



NORTH CENTRAL FIRE  
PROTECTION DISTRICT

REGULAR BOARD MEETING PACKET

THURSDAY  
JULY 23, 2020

5:30 P.M.

Public Documents

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS  
REGULAR BOARD MEETING  
THURSDAY, JULY 23, 2020  
5:30 P.M.  
AGENDA**

***Per Executive Order N-25-20, which allows local and state legislative bodies to hold meetings via teleconference and to make meetings accessible electronically,” this Regular Meeting will be held via conference call and can be accessed as follows:***

**Please call: 1- (669) 900-6833. Follow all prompts. To access the call, you will need to enter the meeting ID number 367 059 9607. The public may participate in the meeting as otherwise permitted under the Brown Act by calling into this number.**

- 1. CALL TO ORDER**
  - A) Roll Call
- 2. INVOCATION**
- 3. PUBLIC COMMENTS**
- 4. CONSENT AGENDA**
  - A) Consideration and Approval of Disbursements List for June 2020
  - B) Review and Acceptance of Monthly Financial Reports
    - 1) Budget Variance Report: YTD Expenses Compared to Budget
    - 2) PG & E Report
- 5. APPROVAL OF MINUTES**
  - A) Minutes of the Regular Board Meeting of June 25, 2020.
- 6. FIRE CHIEF REPORT**
  - A) Fire Incident/Fire Prevention Reports for June
  - B) Community Development Block Grant Application
  - C) Station 55 Parking Renovation Project
  - D) Firefighter Academy
- 7. ADJOURNMENT INTO CLOSED SESSION**
  - A) “Conference with Legal Counsel – Anticipated Litigation – Significant exposure to litigation pursuant to (2) of subdivision (d) of Section 54956.9: No. of cases 1”
- 8. CONSIDERATION OF INSURANCE CLAIM AGAINST DISTRICT**
  - A) Action item - Consideration of Claim and Authorization to refer matter to District's Insurance Carrier, Fire Agencies Insurance Risk Authority, Claimant Amy J. Winter, Fresno California.

**9. PUBLIC HEARING FOR WEED ABATEMENT AND LIST OF ABATEMENT NOTICES**

- A) Action item – Conduct Public Hearing.
- B) Review List of Notices

**10. RESOLUTION NO. 20-07 – WEED ABATEMENT TAX ROLL ASSESSMENT**

- A) Action item – Consider and adopt Resolution No. 20-07 to place weed abatement charges on the tax roll for the 2020-2021 fiscal year.

**11. AUDIT SERVICE PROPOSALS**

- A) Action item – Consider and approve one of the proposals submitted to provide audit services for the District.

**12. BOARD MEMBER COMMENTS/REPORTS**

**13. ANNOUNCEMENTS**

- A) Regular Board Meeting: Thursday, August 27, 2020, at 5:30 p.m.

**14. 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  
JUNE 1 - JUNE 30, 2020  
JULY 1, 2020**

<b>CK#</b>	<b>VENDOR</b>	<b>DESCRIPTION</b>	<b>DATE</b>	<b>TOTAL AMOUNT</b>
	Quickbooks Payroll Service	Board payroll	6/1/2020	108.52
4887	Kerman Police Dept.	Live Scans	6/2/2020	220.00
4888	1 Stop Electric	Electrical work on classroom - st. 58	6/3/2020	3,835.60
4889	Employee Reimbursement	Uniform & boots	06/12/20	285.00
4890	Aramark	Linen service	06/12/20	111.47
4891	ARBA	Group life insurance	06/12/20	125.24
4892	ASI Administrative Solutions	Dental-vision plan funding	06/12/20	2,838.00
4893	Associated Design And Engineer	Parking lot project - station 55	06/12/20	948.75
4894	AT&T	Phone & long distance service	06/12/20	45.04
4895	Baja Construction Co.	Carport material for station 55 project	06/12/20	16,334.62
4896	Baker Manock & Jensen	Legal services	06/12/20	522.17
4897	Bauer Compressors	MSA G1 SCBA masks	06/12/20	75,071.90
4898	Better Flooring	Classroom flooring	06/12/20	6,814.12
4899	Bush Engineering Inc.	Parking lot project - station 55	06/12/20	69,728.67
4900	Employee Payroll Liabilities	Child support	06/12/20	435.00
4901	Employee Payroll Liabilities	Child support	06/12/20	100.50
4902	CCP Industries	Station supplies	06/12/20	174.51
4903	Employee Reimbursement	Uniform & boots	06/12/20	285.00
4904	Christine L. Boozer	Training consultant	06/12/20	3,400.00
4905	City of Fresno	Utilities - station 59	06/12/20	67.46
4906	City of Kerman	Utilities	06/12/20	598.73
4907	Clyde Lansing	Consulting services	06/12/20	2,000.00
4908	Employee Reimbursement	Uniform & boots	06/12/20	88.32
4909	Comcast Business	Internet and phone services	06/12/20	1,593.50
4910	Cook's	Radio maintenance	06/12/20	85.00
4911	CFSA	Annual membership dues	06/12/20	3,715.00
4912	FDAC EBA	Group health insurance	06/12/20	57,474.91
4913	Fire Safety Solutions	Plan review - consultant	06/12/20	1,267.50
4914	GC Builders	Install classroom at station 58	06/12/20	23,250.00
4915	H&J Chevrolet	Service & repairs to staff vehicles	06/12/20	562.64
4916	HI-Tech	Repairs to engine 55	06/12/20	3,243.99

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<b>CK#</b>	<b>VENDOR</b>	<b>DESCRIPTION</b>	<b>DATE</b>	<b>TOTAL AMOUNT</b>
4917	Employee Reimbursement	Uniform & boots	06/12/20	354.61
4918	Jorgensen Company	Annual fire extinguisher inspections	06/12/20	157.92
4919	Employee Reimbursement	Uniform, boots & training costs	06/12/20	502.95
4920	Employee Reimbursement	Uniform & boots	06/12/20	272.04
4921	Employee Reimbursement	Uniform & boots	06/12/20	71.73
4922	Board Member Reimbursement	Board member health insurance	06/12/20	799.00
4923	Employee Reimbursement	Uniform & boots	06/12/20	612.74
4924	Employee Reimbursement	Uniform & boots	06/12/20	685.45
4925	Employee Reimbursement	Uniform & boots	06/12/20	444.64
4926	L.N. Curtis	C/O detectors	06/12/20	1,013.47
4927	Loperena Antenna	Owens mountain antenna site lease	06/12/20	1,649.00
4928	Mac Equipment	Apparatus maintenance & station supply	06/12/20	127.85
4929	Board Member Reimbursement	Board member health insurance	06/12/20	901.00
4930	Mid Valley Disposal	Waste disposal - stations 56 & 58	06/12/20	319.67
4931	NFPA	Membership dues	06/12/20	1,575.00
4932	Office Depot	Office supplies & prevention supplies	06/12/20	731.53
4933	PG&E	Utilities	06/12/20	690.84
4934	Ray Morgan	Copier maintenance	06/12/20	57.30
4935	Real-Time	Computer maintenance	06/12/20	1,084.31
4936	Robert V Jensen	Bulk fuel	06/12/20	1,436.26
4937	Board Member Reimbursement	Board member health insurance	06/12/20	799.00
4938	San Joaquin Valley Air Control	Permit for station 57 generator	06/12/20	1,304.00
4939	Sebastian	Phone service	06/12/20	168.18
4940	Sierra HR Partners	HR consulting services	06/12/20	125.00
4941	Sierra Lock	Universal locks	06/12/20	1,040.45
4942	Slumberger Lumber	Station maintenance, apparatus main, equipment, training supplies	06/12/20	803.08
4943	Solar Maintenance Pros, Inc.	Solar panel cleaning	06/12/20	936.35
4944	Sparkletts	Drinking water for all stations	06/12/20	855.16

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4945	Employee Reimbursement	Uniform & boots	06/12/20	123.70
4946	Employee Reimbursement	Uniform & boots	06/12/20	599.86
4947	U.S. Bank PARS	Pension plan contributions	06/12/20	33,310.66
4948	Unitedhealthcare Insurance Co.	Prior board member insurance	06/12/20	375.25
4949	Valley Farms Supply	Trufuel mix for yard equipment	06/12/20	327.18
4950	Employee Reimbursement	Uniform & boots	06/12/20	745.96
	Quickbooks Payroll Service	Payroll	06/15/20	117,096.02
	Cks #4951 - 4853	Board payroll	06/30/20	197.57
4954	1 Stop Electric	Electrical work for stove at station 57	06/30/20	1,143.75
4955	Andrea Nakamura	Uniform & boots	06/30/20	483.61
4956	Aramark	Linen service	06/30/20	182.67
4957	Employee Payroll Liabilities	Child support	06/30/20	435.00
4958	Employee Payroll Liabilities	Child support	06/30/20	100.50
4959	Employee Reimbursement	Uniform & boots	06/30/20	867.67
4960	Employee Reimbursement	Uniform & boots	06/30/20	314.64
4961	Employee Reimbursement	Uniform & boots	06/30/20	516.84
4962	City of Fresno	Utilities - station 59	06/30/20	83.52
4963	City of Kerman - Other	permit for station 55 project	06/30/20	383.00
4964	Clayton A. Titus	Relocate classroom to foundation	06/30/20	5,750.00
4965	Employee Reimbursement	Uniform & boots	06/30/20	665.18
4966	Conner's Appliance	Repair oven at station 57	06/30/20	79.00
4967	Employee Reimbursement	Uniform & boots	06/30/20	901.97
4968	Co. of Fresno Auditor/Controller	June 2020 POB	06/30/20	28,336.47
4969	Employee Reimbursement	Uniform & boots	06/30/20	779.52
4970	Employee Reimbursement	Uniform & boots	06/30/20	664.74
4971	Employee Reimbursement	Uniform & boots	06/30/20	800.82
4972	FAIRA	Deductible on repairs for engine 55	06/30/20	2,965.00
4973	FDAC	Membership dues	06/30/20	562.50
4974	Fire Apparatus Solutions	Apparatus maintenance	06/30/20	9,207.45
4975	Francisco Sepulveda	Painting Classroom at 58	06/30/20	3,600.00
4976	Harbison International Inc.	Station 55 parking lot project	06/30/20	500.00

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4977	Employee Reimbursement	Uniform & boots	06/30/20	641.74
4978	Employee Reimbursement	Uniform & boots	06/30/20	283.44
4979	Employee Reimbursement	Flex plan reimbursement	06/30/20	614.30
4980	John Hancock USA	457 plan contributions	06/30/20	5,311.55
4981	Employee Reimbursement	Uniform & boots	06/30/20	156.20
4982	Employee Reimbursement	Uniform & boots	06/30/20	528.55
4983	Employee Reimbursement	Uniform & boots	06/30/20	475.36
4984	Employee Reimbursement	Uniform & boots	06/30/20	433.95
4985	Employee Reimbursement	Uniform & boots	06/30/20	436.54
4986	Employee Reimbursement	Uniform & boots	06/30/20	613.15
4987	Kerman Unified	Classrooms moved to 55 and 58	06/30/20	16,300.00
4988	KerWest	Public notice for preliminary budget	06/30/20	140.00
4989	Employee Reimbursement	Uniform & boots	06/30/20	486.30
4990	Employee Reimbursement	Uniform & boots	06/30/20	79.69
4991	Employee Reimbursement	Uniform & boots	06/30/20	319.29
4992	L.N. Curtis	Class A foam, investigation light	06/30/20	6,765.56
4993	Employee Reimbursement	Uniform & boots	06/30/20	712.35
4994	Employee Reimbursement	Uniform & boots	06/30/20	933.25
4995	Employee Reimbursement	Uniform & boots	06/30/20	760.50
4996	Employee Reimbursement	Uniform & boots	06/30/20	628.34
4997	Employee Reimbursement	Uniform & boots	06/30/20	793.75
4998	Office Depot	Office supplies	06/30/20	311.61
4999	PARS	457 & Pension admin fees	06/30/20	2,875.00
5000	Petty Cash	Postage, professional services, food, office & station supplies.	06/30/20	224.62
5001	PG&E	Utilites	06/30/20	11,258.25
5002	Raul Herrera	Pre-employment polygraphs	06/30/20	2,200.00
5003	Ray Morgan	Copier maintenance	06/30/20	567.38
5004	Real-Time	Computer maintenance	06/30/20	1,750.00
5005	Employee Reimbursement	Uniform & boots	06/30/20	504.55
5006	Robert V Jensen	Bulk fuel	06/30/20	838.58

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<b>CK#</b>	<b>VENDOR</b>	<b>DESCRIPTION</b>	<b>DATE</b>	<b>TOTAL AMOUNT</b>
5007	Sequoia Western	Weed abatement services	06/30/20	11,515.60
5008	Sparkletts	Drinking water for all stations	06/30/20	538.67
5009	Standard Insurance Company	LTD insurance	06/30/20	1,265.00
5010	Employee Reimbursement	Uniform & boots	06/30/20	384.00
5011	Employee Reimbursement	Uniform & boots	06/30/20	815.97
5012	U.S. Bank - Cal Card	Postage, statio equip. & appartus maint, station supplies, weed abatement, training, office supplies.	06/30/20	7,079.25
5013	U.S Bank Pars	Pension plan contributions	06/30/20	33,168.88
5014	US Bank Voyager Fleet System	Bulk fuel	06/30/20	3,171.14
5015	Verizon	Toughbooks data plan	06/30/20	760.20
5016	Verizon Wireless	Cell phones - operations	06/30/20	10.13
5017	Verizon Wireless office	Cell phones - admin staff	06/30/20	599.12
5018	Vern's Plumbing	Repair sewer line at station 58	06/30/20	1,428.00
5019	Employee Reimbursement	Uniform & boots	06/30/20	18.68
	Quickbooks Payroll Service	Payroll	06/30/20	114,045.69
	Quickbooks Payroll Service	Board payroll	06/30/20	108.54
				739,802.41

**Board action: To approve disbursements from West America general account as presented for the total amount of \$ 739,802.41.**



**NORTH CENTRAL FIRE PROTECTION DISTRICT  
SERVICES, SUPPLIES AND MAINTENANCE  
BUDGET - TO - ACTUAL  
JULY 2019 - JUNE 2020**

