Balances, Beginning of Year	<u>1,829,748</u>	<u>1,829,748</u>	<u>1,829,748</u>	
Fund Balances, End of Year	<u>\$1,756,113</u>	<u>\$3,358,507</u>	<u>\$3,358,484</u>	<u>\$ (23)</u>



INDEPENDENT AUDITOR'S 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

Board of Directors
North Central Fire Protection District
Kerman, California

We have audited, 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, the financial statements of the governmental activities and each major fund of North Central Fire Protection District (the District) as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 5, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Central Fire Protection 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District'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 North Central Fire Protection District's financial statements are free of 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 the 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 District'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 District's internal Control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sampson, Sampson & Patterson, LLP

Clovis, California
January 5, 2022



NORTH CENTRAL FIRE PROTECTION DISTRICT

Board of Directors: Ken Abrahamian • Michael Golden

Michael Foglio • Rusty Nonini • Amanda Souza

Fire Chief: Timothy V. Henry, CFO, EFO

Fire Headquarters
15850 W. Kearney Boulevard
Kerman, California 93630-9335
(559) 275-5531 • FAX (559) 846-3788
www.northcentralfire.org

MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: January 27, 2022

SUBJECT: Second Public Hearing for Public Input Regarding Content of Draft Maps

This is the second Public Hearing scheduled for the process of transitioning from at large to by-district or zone elections. The first Public Hearing was held earlier this month on January 13th.

This second Public Hearing is to invite public to provide input regarding the content of the draft maps and proposed sequence of elections.

Recommended Action: Conduct the Public Hearing.

PROPOSAL #1 - DISTRICT MAPPING

Population Summary – January, 1, 2022

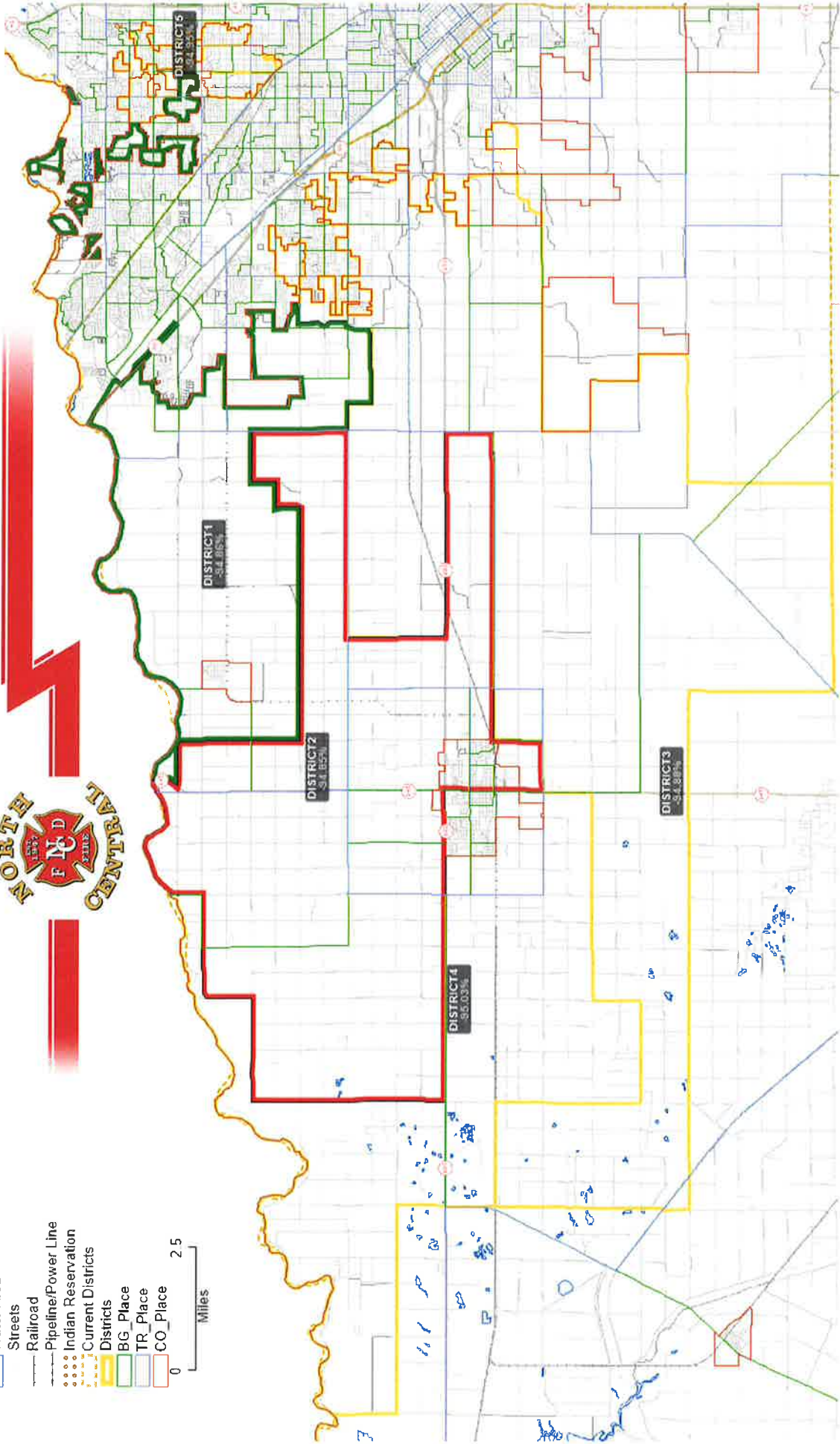
<u>District</u>	<u>Population</u>	<u>% Devn.</u>	<u>Hispanic</u>	<u>White</u>	<u>Black</u>	<u>Native American</u>	<u>Asian</u>	<u>Pacific Islander</u>
DISTRICT 1	10,367 -	94.86%	3,979	5,075	192	140	805	13
DISTRICT 2	10,386 --	94.85%	7,725	1,663	55	60	761	6
DISTRICT 3	10,336 --	94.88%	6,295	2,503	270	126	975	6
DISTRICT 4	10,017 --	95.03%	7,684	1,481	60	76	602	6
DISTRICT 5	10,192 --	94.95%	3,444	5,420	340	154	637	16

Total Population Total: **51,298**

Proposed #1 North Central Board Member Districts



- Map layers**
- Census Block
 - Water Area
 - Streets
 - Railroad
 - Pipeline/Power Line
 - Indian Reservation
 - Current Districts
 - Districts
 - BG_Place
 - TR_Place
 - CO_Place
- 0 2.5 Miles



PROPOSAL #2 - DISTRICT MAPPING

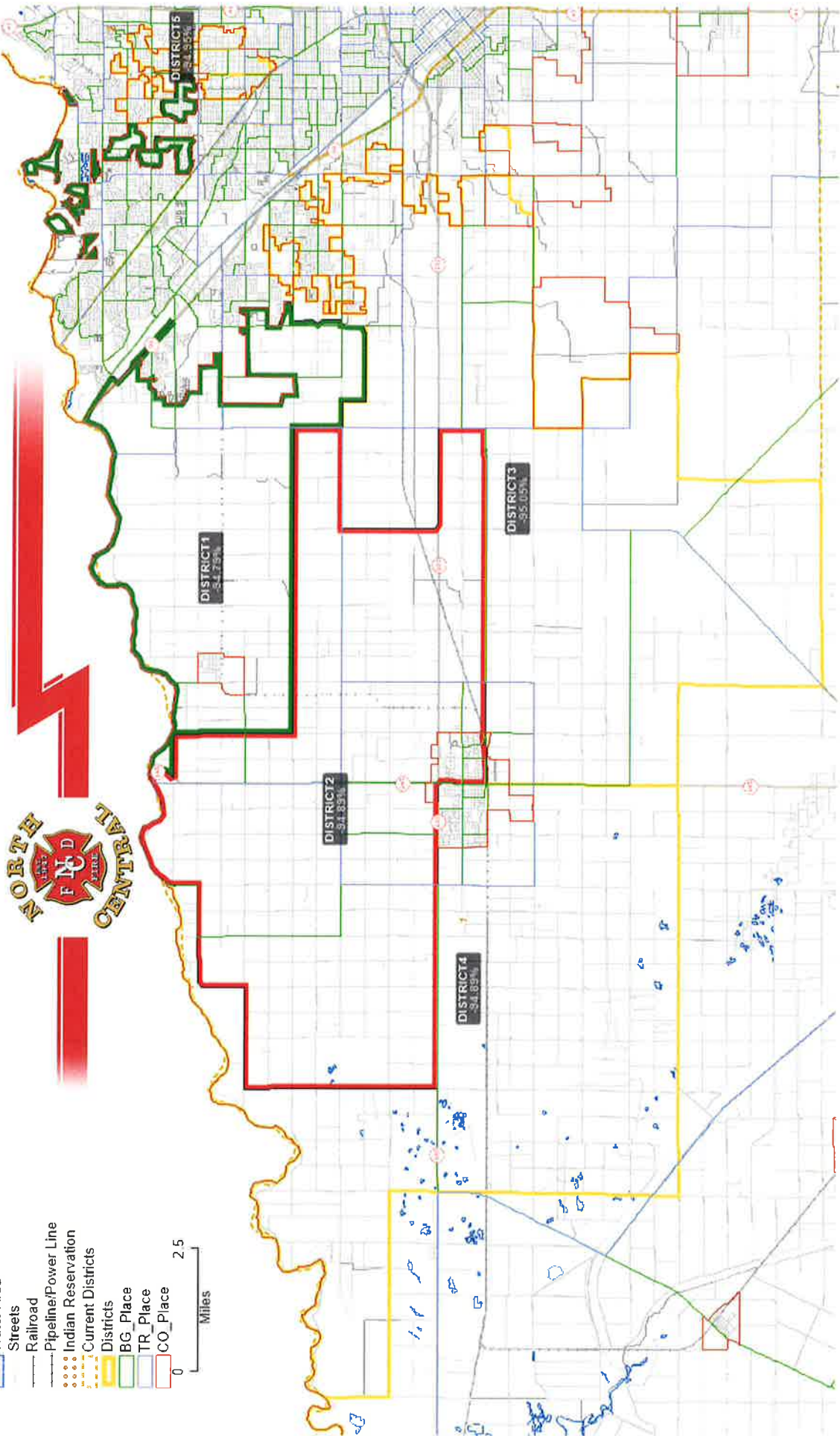
Population Summary – January, 1, 2022

<u>District</u>	<u>Population</u>	<u>% Devn.</u>	<u>Hispanic</u>	<u>White</u>	<u>Black</u>	<u>Native American</u>	<u>Asian</u>	<u>Pacific Islander</u>
DISTRICT 1	10,501	-	4,051	5,124	194	140	816	13
DISTRICT 2	10,313	--	7,668	1,661	50	61	751	6
DISTRICT 3	9,975	--	6,025	2,423	273	121	972	6
DISTRICT 4	10,317	--	7,939	1,514	60	80	604	6
DISTRICT 5	10,192	--	3,444	5,420	340	154	637	16