Services, Supplies and Maintenance	Fiscal Year 2019 - 2020 Budget	Activity thru 05/31/20	Jun-20	YTD Total	% of Budget Used	Budget Remaining	% of Budget Remaining
City of Fresno Metro Service Agreement	1,003,735	920,090.38	83,644.62	1,003,735.00	100%	0.00	0%
Pension Obligation Bonds	340,038	311,701.17	28,336.47	340,037.64	100%	0.36	0%
FCERA Payment Financing	417,751	417,121.25	0.00	417,121.25	100%	629.75	0%
Apparatus Financing Payment	49,161	49,160.54	0.00	49,160.54	100%	0.46	0%
Property, Auto & Liability Insurance	56,262	45,289.00	0.00	45,289.00	80%	10,973.00	20%
Turnouts and Masks	75,000	40,242.71	8,378.02	48,620.73	65%	26,379.27	35%
Communications	95,000	84,025.40	5,109.99	89,135.39	94%	5,864.61	6%
Apparatus Maintenance	150,000	86,759.82	21,375.19	108,135.01	72%	41,864.99	28%
Station Equipment Maintenance	35,000	20,105.44	521.61	20,627.05	59%	14,372.95	41%
Computers & Office Equipment	48,000	70,206.40	3,498.62	73,705.02	154%	(25,705.02)	-54%
Facility Maintenance	75,000	56,171.34	12,524.23	68,695.57	92%	6,304.43	8%
Station Supplies	25,000	25,286.68	2,377.11	27,663.79	111%	(2,663.79)	-11%
Fuel	98,000	72,873.96	5,445.98	78,319.94	80%	19,680.06	20%
Utilities	50,000	32,160.23	12,024.91	44,185.14	88%	5,814.86	12%
Professional Services	90,000	84,902.86	5,954.55	90,857.41	101%	(857.41)	-1%
Membership Dues & Subscriptions	20,000	10,689.40	2,137.50	12,826.90	64%	7,173.10	36%
Travel Expenses	40,000	9,973.44	0.00	9,973.44	25%	30,026.56	75%
Training	80,000	55,330.20	4,120.68	59,450.88	74%	20,549.12	26%
Office Supplies	18,000	13,575.64	1,624.55	15,200.19	84%	2,799.81	16%
Food	3,000	2,074.56	301.30	2,375.86	79%	624.14	21%
Fire Prevention	16,644	11,848.25	1,736.36	13,584.61	82%	3,059.39	18%
Apparatus Tools, Equipment & Hose	75,000	78,854.41	1,013.47	79,867.88	106%	(4,867.88)	-6%
Extractors	30,000	0.00	0.00	0.00	0%	30,000.00	100%
<b>Totals</b>	<b>2,890,591</b>	<b>2,498,443.08</b>	<b>200,125.16</b>	<b>2,698,568.24</b>	<b>93%</b>	<b>192,022.76</b>	<b>7%</b>

12th month of fiscal year - average = 100%

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
WAGES, BENEFITS, POB AND FUND EXPENDITURES  
BUDGET - TO - ACTUAL  
JULY 2019 - JUNE 2020**

Wages, Benefits and POB	Fiscal Year 2019 - 2020 Budget	Activity thru 05/31/20	Jun-20	YTD Total	% of Budget Used	Budget Remaining	% of Budget Remaining
Current Board Wages and Benefits	61,046	53,636.38	4,172.66	57,809.04	95%	3,236.96	5%
Prior Board Member Benefits	4,663	4,318.90	417.25	4,736.15	102%	(73.15)	-2%
Surviving Spouse Benefits	11,112	9,977.03	912.08	10,889.11	98%	222.89	2%
Employee Wages and Benefits	5,669,409	4,596,362.61	454,612.35	5,050,974.96	89%	618,434.04	11%
<b>Total Wages, Benefits and POB</b>	<b>5,746,230</b>	<b>4,664,294.92</b>	<b>460,114.34</b>	<b>5,124,409.26</b>	<b>89%</b>	<b>621,820.74</b>	<b>11%</b>
<b>Fund Expenditures per Budget</b>							
Weed Abatement	16,000	14,488.09	11,554.35	26,042.44	163%	(10,042.44)	-63%
Reopen and finish work at station 58	89,525	99,528.26	0.00	99,528.26	111%	(10,003.26)	-11%
Type VI Fire Engine	172,500	161,351.36	0.00	161,351.36	94%	11,148.64	6%
Station 55 tower extension	20,000	18,992.80	0.00	18,992.80	95%	1,007.20	5%
Mobile Data Terminals (MDTs)	60,000	60,644.59	0.00	60,644.59	101%	(644.59)	-1%
Station 55 Parking Renovation Project	318,000	131,859.90	87,895.04	219,754.94	69%	98,245.06	31%
Misc Expenditures - Capital & Building	20,000	14,353.05	0.00	14,353.05	72%	5,646.95	28%
Landscaping at Stations 55 & 58	45,000	49,068.00	0.00	49,068.00	109%	(4,068.00)	-9%
Tree Trimming at District Stations	5,000	3,940.00	0.00	3,940.00	79%	1,060.00	21%
Station signs	30,000	0.00	0.00	0.00	0%	30,000.00	100%
Radios	25,000	17,215.54	0.00	17,215.54	69%	7,784.46	31%
Generators - stations 56 & 58	100,000	10,468.20	1,304.00	11,772.20	12%	88,227.80	88%
Portable Classrooms	60,000	3,400.00	56,385.69	59,785.69	100%	214.31	0%
SCBA Fill Station	44,000	43,691.80	0.00	43,691.80	99%	308.20	1%
SCBA Units & District's Portlotn of Grant	120,000	21,764.61	75,071.90	96,836.51	81%	23,163.49	19%
Asbestos Removal - Station 59	27,000	26,216.00	0.00	26,216.00	97%	784.00	3%
<b>Total Fund Expenditures</b>	<b>1,152,025</b>	<b>676,982.20</b>	<b>232,210.98</b>	<b>909,193.18</b>	<b>79%</b>	<b>242,831.82</b>	<b>21%</b>

**PG&E Comparison  
2019 to 2020**

LOCATION	Jun-19	Jun-20	Difference
<b>15850 W. Kearney:</b>			
Acc# 7835118035 (Elect) - Kwh	\$ 394.64	\$ 353.06	\$ (41.58)
Acc# 7835118040 (Gas) - Therms	\$ 130.43	\$ 121.33	\$ (9.10)
<b>MONTHLY TOTALS</b>	<b>\$ 525.07</b>	<b>\$ 474.39</b>	<b>\$ (50.68)</b>
<b>806 S. Garfield:</b>			
Acc# 7835118045 (Elect) - Kwh	\$ 1,657.79	\$ 3,082.80	\$ 1,425.01
Acc# 7835118050 (Gas) - Therms	\$ 37.36	\$ 53.14	\$ 15.78
<b>MONTHLY TOTALS</b>	<b>\$ 1,695.15</b>	<b>\$ 3,135.94</b>	<b>\$ 1,440.79</b>
<b>4555 N. Biola:</b>			
Acc# 2283032025 (Elect) - Kwh	\$ 5,986.62	\$ 9,761.87	\$ 3,775.25
Acc# 2283032030 (Gas) - Therms	\$ 33.06	\$ 42.63	\$ 9.57
<b>MONTHLY TOTALS</b>	<b>\$ 6,019.68</b>	<b>\$ 9,804.50</b>	<b>\$ 3,784.82</b>
<b>7285 W. Shields:</b>			
Acc# 6632517005 (Elect) - Kwh	\$ 685.28	\$ 1,418.37	\$ 733.09
Acc# 7835118025 (Shop) - Kwh	\$ 105.57	\$ 139.05	\$ 33.48
Acc# 7835118020 (yrd lite) - Kwh	\$ 12.37	\$ 11.78	\$ (0.59)
Acc# 7835118030 (Gas) - Therms	\$ 16.08	\$ 51.87	\$ 35.79
<b>MONTHLY TOTALS</b>	<b>\$ 819.30</b>	<b>\$ 1,621.07</b>	<b>\$ 801.77</b>
<b>1709 W. Bullard:</b>			
Acc# 2283033680 (Elect) - Kwh	\$ 60.68	\$ 33.85	\$ (26.83)
Acc# 2283032877 (Gas) - Therms	\$ 24.56	\$ 20.49	\$ (4.07)
<b>MONTHLY TOTALS</b>	<b>\$ 85.24</b>	<b>\$ 54.34</b>	<b>\$ (30.90)</b>
<b>TOTALS BY MONTH</b>	<b>\$ 9,144.44</b>	<b>\$ 15,090.24</b>	<b>\$ 5,945.80</b>

**PG&E Comparison  
2019 to 2020**

<b>LOCATION</b>	<b>Jun-19</b>	<b>Jun-20</b>	<b>Difference</b>
<b>15850 W. Kearney:</b>			
Acc# 7835118035 (Elect) - Kwh	no data	no data	
Acc# 7835118040 (Gas) - Therms	106	87	(19)
<b>806 S. Garfield:</b>			
Acc# 7835118045 (Elect) - Kwh	2,234	no data	
Acc# 7835118050 (Gas) - Therms	31	36	5
<b>4555 N. Biola:</b>			
Acc# 2283032025 (Elect) - Kwh	4,770	no data	
Acc# 2283032030 (Gas) - Therms	18	25	7
<b>7285 W. Shields:</b>			
Acc# 6632517005 (Elect) - Kwh	2,745	5,432	2,687
Acc# 7835118025 (Shop) - Kwh	405	497	92
Acc# 7835118020 (yrd lite) - Kwh	28	9	(19)
Total Kwh current month	3,178	5,938	2,760
Acc# 7835118030 (Gas) - Therms	1	35	34
<b>1709 W. Bullard:</b>			
Acc# 2283033680 (Elect) - Kwh	175	56	(119)
Acc# 2283032877 (Gas) - Therms	17	11	(6)

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS  
REGULAR BOARD MEETING  
THURSDAY, JUNE 25, 2020  
5:30 P.M.  
MINUTES**

***Per Executive Order N-25-20, which allows local and state legislative bodies to hold meetings via teleconference and to make meetings accessible electronically," this Regular Meeting will be held via conference call and can be accessed as follows:***

**Please call: (669) 900-6833. Follow all prompts. To access the call, you will need to enter the ID number 830 5837 2087. The public may participate in the meeting as otherwise permitted under the Brown Act by calling into this number.**

**1. CALL TO ORDER**

District Board Chair Mr. Ken Abrahamian called the meeting to order at 5:33 p.m.

**Roll Call**

**Board Members Present:** Mrs. Cheryl Belluomini, Mr. Michael Foglio, Mr. Rusty Nonini, Ms. Amanda Souza and Mr. Abrahamian.

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

**2. INVOCATION**

The invocation was led by Pastor Jesse Hernandez.

**3. PUBLIC COMMENTS**

There were no public comments

**Mr. Price called the District Board's attention to an item that needs to be added to this month's agenda. He explained if an item comes to the District's attention after the agenda has been posted and it needs immediate consideration it can be added to the agenda.**

The item being considered to be added to the agenda is a resolution from the County Registrar of Voters that must be adopted and turned in by July 3<sup>rd</sup>. The District received a call on Wednesday from the County Clerk with the details and a sample resolution. Mr. Abrahamian called for a motion to add this item to the agenda.

**Motion:** To add Resolution No. 20-06 ordering even-year Board of Director's Election, consolidation of elections, and specifications of the election order to the agenda. This item was placed on the agenda after item ten (10).

**Moved by:** Mr. Nonini, second by Ms. Souza.

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

**4. CONSENT AGENDA**

**A. Consideration and Approval of Disbursements List for May 2020**

**B. Review and Acceptance of Monthly Financial Reports**

- 1) District Cash Balances Report – All Funds**
- 2) Budget Variance Report: YTD Expenses Compared to Budget**
- 3) Revenue and Reimbursement Report**
- 4) PG&E 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 items pulled so Mr. Abrahamian called for a motion.

**Motion:** To approve the Consent Agenda as presented.

**Moved by:** Mr. Foglio, second by Mrs. Belluomini

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

**5. APPROVAL OF MINUTES**

**A) Minutes of the Regular Board Meeting of May 28, 2020.**

There were no questions or comments.

**Motion:** To approve the minutes of the Regular Board Meeting of May 28, 2020 as presented.

**Moved by:** Mr. Abrahamian, second by Mr. Nonini.

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

**6. FIRE CHIEF REPORT**

**A) Fire Incident/Fire Prevention Reports for May**

Chief Henry called the District Board’s attention to the summary report for the fire incident report for May and asked them if they had any questions. Chief Henry went through the calls for the month and compared the amount of calls this year to last year at this time. There were no questions.

**7. PUBLIC HEARING FOR WEED ABATEMENT AND LIST OF ABATEMENT NOTICES**

**A) Action item – Conduct Public Hearing**

Mr. Abrahamian opened the floor for the Public Protest Hearing for public comments on the 2020 weed abatement season at 5:47 p.m.

Mr. Charlie Yang addressed the District Board with some questions about his property located at 3073 N Blythe. Mr. Yang stated he received a notice to destroy weeds and just wanted to make sure he has done all the abatement correctly. Chief Henry told Mr. Yang the District’s Fire Marshal will contact him to schedule

a time to meet with him on his property to inspect the property and explain how Mr. Yang can correct any problem spots if there is any more abatement that needs to be completed.

Mr. Abrahamian closed the floor for the Public Protest Hearing for public comments on the 2020 weed abatement season at 5:50 p.m.

**B) Review the List of Notices - Information only.**

There were no questions or comments regarding this month's list of notices.

**8. PRELIMINARY BUDGET FOR THE 2020-2021 FISCAL YEAR**

**A) Action item – Consider and adopt the District's Preliminary Budget for the 2020-2021 Fiscal Year.**

Mr. Barcelos called the District Board's attention to the memo in their board packet that lists all the highlights of the 2020-2021 fiscal year preliminary budget. He stated he was going to go through all the highlights listed on the memo and address any questions from the District Board or anyone from the public participating in the meeting.

Highlights for the 2019-2020 fiscal year ending June 30, 2020:

- Property tax revenue is projected to increase by 4.53 percent which is a \$414,576 increase from last fiscal year.
- Net operating revenue after the approved annual contribution to the Capital fund of \$1,000,000 and a \$150,000 contribution to the District's pension 115 trust is projected to be \$842,231.
- Operating expenses are projected to be under budget by \$827,970.
- During the 2019-2020 fiscal year the following capital improvements or capital purchases were completed:
  - Improvements to re-open station 58 - \$99,528.
  - Purchased a new patrol rig - \$172,500.
  - Installed a 20-foot extension to the tower at station 55 - \$18,993.
  - Purchased new mobile data terminals (MDTs) for all apparatus - \$60,645.
  - Purchased new hand-held radios - \$17,216.
  - Purchased new SCBA fill station - \$43,692.
  - Completed landscaping projects at stations 55 and 58 - \$49,068.
  - Completed asbestos abatement at station 59 - \$26,216.
  - Completed several small miscellaneous building projects - \$19,853
- Capital improvement projects and purchases approved but still pending completion during the 2019-2020 fiscal year:
  - Station 55 parking renovation project - \$318,000.
  - Portable classroom projects at stations 55 and 58 - \$60,000.
  - Station generator purchase & installation at stations 57 and 58 - \$100,000.
  - Purchase of SCBA units and face pieces - \$120,000.
  - Station radio towers communication equipment & software upgrade - \$602,410.
  - Purchase new station signs for three stations - \$30,000.
  - Purchase canopy covers to house reserve engines at station 58 - \$30,000.

- Ending total fund balances for all District funds for June 30, 2020 is projected to be \$7,884,977 which is an increase of \$969,704 from June 30, 2019.

Mr. Barcelos pointed out the page listing all the operating expenses and District Fund balances and asked the District Board if they had any questions but there were no questions. Mr. Barcelos started going over the highlights for the 2020-2021 fiscal year projections.

Highlights for the 2020-2021 fiscal year:

- Property tax revenue is projected to increase by two percent for a total increase of \$191,226.
- Operating expenses are projected to increase by \$450,065 from 2019-2020 adopted expense projections and \$1,278,035 from the actual operating expenses projected for the end of this 2019-2020 fiscal year.
- Operating net revenue after an annual contribution to the Capital Fund of \$700,000 is projected to be \$191,433.
- Proposed Capital projects and purchases:
  - Work on station 59 to do some repairs now that asbestos has been abated - \$250,000.
  - Purchase new VHF station radios for all stations - \$15,000.
  - Potential District match if awarded grants the District has submitted applications for - \$71,635.
  - Phase two of landscaping project at station 55 - \$25,000.
  - New Station signs for two District stations - \$20,000.
  - More canopy covers to house reserve equipment - \$20,000.
  - Furniture and equipment for portable classrooms for training - \$60,000.
  - Overhead door replacement for two doors needing replacement - \$15,000.
- Projected ending total fund balances for all District funds for June 30, 2021 is \$8,334,575 which is an increase of \$449,498.

Mr. Barcelos asked the District Board if they had any questions. Mrs. Belluomini asked about the work proposed for station 59 and asked if the District Board would be able to make the final approval on any work being proposed for station 59. After some discussion about this item, Chief Henry stated before moving forward on any plans to start work at station 59, he would bring the plans before the District Board for their approval.

There were no more questions so Mr. Abrahamian called for a motion.

**Motion:** To adopt the 2020-2021 Preliminary Budget as presented.

**Moved by:** Mrs. Belluomini, second by Ms. Souza.

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

**9. OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM FOR EXTRICATION EQUIPMENT**



**A) Action item – Consider and approve award of grant funds from the OTS grant program in the amount of \$86,000 for extrication equipment.**

Chief Henry reported the District was contacted by the Office of Traffic Safety (OTS) after considering our grant application of over \$200,000 for heavy extrication equipment. The District was notified that we will receive grant funds \$86,000 for the equipment. With this award there is no District match but we are required to pay the sales tax on this purchase which is estimated to be approximately \$8,000.

The District Board asked if the award is enough funds to replace the extrication on all the apparatus and what is the difference between the light equipment and the heavy equipment. Chief Henry replied most of our apparatus have a lighter rescue equipment cutting tool but it doesn't have the strength or the ability to do the extrication that the jaws of life does. The grant funds will pay for two sets of the jaws of life which is considered heavy extrication equipment. All the remaining apparatus will still carry a set of the lighter extrication rescue equipment.

There were no more questions so Mr. Abrahamian called for a motion.

**Motion:** To approve the OTS grant award of \$86,000 plus approximately \$8,000 in sales tax for the purchase of extrication equipment.

**Moved by:** Mr. Abrahamian, second by Mr. Nonini.

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

**10. LETTER OF AUTHORIZATION TO ADD, CHANGE OR DELETE SPECIAL ASSESSEMENTS TO THE FRESNO COUNTY TAX ROLL**

**A) Action item – Consider and approve letter to authorize district personnel listed in the authorization letter to add, change or delete special assessments on the Fresno County tax roll.**

Mr. Barcelos reported the County of Fresno requires an authorization letter from the District Board that would allow District staff to place special assessments on the County tax roll. The weed abatement charges incurred by the District's abatement contractor are considered special assessments. This letter will authorize District staff to complete the steps needed to file the necessary documents to place the abatement charges on the County's tax roll. The District's current letter of authorization is outdated and so this letter will provide a list of current District staff. Mr. Barcelos asked if there were any questions.

There were no questions so Mr. Abrahamian called for a motion.

**Motion:** To approve District staff listed on the letter of authorization that will allow staff to add, change or delete special assessments on the County tax roll for weed abatement charges.

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

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

**11. RESOLUTION NO. 20-06 ORDERING EVEN-YEAR BOARD OF DIRECTOR'S ELECTION, CONSOLIDATION OF ELECTIONS, AND SPECIFICATIONS OF THE ELECTION ORDER.**

**A) Action item – Consider and adopt Resolution No. 20-06 ordering even-year Board of Director's election, consolidation of elections, and specification of the election order.**

Mr. Barcelos reported he received a call from the County Clerk/Registrar of Voters Elections Office reminding the District this resolution must be adopted and turned in to the County Clerk's office by July 3<sup>rd</sup>. The District received the call yesterday after the agenda had been posted on Monday.

The Resolution is to consolidate the election of District Board positions with the November general election and calling out specifications of the election order such as the cost and amount of words in a candidate's statement.

Mr. Barcelos and Mr. Price answered two questions from the District Board. Mr. Abrahamian called for a motion.

**Motion:** To adopt Resolution No. 20-06 ordering even-year Board of Director's election, consolidation of elections, and specifications of the election order.

**Moved by:** Mr. Nonini, second by Mrs. Belluomini.

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

**12. BOARD MEMBER COMMENTS/REPORTS**

Mrs. Belluomini thanked the District for patrolling the Biola area to make their presence known in hopes of curtailing the use of illegal fireworks.

**13. ANNOUNCEMENTS**

**A) Next Regular Board Meeting: Thursday, July 23, 2020 at 5:30 p.m.**

**14. ADJOURNMENT**

**Motion:** To adjourn the meeting at 6:31 p.m.

**Moved by:** Mr. Abrahamian, second by Mr. Nonini.

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

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Amanda Souza, Board Secretary  
North Central Fire Protection District

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Date

# June Incident Summary

314 Total Calls

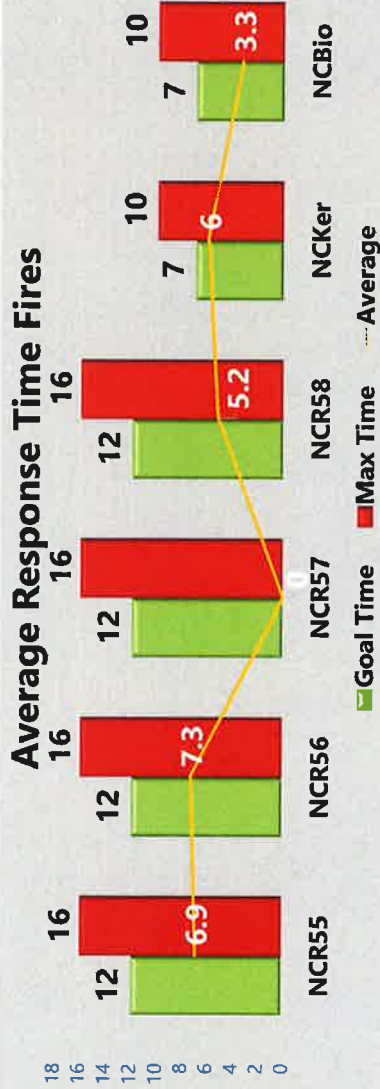
Fire/Other  
44%

27 Fire Call Types

111 Other Call Types

EMS/Rescue  
56%

176 EMS/Rescue  
Call Types



TOTAL VALUE OF ALL INCIDENTS

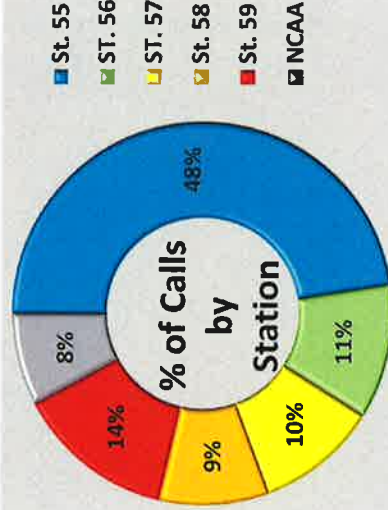
**\$1,643,500**

VS

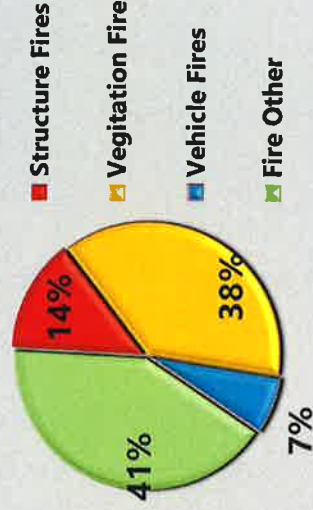
**\$830,600**

DOLLAR LOSS

### June- 3 Year Comparison



### FIRE CALLS BY TYPE





## **NORTH CENTRAL FIRE PROTECTION DISTRICT**

**Board of Directors:** Ken Abrahamian • Cheryl Belluomini

Michael Foglio • Rusty Nonini • Amanda Souza

**Fire Chief:** Timothy V. Henry, CFO, EFO

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Fire Headquarters

15850 W. Kearney Boulevard

Kerman, California 93630-9335

(559) 275-5531 • FAX (559) 846-3788

[www.northcentralfire.org](http://www.northcentralfire.org)

### **MEMORANDUM**

**TO:** North Central Board of Directors

**FROM:** Timothy Henry, Fire Chief

**DATE:** July 23, 2020

**SUBJECT:** Station 55 Parking Renovation Project

---

The District's Parking Renovation Project at station 55 has been completed. Attached are some pictures of the completed project. The project consisted of construction of a block wall across the front with an automatic rolling gate across the entrance, a carport over the parking stalls, the pad and installation of a portable classroom, paving of the entire area that was once a ponding basin and then became a temporary gravel driveway and a few additional parking spots along the west wall and northwest corner.

There are a few more things to do to complete the project. We will install rain gutters on the classroom and carport and add a few plants and a tree around the driveway area near the street. The classroom is already being used for the Firefighter Academy.

**Recommended Action:** Information only.



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



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



## **NORTH CENTRAL FIRE PROTECTION DISTRICT**

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### **MEMORANDUM**

**TO:** North Central Board of Directors

**FROM:** Timothy Henry, Fire Chief

**DATE:** July 23, 2020

**SUBJECT:** New Appointed Firefighter Trainees

---

On July 16, 2020, the District hired six new Firefighter Trainees to fill existing vacancies. Their firefighter academy will be five weeks on a 40-hour work week at the new classroom facility located at Fire Headquarters.

All six of the recruits are graduates of Fresno City College Fire Academy and were Student Inters with North Central Fire District.

- Jason Dorman – In addition to being a student intern, Jason worked as an EMT with Pistoresi Ambulance and Sanger Fire Department.
- Caleb Garcia – Caleb spent more than a year with the District as an Intern/Limited Term Firefighter.
- Kyle Hansen – Kyle spent more than a year with the District as an Intern/Limited Term Firefighter. He also has experience as an EMT Firefighter with Kingsburg Fire Department.
- Nicolas Jeffers – Nicolas spent more than a year with the District as an Intern/Limited Term Firefighter.
- Kenneth Kirkman – Kenneth worked for the District as a Limited Term Firefighter prior to returning to Cal Fire as a seasonal firefighter. Kenneth has multiple years of experience in the Wildland setting.
- Jeovan Mata – Jeovan spent more than a year with the District as an Intern/Limited Term Firefighter. He also has experience as an EMT with Sanger Fire Department.

The photos are attached for your review.



*Kyle Hansen*



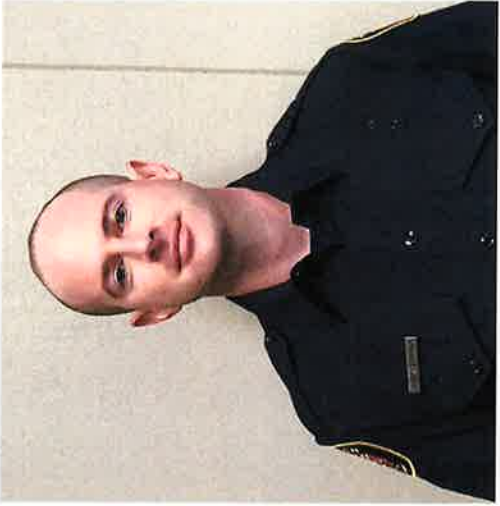
*Jeovan Mata*



*Caleb Garcia*



*Kenneth Kirkman*



*Jason Dorman*



*Nicholas Jeffers*





## **NORTH CENTRAL FIRE PROTECTION DISTRICT**

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### **MEMORANDUM**

**TO:** North Central Board of Directors

**FROM:** Timothy Henry, Fire Chief

**DATE:** July 23, 2020

**SUBJECT:** Rejection of Claim and Authorization to Refer Matter to District Insurance, FAIRA.

---

The District is in receipt of the attached claim for damages from claimant Amy J. Winter. Attached to this memo is a copy of the claim received by the District on June 23, 2020.

If the District Board rejects the claim, FAIRA will process and further investigate the claim.

**Recommended Action:** Reject the subject claim and refer it to the District's Insurance company (FAIRA) for further action.

**CLAIM FOR DAMAGES TO PERSON OR PROPERTY**

A claim against the North Central Fire District must be filed with the Clerk of the NCFD within **six (6)** months after the incident or event occurred. Be sure your claim is against the NCFD and not another entity. Where space is insufficient, please use additional paper and identify the paragraph being answered by number.

Completed claim form and related documents and photos must be hand delivered or mailed to:

*Please Print*

**Section I: Claimant Information**

Name of Claimant:	Amy	Jewett	Winter
	First Name	Middle Initial	Last Name
Address:	3022 E. Gilbert St.	Fresno	93721
	Street Address	City/State	Zip Code
Telephone No.	(559) 907-8027		
	Home	Cell	Work

E-Mail Address:

**Section II: Claim Information**

Date of Occurrence:	Time of Occurrence:
Location: 1/30/2020	approx. at 3:30 p.m.

Circumstances giving rise to this claim: Ms. Winter was working at the Kerman Community Center and the Fire Department was running drills outside. When Ms. Winter went outside for some fresh air, a cloud of fire retardant was sprayed and inhaled by her causing injury.

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**Describe the indebtedness, obligation, injury, damage or loss incurred so far as you now know.**

Zenith has paid a total of \$1,273.02 in medical care and temporary disability benefits; however, this amount is not final, as Ms. Winter's workers compensation claim remains open.

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**If known, provide the name(s) of the NCFD employee(s) who you believe caused the injury or damage.**

Unknown

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**Provide dollar amount of claim and explain how the dollar amount was computed. Please attach receipts/estimates. If amount claimed exceeds \$10,000, please indicate whether the claim would be a "limited jurisdiction civil case" (under \$25,000) or "general jurisdiction civil case" (over \$25,000).**

\$1,245.17 in medical care and \$27.85 in temporary disability benefits. Please see attached Claim Payment History. Ms. Winter has been treated by: Victor V. Silva M.D., 2651 Selma Ave., Fresno, CA 93662, (800) 555-1212. She was also treated by: Joseph J. Lum, M.D., 7300 N. Fresno St., Fresno, CA 93720, (800) 555-1212 and Robert Crouch, M.D. at the same location and phone number as Joseph J. Lum.

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**If this claim relates to an automobile accident, please provide the following information:**

Auto Insurance Company: \_\_\_\_\_ Telephone No. \_\_\_\_\_

Auto Insurance Company Address: \_\_\_\_\_

Auto Insurance Policy No. \_\_\_\_\_

Insurance Broker/Agent Name: \_\_\_\_\_ Telephone No. \_\_\_\_\_

Vehicle License No. \_\_\_\_\_ Vehicle Make/Model/Year: \_\_\_\_\_

Driver License No. \_\_\_\_\_ State Issued: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

**Section III: Medicare Secondary Payer Act.**

The Medicare Secondary Payment Act is a federal law that became effective January 9, 2010. NCFD is required to report all claims involving payments for bodily injury and/or medical treatments to Medicare. If you are seeking medical damages you may be required to provide

your social security number prior to any payment by NCFD or NCFD will be unable to process your claim.