Total Population Total: **51,298**



Proposed #2 North Central Board Member



PROPOSAL #3 - DISTRICT MAPING

Population Summary – January, 1, 2022

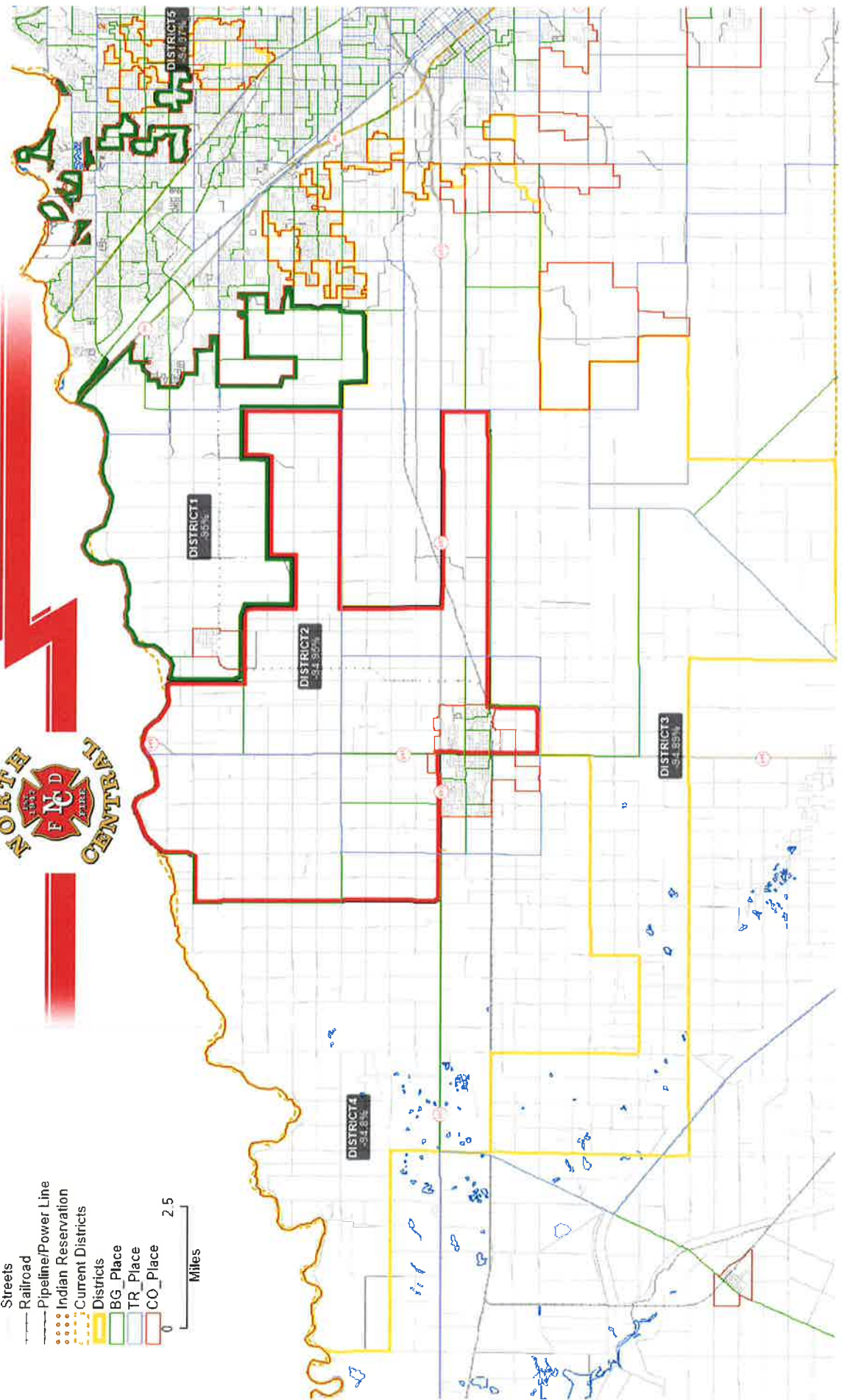
<u>District</u>	<u>Population</u>	<u>% Devn.</u>	<u>Hispanic</u>	<u>White</u>	<u>Black</u>	<u>Native American</u>	<u>Asian</u>	<u>Pacific Islander</u>
DISTRICT 1	10,102	94.99%	3,835	4,972	192	134	795	13
DISTRICT 2	10,179	94.95%	7,543	1,644	54	64	757	5
DISTRICT 3	10,336	94.88%	6,295	2,503	270	126	975	6
DISTRICT 4	10,489	94.80%	8,010	1,603	61	78	616	7
DISTRICT 5	10,192	94.95%	3,444	5,420	340	154	637	16

Total Population Total: **51,298**



Proposed #3 North Central Board Member Districts

- Map layers**
- Census Block
 - Water Area
 - Streets
 - Railroad
 - Pipeline/Power Line
 - Indian Reservation
 - Current Districts
 - Districts
 - BG_Place
 - TR_Place
 - CO_Place
- 0 2.5 Miles



PROPOSAL #4 - DISTRICT MAPPING

Population Summary – January, 1, 2022

<u>District</u>	<u>Population</u>	<u>% Devn.</u>	<u>Hispanic</u>	<u>White</u>	<u>Black</u>	<u>Native American</u>	<u>Asian</u>	<u>Pacific Islander</u>
DISTRICT 1	10,166	-94.96%	3,921	4,993	192	137	755	13
DISTRICT 2	10,482	-94.80%	7,723	1,772	47	63	754	6
DISTRICT 3	10,141	-94.97%	6,100	2,443	278	122	1,030	6
DISTRICT 4	10,317	-94.89%	7,939	1,514	60	80	604	6
DISTRICT 5	10,192	-94.95%	3,444	5,420	340	154	637	16

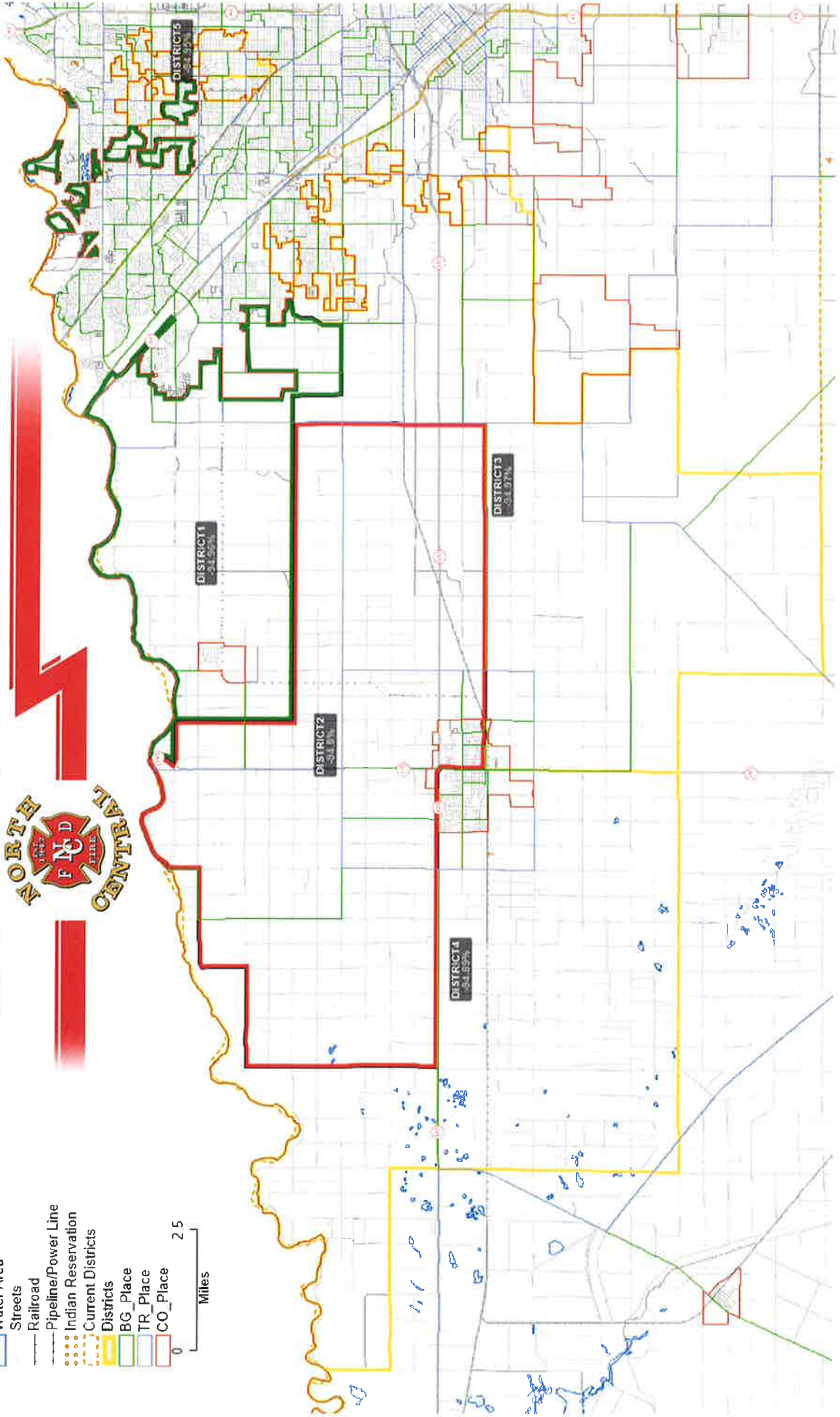
Total Population Total: **51,298**



Proposed #4 North Central Board Member



- Map layers**
- Census Block
 - Water Area
 - Streets
 - Railroad
 - Pipeline/Power Line
 - Indian Reservation
 - Current Districts
 - Districts
 - BG_Place
 - TR_Place
 - CO_Place
- 0 2.5 Miles



PROPOSAL #5 - DISTRICT MAPPING

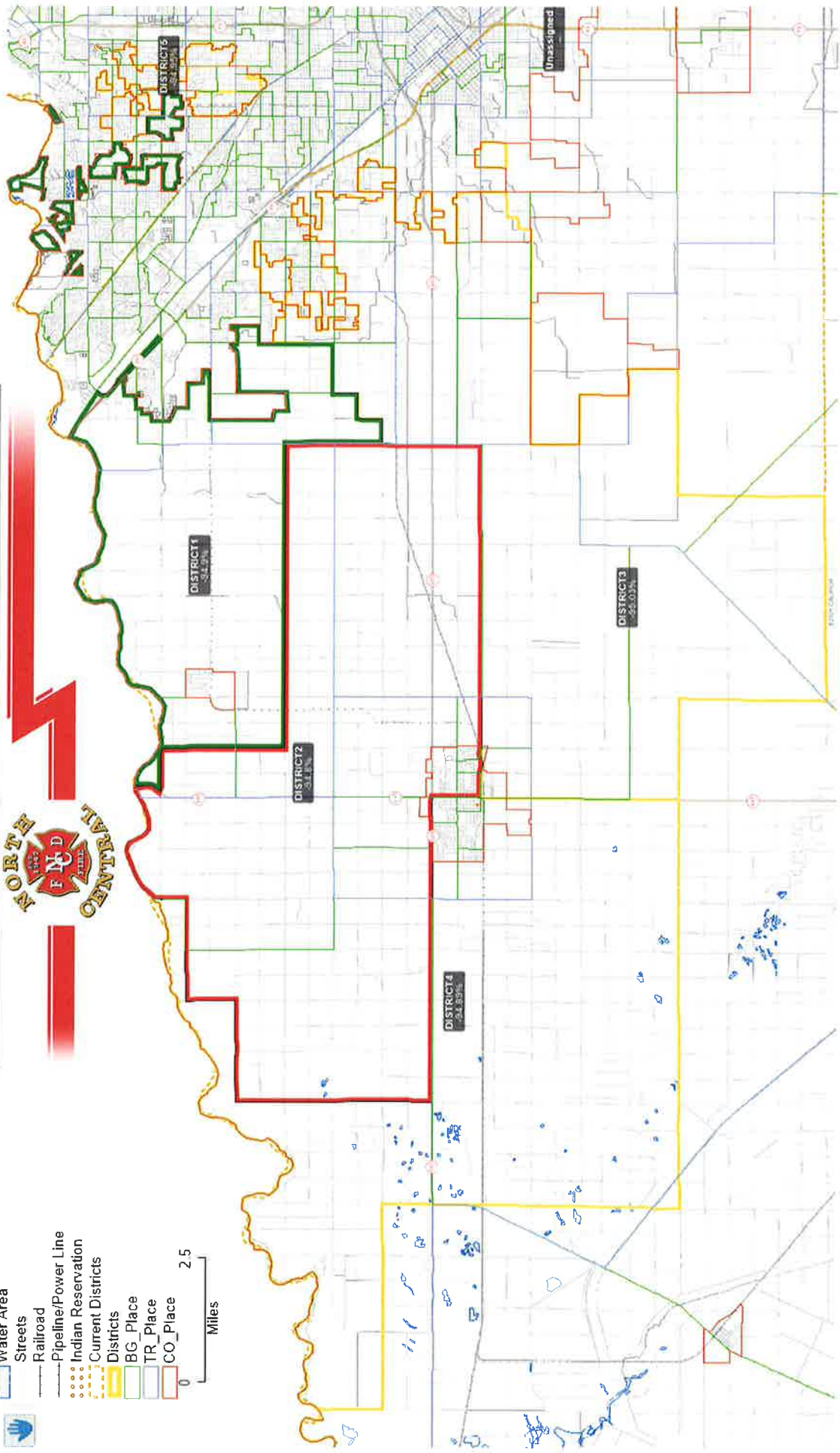
Population Summary – January, 1, 2022

<u>District</u>	<u>Population</u>	<u>% Devn.</u>	<u>Hispanic</u>	<u>White</u>	<u>Black</u>	<u>Native American</u>	<u>Asian</u>	<u>Pacific Islander</u>
DISTRICT 1	10,278	-94.90%	3,972	5,031	192	140	769	13
DISTRICT 2	10,482	-94.80%	7,723	1,772	47	63	754	6
DISTRICT 3	10,029	-95.03%	6,049	2,405	278	119	1,016	6
DISTRICT 4	10,317	-94.89%	7,939	1,514	60	80	604	6
DISTRICT 5	10,192	-94.95%	3,444	5,420	340	154	637	16