**If the claim involves medical treatment for a claimed injury, please provide the name, address and telephone number of any physicians or hospitals providing treatment. If applicable, please attach copies of any medical bills, reports or similar documents supporting your claim.**

**WARNING: Presentation of a false claim may be considered a crime. Pursuant to CCP§1038, NCFD may seek to recover all costs of defense in the event an action is filed which is later determined not to have been brought in good faith with reasonable cause.**

**Section IV: Representative/Attorney Information (Must be completed if claim is being filed by attorney or authorized representative.)**


Name of Attorney/Representative *(please print)* W. Brad Barbagallo, Esq/Zenith Insurance Company

Mailing Address:	21255 Califa St.	Woodland Hills, CA	91367
	Street Address	City/State	Zip Code

Area Code/Telephone No. (805) 338-5318

E-Mail Address: wbarbagallo3@thezenith.com

**Section V: Notice and Signature**

Signature of Claimant	Date
	6/23/2020
Signature of Attorney/Representative	Date



## **NORTH CENTRAL FIRE PROTECTION DISTRICT**

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### **MEMORANDUM**

**TO:** North Central Board of Directors

**FROM:** Timothy Henry, Fire Chief

**DATE:** July 23, 2020

**SUBJECT:** Weed Abatement Public Hearing and Notices

---

Tonight is the third public hearing scheduled for the weed abatement season this year.

District engine companies re-inspected the thirteen (13) lots sent a notice to destroy weeds in June after last month's public hearing on June 25<sup>th</sup>. The engine companies found three lots that were still not abated. District staff assigned work orders to the District abatement contractor for all three lots.

This month nine more lots were discovered and the property owners were mailed a notice to destroy weeds. After tonight's public hearing, these nine lots will be re-inspected and if not abated will be assigned to the District's abatement contractor for abatement.

Attached is a list of the properties receiving the "Notice to Destroy Weeds" for review by the Board.

**Recommended Action:** Conduct Public Hearing and review list.

**North Central Fire District  
Notice to Destroy Weeds - July 2020**

APN	Property Owner	Location/Description	Public Hearing	
50106003	Parmvir Batth	vacant lot east of 3760 W Buena Vista		07/23/20
50025306	Reid & Stephanie Parichan	7113 N Van Ness		07/23/20
51215028	Jasvir S Sekhon & Satwinder S Birk	SE corner of Shields & Grantland		07/23/20
31205101	Betty Lum, Glen & Ada Wool, Trustees	6943 W Shields		07/23/20
02307123	San Joaquin Valley Railroad	NW corner of California & Goldenrod		07/23/20
02301004	San Joaquin Valley Railroad	NE corner of California & Goldenrod		07/23/20
02501001	San Joaquin Valley Railroad	Lot along RR near Goldenrod & California		07/23/20
02503003	San Joaquin Valley Railroad	Lot along RR between Floyd & Whitesbridge		07/23/20
02503004	San Joaquin Valley Railroad	Lot along RR between Floyd & Whitesbridge		07/23/20



## **NORTH CENTRAL FIRE PROTECTION DISTRICT**

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### **MEMORANDUM**

**TO:** North Central Board of Directors

**FROM:** Tim Henry, Fire Chief

**DATE:** July 23, 2020

**SUBJECT:** Resolution No. 20-07 to add weed abatement charges to the 2020-2021 fiscal year tax roll

---

District staff has completed all the required tasks to identify the properties not complying with the District's abatement program. To date, seventy-one (71) properties were assigned for abatement to the District's Contractor and twenty-seven (27) lots were abated.

Attached is Resolution No. 20-07, including Exhibit A, which lists the properties and abatement charges from the District's Contractor to be added as a special assessment to the 2020-2021 Fresno County tax roll.

Also attached to this memo is a list showing the location of the properties abated and some pictures of before and after the abatement was completed.

**Recommended Action:** Adopt Resolution No. 20-07 to add weed abatement charges to the 2020-2021 Fresno County tax roll.

**RESOLUTION NO. 20-07**  
**WEED ABATEMENT RESOLUTION AUTHORIZING THE ASSESSMENT OF PUBLIC NUISANCES THAT CONSTITUTE A FIRE HAZARD AND ASSESSING THE COST OF REMOVAL TO THE FRESNO COUNTY TAX ROLLS**

At a regular meeting of the Board of Directors of North Central Fire Protection District, it was moved by director \_\_\_\_\_, and seconded by director \_\_\_\_\_, and duly carried that the following resolution be adopted:

**WHEREAS**, The North Central Fire Protection District Board of Directors duly called and held a public hearing on May 28, 2020, June 25, 2020 and July 23, 2020, which established that a public nuisance exists on certain described properties in the fire district, and,

**WHEREAS**, The property owners described in attached Exhibit A, are declared to be delinquent in their removal of said public nuisances.

**BE IT THEREFORE RESOLVED**, that the properties described in attached Exhibit A have been abated of grass, weeds, stubble, brush, litter or other material that constitutes a fire hazard, and,

**FURTHERMORE**, the North Central Fire Protection district shall assess the cost for the abatement of the above described properties to the Fresno County Tax Rolls.

Passed and adopted at a regular meeting of the Board of Directors of the North Central Fire Protection District held on this 23rd day of July 2020 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**APPROVED:**

\_\_\_\_\_  
Ken Abrahamian, Board Chairperson

**ATTEST:**

\_\_\_\_\_  
Amanda Souza, Board Secretary



**CERTIFICATE**

**STATE OF CALIFORNIA     )**  
**COUNTY OF FRESNO     ) ss.**  
**CITY OF KERMAN        )**

I, Amanda Souza, Board Secretary of the North Central Fire Protection District, do hereby certify the foregoing Resolution of the Board of Directors of the North Central Fire Protection District was duly passed and adopted at a regular meeting of the Board of Directors on July 23, 2020.

**DATED:** July 23, 2020

\_\_\_\_\_  
Amanda Souza, Board Secretary

## RESOLUTION NO. 20-07

### EXHIBIT A

<u>APN</u>	<u>PROPERTY OWNER</u>	<u>ASSESSMENT</u>
016-292-23	Victory Hugo Hernandez Reyes	\$ 455.00
016-470-47	Alvaro Menchaca Zapien	537.50
016-480-30	Central Valley Medical Services, LLC	537.50
020-340-23S	Leopold Lara Revocable Living Trust, Fernando Lara, Trustee	1,210.00
023-030-11S	Gurmail Brar	687.50
023-060-51S	Vianney Realty KS LLC	847.20
023-060-73S	Randolph Louis Delerio, Trustee	537.50
023-216-07S	Raul Jimenez	935.00
023-218-07	Larry G Tomasetti	455.00
023-405-02S	Arthur & Astkhik Toukmanian, Trustees	482.50
023-453-13S	Raghbinder S Sahota	455.00
025-310-09S	Michael & Tammy Adams	455.00
312-061-16	GVM Investments LLC	482.50
312-101-25	Michael Nattenberg	785.00
312-121-32	Kaya Sit Ly	565.00
312-150-37S	Dorothy Jean & Michael H Smith Jr., Trustees	455.00
326-090-33	John R Lawson	840.00
326-170-06	Sawtanter & Mandeep Grewal	1,072.50
326-230-32	Central Hotel Trust	510.00
407-134-26	James R Bergquist	345.00
425-121-43	David J Siemens	715.00
442-341-07	Darlene Moore & Chris McCracken	1,462.90
505-050-16	Grande Hall at the Gardens, LLC	675.00
511-011-21	DBO Holdings LLC	1,595.90
511-040-06S	Michael Myung-Keun Kang	647.50
512-050-01	Jasvinder Singh	757.50
512-150-01	West Fresno Holdings LLC	675.00

**TOTAL ASSIGNMENTS - 27**

**\$19,178.50**

**North Central Fire District  
Lots Abated by District Contractor - 2020**

<b>APN</b>	<b>Property Owner</b>	<b>Location/Description</b>	<b>Assessment</b>
01629223	Victory Hugo Hernandez Reyes	East of 12680 "G" Street, Biola	\$ 455.00
01647047	Alvaro Menchaca Zapien	12441 W Shaw Ave, Biola	\$ 537.50
01648030	Central Valley Medical Services	SE corner of Shaw & Third, Biola	\$ 537.50
02034023	Fernando Lara Trustee	281 S Siskiyou, Kerman	\$ 1,210.00
02303011	Gurmail Brar	170 S Madera, Kerman	\$ 687.50
02306051	Vianney Realty KS LLC	1403 Industrial Way, Kerman	\$ 847.20
02306073	Randolpg Louis Delerio, Trustee	Lot just north of 1402 S Industrial Way, Kerman	\$ 537.50
02321607	Raul Jimenez	14810 W California, Kerman	\$ 935.00
02321807	Larry G Tomasetti	14640 W California, Kerman	\$ 455.00
02340502	Arthur & Astikhik Toukhanian	SW corner of 6th & Stanislaus, Kerman	\$ 482.50
02345313	Raghbinder S Sahota	Lot south of 470 S Del Norte, Kerman	\$ 455.00
02531009	Michael & Tammy Adams	11149 W California, Fresno	\$ 455.00
31206116	GVM Investment	Lot east of 5704 W Clinton, Fresno	\$ 482.50
31210125	Michael Nattenberg	1807 N Cornelia, Fresno	\$ 785.00
31212132	Kaya Sit Ly	Lot between 4196 & 4140 W Belmont, Fresno	\$ 565.00
31215037	Dorothy Jean & Michael H Smith Jr., Trustees	6464 W McKinley & 2032 N Bryan, Fresno	\$ 455.00
32609033	John R Lawson	Lot just north of 94 N Brawley, Fresno	\$ 840.00
32617006	Sawtanter & Mandeep Grewal	279 S Brawley, Fresno	\$ 1,072.50
32623032	Central Hotel Trust	Lot north of 672 N Valentine, Fresno	\$ 510.00
40713426	James R Bergquist	1375 W Stuart, Fresno	\$ 345.00
42512143	David Siemens	408 W Santa Ana, Fresno	\$ 715.00
44234107	Darlene Moore & Chris McCracken	3154 W McKinley, Fresno	\$ 1,462.90
50505016	Grande Hall at the Gardens	5242 N Garfield, Fresno	\$ 675.00
51101121	DBO Holdings LLC	5710 W Dakota, Fresno	\$ 1,595.90
51104006	Michael Myung-Keun Kang	5757 W Ashlan, Fresno	\$ 647.50
51205001	Jasvinder Singh	6459 W Ashlan, Fresno	\$ 757.50
51215001	West Fresno Holdings LLC	3230 N Grantland, Fresno	\$ 675.00

APN	Location/Description
01629223	East of 12680 "G" Street, Biola



APN	Location/Description
01647047	12441 W Shaw Ave, Biola



APN	Location/Description
01648030	SE corner of Shaw & Third, Biola



APN	Location/Description
02034023	281 S Siskiyou, Kerman



APN	Location/Description
02303011	170 S Madera, Kerman





APN	Location/Description
02306051	1403 Industrial Way, Kerman



APN	Location/Description
02306073	Lot just north of 1402 S Industrial Way, Kerman



APN	Location/Description
02321607	14810 W California, Kerman



APN	Location/Description
02321807	14640 W California, Kerman



APN	Location/Description
02340502	SW corner of 6th & Stanislaus, Kerman



APN	Location/Description
02345313	Lot south of 470 S Del Norte, Kerman



APN	Location/Description
02531009	11149 W California, Fresno



APN	Location/Description
31206116	Lot east of 5704 W Clinton, Fresno





APN	Location/Description
31210125	1807 N Cornelia, Fresno



APN	Location/Description
31212132	Lot between 4196 & 4140 W Belmont, Fresno



APN	Location/Description
31215037	6464 W McKinley & 2032 N Bryan, Fresno



APN	Location/Description
32609033	Lot just north of 94 N Brawley, Fresno



APN	Location/Description
32617006	279 S Brawley, Fresno



APN	Location/Description
32623032	Lot north of 672 N Valentine, Fresno



APN	Location/Description
40713426	1375 W Stuart, Fresno



APN	Location/Description
42512143	408 W Santa Ana, Fresno





APN	Location/Description
44234107	3154 W McKinley, Fresno



APN	Location/Description
50505016	5242 N Garfield, Fresno



APN	Location/Description
51101121	5710 W Dakota, Fresno



APN	Location/Description
51104006	5757 W Ashlan, Fresno



APN	Location/Description
51205001	6459 W Ashlan, Fresno



APN	Location/Description
51215001	3230 N Grantland, Fresno





## NORTH CENTRAL FIRE PROTECTION DISTRICT

**Board of Directors:** Ken Abrahamian • Cheryl Belluomini

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](http://www.northcentralfire.org)

### MEMORANDUM

**TO:** North Central Board of Directors

**FROM:** Timothy Henry, Fire Chief

**DATE:** July 23, 2020

**SUBJECT:** Audit Service Proposals

On June 2, 2020, district staff mailed out requests for proposals (RFP) for the District's audit services to local firms. The RFP requested the firms to provide total cost to complete the audit for each of the next three years, the timeline to complete the audit, previous experience in preparation of governmental business audits, and audit firm staff that will perform the audit. Below is a list of firms that responded to the RFP along with their proposed fees to provide their services:

<u>Firm Name</u>	<u>Proposed Costs</u>		
	<u>2020</u>	<u>2021</u>	<u>2022</u>
Sampson, Sampson & Patterson, LLC Principal Auditor: Bill Patterson – 35 years of experience	\$11,500	\$11,750	\$12,000
Bryant L. Jolley, CPA Principal Auditor: Ryan P. Jolley – 16 years of experience	\$12,000	\$12,000	\$12,000
Price Paige and Company Principal Auditor: Fausto Hinojosa – 32 years of experience	\$14,800	\$14,800	\$15,392

Attached to this memo is a copy of the proposals provided by these three Audit Firms. District staff has called a few of the references given by each firm and received positive comments about all three of these firms.

**Recommendation:** Review submitted proposals and choose one of the audit firms to provide audit services for the District.

**PROPOSAL FOR INDEPENDENT**

**AUDIT AND ACCOUNTING**

**SERVICES FOR**

**NORTH CENTRAL FIRE  
PROTECTION DISTRICT**

**SAMPSON, SAMPSON & PATTERSON, LLP  
Certified Public Accountants**

**3148 Willow Avenue, Suite 102  
Clovis, California 93612  
(559) 291-0277**

**CONTACT: BILL PATTERSON, CPA**

**JUNE 30, 2020**



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Sampson, Sampson & Patterson, LLP  
CERTIFIED PUBLIC ACCOUNTANTS

3148 Willow Avenue, Suite 102  
Clovis, California 93612-4739  
(559) 291-0277 • FAX (559) 291-6411

June 30, 2020

Joe Barcelos, Business Manager  
North Central Fire Protection District  
15850 W. Kearney Blvd.  
Kerman, CA 93630

Dear Mr. Barcelos and Board of Directors:

We are pleased to respond to your request for services to be provided to the North Central Fire Protection District (the District), for the years ending June 30, 2020 through June 30, 2022.

We understand we will perform the following:

- A. Perform an audit in accordance with *Generally Accepted Auditing Standards* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's *Minimum Audit Requirements and Reporting Guidelines for California Special Districts*.
- B. Prepare a 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*.

Enclosed you will find a proposal. It contains a profile of our firm, our qualifications, references, a fee schedule, and the methodology to be used to perform the audit.

As indicated by the partial list of clients shown in the References section of this proposal, our firm has had substantial experience in performing audits for several risk sharing pools. We have over 80 years of combined experience in governmental auditing, including special districts. Our firm is unique in that the audit partners are extensively involved in performing the audit fieldwork.

We are committed to a continuing education program which exceeds the education requirements established by the United States General Accounting Office.

Please feel free to contact me at your convenience, and thank you for the opportunity to present this proposal to you.

Very truly yours,

Bill Patterson, CPA

BP: lg  
Enclosures

SAMPSON, SAMPSON & PATTERSON, LLP

FIRM QUALIFICATIONS AND EXPERIENCE

Sampson, Sampson & Patterson, LLP is a local C.P.A. firm, with a marketing area primarily in the San Joaquin Valley and Northern California.

Office Location: Willow Professional Center  
3148 Willow Avenue, Suite 102  
Clovis, California 93612  
(559) 291-0277

PROFESSIONAL STAFF:

Partners - Three  
Professional Staff – Four  
Number of CPA's – Four  
Administrative Staff - Two

FIRM EXPERIENCE:

Ranges from certified audits of governmental, institutional (non-profit) and commercial audits, including pension and profit sharing plans, through tax planning and preparation for corporations, farm operations, partnerships, estates and trusts, and individuals.

PARTNERS:

Katy Sampson, Certified Public Accountant  
Member AICPA, GASB, CSCPA, GFOA  
B.S. in Accounting from Fresno State University, with over forty years accounting experience.  
Experience - Partner of this firm for thirty years and supervisor and staff accountant for the former firm of Sampson and Abaci for thirteen years.  
Emphasis on auditing engagements, particularly government and non-profit, small business and pension and profit sharing plans.

Daniel T. Sampson, Certified Public Accountant  
Member AICPA, GASB, CSCPA, Certified Public Accountant with thirty-five years experience, including experience with the national accounting firm of Price Waterhouse & Co. Emphasis on income taxes and computer accounting installations.

Bill Patterson, Certified Public Accountant  
Member AICPA, GASB, CSCPA, GFOA, Certified Public Accountant with thirty-five years experience. Emphasis on auditing of governmental and non-profit organizations. Additional technical expertise in joint power authorities. Graduate of California State University, Fresno with B.S. in Business, emphasis in Accounting.

Four other professional staff members with two to ten years experience in our office.

SAMPSON, SAMPSON & PATTERSON, LLP

FIRM QUALIFICATIONS AND EXPERIENCE

(Continued)

AUDIT TEAM FOR NORTH CENTRAL FIRE PROTECTION DISTRICT:

- **Bill Patterson, CPA - Engagement Partner**

Bill Patterson has thirty-five years of governmental accounting experience and has been the partner in charge of the audits for the Bay Cities Joint Powers Insurance Authority, Public Agency Risk Sharing Authority of California, Municipal Pooling Authority of Northern California, Central San Joaquin Valley Risk Management Authority, Local Agency Workers' Compensation Excess Joint Powers Authority, Vector Control Joint Powers Agency, Employment Risk Management Authority, Tuolumne Joint Powers Authority, California Affiliated Risk Management Authorities, Marin Schools Insurance Authority, San Luis & Delta Mendota Water Authority, Fresno Irrigation District and other governmental and non-profit audits.

- **Katy Sampson, CPA - Review Partner**

Katy Sampson has specialized for over forty years in the field of governmental and non-profit audits. She would be the review partner for the audit and would be heavily involved in the planning and review process. She has been the partner in charge of the audits for the Municipal Pooling Authority of Northern California, Central San Joaquin Valley Risk Management Authority, Local Agency Workers' Compensation Excess Joint Powers Authority, Vector Control Joint Powers Agency, Santa Cruz/San Benito County Schools Insurance Group, Employment Risk Management Authority, Tuolumne Joint Powers Authority, City of Clovis, City of Dinuba, City of Hanford, City of Lemoore and City of Selma.

- **Allison Gregg – Senior Auditor**

Allison Gregg has over ten years of governmental experience which includes audits of Municipal Pooling Authority, Central San Joaquin Valley Risk Management Authority, Local Agency Workers' Compensation Excess Joint Powers Authority, Employment Risk Management Authority, Fresno Irrigation District, City of Hanford, City of Dinuba and City of Lemoore. She is a C.P.A. candidate with a degree in Business with emphasis in Accounting from California State University, Fresno.

- **Max Leung, CPA – Staff Accountant**

Max Leung has experience which includes audits of Central San Joaquin Valley Risk Management Authority, Bay Cities Joint Powers Authority, Vector Control Joint Powers Agency, Tuolumne Joint Powers Authority, and Public Agency Risk Sharing Authority of California. He is a C.P.A. with a degree in Business with emphasis in Accounting from California State University, Fresno.

SAMPSON, SAMPSON & PATTERSON, LLP

FIRM QUALIFICATIONS AND EXPERIENCE

(Continued)

We do not anticipate any personnel substitutions during the course of the audit. In the unlikely event that personnel substitutions become necessary, the new audit team member will be equally qualified to perform the audit.

All members of the audit team have met the continuing education requirements of the United States General Accounting Office for Governmental Auditors. Also, they have a combined experience of over 80 years of governmental and not-for-profit auditing.

SAMPSON, SAMPSON & PATTERSON, LLP

INDEPENDENCE AND LICENSING

INDEPENDENCE AND CONFLICT OF INTEREST:

Sampson, Sampson & Patterson, LLP, is independent of North Central Fire Protection District, as defined by generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. We do not have any past or current business or any other relationship with North Central Fire Protection District, nor do we have any current clients that may have a financial interest in the outcome of the audit.

LICENSE TO PRACTICE IN CALIFORNIA:

Our firm and all key professional staff assigned to your audit are properly licensed to practice auditing in the State of California.

Bill Patterson, CPA  
Katy Sampson, CPA  
Max Leung, CPA

Engagement Partner  
Review Partner  
Staff Accountant

AUDIT COMPLETION:

Assuming that we do not encounter any circumstances beyond our control that would delay the audit, we will complete the work and deliver the audit report no later than September 30, following the end of the year being audited.

SAMPSON, SAMPSON & PATTERSON, LLP

PROFESSIONAL EDUCATION

A partial list of relevant continuing education of professional staff for the past five years includes:

- Government Accounting Conference
- Governmental Financial Reporting Standards and Practices
- Governmental Accounting and Auditing Annual Update (attend every year)
- Governmental Accounting and Auditing
- Advanced Workshops on Current Standards
- Audits of State and Local Governmental Units
- Audits of Public Entity Risk Pools
- Governmental Accounting, Auditing and Financial Reporting Workshop
- GASB Update
- GASB Notes Disclosure Project
- Special Districts: Auditing Overview and Update
- Fraud: Essential Audit Tools and Techniques

REFERENCES

A partial list of references from audit engagements with other applicable entities performed in the last two years is as follows:

Financial statements for Selma-Kingsburg-Fowler County Sanitation District.  
General Manager: Ben Munoz (559) 897-6500  
Partner: Bill Patterson

Financial statements for the City of Selma  
Assistant City Manager: Isaac Moreno (559) 891-2200  
Partner: Katy Sampson

Financial statements for the Public Agency Risk Sharing Authority of California.  
Controller: Tracey Smith-Reed (916) 927-7727  
Partner: Bill Patterson

Financial statements for California Affiliated Risk Management Authorities.  
Administrator: Rick Burwell, York Risk Services Group, Inc. (800) 541-4591  
Partner: Bill Patterson

Financial statements for Employment Risk Management Authority.  
Executive Director: Jennifer Jobe, York Risk Services Group, Inc. (800) 541-4591  
Partner: Bill Patterson

Financial statements for Tuolumne Joint Powers Authority.  
JPA Director: Norma Wallace (209) 536-2035  
Partner: Bill Patterson

Financial statements for Vector Control Joint Powers Agency  
Executive Director: Chrissy Mack, York Risk Services Group, Inc. (800) 541-4591  
Partner: Bill Patterson



SAMPSON, SAMPSON & PATTERSON, LLP

FEE SCHEDULE

The following fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We make every effort to utilize a client's personnel in performing an engagement to minimize the fees. Our estimates of time and dollar costs are at the maximum amount we feel would be needed. Certainly, if time charges were less than the amount quoted, the lower amount would be the cost of the engagement. Any required services in addition to the annual audits will be billed at our standard hourly rates.

Total all-inclusive fee for the 2019/2020 engagement:

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Total</u>
Partners	40	\$175	\$140	\$ 5,600
Staff	60	\$85	\$80	4,800
Secretarial	20	\$55	\$50	<u>1,000</u>
Sub-Total				11,400
Travel, printing and other out-of-pocket expenses				<u>100</u>
Total all-inclusive fee for 2019/2020 audit				<u>\$11,500</u>

Our all-inclusive audit fee for an additional two years would be as follows:

Year Ended June 30, 2021:

Audit fee	\$11,650
Travel, printing and other out-of-pocket expenses	<u>100</u>

Total all-inclusive fee for 2020/2021 audit

\$11,750

Year Ended June 30, 2022:

Audit fee	\$11,900
Travel, printing and other out-of-pocket expenses	<u>100</u>

Total all-inclusive fee for 2021/2022 audit

\$12,000

**Report on the Firm's System of Quality Control**

February 27, 2020

To the Partners of Sampson, Sampson & Patterson LLP  
and the Peer Review Committee of the  
CalCPA Peer Review Program

We have reviewed the system of quality control for the accounting and auditing practice of Sampson, Sampson & Patterson LLP (the firm) in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

**Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Sampson, Sampson & Patterson LLP in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Sampson, Sampson & Patterson LLP has received a peer review rating of *pass*.



Mann, Urrutia, Nelson CPAs & Associates, LLP





**PROPOSAL TO PROVIDE  
PROFESSIONAL AUDITING SERVICES**

**North Central Fire Protection District**

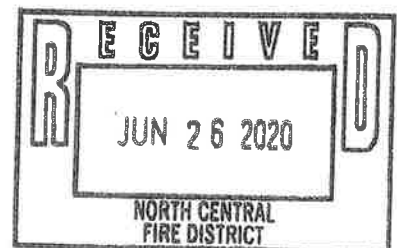


**Bryant L. Jolley, CPA**

**901 "N" Street, Suite 104  
Firebaugh, Ca 93622  
Phone: (559) 659-3045  
Fax: (559) 659-0615  
FID #94-2706107**

**June 24, 2020**

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# BRYANT L. JOLLEY

CERTIFIED PUBLIC ACCOUNTANTS

Bryant L. Jolley, C.P.A.  
Ryan P. Jolley C.P.A.  
Darryl L. Smith C.P.A.  
Luis A. Perez C.P.A.  
Lan T. Kimoto  
John P. Burt

June 24, 2020

Board of Directors  
North Central Fire Protection District  
Kerman, CA 95252

We are pleased to provide this response to the North Central Fire Protection District (the "District"), request for proposal for an independent accounting firm to provide audit and related financial services for the fiscal years ending June 30, 2020, 2021 and 2022.

We understand the scope of work will include Audited Financial Statements, the Annual Financial Transaction Report, and a Management Report. We also understand the audit and reports are to be conducted in accordance with generally accepted auditing standards (GAAS) as set forth by the American Institute of Certified Public Accountants (AICPA), generally accepted government auditing standards (GAGAS) as set forth by the General Accounting Office's (GAO) Government Auditing Standards, U.S. Office of Management and Budget (OMB) Uniform Guidance, and State of California Controller's Minimum Audit Requirements for California Special Districts. Finally, we understand the objective of the services to be performed and commit to performing those services within the time period specified by the North Central Fire Protection District.

We have specialized in the auditing of cities, special districts and companies over the past 35 years and have performed over 500 such audits. Our firm consists of five CPA's who have over a hundred years combined auditing experience making us premier auditors. We audit 35 special districts annually.

We seek to conduct the District audit because we feel our experience and expertise with auditing makes us a perfect fit for the engagement. We can provide value to the District through the quality of our work, the timeliness of our performance, our knowledge of governments, team consistency, and, most important, a strong relationship among the people on our team.

In the following proposal, you will see that our firm is capable of consistently delivering high levels of value to the District. You will work with an auditor that is stable and responsive. You will receive accurate, reliable, and timely service that is fairly priced. And you will have continual access to senior-level team members who are knowledgeable, qualified, and consistent. Unlike other firms, our Partners participate in all parts of the audit engagement.

Ryan P. Jolley, CPA will serve as the principle contact authorized to make representations on behalf of this bid. This proposal is firm and irrevocable offer for 60 days. He can be reached by phone at 559-659-3045, by e-mail at [ryanpjolley@hotmail.com](mailto:ryanpjolley@hotmail.com), or by mail at 901 "N" Street, Suite 104, Firebaugh, CA 93622.

We are eager to work with the District and look forward to demonstrating to your Board of Directors our commitment to providing a cost-effective, high-quality audit of the District. We look forward to your response. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Bryant L. Jolley". The signature is stylized and cursive, written over a light blue horizontal line.

Bryant L. Jolley, CPA

## TECHNICAL PROPOSAL

Our firm is independent of the North Central Fire Protection District as defined by the U.S. General Accounting Office's Government Auditing Standards. Our firm is licensed to operate as a certified public accounting firm by the State of California. All professional staff is properly licensed to practice in California.

Our firm consists of four CPA's and two other professionals who have over a hundred years combined auditing experience making us premier auditors of local governments. Our firm performs approximately 50 governmental audits annually. Our office is located Firebaugh, CA and this office will be responsible for the audit.

Our firm is in compliance with all GAO standards for continuing education and we recently completed a peer-review of our work, which included government engagements, by an independent CPA firm. The review resulted in a qualified opinion on our system of quality control.

The people who serve you today will be the people who serve you tomorrow. **Our firm's turnover rate is 0%, which ensures continuity on your engagement. Our firm only consists of senior level members who have significant years of auditing experience.** Your engagement team will not contain staff accountants nor will you have to train new audit team members in succeeding years. We highly emphasize senior level involvement because these are the team members who know the most about you and your operations. Their involvement assures quick resolution of issues, better job management, closer supervision, and expeditious review of work papers. These are the people who will remain consistently committed to your engagement.

The following information outlines the qualifications and experience of the individuals who would be assigned to the engagement.

## QUALIFICATIONS OF YOUR AUDIT TEAM

### **BRYANT JOLLEY, CPA**

#### *AUDIT ROLE: CLIENT SERVICE PARTNER/ENGAGEMENT REVIEWER*

Bryant Jolley will be the in-charge person for the District audit. He has been a licensed CPA since 1976 and has operated his own firm since 1980. He graduated from Brigham Young University in 1974 and did graduate accounting studies at the University of Southern California. His initial training as an auditor was with Deloitte Touche, an international CPA firm. The first governmental audit he performed was in 1979 and he has been extensively engaged in governmental accounting since that date. He is the in charge person on an average of thirty city or special district audits each year. This experience allows him to have a unique understanding of the accounting and fiscal problems facing governmental units and provide concrete recommendations to improve overall efficiencies. He has received over 80 hours of government-specific continuing professional education over the last two years and is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.



**RYAN JOLLEY, CPA**

*AUDIT ROLE: CLIENT SERVICE PARTNER / ENGAGEMENT REVIEWER*

Ryan Jolley is a licensed certified public accountant who joined our firm in 2004. He graduated with an undergraduate degree in accounting in 2002 and entered the Masters program in accounting at San Diego State University the same year. During this period he started work as a staff auditor with Moss Adams LLP, a large national CPA firm. He interned with our firm for several summers during college and worked on numerous audits. He was the primary senior not-for-profit auditor for the Moss Adams San Diego office. He has over 16 years of experience with auditing not-for-profits, municipalities, colleges, and commercial entities as well as conducting Single Audits under Uniform Guidance standards.