Total Population Total: **51,298**



Proposed #5 North Central Board Member

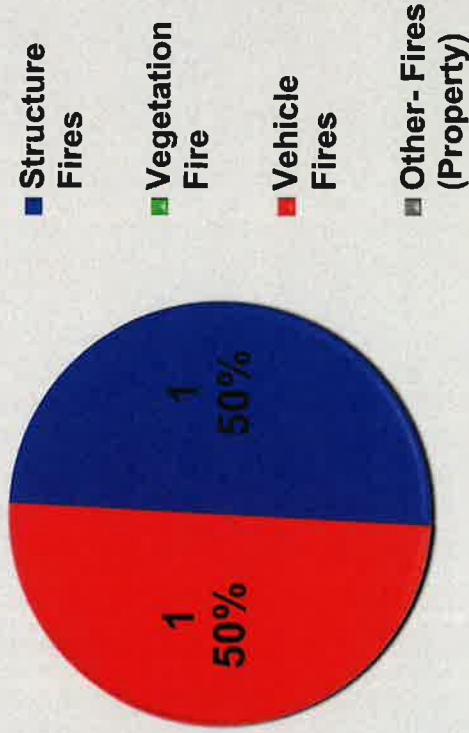


- Map layers**
- Census Block
 - Water Area
 - Streets
 - Railroad
 - Pipeline/Power Line
 - Indian Reservation
 - Current Districts
 - Districts
 - BG_Place
 - TR_Place
 - CO_Place
- 0 2.5 Miles



District Overall Fire Investigation Statistics for December 2021

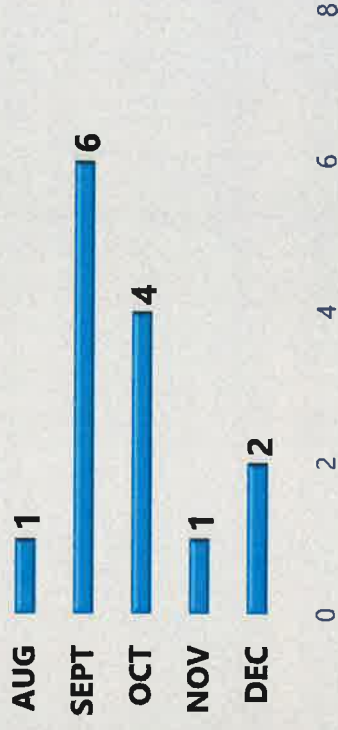
INVESTIGATIONS BY TYPE



COST RECOVERY
\$0.00



INVESTIGATION COUNT PER MONTH 2021 YR



DOLLAR LOSS

\$8,000.00

Hours Spent on Investigations

41

00 Injuries

00 Fatalities

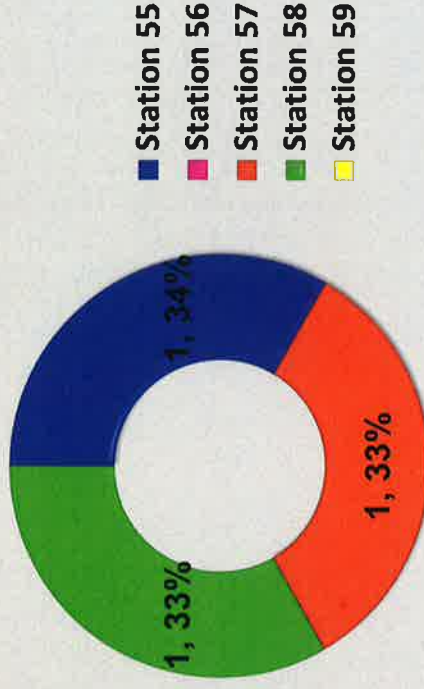
16 Field Hours

25 Office Hours

STATUS OF INVESTIGATION

1 - Open
2 - Closed
1 - Criminal

PERCENT OF INVESTIGATIONS BY 1ST IN STATION



December 2021

Total Calls
403

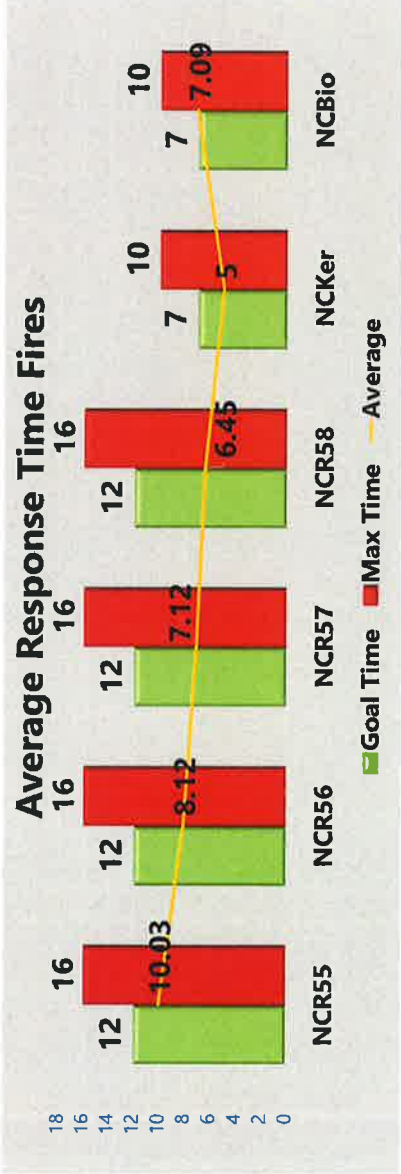
Fire/Other
31%

37 Fire Call Types

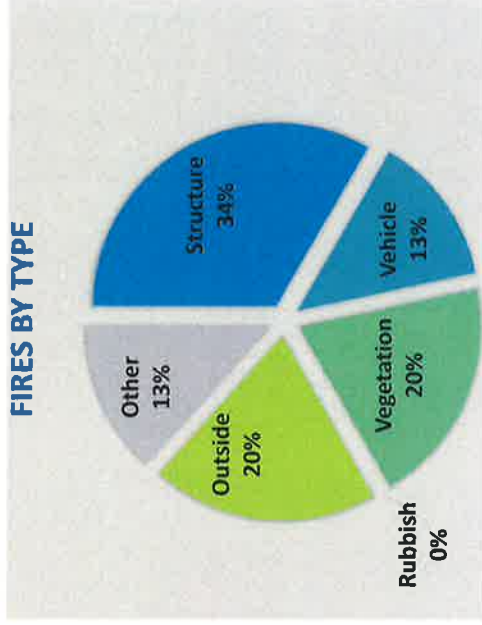
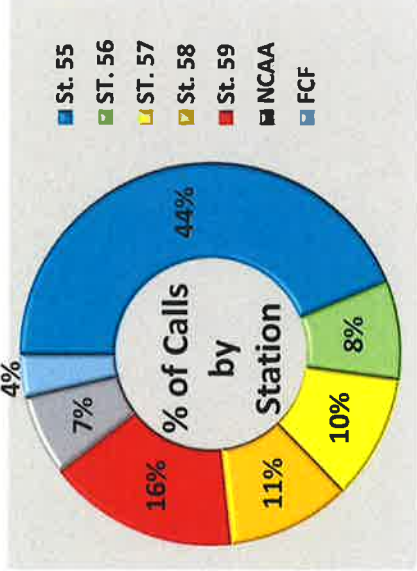
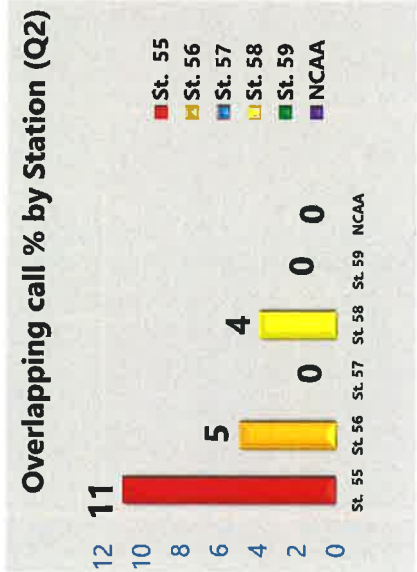
89 Other Types

EMS/Rescue
69%

277 EMS/Rescue Call Types



TOTAL FIRE LOSS
\$20,500.00





NORTH CENTRAL FIRE PROTECTION DISTRICT

Board of Directors: Ken Abrahamian • Michael Golden

Michael Foglio • Rusty Nonini • Amanda Souza

Fire Chief: Timothy V. Henry, CFO, EFO

Fire Headquarters
15850 W. Kearney Boulevard
Kerman, California 93630-9335
(559) 275-5531 • FAX (559) 846-3788
www.northcentralfire.org

MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: January 27, 2022

SUBJECT: COVID-19 Special District Relief Program

The State of California's 2021 Budget Act appropriated \$100 million one-time funds to provide fiscal relief to independent special districts for revenue losses and or unanticipated costs incurred due to COVID-19 public health emergency needs.

The California Special District Association (CSDA) of which the district is a member, contacted special District's throughout the state to let them know of this opportunity to be reimbursed for COVID related expenses or loss of revenues.

The District submitted for reimbursement to receive funds from this relief program on October 13, 2021. The District's total amount submitted for reimbursement was \$289,940 and on December 27, 2021, the District received \$74,832 which is 25.8% of the total reimbursement submitted. CSDA informed all special district's that we would most likely not receive 100% reimbursement because this was the only program addressing the impact of COVID-19 on special district's so the \$100 million would have to be divided amongst all the special districts within the state.

The County of Fresno provided \$150,000 COVID relief reimbursement to the District in February of 2021 from the CARES Act funds the County received.

Recommended Action: Informational.



NORTH CENTRAL FIRE PROTECTION DISTRICT

Board of Directors: Ken Abrahamian • Michael Golden

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Fire Chief: Timothy V. Henry, CFO, EFO

Fire Headquarters

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Kerman, California 93630-9335

(559) 275-5531 • FAX (559) 846-3788

www.northcentralfire.org

MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: January 27, 2022

SUBJECT: American Rescue Plan Act (ARPA)

The County of Fresno will receive approximately \$194 million of federal stimulus funding from the American Rescue Plan Act of 2021. The stimulus funds are to be used to support public health expenditures, address negative economic impact, replace lost public sector revenue, provide premium pay for essential workers and invest in infrastructure.

The District applied for an opportunity to be awarded ARPA funding through the County by submitting two Statement of Interests. One Statement is for the renovations to re-open District Station 59 for the costs of station improvements totaling \$1,085,668. The second Statement is to purchase two fire engines to replace the 20-year old District engines being placed back into first-line service when station 59 is opened. The total for the fire engines replacement submitted in this statement of interest is \$1,830,780.

Attached is a copy of both Statement of Interests submitted as well as copies of attachment #4 of each statement which outlines the proposed budget, timeline and sources of obtained and potential funding for each statement of interest.