**LUIS PEREZ, CPA**

*AUDIT ROLE: ENGAGEMENT MANAGER / IN-CHARGE AUDITOR*

Luis Perez is a licensed certified public accountant and has 10 years of experience auditing non-profit organizations and cities. Additionally, he has helped many non-profits, cities and districts with temporary accounting projects or other operational emergencies. This has provided him with extensive working knowledge of non-profits and allows him to be available for normal accounting questions or assistance throughout the year. He is a member of the American Institute of Certified Public Accountants.

**OUR EXPERIENCE AUDITING ENTITIES**

**Jamestown Sanitary District**

**Principal Contacts:** Patti Ingalls, Finance Officer (209-984-5177)

**Engagement Dates:** June 30, 2019

**Approximate Staff Hours Expended:** 50 hours

**Scope of Work:** Audited Financial Statements, Annual Financial Transaction Report

**Chowchilla Water District**

**Principal Contacts:** Lela Beatty, Treasurer (559-665-3747)

**Engagement Dates:** December 31, 2019

**Approximate Staff Hours Expended:** 80 hours

**Scope of Work:** Audited Financial Statements, Annual Financial Transaction Report

**City of Kerman**

**Principal Contacts:** Carolina Camacho, Finance Director (559-846-9382)

**Engagement Dates:** June 30, 2019

**Approximate Staff Hours Expended:** 300 hours

**Scope of Work:** Audited Financial Statements, Annual Financial Transaction Report

**San Luis Water District**

**Principal Contacts:** Finance Officer (209-826-4043)

**Engagement Dates:** February 29, 2019

**Approximate Staff Hours Expended:** 100 hours

**Scope of Work:** Audited Financial Statements, Annual Financial Transaction Report

## City of San Joaquin

Principal Contacts: Elizabeth Nunez, City Manager (559-693-4311)

Engagement Dates: June 30, 2018

Approximate Staff Hours Expended: 150 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

### HOW WE APPROACH YOUR AUDIT

Our effective and efficient audit approach combines knowledge of governmental accounting and auditing with an understanding of the associated risks. We are value-driven and seek to maximize the return on your investment in the audit process through in-depth analysis of your financial statements and your internal controls. Throughout the engagement, our team will collaborate with your staff whenever possible to minimize costs and improve efficiencies. Of course, we will need assistance with preparing schedules, finding documents, explaining processes, and providing sample documentation, budget related materials, organizational charts, and manuals.

#### Audit Standards

The auditor's opinion will be directed toward the fairness of presentation of the financial statements in accordance with Generally Accepted Auditing Standards (GAAS), generally accepted government auditing standards (GAGAS), and U.S. Office of Management and Budget (OMB) Uniform Guidance. We will prepare the Annual Financial Report in conformity with Government Code Section 26909, Generally Accepted Accounting Principles (GAAP), and Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States General Accounting Office.

#### Pre-Audit

We are very familiar with the audit issues facing the District. We have adjusted our audit services to incorporate these specialized areas and approach the audit from the following aspects:

- ◆ Where are the District's greatest exposures?
- ◆ How does the District safeguard against risks?
- ◆ How does the District internally evaluate its organization?
- ◆ What are the controls used by the District to measure accountability?

Our approach to the District audit is truly a design that will be as unique as the entity itself and is based on the areas we find to be the most vulnerable. Our focus includes evaluating internal controls that ensure adherence to applicable federal and state laws and regulations. We place a substantial amount of our time reviewing and assessing such high-risk areas during our evaluation. This risk-based approach focuses our efforts on what is important to you and your stakeholders and enables us to present you with meaningful suggestions.

We monitor our performance using a variety of qualitative and quantitative measures. First and foremost, we honor our agreement with you, completing the engagement on-time and on-budget. When you talk to our references, you will find that this sets us apart from most regional and national CPA firms. Typically, in a first year audit engagement, we invest additional time in your audit, which is **not** billed to you as cost over-runs. Rather, we view it as an investment in our long-term professional relationship.

We measure our audit performance in the response we receive from the entity and its staff. In addition, we report directly to management and the Board in face-to-face meetings, providing meaningful information and answering questions directly.

### **Segmentation of the Audit**

Our audit involves a logical sequence of five steps that ensures compliance with the applicable professional standards and the expeditious completion of the audit. We will tailor our audit to the needs and complexity of the District.

1. **Planning** – First, we learn everything we can about the District and its related organizations - from organizational structure to policies and procedures. We read meeting minutes, review budgets, assess manuals and programs, hold discussions with key management staff, and evaluate management information systems. Based on what we learn, we develop our expectations regarding current year results, and then compare our expectations to actual results. This helps us develop risk assessments for each audit segment to determine what level of control testing and/or substantive testing is necessary to address the assessed risk. We then design our audit program accordingly.
2. **Control Testing** – Depending on our risk assessments, we determine specific audit cycles to test for internal controls and we evaluate the results. Based on the results against our expectations, we then determine if any modification is necessary to our planned substantive audit procedures on ending account balances and transactions. Based on the information we have obtained to date, we plan to test controls to obtain moderate to substantial reliance over cash and investments, revenues and related receivables, expenses and related payables, capital outlay, and long-term debt. This is subject to change once we gather more information as part of our audit planning procedures.
3. **Substantive Testing** – Our overall objective is to achieve a low level of risk of error in ending account balances. After we have performed our preliminary analytical and internal control tests and evaluated the results, we determine the nature, timing, and extent of detailed audit procedures on ending account balances and transactions necessary to achieve a low level of risk that errors could be present without detection.
4. **Compliance Testing** – The State requires testing organizational compliance with certain laws and regulations. In addition, we will test your compliance with federal laws. We have specially-designed audit programs that ensure we adequately address both areas.
5. **Report Writing and Review** – After all the fieldwork is complete, we draft our opinions and other reports. As part of our firm's quality control process, Bryant Jolley is required to review our audit files and audit report to improve the quality of our audits and to ensure optimum quality. We have a requirement that only personnel involved in our audit service team can be involved in the review of our work. This ensures that our clients are served with professionals trained in auditing and accounting standards.

6. **Statistical Sampling** - Sampling to be used during our audit will include random sampling methods for tests of controls and for substantive tests of details. Sampling will be used throughout the engagement to test most financial statement balances.

We will select the most appropriate sampling technique for a given compliance test, tailored to the type and nature of the test.

7. **Analytical Procedures** - Analytical procedures are generally performed throughout the audit engagement, and result in substantial discussion with management. Initially, at the planning phase of the audit, comparisons are made between current and prior year results, actual and budgetary information, and to industry benchmarks. We use common size financial statements and trend and ratio analyses to aid us in developing our audit plan and programs. Non-financial data and external information are incorporated in our procedures to enhance their validity, and information is disaggregated as much as possible to improve precision.

During our substantive testing of balances, we typically analyze the detail of changes to certain accounts. For example, this approach is often used with sampling in our testing of capital asset, long-term debt and investment accounts.

At the conclusion of the audit, we again employ analytical procedures similar to those used at the planning phase. The audit team takes a holistic view of the financial statements in light of the results of all other auditing procedures performed. We discuss our observations with management and provide information to the Board as part of our audit result presentation. Our clients find this to be the most important value of their annual audit process. It produces beneficial information far beyond the audit of the financial statements they initially expect.

#### **AUDIT: Documenting internal control structure**

- ◆ Obtain copies of all available system and policy/procedure documentation from the District finance, treasury, human resources, information technology, grant management, budget department, and personnel. This will include organization charts, narratives and flowcharts. Copies will be retained in our permanent working paper file. This documentation will be updated annually for any changes.
- ◆ Review the above-described documentation and meet with the District personnel to make inquiries about, and discuss questions that arise from, our review.
- ◆ Document and assess the adequacy of internal controls over the various systems, and develop preliminary risk assessments for each of them. As mentioned earlier in our discussion of audit approach, the framework of this system incorporates the requirements of auditing standards related to internal control and fraud detection.

At the planning phase of our audit and in accordance with Statement on Auditing Standards (SAS) 99, *Consideration of Fraud in a Financial Statement Audit*, we will hold a brainstorming meeting to discuss fraud risks related to the District and design the audit to take those risks into account. Provisions of this new and important auditing standard will be incorporated throughout our audit.

## EXHIBIT A

### TOTAL MAXIMUM PRICE – RESPONSE TO DISTRICT RFP

Service	2020	2021	2022
District Audit and Related Reports	\$12,000	\$12,000	\$12,000
State Controller's Reports	\$ 500	\$ 500	\$ 500
<b>Total for Fiscal Year (not-to exceed)</b>	<b>\$12,500</b>	<b>\$12,500</b>	<b>\$12,500</b>

**\*\*There will be no additional out-of-pocket expenses.**

Submitted By:

Firm Name: Bryant L. Jolley, CPA

I hereby certify that the undersigned is authorized to represent the firm stated above, and empowered to submit this bid, and if selected authorized to sign a contract with the District, for the services identified in the Request For Proposal.

Signature: \_\_\_\_\_



Printed Name: Bryant L. Jolley

Date: June 24, 2020

## EXHIBIT B

### SUPPLEMENTAL DETAILED SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE FINANCIAL AUDIT OF THE JUNE 30, 2020 FINANCIAL STATEMENTS

	Hours	Hourly Rates	\$Total 2020
Partners	9	\$250	\$ 2,250
Senior Manager	20	\$180	\$ 3,600
Staff	41	\$150	\$ 6,150
<b>Grand Total</b>	<b>70</b>		<b>\$ 12,000</b>

Submitted By:

Firm Name: Bryant L. Jolley, CPA





**PRICE PAIGE & COMPANY**  
*Accountancy Corporation*

**AUDIT SERVICES PROPOSAL**

**FOR THE**

**NORTH CENTRAL FIRE PROTECTION DISTRICT**

**FOR THE YEARS ENDING  
JUNE 30, 2020, 2021 AND 2022**

Submitted  
June 23, 2020

By

**Fausto Hinojosa, CPA, CFE**  
**Price Paige & Company**  
**Accountancy Corporation**

570 N. Magnolia Avenue  
Suite 100  
Clovis, California 93611  
Phone: 559-299-9540  
Fax: 559-299-2344  
Email: [fausto@ppcpas.com](mailto:fausto@ppcpas.com)  
Website: [www.ppcpas.com](http://www.ppcpas.com)  
License No: 66479  
Federal ID No: 77-0203007



**NORTH CENTRAL FIRE PROTECTION DISTRICT**  
AUDIT SERVICES PROPOSAL  
FOR THE YEARS ENDING JUNE 30, 2020, 2021 AND 2022

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PRICE PAIGE & COMPANY  
Accountancy Corporation

The Place to Be

June 23, 2020

Mr. Joe Barcelos  
Business Manager  
North Central Fire Protection District  
15850 W. Kearney Boulevard  
Kerman, California 93630-9335

Dear Mr. Barcelos:

It is our pleasure to present our proposal to provide professional auditing services to the North Central Fire Protection District (the "District") for the fiscal years ending June 30, 2020, 2021 and 2022 with the option of three one-year extensions upon mutual agreement. Over the past twenty-five years, we have developed significant expertise in governmental audit and accounting. Our knowledge of the governmental environment and operations allows us to develop more robust audit plans, which enhance the quality of our audits.

Our audit professionals are highly qualified and have extensive experience and expertise in governmental auditing and accounting. The firm has been a member of the AICPA Government Audit Quality Center for several years and all of our auditors take a minimum of 80 hours of continuing professional education every two years specifically related to the auditing and accounting services we provide. This commitment to learning yields a direct benefit to the clients we work with. Additionally, our firm has a well-earned reputation for ensuring the audit not only gets done right but, just as importantly, on time. We are committed to communicating effectively to ensure that your questions are addressed comprehensively. As demonstrated by our resumes and considerable involvement by the audit partner and managers, we know that our firm has the resources, knowledge and expertise to meet and service the needs of the District. We can assure you that we fully understand the work to be performed and we wish to emphasize our commitment to meeting or exceeding all of your expectations. We are committed to providing these services in accordance with the District's required timelines. Additional information about our firm's audit department and services we offer may be found on our website at [www.ppcpas.com](http://www.ppcpas.com).

I trust that this proposal will adequately summarize our approach to client service and identify those attributes which set our firm apart from others. We appreciate the opportunity to submit this statement of qualifications to serve you and would be pleased to furnish any additional information regarding our firm or answer any other specific questions or concerns you may have. I am an audit principal for our firm and I am authorized to make representations for the firm with regard to this proposal. I may be reached at (559) 299-9540 or via email at [fausto@ppcpas.com](mailto:fausto@ppcpas.com).

Sincerely,

Fausto Hinojosa, CPA, CFE  
Audit Principal  
Price Paige & Company

570 N. Magnolia Avenue, Suite 100  
Clovis, CA 93611

tel 559.299.9540

fax 559.299.2344

## FIRM HISTORY AND QUALIFICATIONS

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Established in 1976 and located in Clovis, California, Price Paige & Company consists of four owners (principals), Fausto Hinojosa, Mitchell Buckley, Henry Oum and Robert F. Price, each of whom is a Certified Public Accountant. The principals of the firm have over 90 years of combined experience in public accounting. Our firm is comprised of thirteen CPAs and sixteen CPA candidates, as well as full and part-time accounting, bookkeeping and clerical staff. Over 50% of Price Paige & Company's practice is in auditing and attest services, primarily in the not-for-profit and governmental sectors. In addition, we provide services to many businesses in accounting, tax, and management consultation in all areas.

Price Paige & Company is recognized in the community and by our peers as experts in the areas of not-for-profit and governmental audit and accounting. Our proven commitment to excellence allows us to work with you in the most time and cost-effective manner possible. Our auditors are not seasonal; what we mean by this is that they are not "tax accountants" who perform audits in the "off-season". They focus exclusively on providing audit services and they receive over 80 hours of continuing education every two years, specifically related to improving their audit skills. The experience of our team allows us to conduct very efficient and effective audits.

We currently provide audit or review services to more than 35 not-for-profit organizations and 40 governmental agencies annually, many of which are federal single audits. The breadth and scope of single audits we have conducted is significant and we have experience auditing organizations with an excess of \$100 million dollars of federal funding.

We will assign a team of personnel from our firm to your account in order to provide the range of services you have requested. This team is kept abreast of any significant developments that arise through our normal association with you. The most important aspect of this approach is to provide continuity to the engagement. We understand that the audit process requires two-way communication and we accept our responsibility to listen and to deliver timely and effective solutions to the audit and accounting problems we encounter.

### **Mandatory Qualifications**

The associates of Price Paige & Company are licensed Certified Public Accountants, certified by the California State Board of Accountancy (License # COR 3442). All team members assigned to the audit comply with the 80-hour continuing education requirements promulgated by *Government Auditing Standards*.

### **Independence**

Our firm is independent with respect to the North Central Fire Protection District as defined by auditing standards generally accepted in the U.S. Government Accountability Office's *Government Auditing Standards*.

### **Conflict of Interest**

Our firm's established policy is that we do not submit proposals for audit services if there is a known conflict of interest with the potential client. There are no current or potential conflicts of interest with anyone (employees, management, officers or directors) within the North Central Fire Protection District.

### **External Peer Review**

Our record of successful Peer Reviews and our Engagement Quality Control Review program serve as evidence of our commitment to meeting the standards of care and performance applicable to our audit practice and demonstrate the extra measures we take to ensure continued successful compliance with our client's expectations about our quality and competence.

Our peer review included a review of specific not-for-profit and governmental audit engagements. For your consideration, a copy of our most recent Peer Review Report is presented on page 17 of this proposal.

Price Paige & Company has **never had any disciplinary actions** taken nor are any pending with the Federal or State regulatory bodies or professional organizations. In addition, we are pleased to affirm that we have never had an unresolved dispute related to accounting or auditing matters that resulted in disengagements. We work closely with our clients to develop solutions that are consistent with the accounting rules and auditing standards.

### **We Conduct Peer Reviews**

In addition to having successful peer reviews, Price Paige & Company also conducts peer reviews of other accounting firms. Essentially, we "audit" other auditors to ensure auditing and accounting standards are met. Being a peer reviewer requires us to understand the technical accounting rules, especially in a not-for-profit environment. We leverage our experience as technical peer reviewers in our audit engagements so that we can perform effective and efficient audits making it much easier on our clients.

### **Proactive Rather than Reactive Approach to Client Service**

A primary objective of our client engagements is to make positive contributions to our client's profitable operations, organizational efficiency and productivity. We work hard at anticipating problems and ensuring there are no surprises. We are creative and always present alternatives for your evaluation rather than insisting upon the "textbook solution". We use frequent meetings and our management recommendation letters as tools for communication with you.

We strive to maintain a continuous involvement with our clients rather than just an annual one. We ask clients to forward copies of their interim financial statements, we review minutes of meetings throughout the year and we also schedule meetings with clients outside of the normal "audit cycle" to stay informed of changes that might impact the audit. We find this enables us to help our clients identify and solve problems on a timely basis and keeps us informed about their operations.

### **Smart Technologies**

We use sophisticated data analysis software (IDEA) that allows us to perform specific fraud detection tests on large amounts of data, in some cases, testing 100% of the transaction population. Some of the specific tests we perform include: duplicate payment tests, matching of employee and vendor addresses to identify potential conflicts, review of purchase orders to identify potential bid splitting. We believe that our creative use of this value-added software tool allows us to perform more effective audits and also gives our clients increased confidence in their financial reporting. We have successfully implemented this data analysis software and testing at Fresno Unified School District, which is the fourth largest school district in the state with a budget in excess of \$800 million dollars.

All of our audit engagements are performed utilizing a paperless and digital approach. Our auditing software allows us to increase our efficiency and provide a streamlined workflow. Documents and files can easily be retrieved and forwarded to our clients without the need for copying.

### **Additional Confirmations of Understanding**

We will provide to the District management letters providing reasonable counseling and guidelines with respect to more acceptable and effective methods of accounting.

We will retain working papers for seven years following the completion of the audit.

Price Paige & Company is an equal opportunity employer. All employees are treated on their merits, without regard to race, age, sex, marital status or other factor not applicable to their position. Employees are valued according to how well they perform their duties, and their ability and enthusiasm to maintain the Firm's standards of service. We are also a minority owned, small business.

Price Paige & Company maintains comprehensive General Liability Coverage, as well as Errors and Omissions Insurance with a limit of at least \$3,000,000. All required certificates of insurance will be provided to management should our firm be the successful bidder.

# VALUE-ADDED SERVICES AND SUPPORT

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## **Value Added Services and Support**

The role of auditors has evolved over time in response to client's needs. Our firm has made it a practice to be proactive with clients by providing value-added services, all of which are included as part of our audit engagement. Below are some of the value added benefits that we provide to our clients at no additional charge.

### **Consultation on Accounting Matters**

We provide our clients with guidance on technical accounting matters. We encourage our clients to communicate with us regarding any technical accounting matter as it allows us to be proactive in the audit process. If the technical accounting questions are outside the scope of the audit or require significant research, we would communicate with management regarding the appropriate cost for their approval before proceeding with any additional services.

### **Client Training**

We believe it is important to give our clients access to a full range of information to help them stay aware of current accounting developments and financial reporting issues. As part of our client service program, we will periodically hold client training seminars and summary courses geared towards providing our clients an understanding of relevant issues. Training sessions that have been offered included understanding and mitigating the risk of fraud and reading and understanding governmental financial statements.

## **Approach to Communication and Expectations of Our Clients**

In order to meet and exceed your expectations, we are diligent about maintaining open communication throughout the entire engagement. In our experience, this results in a more effective engagement. Our approach depends on the timely response and assistance of the District. This cooperation will further ensure our work is completed in an efficient and cost-effective manner.

## **Other Services Offered by Our Firm**

In addition to financial statement audits we also offer the following services to the government sector: Internal Control Review, Forensic Accounting, Fraud Investigation, Agreed-Upon Procedures, Financial Statement Review, Financial Statement Compilation and preparation of State Controller's Reports.

## SUMMARY OF THE AUDITORS' QUALIFICATIONS

We have an outstanding team of professionals who have established themselves as qualified competent individuals. We can assure you that each of our auditors is experienced in governmental auditing, GASB accounting pronouncements and Single Audit requirements. Following is a brief overview of their experience. Detailed experience for each of these professionals is found on pages 6 through 10 of this proposal.

	<b>Years of Auditing / Accounting Experience</b>
<b>Audit Principal:</b> Fausto Hinojosa, CPA, CFE	32
<b>Audit Manager:</b> Joshua Giosa, CPA	12
<b>Quality Control Manager:</b> Osvaldo Gutierrez, CPA	11
<b>Audit Seniors:</b> Anthony Gonzales, CPA	6
Kristin Torres, CPA	5

Each of these professionals has been the lead auditor/accountant for various governmental, not-for-profit and consulting engagements. They have commendable work ethics and principles, as well as outstanding skills and abilities. Should any of the above members of our audit team become unavailable, we would provide another equally qualified individual from our firm.

In addition to the above-listed professionals, we have other audit staff with several years of governmental audit and accounting experience who may be assigned to your audit.

### **Continuity of Professional Staff and Succession Planning**

Continuity of staff on engagements is as important to us as it is to our clients. Continuity promotes a thorough understanding of your needs and goals, and helps us help you. A smooth auditor transition will be accomplished as follows:

- ♦ **Communication** – We stress transparent communication from the very beginning of the engagement through the audit report delivery. We schedule a planning meeting with your staff to determine expectations, timing, and extent and availability of assistance. We provide a comprehensive PBC list for both interim and year-end fieldwork which includes due dates and responsible parties.
- ♦ **Experience** – Members of our engagement team are experienced auditors, very familiar with the operational, administrative, and accounting and compliance issues related to the municipal sector and the federal single audit in particular.
- ♦ **Quality** – The firm maintains a rigorous quality control review process that includes not only a detailed review by a quality control manager and engagement partner but also an Engagement Quality Control Review (EQCR) as defined by AICPA standards.
- ♦ **Audit Approach** – Our audit approach emphasizes effective up-front planning to identify issues for timely resolution.

## AUDITOR RESUMES

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### FAUSTO HINOJOSA

Certified Public Accountant  
Certified Fraud Examiner  
California License # 30413

#### Present Position

Audit Principal

#### Education and Experience

Fausto is the Partner in charge of all audit and forensic consulting engagements for Price Paige & Company. His practice is focused on governmental and not-for-profit audit and accounting, fraud investigation and consulting, and litigation support services. Fausto serves as the Managing Partner for the Firm and is responsible for providing strategic leadership. He has worked professionally in the accounting field since graduating from California State University, Fresno in 1990. He became a Certified Public Accountant in 1994 and a shareholder with Price Paige & Company in 1997. He is a Certified Fraud Examiner and has investigated numerous allegations of fraud and has been designated a fraud expert in various legal proceedings.

After more than twenty-five years in the profession, Fausto has developed significant expertise specifically in the areas of audit risk assessment, governmental and not-for-profit auditing, fraud detection and prevention, federal/state grant compliance, and internal controls.

Fausto is the former Chair of the local Government Accounting and Auditing Committee for the California Society of CPAs and currently serves on the state committee. In addition, Fausto is a **reviewer for the Government Finance Officers Association "Certificate of Achievement for Excellence in Financial Reporting" program**. As the former Chair for the State Board of Accountancy Qualifications Committee, Fausto conducted audit workpaper reviews of CPA candidates in order to make licensure recommendations to the Committee.

Fausto is a former Adjunct Professor at Fresno Pacific University where he taught an upper division auditing course. He is a frequent lecturer to the California Society of CPAs and other professional organizations, business and civic groups on governmental and not-for-profit accounting and auditing, preventative fraud measures, and the unique audit requirements for federal award programs under the Single Audit Act.

#### Professional Organizations and Community Involvement

State Board of Accountancy Qualifications Committee – Past Chair  
Fresno Chapter of California Society of CPAs – Past President  
Association of Certified Fraud Examiners – Member  
American Institute of Certified Public Accountants – Member  
Government Accounting and Auditing Committee of the Fresno Chapter – Past Chair  
State Government Accounting and Auditing Committee of the California Society of CPAs – Member  
Government Finance Officers Association – CAFR Reviewer



## **JOSHUA GIOSA**

Certified Public Accountant  
California License # 14980\*

### **Present Position**

Audit Manager

### **Education and Experience**

Joshua began his accounting career at Price Paige & Company in January 2007 after graduating from California State University, Fresno. In June 2005, he received a Bachelor of Science in Business Administration with an option in Accountancy and became a Certified Public Accountant in 2013.

Joshua serves as the audit supervisor for most of the firm's municipalities and has performed and overseen substantial grant compliance work on both federal and state programs. Although his government auditing background dates back to 2007, since 2011 he has worked almost exclusively planning, performing, reviewing and compiling financial statements for municipalities. He has conducted several single audits and has prepared numerous municipality State Controller reports. Joshua has extensive knowledge in the implementation of GASB 68. He recently conducted a GASB 68 training course for firm personnel and has also trained and assisted numerous finance directors on GASB 68 implementation and financial statement presentation. His background also includes significant experience auditing not-for-profit entities and 401(k) pension plans. Joshua has expertise in the use of IDEA data analysis software and has used this software to conduct fraud detection procedures as a part of the many municipal audits he supervises.

### **Community and Affiliations**

Joshua is a member of the American Institute of Certified Public Accountants, the California Society of CPAs and the Government Finance Officers Association. He is currently serving on the Board of Directors as the Treasurer for North Fresno Rotary Endowment and Bullard Youth Softball League. He was formerly on the Board of Directors as the Treasurer for Big Brothers Big Sisters of Central California, and Fresno's Rotary Storyland/Playland. Joshua is also an honorary member of the North Fresno Rotary Club.

### **Continuing Education**

Joshua is in compliance with the continuing education requirements of the AICPA and Government Auditing Standards. Recently attended courses include: *Avoiding Problems in Conducting Single Audits; Financial Statement, Tax and Government Fraud; Interpreting the Yellow Book; Intermediate Governmental Accounting; The GASB's Pension Standards Parts II: Considerations for Agent Plans and Participating Employers; Putting to Rest Governmental "Urban Legends"; and The Continued Complexities of Auditing Governmental Pension Plans and Participating Employees.*





## **OSVALDO GUTIERREZ**

Certified Public Accountant  
California License # 122553

### **Present Position**

Quality Control Manager

### **Education and Experience**

Osvaldo began his accounting career after graduating with an accounting degree from California State University, Fresno in 2008 and became a Certified Public Accountant in 2014.

Prior to joining Price Paige & Company as an audit manager, Osvaldo worked with a large local public accounting firm at varying levels of responsibility up to and including audit manager, and also spent two years in the private industry.

Osvaldo's extensive governmental accounting experience includes over nine years working directly with some of the largest municipalities in the Central Valley, including various counties, cities, special districts, and transportation authorities. Osvaldo's specific experience includes managing multiple team members in the conducting of the financial statements and federal single audits. Osvaldo has extensive knowledge of new and existing GASB pronouncements, and prides himself on teaching and training clients as a part of the normal audit process. Osvaldo has performed audits and reviews for clients in a variety of industries ensuring that all aspects of the engagement are completed from the planning process through the drafting, review, and issuance of the financial statements.

### **Community and Affiliations**

Osvaldo is a member of the American Institute of Certified Public Accountants, the Government Finance Officers Association (GFOA) and the California Society of Certified Public Accountants where he serves as the Fresno chapter President (2020/2021).

### **Continuing Education**

Osvaldo is in compliance with the continuing education requirements of the AICPA and Government Auditing Standards. Recently attended courses include: *Advanced Governmental Accounting and Advanced Governmental Financial Reporting, Uniform Guidance update, Detecting and Presenting Top 10 Fraud Schemes, Governmental and Non-Profit Annual Update: GASB Activities.*



**ANTHONY GONZALES**  
Certified Public Accountant  
California License # 1400029

**Present Position**

Audit Senior

**Education and Experience**

Anthony began his public accounting career as an intern with Price Paige & Company in January 2015 after graduating from California State University, Fresno with a Bachelor of Science in Business Administration (Accountancy Option). While working towards his degree, Anthony interned for a state-wide not-for-profit where he gained valuable experience working in the organization's accounting & finance department. Anthony made the transition to Staff Auditor in February 2015 and worked in the role for two years before moving to his current role of Senior Auditor. Anthony earned his Certified Public Accountant license in May of 2019 and currently serves as the In-Charge Auditor for numerous governmental entities (county, municipal and special districts) as well as not-for-profit, and for-profit entities alike.

During his career Anthony has obtained specialized knowledge through both classroom and on-the-job training, including single audit compliance in accordance with OMB Uniform Guidance 2 CFR Subpart 2, State Controller's reports, preparing financial statements that comply with Yellow Book and required GASB standards, and data extraction and analysis techniques.

**Community and Affiliations**

Anthony is a member of the American Institute of Certified Public Accountants, Government Finance Officers Association, and the California Society of CPAs.

**Continuing Education**

Anthony complies with the continuing education requirements of the AICPA and *Government Auditing Standards*. Recently attended courses include: Professional Conduct & Ethics: *Dealing with Ethical Crises*, Financial Statement Analysis Techniques, GAO Standards – *Yellow Book – CLYELB*, Employee Benefit Plan Audits: *Common Misconceptions and How to Address Them*, SEFAs-CLSEFA: *Schedule of Expenditures of Federal Awards and the requirements under the Uniform Guidance, Yellow Book and Single Audit Deficiencies-CLSNGA*.



**KRISTIN TORRES**

Certified Public Accountant  
California License # 7142731

**Present Position**

Audit Senior

**Education and Experience**

Kristin began her accounting career after receiving a Bachelor of Science in Business Administration with an option in Accountancy and graduating from California State University, Fresno. Kristin received her Certified Public Accountant license in February of 2020.

Kristin was hired in December 2014 and has provided invaluable assistance on numerous governmental, and not-for-profit audits (county and municipal) which include single audit compliance, and preparation of financial statements that comply with required GASB standards. Since joining our audit team, she has been the in-charge auditor the County of Mono and the City of Mendota along with other various audit projects for transportation agencies and other governmental audits.

Her background as in-charge auditor includes assessing and evaluating the risks of material misstatement unique to an entity's activity and environment, developing audit procedures, providing guidance to the audit team to effectively and efficiently complete audits, and effectively communicating the audit results with management and those charged with governance in accordance with Generally Accepted Auditing Standards, OMB Uniform Guidance 2 CFR 200 Subpart F, and GAAP.