The outcome of both Statement of Interests will be known in April or May of 2022.

Recommended Action: Informational.

**THE
AMERICAN RESCUE
PLAN ACT OF 2021**



**THE COUNTY OF FRESNO
STATEMENT OF INTEREST**

ORGANIZATION INFORMATION

Organization Legal Name: NORTH CENTRAL FIRE PROTECTION DISTRICT Date: 1/6/2022

Organization Legal Classification: CALIFORNIA FIRE PROTECTION SPECIAL DISTRICT

Examples: Inc, LLC, DBA, 501c3

Address: 15850 W KEARNEY BLVD. Unit: _____

Street Address

KERMAN, CA.

City and State

93630

Zip

Authorized Representative: TIMOTHY HENRY

First and Last Name

Title: FIRE CHIEF Phone: (559) 785-7057 Email: TIM.HENRY@NORTHCENTRALFIRE.ORG

PLEASE READ EACH QUESTION CAREFULLY, AND ANSWER WITH AS MUCH DETAIL AS POSSIBLE

ORGANIZATION'S PROJECT INFORMATION

1. Project Title: FIRE STATION 59 Re-OPENING AND IMPROVEMENTS

2. Describe whether, and if so, how this project activity will promote strong, equitable growth, including racial equity, among groups and communities in Fresno County: SEE ATTACHMENT 1

3. Describe whether, and if so, how this project activity will positively impact disadvantaged or underserved communities within Fresno County: SEE ATTACHMENT 2

4. Has this project activity received funding through the COVID-19 Relief Fund (CRF)? YES NO

5. Is your organization interested in seeking ARPA funding for a project activity that is eligible for funding by the Clean Water State Revolving Fund (CWSRF)? YES NO
6. Is your organization interested in seeking ARPA funding for a project activity that is eligible for funding by the Drinking Water State Revolving Fund (DWSRF)? YES NO
7. Does your organization reside in or serve a Qualified Census Tract? *(A Qualified Census Tract (QCT) is any census tract (or equivalent geographic area defined by the Census Bureau) in which at least 50% of households have an income less than 60% of the Area Median Gross Income (AMGI). HUD has defined 60% of AMGI as 120% of HUD's Very Low-Income Limits (VLILs), which are based on 50% of area median family income, adjusted for high cost and low-income areas.)* YES NO

If yes, please explain: SEE ATTACHMENT 3

8. Which category or categories will this project activity benefit? (Select from below)

- Negative Economic Impact Public Health Services to Disproportionately Impacted Communities
- Broadband Water Sewer Other _____

ORGANIZATION'S FUNDING

9. Provide a proposed budget and timeline for this project activity, include all sources of obtained and potential funding. Please indicate whether each funding source has been obtained, or is potential. SEE ATTACHMENT 4

ORGANIZATION'S CERTIFICATION AND SIGNATURE

I certify that all answers on behalf of the organization identified in this Statement of Interest are true and complete to the best of my knowledge.

Signature:

Date: 1/6/2022

Print Name: TIMOTHY V. HENRY

Print Title: FIRE CHIEF



QUESTION 9: Provide a proposed budget and timeline for this project activity, include all sources of obtained and potential funding. Please indicate whether each funding source has been obtained, or is potential.

The District is preparing to reopen Fire Station 59 to provide full fire protection operations and emergency medical response services beginning July 1, 2022. The projected expenses to reopen this fire station fall in the following categories:

- **Staffing:** Maintaining 6 on-duty firefighters 24 hours per day, requires 3 shifts for a total of 18 personnel.
- **Fire Apparatus:** Because of the medical emergency call volume in Fire Station 59s area, two (2) fire engines will be staffed to ensure national standards are met by achieving a 4-minute response time to fires 90% of the time, as well as meeting Cal OSHA fire suppression standards.
- **Station Improvements:** This station was closed in 2007 and currently going through County Plan Review for garage improvements, so that the District's current fire apparatus can fit through the roll-up doors giving them access to the shelter and security in the garage area.

The District's budget shortfalls are due to the combination of the increase in the 3-year service agreement for the station 59 area provided by the City of Fresno, and the re-staffing of 4 District fire stations with district personnel taking over operations on June 30, 2019. The District used \$ \$1,480,139 from the District's Capital Fund for capital improvements, capital purchases (turnout, SCBAs, staff vehicles, computers, and communications) in the 18-19 and 19-20 fiscal years to re-staff the District's 4 stations. Included in the re-staffing was to re-open station 58 (Shields/Grantland) that was closed in 2007 as part of the original 30-year service agreement which ended in its twelfth (12th) year. The District used an additional \$285,669 from its Capital fund to reopen Station 58. In fiscal years 2018-2019 and 2019-2020, the District also needed \$500,372 out of the adopted budgets for these two fiscal years and \$840,371 from District Reserves to complete the re-staffing of 4 District stations. Currently the District has encumbered \$602,410 to upgrade radio tower communication equipment and software. The total overall costs in capital improvements, capital purchases, and communications to re-staff the department and re-open station over the 2018-2019 and the 2019-2020 fiscal years totaled \$3,708,961.

Now with the unpredicted disruption in the City's 30-year service agreement, the District is now encountering the follow expenses with reopening Fire Station 59.

STAFFING

In preparation of opening Fire Station 59 within 6 months, the District has hired and trained 12 firefighters and are scheduled to hire March 1, 2022, an additional 9 firefighters to maintain 24-hour coverage.



Actions taken to obtain funding elsewhere (i.e. state assistance programs or other grant programs): The District and the City negotiated a 36-month service agreement of \$3,105,305 fee to provide coverage in the Station 59 area until 06/30/22, which has allowed the District time to seek financial options moving forward on this project. The decision to re-staff Station 59 fire station with District employees and apparatus was made after the City proposed doubling the service agreement fees for an additional 36 months. The District also submitted an application for the Fiscal Year (FY) 2019 Staffing for Adequate Fire and Emergency Response (SAFER) Grant funding opportunity which was approved in the amount of \$3,132,324.00 in Federal funding. This funding will cover the cost of personnel on one of the two fire apparatus at Station 59 for three years. The District applied for the Fiscal Year (FY) 2020 Staffing for Adequate Fire and Emergency Response (SAFER) Grant funding opportunity and on August 31, 2021 FEMA notified the District a second award has been approved in the amount of \$2,312,174.61 in Federal funding for an additional 9 firefighters. This federal relief will assist the District in sustaining those positions long-term.

FIRE APPARATUS

By opening the additional fire station, the District will have to place two 20-year-old fire apparatus back in service as first line fire engines, built in 2001.

The District will be purchasing two new engines in 2022, using Federal, State, and District policies for procurement of fire apparatus. Once a bid is awarded the manufacturer has 365 days for delivery. The District is not seeking funding in this statement of interest for the anticipated fire apparatus expenditure of \$1,830,780.

STATION IMPROVEMENTS

The building improvements plans have been re-submitted for approval with the Fresno County Public Works and Planning. We estimate the scheduled work to begin January 2022 with a move-in and reopening on July 1, 2022. The remodeling of Station 59 after being closed for over 10 years is a critical infrastructure requirement to maintain fire services levels after the 3-year service agreement with the City of Fresno expires June 30, 2022. To bring the project into 2019 Code compliance, projected estimates of the remodeling are \$1,085,668.

Under normal financial conditions, the District's annual budget contributions made to the Capital/Equipment Fund would be adequate to keep a healthy balance to make future planned improvements and purchases. But due to the necessary termination of the 30-year service agreement with the City of Fresno, the costs of re-staffing and hiring personnel, in addition to the capital improvements to the District fire stations that were closed as part of the service agreement, the District's Capital/Equipment Fund is almost depleted.

On June 24, 2021 the District Board reviewed an Action item – Consider and approve based on the findings presented that an emergency designation exists and authorize Fire Chief Henry to proceed with the upgrades needed for District station 59. (See Item #7 in Exhibit 4-4)



Total Project Costs: \$8,360,946.00.

The following are expenditures already funded by other sources or will be the District burden within current budget constraints:

- **Staffing** expense funded by FEMA at \$5,444,498.
- **Fire Apparatus** Potential source of funding, as these expenses will be requested in a separate project request: \$1,830,780.

Because of the critical need to operate the station on or before July 1, 2022, the District has moved forward on, and requesting funding for the following expenditures:

- **Construction Costs:** \$977,779.00 (see Exhibit 4-2)
- **Operation & Furnishings:** \$107,889 (see Exhibit 4-3)

Station Improvement are the only funds being requested in this Statement of Interest Totaling **\$1,085,668.00**

**THE
AMERICAN RESCUE
PLAN ACT OF 2021**



**THE COUNTY OF FRESNO
STATEMENT OF INTEREST**

ORGANIZATION INFORMATION

Organization Legal Name: NORTH CENTRAL FIRE PROTECTION DISTRICT Date: 1/6/2022

Organization Legal Classification: CALIFORNIA FIRE PROTECTION SPECIAL DISTRICT

Examples: Inc, LLC, DBA, 501c3

Address: 15850 W KEARNEY BLVD. Unit: _____

Street Address

KERMAN, CA.

City and State

93630

Zip

Authorized Representative: TIMOTHY HENRY

First and Last Name

Title: FIRE CHIEF Phone: (559) 785-7057 Email: TIM.HENRY@NORTHCENTRALFIRE.ORG

PLEASE READ EACH QUESTION CAREFULLY, AND ANSWER WITH AS MUCH DETAIL AS POSSIBLE

ORGANIZATION'S PROJECT INFORMATION

1. Project Title: PURCHASE OF FIRE APPARATUS
2. Describe whether, and if so, how this project activity will promote strong, equitable growth, including racial equity, among groups and communities in Fresno County: SEE ATTACHMENT 1
3. Describe whether, and if so, how this project activity will positively impact disadvantaged or underserved communities within Fresno County: SEE ATTACHMENT 2
4. Has this project activity received funding through the COVID-19 Relief Fund (CRF)?
YES NO

5. Is your organization interested in seeking ARPA funding for a project activity that is eligible for funding by the Clean Water State Revolving Fund (CWSRF)? YES NO
6. Is your organization interested in seeking ARPA funding for a project activity that is eligible for funding by the Drinking Water State Revolving Fund (DWSRF)? YES NO
7. Does your organization reside in or serve a Qualified Census Tract? *(A Qualified Census Tract (QCT) is any census tract (or equivalent geographic area defined by the Census Bureau) in which at least 50% of households have an income less than 60% of the Area Median Gross Income (AMGI). HUD has defined 60% of AMGI as 120% of HUD's Very Low-Income Limits (VLILs), which are based on 50% of area median family income, adjusted for high cost and low-income areas.)* YES NO

If yes, please explain: SEE ATTACHMENT 3

8. Which category or categories will this project activity benefit? (Select from below)

Negative Economic Impact Public Health Services to Disproportionately Impacted Communities

Broadband Water Sewer Other Click or tap here to enter text.

ORGANIZATION'S FUNDING

9. Provide a proposed budget and timeline for this project activity, include all sources of obtained and potential funding. Please indicate whether each funding source has been obtained, or is potential. SEE ATTACHMENT 4

ORGANIZATION'S CERTIFICATION AND SIGNATURE

I certify that all answers on behalf of the organization identified in this Statement of Interest are true and complete to the best of my knowledge.

Signature:  Date: 1/6/2022

Print Name: TIMOTHY V. HENRY

Print Title: FIRE CHIEF



QUESTION 9: Provide a proposed budget and timeline for this project activity, include all sources of obtained and potential funding. Please indicate whether each funding source has been obtained, or is potential.

The District is preparing to reopen Fire Station 59 to provide full fire protection operations and emergency medical response services beginning July 1, 2022. The projected expenses to reopen this fire station fall in the following categories:

- **Staffing:** Maintaining 6 on-duty firefighters 24 hours per day, requires 3 shifts for a total of 18 personnel.
- **Station Improvements:** This station was closed in 2007 and currently going through County Plan Review for garage improvements, so that the District's current fire apparatus can fit through the roll-up doors giving them access to the shelter and security in the garage area.
- **Fire Apparatus:** Because of the medical emergency call volume in Fire Station 59s area, two (2) fire engines will be staffed to ensure national standards are met by achieving a 4-minute response time to fires 90% of the time, as well as meeting Cal OSHA fire suppression standards.

The District's budget shortfalls are due to the combination of the increase in the 3-year service agreement for the station 59 area provided by the City of Fresno, and the re-staffing of 4 District fire stations with district personnel taking over operations on June 30, 2019. The District used \$ \$1,480,139 from the District's Capital Fund for capital improvements, capital purchases (turnout, SCBAs, staff vehicles, computers, and communications) in the 18-19 and 19-20 fiscal years to re-staff the District's 4 stations. Included in the re-staffing was to re-open station 58 (Shields/Grantland) that was closed in 2007 as part of the original 30-year service agreement which ended in its twelfth (12th) year. The District used an additional \$285,669 from its Capital fund to reopen Station 58. In fiscal years 2018-2019 and 2019-2020, the District also needed \$500,372 out of the adopted budgets for these two fiscal years and \$840,371 from District Reserves to complete the re-staffing of 4 District stations. Currently the District has encumbered \$602,410 to upgrade radio tower communication equipment and software. The total overall costs in capital improvements, capital purchases, and communications to re-staff the department and re-open station over the 2018-2019 and the 2019-2020 fiscal years totaled \$3,708,961.

Now with the unpredicted disruption in the City's 30-year service agreement, the District is now encountering the follow expenses with reopening Fire Station 59 and adding and staffing two (2) fire engines.

STAFFING

In preparation of opening Fire Station 59 within 6 months, the District has hired and trained 12 firefighters and are scheduled to hire March 1, 2022, an additional 9 firefighters to maintain 24-hour coverage.



Actions taken to obtain funding elsewhere (i.e. state assistance programs or other grant programs): The District and the City negotiated a 36-month service agreement of \$3,105,305 fee to provide coverage in the Station 59 area until 06/30/22, which has allowed the District time to seek financial options moving forward on this project. The decision to re-staff Station 59 fire station with District employees and apparatus was made after the City proposed doubling the service agreement fees for an additional 36 months. The District also submitted an application for the Fiscal Year (FY) 2019 Staffing for Adequate Fire and Emergency Response (SAFER) Grant funding opportunity which was approved in the amount of \$3,132,324.00 in Federal funding. This funding will cover the cost of personnel on one of the two fire apparatus at Station 59 for three years. The District applied for the Fiscal Year (FY) 2020 Staffing for Adequate Fire and Emergency Response (SAFER) Grant funding opportunity and on August 31, 2021 FEMA notified the District a second award has been approved in the amount of \$2,312,174.61 in Federal funding for an additional 9 firefighters. This federal relief will assist the District in sustaining those positions long-term.

STATION IMPROVEMENTS

The building improvements plans have been re-submitted for approval with the Fresno County Public Works and Planning. We estimate the scheduled work to begin January 2022 with a move-in and reopening on July 1, 2022. The construction upgrades of Station 59 after being closed for over 10 years has become a critical infrastructure requirement to maintain fire services levels after the current service agreement with the City of Fresno expires June 30, 2022. To bring the project into 2019 Code compliance, is estimates at \$1,085,668.

FIRE APPARATUS

By opening the additional fire station, the District will have to place two 20-year-old fire apparatus back in service as first line fire engines, built in 2001.

The District will be purchasing two new engines in 2022, using Federal, State, and District policies for procurement of fire apparatus. Once a bid is awarded the manufacturer has 365 days for delivery. The District will be submitting a statement of interest with the County of Fresno, ARPA 2021 funding for this \$1,830,780 expenditure. See Exhibit 4-1 for estimated cost per fire engine.

Total Project Costs: \$8,360,946

- **Staffing** expense funded by FEMA at \$5,444,498
- **Station Improvement** expenses will be requested in a separate project request at 1,085,668

Because of the critical need to operate the station on or before July 1, 2022, the District has moved forward on, and requesting funding for the following expenditures:

- **Fire Apparatus** are the only funds being requested in this Statement of Interest Totaling \$1,830,780.

Total Project Funding Requested: \$1,830,780



NORTH CENTRAL FIRE PROTECTION DISTRICT

Board of Directors: Ken Abrahamian • Michael Golden

Michael Foglio • Rusty Nonini • Amanda Souza

Fire Chief: Timothy V. Henry, CFO, EFO

Fire Headquarters
15850 W. Kearney Boulevard
Kerman, California 93630-9335
(559) 275-5531 • FAX (559) 846-3788
www.northcentralfire.org

MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: January 27, 2022

SUBJECT: Station 59 Update

The plans for District station 59's renovations were approved and demolition started January 17th and the expansion of the apparatus parking bays are expected to be completed by June 2022.

Attached are a few pictures of the first three days of the demolition.

Recommended Action: Informational.



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MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: January 27, 2022

SUBJECT: Community Development Block Grant (CDBG) Awarded

A few weeks ago, the District received an email from the County of Fresno's Community Development Division that the District's application was approved.

In December, the District Board approved the agreement with the County of Fresno to receive the CDBG grant funding to purchase a Type III Fire Engine. District staff received notice from the Community Development Department that on January 18, 2022, the County Board of Supervisors approved the agreement.

The estimated cost of the Type III Fire Engine submitted in the application is \$483,140. The amount of CDBG grant funds awarded for this project is one half of this estimated cost which comes to \$241,570.

The Type III engine has been ordered and is estimated to be completed in January 2023.

Recommended Action: Informational.

MEMORANDUM

TO: Public Agency Clients

FROM: Kenneth J. Price
Lauren D. Layne
Jessica S. Johnson
BAKER MANOCK & JENSEN, PC

DATE: December 29, 2021

RE: Public Agency Updates for 2022

PUBLIC AGENCY NOTIFICATION

The purpose of this memorandum is to inform our public agency clients of new laws and changes in the existing laws which may affect them in 2022.

DISCUSSION

A. Extension of State of Emergency/AB 361 Brown Act Teleconferencing Requirements

During the height of the COVID-19 pandemic in 2020 and 2021, Governor Newsom's Executive Order No. N-29-20 allowed legislative bodies to participate in a public meeting via teleconference (phone or video) under the Ralph M. Brown Act ("Brown Act"). This order was set to expire as of September 30, 2021.

On September 15, 2021 Assembly Bill ("AB") 361 was signed into law. AB 361 allows local agencies to continue to use COVID-19-era teleconferencing notice and meeting procedures through December 31, 2023, as long as one of the following specific types of emergency exists:

- A. The legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing.

- The value of the payment meets or exceeds the reporting threshold of \$5,000.²

The official must report the behested payment within 30 days of the date a single source makes a behested payment or payments that aggregate or exceed \$5,000 in a calendar year. The official must report the names and addresses of the parties involved (payor and payee), the date(s) of the payment(s) and a brief description of the goods or services provided or purchased and a description of the specific purpose or event for which the payments were made. This means that the elected official must promptly communicate and work with the organization receiving the payment/donation after participating in the fundraising event to determine if and when reporting is required.

A payment/donation that is principally for personal purposes or a payment that is related to an official's candidacy for elective office is generally not a reportable behested payment under FPPC Regulations Sections 842204.5(c) and 84224.

2. 2021 Amendments

On October 21, 2021, the FPPC adopted new regulations promoting increased transparency for behested payments. Effective December 22, 2021, the behested payment report must also include³:

- A brief description of any relationship between the nonprofit payee and the official, or a member of his or her immediate family, or member of their campaign or officeholder staff; and
- A brief description of any proceeding⁴ before the official's agency at the time of a reported payment or within the 12 months prior to the reported payment in which the payor is the named party or subject of the decision.

Such relationships are not forbidden by law and do not generally constitute a conflict of interest, however, FPPC staff and the Commission considered this information that the public would be interested in knowing.

If the official is having difficulty gathering information from the payee, there is now a "safe harbor" provision, allowing the official to estimate the behested payment amount and date in good faith if they have made reasonable efforts to obtain the information (e.g., a written

² See League of California Cities, *FPPC makes changes to fundraising-related payment reporting* (Dec. 15, 2021) available at https://www.calcities.org/detail-pages/news/2021/12/15/fppc-makes-changes-to-fundraising-related-payment-reporting?utm_source=newsletter&utm_medium=email&utm_campaign=CCA_121521.

³ 2 Cal. Code Regs. § 18424.

⁴ A "proceeding" includes decisions on a contract, license, permit, or other entitlement and matters of non-general legislation. A "proceeding" does not include decisions on general legislation.

(b) The lead agency must submit, in an electronic form, all proposed CEQA documents, including draft EIRs, proposed negative declarations, proposed mitigated negative declarations, and notices of completion to the State Clearinghouse via the CEQA Submit program.¹⁰

(c) The lead agency must also post all draft and final EIRs, negative declarations, or mitigated negative declarations on its website, if it has one.¹¹

2. Public Review Periods

(a) When a state agency is the lead agency, a responsible agency, or a trustee agency, or otherwise has jurisdiction over a proposed project, the draft EIR must be submitted and posted on CEQA Submit for a 45-day review period.

(b) When a state agency is the lead agency, a responsible agency, or a trustee agency, or otherwise has jurisdiction over a proposed project, the proposed negative declaration or proposed mitigated negative declaration must be submitted and posted on CEQA Submit for a 30-day review period.¹²

3. Public Notice

(a) A lead agency must give public notice prior to a meeting at which it is considering adoption of an EIR, a Master EIR, or a negative declaration by the usual measures (mail to interested parties, and publication, posting, or mailing) and by posting it on the lead agency's website.¹³ (Note: a website appears to be a requirement under this statute).

(b) Local agency NOPs, notices of scoping meetings, notices of availability for review, notices of completion, and notices of determination ("NODs") must also be posted on the agency's website, if it has one.¹⁴

(c) Local lead agency NODs will be required to be filed electronically with the county clerk if that option is offered by the county clerk, and county clerks will now have the option of posting the NODs on their internet websites (in addition to the existing in-office posting option).¹⁵

¹⁰ Pub. Res. Code §§ 21082.1(c)(4), 21161.

¹¹ Pub. Res. Code § 21082.1(d).

¹² Pub. Res. Code § 21091.

¹³ Pub. Res. Code § 21092(b)(3).

¹⁴ Pub. Res. Code §§ 21092.2, 21152. All public agencies are required to have websites, unless certain exceptions are met. If the public agency does not have a website, it must annually adopt a resolution with required findings of hardship.

¹⁵ Pub. Res. Code §§ 21152(c), (d).



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www.northcentralfire.org

MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: January 27, 2022

SUBJECT: 2021 Strike Team Reimbursements

A few months ago, the District Board reviewed a list of the Strike Team incidents the District provided resources to during the fire season throughout the State. The District has started receiving some of the reimbursements from the State on some of the incidents. Below is a chart showing the total reimbursable items submitted as well as a column showing the reimbursements received to date.

Incident	District Rig	OT Reimb.	Rig Reimb.	Admin Reimb.	Total to be Reimb.	Total Reimbursed
Manzanita	Patrol-55	8,880.89	4,890.00	1,377.09	15,147.98	\$15,147.98
Blue	Patrol-55	10,035.48	7,680.00	2,841.45	20,556.93	20,556.93
Dixie	Patrol-55	92,426.42	46,860.00	13,928.64	153,215.06	153,215.06
Monument	E-5603	59,661.48	0.00	6,477.45	66,138.93	66,138.93
Antelope	BC-255	25,138.13	3,584.00	2,872.21	31,594.34	31,594.34
French	BC-255	9,921.18	1,344.00	1,126.52	12,391.70	0.00
Caldor	E-5603	57,566.16	0.00	5,756.62	63,322.78	63,322.78
Windy	Patrol-55	55,322.28	26,850.00	8,217.23	90,389.51	0.00
	Totals	\$318,952.02	\$91,208.00	\$42,597.21	\$452,757.23	\$349,976.02

To date the District has received reimbursement from the State for six of the incidents we provided resources. The total in reimbursements for all six incidents is \$349,976.02 with \$102,781.21 yet to be reimbursed.