**Community and Affiliations**

Kristin is a member of the American Institute of Certified Public Accountants, California Society of CPAs, Government Finance Officers Association and Committee Chair of the Fresno Chapter of the California Society of CPAs Young and Emerging Professionals.

**Continuing Education**

Kristin is maintaining continuing professional education requirements to meet current standards of the General Accounting Office of the United States of America. Continuing professional education courses and seminars recently attended include: *Audit Watch University Level 3 - In-Charge*, *Yellow Book & Single Audit Deficiencies*, *Accounting for Government Assets and Liabilities*, *SEFAs & CLSEFA*, *Internal Control and Fraud in Government and Nonprofits*, *ASU 2016-4 Nonprofit Financial Statements*.

## REFERENCES

After evaluating our relevant experience, we are certain you will agree that Price Paige and Company is qualified to serve you. We have been successfully performing audit engagements since 1976. Since then, we have continued to build on our reputation as a well-respected firm throughout the State of California, with the qualifications and experience necessary to provide unequalled performance. Following is a list of some of our audit clients and our primary contact for each:

**Reference Name:** Orange Cove Fire Protection District  
**Contact:** Heather Alvarez, Office Manager  
**Address:** 550 Center Drive, Orange Cove, CA 93646  
**Phone:** (559) 626-7758  
**Email:** [h.alvarezorangecovefire@gmail.com](mailto:h.alvarezorangecovefire@gmail.com)  
**Service Provided:** Financial Statement Audit  
**Dates:** June 30, 2012 through present

**Reference Name:** Fresno Council of Governments  
**Contact:** Les Beshears, Finance Director  
**Address:** 2035 Tulare Street, Suite 201, Fresno, CA 93721  
**Phone:** (559) 233-4148  
**Email:** [beshears@fresnocog.org](mailto:beshears@fresnocog.org)  
**Service Provided:** Financial Statement Audit (Single Audit/Uniform Guidance)  
**Dates:** June 30, 2018 through present

**Reference Name:** San Joaquin Valley Air Pollution Control District  
**Contact:** Mehri Barati, Director of Administrative Services  
**Address:** 1990 E. Gettysburg Avenue, Fresno, CA 93726  
**Phone:** (559) 230-6021  
**Email:** [mehri.barati@valleyair.org](mailto:mehri.barati@valleyair.org)  
**Service Provided:** Financial Statement Audit (Single Audit/Uniform Guidance)  
**Dates:** June 30, 2009 through 2013 and 2019 through present

**Reference Name:** City of Kingsburg  
**Contact:** Alma Colado, Finance Director  
**Address:** 1401 Draper Street, Kingsburg, CA 93631  
**Phone:** (559) 897-6527  
**Email:** [acolado@cityofkingsburg-ca.gov](mailto:acolado@cityofkingsburg-ca.gov)  
**Service Provided:** CAFR Audit (Single Audit/Uniform Guidance)  
**Dates:** June 30, 2012 through present

**Reference Name:** City of Los Banos  
**Contact:** Sonya Williams, Finance Director  
**Address:** 520 J Street, Los Banos, CA 93635  
**Phone:** (209) 827-7000  
**Email:** [sonya.williams@losbanos.org](mailto:sonya.williams@losbanos.org)  
**Service Provided:** CAFR Audit (Single Audit/Uniform Guidance)  
**Dates:** June 30, 2014 through present

**Reference Name:** City of Chowchilla  
**Contact:** Rod Pruett, CPA, City Manager  
**Address:** 130 S. Second Street, Chowchilla, CA 93610  
**Phone:** (559) 665-8615  
**Email:** [rpruett@ci.chowchilla.ca.us](mailto:rpruett@ci.chowchilla.ca.us)  
**Service Provided:** Financial Statement Audit (Single Audit/Uniform Guidance)  
**Dates:** June 30, 2009 through present

## SCOPE OF SERVICES

As our experience indicates, we clearly understand the scope of services to be provided. You can be assured that we will design a specific service approach to ensure compliance with all applicable standards and ensure that the District receives high quality, efficient and effective service.

### **Standards to be Followed**

The financial and compliance audits will be performed in accordance with the following auditing standards:

- ♦ *Generally Accepted Auditing Standards* (AICPA)
- ♦ *Government Auditing Standards* (U.S. Comptroller General)

### **Services to be Performed**

The following services will be provided for the North Central Fire Protection District:

1. We will audit the books and records of the District and issue a report on the fair presentation of the annual financial statements in conformity with accounting principles generally accepted in the United States of America.

We will provide an "in-relation-to" opinion on the combining and individual fund and supporting schedules based on auditing procedures applied during the audit of the general purpose financial statements and the combining and individual fund financial statements and schedules.

2. We may provide management letters that would include findings, observations, opinions, comments and/or recommendations with regard to systems of internal control, accounting systems compliance with laws, rules and regulations, or any other matters that may come to our attention during the course of the examination.
3. We will prepare a written communication to the audit committee which will include the following information: (1) auditor's responsibility under generally accepted auditing standards, (2) significant accounting policies, (3) management judgments and accounting estimates, (4) significant audit adjustments, (5) disagreements with management, (6) management consultation with other accountants, (7) difficulties encountered in performing the audit.

# AUDIT APPROACH

We are confident that we will provide high quality services based on our experience in dealing with organizations of similar size and scope to yours, our client satisfaction ratings and significant uniform guidance experience, and our audit software packages.

## Audit Procedures & Phases of the Engagement

Price Paige & Company provides value to our clients by creating a custom audit approach that is based on a client's specific needs, risks and opportunities. Our audit approach under generally accepted audit standards is depicted in the graphic to the right.

Our professional responsibility is to obtain sufficient audit evidence before an opinion is rendered on any financial statements. To achieve this, we will conduct our work in the following phases:

- Audit Planning and Risk Assessment  
*June/July*
- Year-end Fieldwork  
*September/October*
- Reporting  
*November/December*
- Closing Conferences and Formal Presentation  
*December*

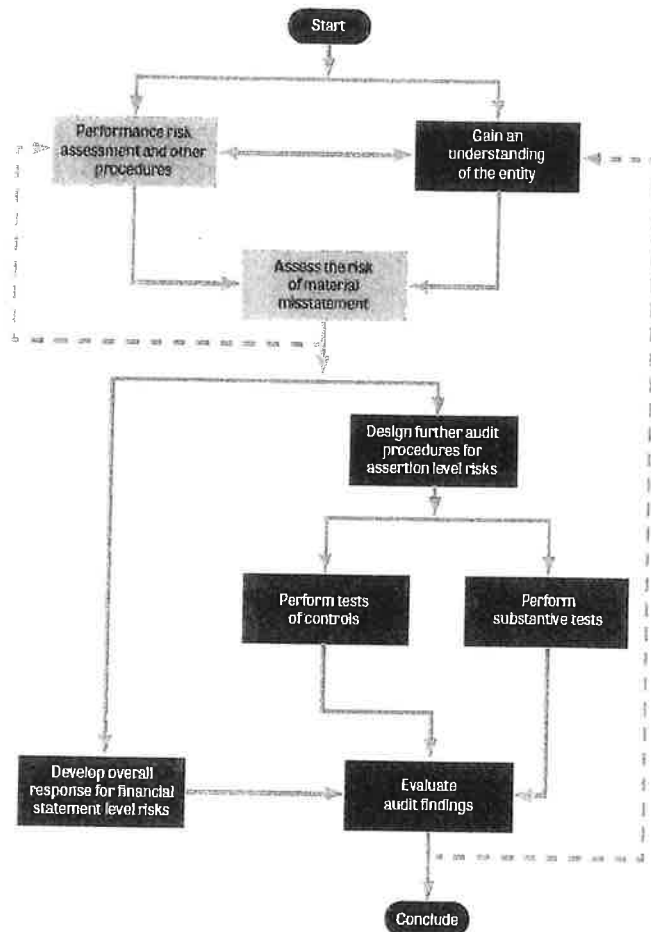
Details for each of these phases are listed on the following pages.

### Audit Planning and Risk Assessment

No other phase of the process affects the success of an engagement more than the time spent in planning the general scope and direction of the audit, including assessing the risks of financial statement misstatements. We will schedule audit planning and interim fieldwork to be done prior to final fieldwork with your personnel.

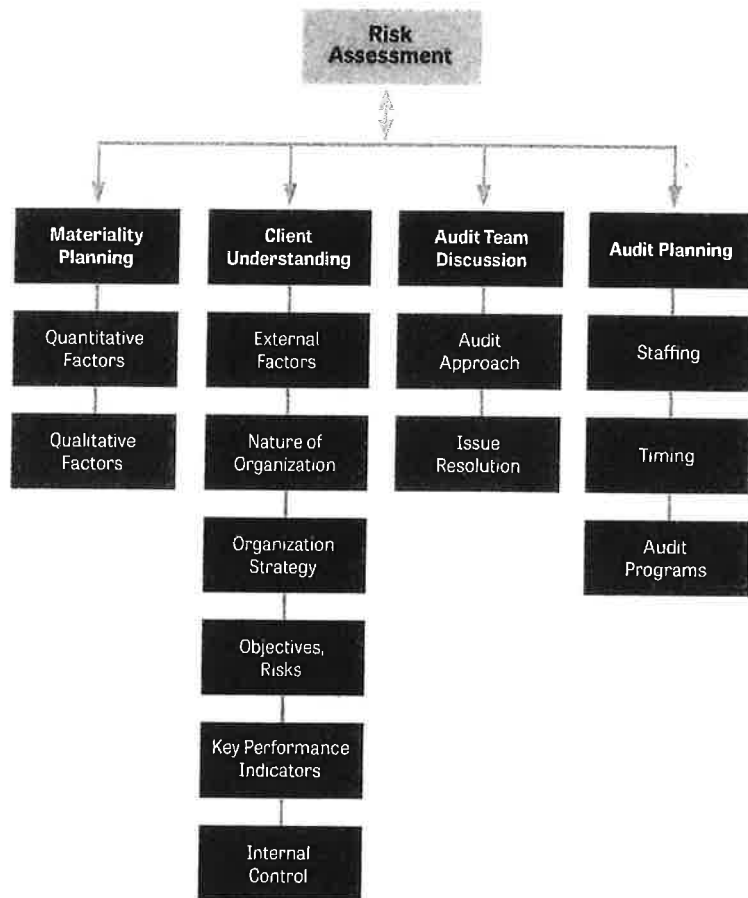
We will hold a planning session with the key members of our engagement team and your personnel.

During our planning session with management, we will also address Statement on Auditing Standards (SAS) No. 99, "Consideration of Fraud in a Financial Statement Audit." This auditing standard requires that we conduct certain meetings and interviews and perform and document certain procedures for identifying and responding to fraud risks.



As part of the audit planning and risk assessment phase of the audit, we will request a meeting with District Management and any key team members to discuss our planned audit approach, significant audit and accounting issues and to address any concerns.

As part of that process, we will conduct a pre-audit conference with appropriate management personnel to discuss the scope and timing of the audit.



The risk assessment audit standards require assessments based on an understanding of internal controls over your financial reporting and determination of the areas that present risks of material misstatement to your financial statements. We then design our audit approach to include tests of specific internal controls and substantive audit procedures which are tailored to the identified risks. Our risk assessment includes consideration of the factors depicted on the chart to the left.

### Year-End Fieldwork

During the year-end phase of our audit, we will complete our audit work based on the audit programs designed specifically for your organization. This will include the results of our risk assessment and interim testing results, and we will issue a report on the financial statements in a timely and efficient manner.

### Reporting Phase

This phase will include:

- ♦ Reviewing the financial statements and agreement to underlying audited records
- ♦ Evaluating the financial statements for compliance with GAAP requirements
- ♦ Formulating an opinion as to the fair presentation of the financial statements
- ♦ Preparing management letter with recommendations and communication letter to Management

We will submit an immediate written report of all irregularities and illegal acts or indications of illegal acts of which we become aware to the Director of Finance.

### **Audit Focus**

Based on our audit experience with similar organizations, the primary areas of audit focus in a typical year include:

- ♦ Cash and investments
- ♦ Governmental fund receivables/revenues
- ♦ Capital assets
- ♦ Accounts payable and expenditures
- ♦ Long-term debt and other liabilities
- ♦ Pension and OPEB liabilities
- ♦ Compliance with laws and regulations
- ♦
- ♦ Commitments and contingencies
- ♦ Implementation of pronouncements of the Governmental Accounting Standards Board (GASB)

### **Closing Conferences and Formal Presentation**

We believe regular communication with management will be a critical part of the success of our audit engagement. Therefore, we will provide regular updates to management regarding the progress of the audit during meetings with key personnel.

Additionally, the engagement partner will meet with management to review any potential adjusting journal entries, drafts of the management and communication with those charged with governance (SAS 114) letters, and a draft of the financial statements.

We will complete our work in sufficient time to meet the applicable deadlines. If required we will make a formal presentation of the District's audit results and reports to the Board of Directors and be available to respond to their questions.



## PROPOSED FEES

All of the requested fee information is based upon our current understanding of the work to be performed and we have given you "not-to-exceed" fees for the services.

<u>Description of Services</u>	<u>Rates</u>	<u>Hours</u>	<u>Total \$ FY 2020</u>	<u>Total \$ FY 2021</u>	<u>Total \$ FY 2022</u>
Partner	250	6	\$ 1,500	\$ 1,500	\$ 1,560
Manager	175	20	3,500	3,500	3,640
Senior	135	40	5,400	5,400	5,616
Staff	110	40	4,400	4,400	4,576
<b>Total All-Inclusive Maximum Fee</b>		<b>106</b>	<b>\$ 14,800</b>	<b>\$ 14,800</b>	<b>\$ 15,392</b>

This proposal is based on the current audit scope, and is made with the assumption that the District's books and records will be in a reasonably balanced condition and reconciled at the start of the audit and that the representations made to us during this proposal process will remain effective throughout our engagement.

In the event disclosures related to the scope of the engagement indicate extraordinary circumstances, which warrant more intensive and detailed services, we will provide all pertinent facts relative to the extraordinary circumstances, together with our fee basis for such additional services. This will be set forth in an addendum to the contract between the North Central Fire Protection District and our firm.

# PEER REVIEW REPORT



2511 Garden Road  
Suite A180  
Monterey, CA 93940  
831-373-3337  
Fax 831-373-3437

379 West Market Street  
Salinas, CA 93901  
831-424-2737  
Fax 831-424-7936

3478 Buskirk Avenue  
Suite A1000  
Pleasant Hill, CA 94523  
831-373-3337  
Fax 831-373-3437

## Report on the Firm's System of Quality Control

September 11, 2018

To the Partners of Price, Paige and Company A C  
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Price, Paige and Company A C (the Firm) in effect for the year ended April 30, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; and audits of employee benefit plans.

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Daniel M. McGilloway, Jr., CPA, CVA | Gerald C. Ray, CPA | Patricia M. Kaufman, CPA, CGMA | Larry W. Rollins, CPA | Jesus Montemayor, CPA

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Sarita C. Shannon, CPA | Whitney Ernest, CPA | Devvyn MacBeth, CPA | Smiti Shrestha, CPA | Deanna Thomas, CPA

## PEER REVIEW REPORT (Continued)

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Price, Paige and Company A C  
September 11, 2018  
Page 2 of 2

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Price, Paige and Company A C in effect for the year ended April 30, 2018, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Price, Paige and Company A C has received a peer review rating of *pass*.



McGilloway, Ray, Brown & Kaufman