All invoices have been received from Cal OES and were verified by District staff and submitted for reimbursement. The District is anticipating to receive the remaining reimbursements in the next couple of months.

Recommended Action: Informational



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MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: January 27, 2022

SUBJECT: 2021 SAFER Grant Application

Applications for the 2021 Staffing for Adequate Fire and Emergency Response (SAFER) grants are currently open. The District is finalizing an application for nine (9) firefighter positions. There is no district match in the SAFER grant program, the grant will cover salary and benefits for nine (9) firefighter positions for three years.

If awarded the grant funds will assist the District with staffing for station 54.

Recommended Action: Informational



NORTH CENTRAL FIRE PROTECTION DISTRICT

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MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: January 27, 2022

SUBJECT: 2021 AFG Grant Application

On December 14, 2021, the District applied for an Assistance to Firefighters Grant (AFG) for the purchase of a new Type I Fire Engine. The objective AFG Grant program is to provide funding directly to fire departments and nonaffiliated EMS organizations or a State Fire Training Academy for the purpose of protecting the health and safety of the public and first responder personnel against fire and fire-related hazards.

This year, the District submitted the application for a new Type I Fire Engine to replace aging District engines that are 19-21 years old. The estimated total cost of a new fire engine is \$915,390. The District would have a ten percent match on this grant so if awarded, the District's portion would be \$91,539. The AFG grant program will start announcing awards in April of 2022.

Recommended Action: Informational

"Our Mission: To integrate with our community by exceeding traditional service expectations"



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MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: January 27, 2022

SUBJECT: KUSD Workforce Grant Opportunity

North Central Fire has partnered with Fresno County Office of Education, Fresno City College, and Kerman Unified School District to start a Fire ROP/CTE program in Kerman! This program will offer students a pathway to public safety, teaching students the principles and values of being a public servant, skills needed to mitigate various types of emergencies and disasters, how to perform in high stress environments, and prepare them for the fire academy.

As the host fire department, we are proud to work with such a collaborative partner in Kerman Unified School District and we look forward to establishing a top tier program with the Fresno County office of education to better support our community and provide pathways for students to follow their dreams.

Our partners have invited the Fire District to apply for a "Workforce" grant through KUSD. The grant has a 2 to 1 match to the District, with a maximum of one million dollars of grant funding. These funds must be expended over a 30-month period, and are available for projects that directly impact students that are involved in a fire ROP work pathway.

Staff would like to consider moving forward with the purchase of property south of Kerman, in which future planning for a Training Tower & Classrooms, District Emergency Operation Center (EOC), Communication Tower, and fire station. Development of these projects can be done in phases, based on capital funds and other funding sources.

Recommended Action: Informational.




BOARD OF DIRECTORS SUMMARY REPORT



DATE: January 25, 2022

TO: Fig Garden Board of Directors
North Central Board of Directors

FROM: Timothy V. Henry, Fire Chief 

SUBJECT: Evaluation of Automatic/Mutual Aid Agreement

The North Central Fire Protection District (NCF) Board, currently provides fire protection and emergency services through a service agreement with the City of Fresno. This three (3) year agreement commenced on July 1, 2019 and ends June 30, 2022.

At the NCF Board meeting on June 24, 2021, after a service level review and fiscal sustainability projection was presented to the Board, a decision was made to allow the current service agreement with the City of Fresno to expire on June 30, 2022. The Board also gave direction to the Fire Chief to prepare Fire Station 59 to be placed back in service to provide fire/EMS response to the Bullard/Fig Garden communities. On July 1, 2022, the District's fire station located at 1709 W. Bullard Ave. will be staffed with two NCF fire engines, and a minimum of six (6) firefighters, providing Fire/EMS services in the 5.2 square miles of unincorporated County islands, from the San Joaquin River on the north, Sierra Sky Park Airport on the west, and the neighborhoods surrounding the Fig Garden Fire Protection District (FGF) on the south end of the NCF District (Exhibit B).

The NCF Board of Directors Operations Ad Hoc committee consisting of Kenneth Abrahamian, Board Chair and Rusty Nonini, Board Vice Chair, is seeking to find a mutually beneficial agreement serving both our communities after reopening the Bullard and West fire station. Because the Fig Garden Fire Protection District (FGF) is not a signer to the Fresno County Operations Area Mutual-Aid agreement, the NCF District desires to execute an automatic and mutual aid agreement with FGF that is materially similar to other such agreements entered into between NCF and other fire protection districts or agencies.

The FGF District is approximately one-half square mile located within the unincorporated islands (6 square miles), within the sphere of influence of the City of Fresno. Fig Garden Fire Protection District is bordered by the North Central Fire Protection District on all four sides.

The 1,771 residents within the FGF District are also within the Fig Garden Home Owners Association (HOA). There are 3,733 North Central Fire District residents, also within the

same HOA. The HOA includes all residents in the unincorporated islands south of Shaw Ave.

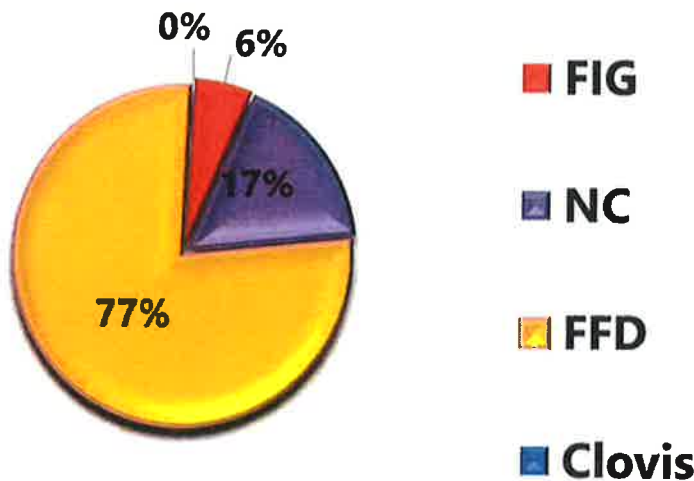
Taking into consideration that the Fig Garden fire engine was out of service and unavailable for emergency response for more than 647 hours during the 2021 calendar year, the North Central Fire District Board Ad Hoc Committee would encourage the Fig Garden Fire District Board to review the attached draft automatic and mutual aid agreement, along with the proposed response area maps (Appendix A & B). Also attached are supporting documentation suggesting an agreement between our agencies would be mutually beneficial.

The following charts and graphs are Fig Garden's fire engine unavailable times. Fig Garden' fire engine is unavailable when committed to emergency incidents, when out of district and not available for training, vehicle maintenance, administrative assignment, staffing shortage, etc.

2020

E20 Incident Commitment by Agency	2020
Total Call Volume	1649
FFD	1274
NC	281
FIG	92
CLOVIS	2

2020 Incident Commitment time by Percent

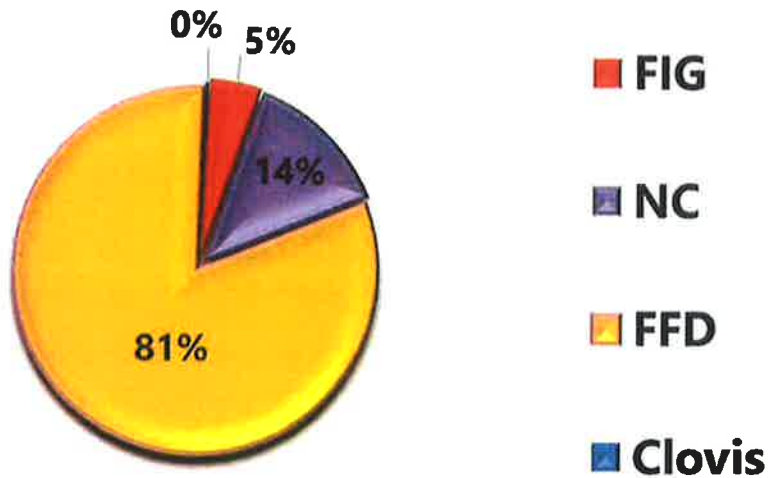


E20 Incident Commitment Time by Hours	2020
Total Hour Volume	439.5
FFD	351
NC	67
FIG	19.5
CLOVIS	2

2021 (308 - 18.5% Increase)

E20 Incident Commitment by Agency	2021
Total Call Volume	1957
FFD	1593
NC	265
FIG	91
CLOVIS	7

2021 Incident Commitment time by Percent



E20 Incident Commitment Time by Hours	2021
Total Hour Volume	490.7
FFD	400
NC	58
FIG	25.4
CLOVIS	7

Engine 20 – Unavailable for District Coverage:

E20 Out of Service by Reason - 2021	Total Hours
Total Unavailable for Response Time	157
Training	88
Vehicle Repair/Maintenance	34
Administrative	13
Staffing	9
Other	13



NORTH CENTRAL FIRE DISTRICT E20 DATA 2020-2021

ENGINE 20 - UNAVAILABLE FOR DISTRICT COVERAGE TIMES			
Incident Response by Agency	2020	2021	Change +/-
FFD	1274	1593	UP 25%
NC	281	265	DOWN 5.6%
FIG	92	91	No Change
CLOVIS	2	7	UP 250%
Total Incident Responses	1649	1957	UP 18.6%
Incident Commitment Time	2020	2021	Change
FFD	351	400	UP 14%
NC	67	58	DOWN 13%
FIG	19.5	25.4	UP 30%
CLOVIS	2	7	N/A
Total Hour Committed	439.5	490.7	UP 11.6%
Percent of Total Calls by Agency	2020	2021	Change
FFD	77%	81%	UP 4%
NC	17%	14%	DOWN 3%
FIG	6%	5%	DOWN 1%
CLOVIS	0%	0%	N/A
Hours Out of Service by Reason - 2021		2021	
Training:		88	
Vehicle Repair/Maintenance:		34	
Administrative:		13	
Insufficient Staffing:		9	
Other:		13	
Total Unavailable for Response Hours:		157	

Total Hours Unavailable for District Coverage in 2021: 647.7

Automatic Aid Medical Service Area (Exhibit A)

The Medical Service Area encompasses all parcels within the Fig Garden HOA residing in both fire districts. Which includes the following demographics:

Data retrieved from the 2020 US Census provides the following demographics for both fire districts:

Fig Garden Total Residents: 1,771

Population Living in households having an income less than:

- \$0 to \$25,000 = 58
- \$25,000 to \$50,000 = 103
- \$50,000 to \$75,000 = 138

Total \$0 to \$75,000 = **299 or 16.75%** of the FGF District's population.

Hispanic: 376; White: 1213; Black: 33; Native American: 23; Asian: 92

North Central Total Residents: 3,733

Population Living in households having an income less than:

- \$0 to \$25,000 = 184
- \$25,000 to \$50,000 = 230
- \$50,000 to \$75,000 = 297

Total \$0 to \$75,000 = **711 or 18.75%** of the NCF District's population.

Hispanic: 1475; White: 1752; Black: 132; Native American: 57; Asian: 230

Accumulative Totals for Exhibit A (Fig Garden HOA) 5,504 Residents

Population Living in households having an income less than:

- \$0 to \$25,000 = 322
- \$25,000 to \$50,000 = 333
- \$50,000 to \$75,000 = 435

Total \$0 to \$75,000 = **1,090 or 18.25%** of the HOA population.

Hispanic: 1,851; White: 2,965; Black: 165; Native American: 80; Asian: 322

Automatic Aid Fire Protection Service Area (Exhibit B)

The Fire Protection Service Area includes all of the unincorporated islands within both Districts.

2020 North Central Fire Responses: 3

- Requiring 3 or more fire apparatus: 2

2020 Fig Garden Fire Responses: 1

- Requiring 3 or more fire apparatus: 1

2021 North Central Fire Responses: 4

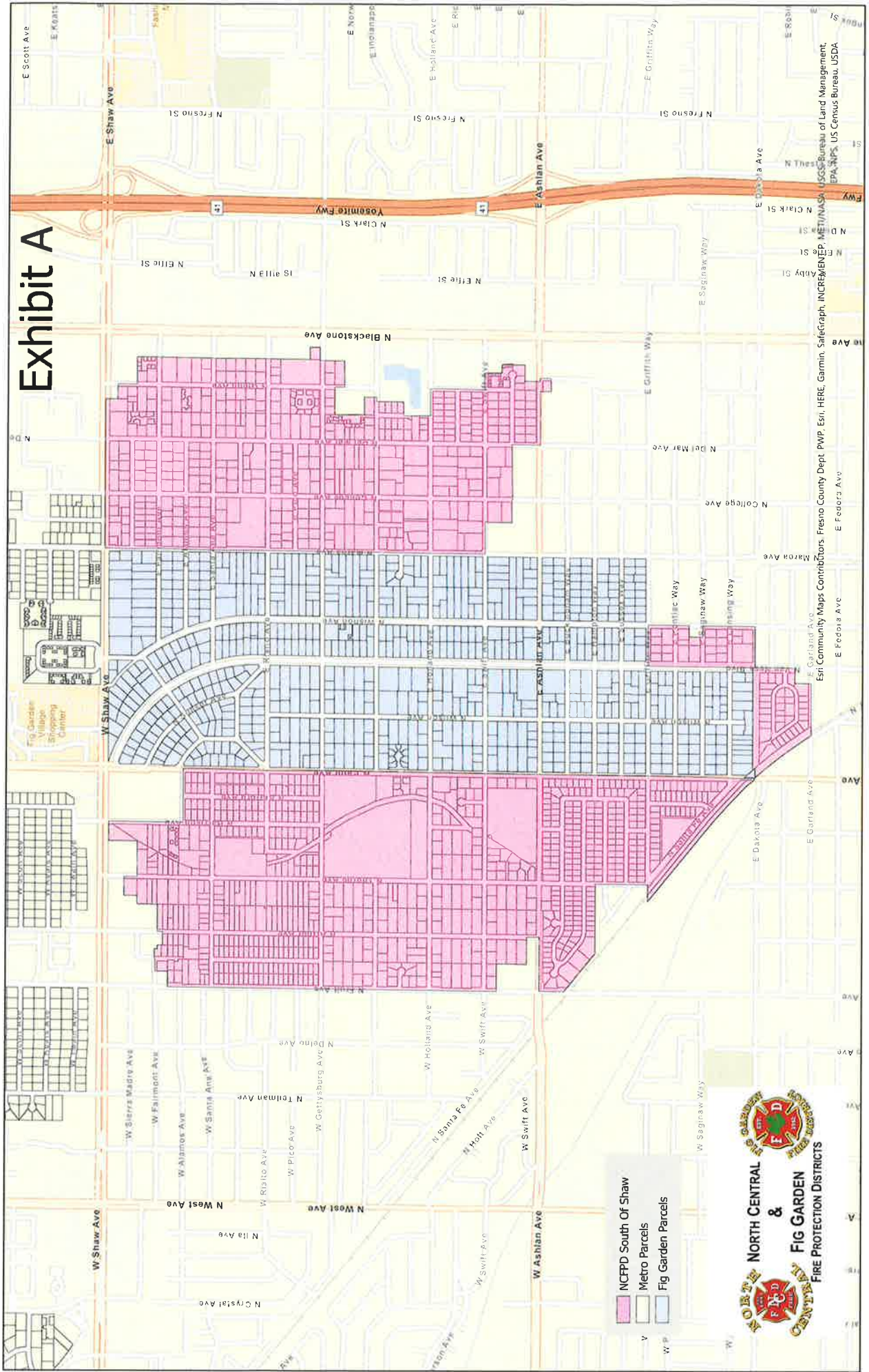
- Requiring 3 or more fire apparatus: 3

2021 Fig Garden Fire Responses: 1

- Requiring 3 or more fire apparatus: 1

As the two districts move forward, it is our desire to have a strong partnership serving our community.

Exhibit A

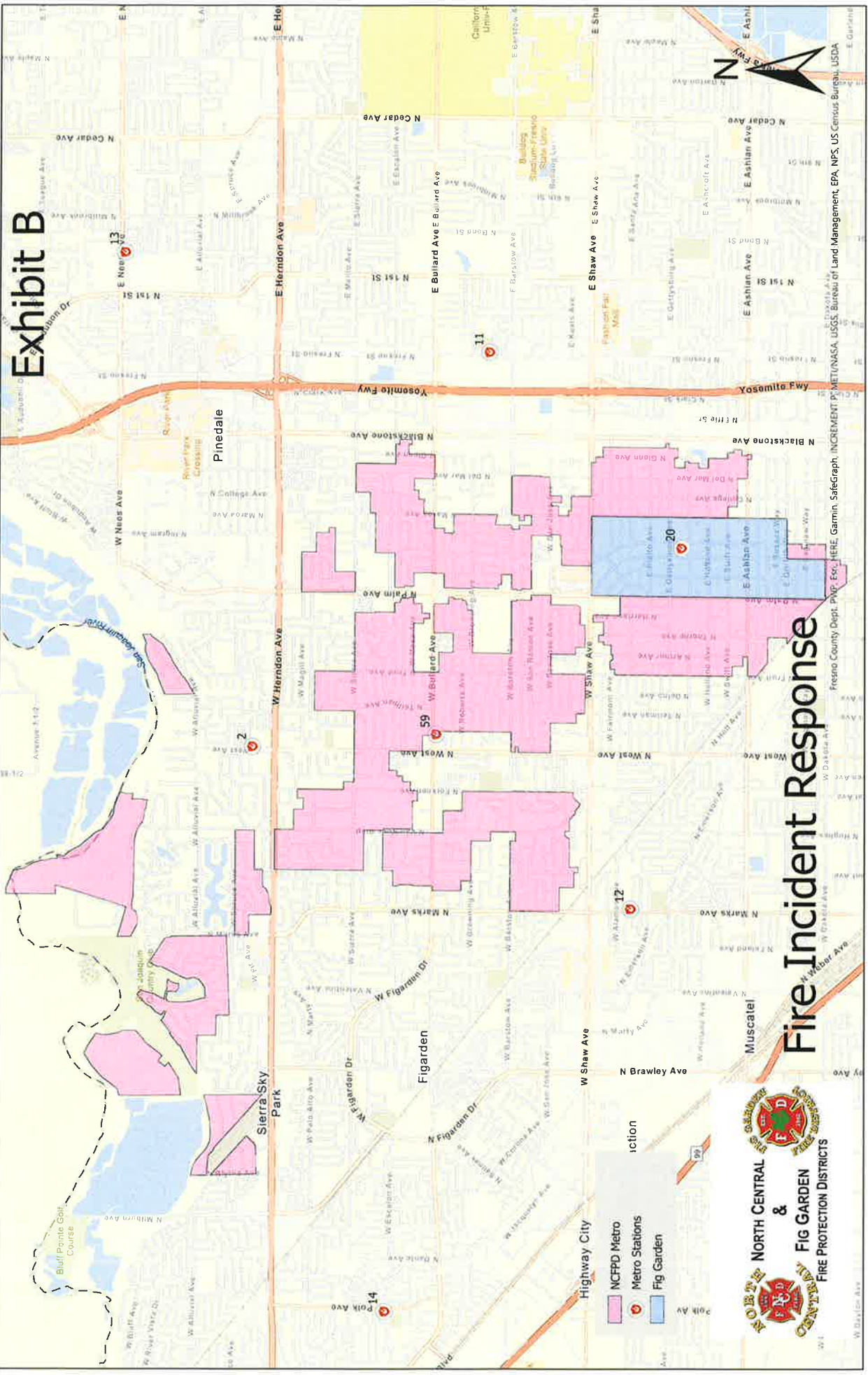


- NCFPD South Of Shaw
- Metro Parcels
- Fig Garden Parcels



Esri Community Maps Contributors | Fresno County Dept. PWP, Esri, HERE, Garmin, SafeGraph, INCREMENTAL, MET/NASA, USGS, Bureau of Land Management, EPA, APFS, US Census Bureau, USDA

Exhibit B



Fire Incident Response



- NCFPD Metro
- Metro Stations
- Fig Garden

Map data: © OpenStreetMap contributors, © Imagery © Mapbox, © Mapbox Satellite Imagery, © HERE, HERE Garmin, SafeGraph, INCREMENT, METUNASA, USGS, Bureau of Land Management, EPA, NPS, US Census Bureau, USDA

FIG GARDEN FIRE PROTECTION DISTRICT AND
NORTH CENTRAL FIRE PROTECTION DISTRICT
AGREEMENT FOR AUTOMATIC AID
FIRE SUPPRESSION AND EMERGENCY SERVICES

THIS AGREEMENT FOR AUTOMATIC AID FIRE SUPPRESSION AND EMERGENCY SERVICES (this "Agreement") is made and entered into on the **1st** day of **July, 2022**, by and between the FIG GARDEN FIRE PROTECTION DISTRICT, a political subdivision of the State of California, hereinafter called "Fig Garden" and NORTH CENTRAL FIRE PROTECTION DISTRICT, a political subdivision of the State of California, hereinafter called "North Central."

RECITALS

WHEREAS, the parties have the common power to provide fire protection services and desire to jointly exercise said power pursuant to the authority granted under Sections 6502 and 55632 of the California Government Code and Section 25400 et eq., of the California Health and Safety Code; and

WHEREAS, the parties desire to maximize the delivery of fire suppression and emergency services by responding the closest unit necessary to protect life and property;

WHEREAS, an agreement to provide automatic aid is beneficial to both parties; and

WHEREAS, Fig Garden does not participate in the California Disaster and Civil Defense Master Mutual Aid Agreement with the State of California pursuant to the California Emergency Services Act for purposes of requesting mutual aid in connection with any incident which cannot be handled adequately by the party's respective fire districts.

WHEREAS, Fig Garden does not participate in the Fresno County Operational Area Mutual Aid Agreement with the other fire agencies within Fresno County for purposes of requesting mutual aid in connection with any incident which cannot be handled adequately by the party's respective fire department.

WHEREAS, this Agreement addresses circumstances in which either North Central or Fig Garden request automatic aid and/or mutual aid in connection with any incident.

AGREEMENT

NOW, THEREFORE, the parties agree as follows:

SECTION 1. DEFINITIONS.

Unless the particular provision or context otherwise requires, the definitions contained in this section shall govern the construction, meaning, and application of words used in this Agreement.

- a) "Automatic Aid" shall mean the immediate dispatch of a fire unit within the jurisdiction of the requesting party under pre-determined terms and conditions, using (NFPA) 1221 as a guideline.
- b) "Automatic Aid Medical Service Area" shall mean the area within the Fig Garden unincorporated boundaries and the area within the North Central

SERVICES.

Purpose: By entering into this Agreement, the parties desire to enhance their abilities to provide fire suppression and emergency services by sharing resources when and where appropriate for emergency incident mitigation. To effectuate this purpose, the parties agree that their respective agencies will respond with their nearest available Fire Unit(s) within the attached defined *Automatic Aid Emergency Medical Service Area* (Exhibit "A") and *Automatic Aid Fire Protection Service Area* (Exhibit "B"). Neither agency is required to respond with particular identified units, however, the nearest available Fire Unit response concept shall be utilized when appropriate as it represents the foundation and rationale for this Agreement.

- a) Service Details Determined by Fire Chiefs. The specific details of providing the services under the terms as specified in this Agreement shall be determined by the respective Fire Chiefs of the parties. It is understood that all plans pertaining to the Fire Protection Services shall adhere as closely as practical to the "Nearest Available Fire Unit" concept which forms the basis for this Agreement.
- b) North Central Obligations to Fig Garden. North Central agrees to provide the following to the Fig Garden:
 - (1) Upon request by Fig Garden, to respond with no less than one Fire Unit within the "*Automatic Aid Medical Service Area*" and the "*Automatic Aid Fire Protection Service Area*" to complete alarm assignments as defined by the requesting party's response matrix. This is a general agreement of intent and does not obligate North Central to respond if its resources are otherwise unavailable.
 - (2) Upon request by Fig Garden, to respond with one Fire Unit as Automatic Aid within the Automatic Aid Service Areas, this mutually provided service is at no financial cost to either agency.
 - (3) Upon request by Fig Garden, North Central will provide one water tender in addition to any previously assigned automatic aid resources.
 - (4) Upon request by Fig Garden, North Central will provide one Fire Unit with a minimum of 2 career staff to cover the area within Fig Garden unincorporated boundaries, in support of draw down caused by emergency activity. This is a general agreement of intent and does not obligate North Central if its resources are unavailable.
 - (5) Any requests for assistance outside of the areas established in Exhibit A and Exhibit B, or not identified herein shall be considered a Mutual Aid request as identified in the recitals and would be subject to authorization by the responding party for each request based on availability rather than the nearest available concept.
- c) Fig Garden Obligations to North Central. Fig Garden agrees to provide the following to the North Central:
 - (1) Upon request by North Central, to respond with no less than one Fire

- d) Incident Commander. If an IC requires additional resources to augment the emergency response, they shall order them through the jurisdictional agency dispatch center of the agency having jurisdictional responsibility. There will always be one ordering point for any incident, and this will be determined by the agency which has jurisdictional authority for the incident.
- e) Early Release of Resources. Both parties agree to release the other agency's resources as quickly as operationally feasible to limit commitment times.
- f) Incident Command System. The incident Command System (ICS) shall be used on every incident.
- g) Availability of Equipment. Neither party to this Agreement is obligated to furnish any services to the requesting party if, in the sole discretion of the Fire Chief or their designee, the apparatus, equipment, personnel, or any combination thereof, is not available.
- h) Mutual Training. The parties shall conduct mutual trainings to ensure employees are familiar with protocols and equipment utilized by the other and are aligned with operational area policies.
- i) Common Radio Communications. The parties shall work cooperatively to develop and maintain common radio communications protocols to assure adequate communications exist while jointly responding to emergency incidents. In addition, work cooperatively and actively to deploy dispatching methods and Automatic Vehicle Location (AVL) tracking capabilities to improve response times, reduce unnecessary delays, and provide for accountability. Specifically, both agencies will support the Computer Aided Dispatch (CAD) interagency interface (CAD to CAD) system in conjunction with live AVL data exchange to ensure the closest unit is recommended and utilized without unnecessary delays and develop specific operating procedures that ensure dispatching accuracy.
- j) Notifications. When advised of an emergency incident within the other's jurisdiction, each party will make immediate notification of the incident to the jurisdictional agency.
- k) Protective Equipment. Ensure that all personnel respond in and use proper personal protective equipment (PPE) as specified by the policies of the respective parties.

SECTION 4. PRIVILEGES AND IMMUNITIES.

The provisions of this Agreement are intended to comply with the provisions of Article 2, Chapter 2, Part 1, Division 12, of the Health and Safety Code of the State of California, and Article 2, Chapter 4, Part 2, Division 2, Title 5, of the Government Code of the State of California, providing for privileges and immunities from liabilities, exemption from losses, and rules applicable to personnel furnishing fire protection outside the jurisdiction of the responding party and within the jurisdiction of the requesting party.

SECTION 5. MUTUAL INDEMNIFICATION.

IN WITNESS WHEREOF, the parties have executed this Agreement at Fresno, California, on the day and year first above written.

**FIG GARDEN FIRE
PROTECTION
DISTRICT,**

**NORTH CENTRAL FIRE
PROTECTION
DISTRICT,**

By: _____
Lewis Lenny Date
Chairman, Board of Directors

By: _____
Ken Abrahamian Date
Chairman, Board of Directors

APPROVED AS TO FORM:
Attorney for District

APPROVED AS TO FORM:
Attorney for District

By: _____
Date
Legal Council

By: _____
Kenneth Price Date
Legal Council

ATTEST:

KERRI DONIS
Fire Chief

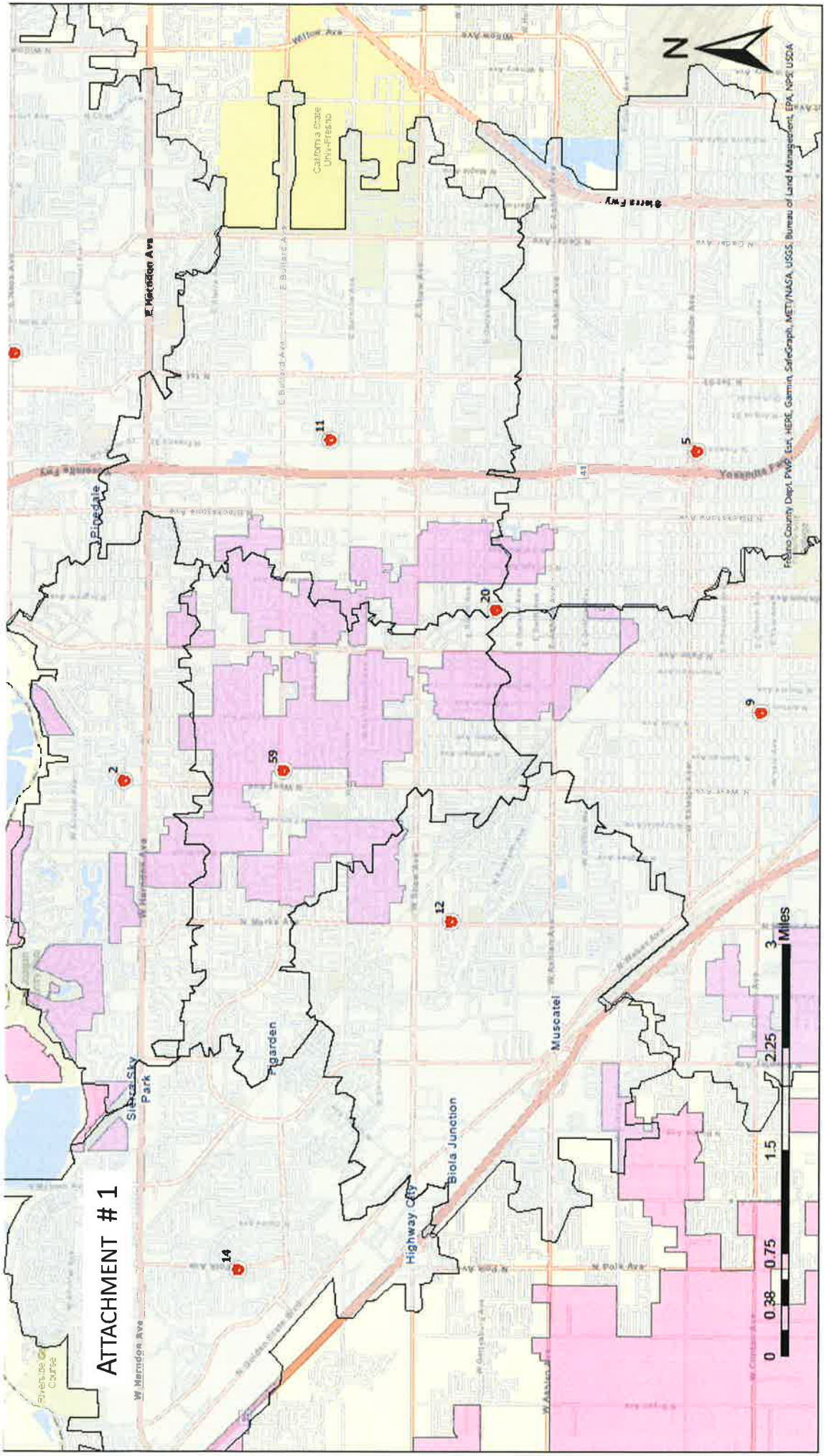
ATTEST:

TIMOTHY HENRY, EFO, CFO
Fire Chief

By: _____

By: _____

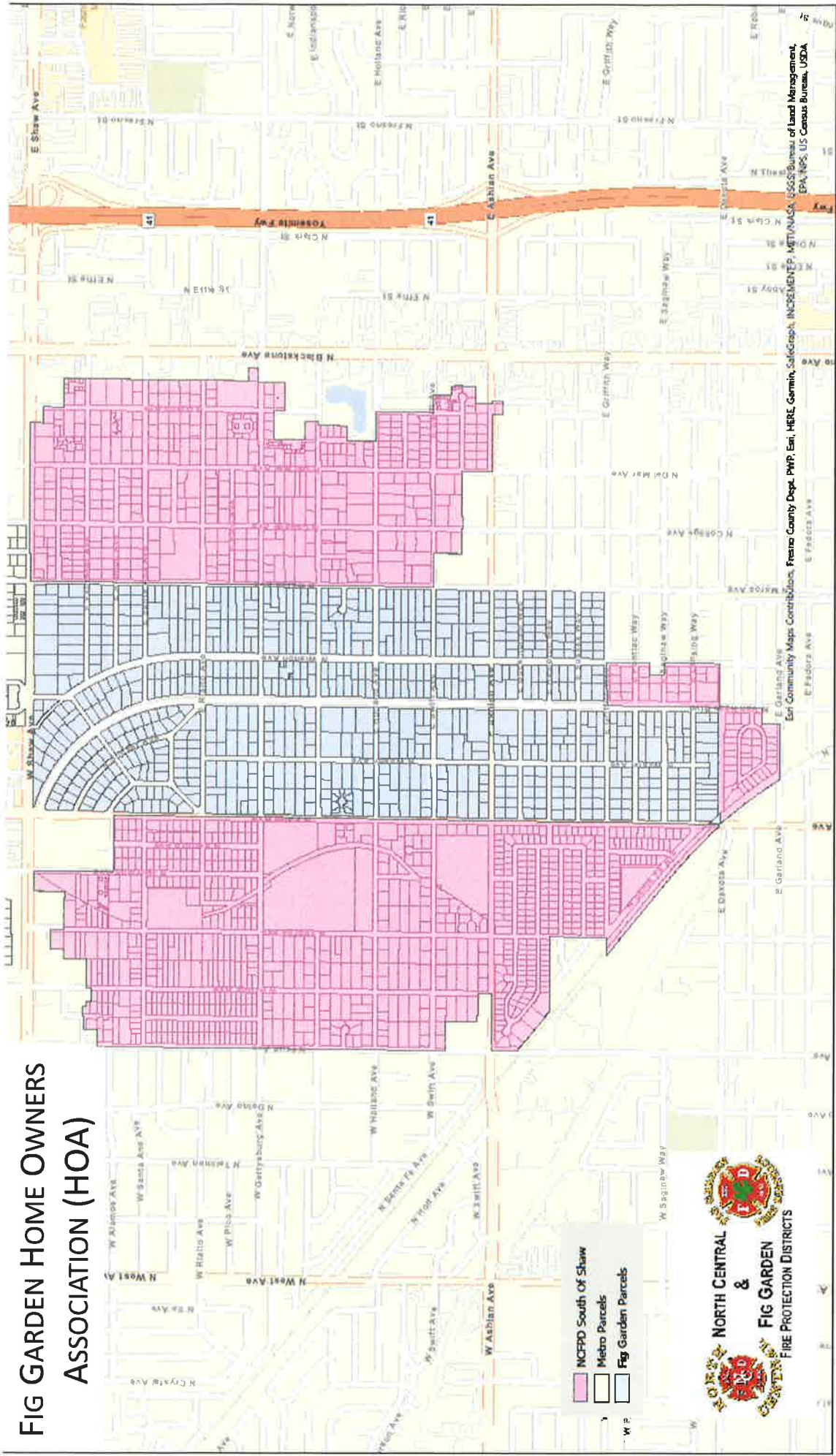
Attachment: Exhibit A – Map "Automatic Aid Medical Service Area"
Exhibit B – Map "Automatic Aid Fire Protection Service Area"



ATTACHMENT # 1

Fresno County Dept PWP, Est. HERE, Gamm, SafeGraph, MET/NASA, USGS, Bureau of Land Management, EPA, NPS, USDA

FIG GARDEN HOME OWNERS ASSOCIATION (HOA)



NCFPD South of Shaw
Metro
Fig Garden

