



NORTH CENTRAL FIRE  
PROTECTION DISTRICT

REGULAR BOARD MEETING PACKET

THURSDAY  
February 23, 2023

4:30 P.M.

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS  
REGULAR BOARD MEETING  
THURSDAY, FEBRUARY 23, 2023  
START TIME: 4:30 P.M.  
LOCATION: 15850 W. KEARNEY BLVD., KERMAN CA.**

**AGENDA**

The North Central Fire Protection District Board of Directors meetings are electronically broadcast. You can view the meeting on the District's website, [www.northcentralfire.org](http://www.northcentralfire.org), by selecting Administration, then Board Meetings from the drop-down menu and clicking the "[Live Stream](#)" link. Please note this is not an interactive forum.

Anyone wishing to address the Board on any agenda item, can do so by written communication or in person during a Board of Directors meeting. In order to allow time for all public comments, individuals are limited to five minutes total for each action item.

- 1. CALL TO ORDER**
  - A) Roll Call
  
- 2. INVOCATION AND FLAG SALUTE**
  
- 3. PUBLIC COMMENTS**
  
- 4. CONSENT AGENDA**
  - A) Consideration and Approval of Disbursements Lists for January 2023
  - B) Review and Acceptance of Monthly Financial Reports
    - 1) Fresno County: Cash Balances – All Funds
    - 2) Budget Variance Report: YTD Expenses Compared to Budget
    - 3) Revenue and Reimbursement Report
  
- 5. APPROVAL OF MINUTES**
  - A) Minutes of the Regular Board Meeting of January 26, 2023
  
- 6. DISTRICT AUDIT FOR FISCAL YEAR ENDING JUNE 30, 2022**
  - A) Action item - Consider and approve the District Audit as presented by Max Leung with Sampson, Sampson and Patterson for the fiscal year ending June 30, 2022.
  
- 7. MID-YEAR BUDGET REVIEW - Information Only**
  
- 8. CODE OF ETHICS**
  
- 9. FIRE CHIEF REPORT**
  - A) Fire Incident/Fire Prevention Reports for January 2023
  - B) Operational Update

**10. CLOSED SESSION**

- A. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION  
Significant exposure to litigation pursuant to paragraph (2) of Subdivision (d) of Section 54956.9: Number of cases: 1
- B. CONFERENCE WITH REAL PROPERTY NEGOTIATIONS PURSUANT TO GOVERNMENT CODE SECTION 54956.8  
APN: 02520017S  
Property: Kerman 93630  
Agency Negotiation: Chief Tim Henry  
Negotiating Parties: Roland C. and Darlene A. Nale  
Under Negotiation: Price and Terms of Sale
- C. PUBLIC EMPLOYEE PERFORMANCE EVALUATION  
TITLE: Fire Chief

**11. EXECUTION OF EMPLOYMENT AGREEMENT WITH FIRE CHIEF TIM HENRY**

- A) Action item – Consideration to approve Employment Agreement Amendment with Chief Henry and authorize Board Chair to execute the Agreement.

**12. BOARD MEMBER COMMENTS/ REPORTS**

**13. ANNOUNCEMENTS**

- A) Regular Board Meeting: Thursday, March 23, 2023, at 4:30 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 559-878-4550. 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  
JANUARY 01, 2023 - JANUARY 31, 2023**

<b>CK#</b>	<b>VENDOR</b>	<b>DESCRIPTION</b>	<b>DATE</b>	<b>TOTAL AMOUNT</b>
8699	John Hancock USA	PARS - 457	01/03/2023	5,297.12
8700	U.S. Bank PARS	Pension Contributions	01/03/2023	54,092.17
	QuickBooks Payroll Service	Created by Direct Deposit Service on 01/13/2023	01/17/2023	1.75
8701	A&E Rain Gutters	Station Maintenance	01/17/2023	1,700.00
8702	Employee Reimbursement	Employee Reimbursement	01/17/2023	28.13
8703	Aramark, Inc	Linen Service	01/17/2023	442.32
8704	ARBA	Group Life Insurance - February	01/17/2023	198.68
8705	Baker Manock	Legal Services	01/17/2023	3,680.95
8706	California State Disbursement Unit	Employee Distribution	01/17/2023	201.00
8707	Cheryl Carlson	Financial Consulting	01/17/2023	3,916.25
8708	City of Kerman	Utilities	01/17/2023	629.00
8709	Comcast Business	Internet & Phone Services	01/17/2023	1,616.87
8710	Cook's, Inc.	Radio Service	01/17/2023	529.20
8711	County of Fresno - POB	January POB	01/17/2023	30,915.37
8712	Department of Justice	Background checks	01/17/2023	32.00
8713	Diamondback Fire & Rescue	Equipment Maintenance	01/17/2023	984.89
8714	Employee Reimbursement	Employee Reimbursement - Training	01/17/2023	242.50
8715	FDAC Employment Benefits	Health Insurance Premiums - Feb	01/17/2023	69,387.58
8716	Fire Apparatus Solutions	Apparatus Maintenance & Repairs	01/17/2023	66,271.44
8717	Fire Safety Solutions Inc.	County Plan reviews	01/17/2023	2,470.00
8718	H & J Chevrolet, Inc.	Apparatus Maintenance	01/17/2023	163.36
8719	John Hancock USA	PARS Contributions	01/17/2023	5,440.54
8720	John Nipp	Station #54 Lease	01/17/2023	3,400.00
8721	Jorgensen Company, Inc.	Fire Extinguisher Maintance	01/17/2023	149.01
8722	Board Member Reimbursement	Board Member Reimbursement - Health Insurance	01/17/2023	799.00
8723	L.N. Curtis, Inc.	Turnout	01/17/2023	3,192.97
8724	Loperena Antenna Sites	Owens Mountain Tower Rental	01/17/2023	1,853.00
8725	Metro Uniform	Employee Reimbursement: Boots	01/17/2023	381.41
8726	Board Member Reimbursement	Board Member Reimbursement - Health Insurance	01/17/2023	901.00
8727	Board Member Reimbursement	Board Member Reimbursement - Health Insurance	01/17/2023	168.16
8728	Mid Valley	Utilities: Trash Disposal	01/17/2023	558.40
8729	Miller Mendel, Inc.	Computer Storage Maintenance	01/17/2023	14.25
8730	ODP Business Solutions	Office Supplies	01/17/2023	204.43
8731	PG&E	Utilities: Electric & Gas	01/17/2023	3,649.57
8732	Priceless Kreations, Inc.	Uniforms	01/17/2023	2,699.99
8733	Ray Morgan	Copier/Printer Maintenance	01/17/2023	470.10
8734	Real-Time, Inc.	Computer Support	01/17/2023	1,696.50
8735	REPUBLIC	Utilities: Trash Disposal	01/17/2023	102.30
8736	ROBERT V. JENSEN	Fuel	01/17/2023	2,252.21
8737	Board Member Reimbursement	Board Member Reimbursement - Health Insurance	01/17/2023	799.00
8738	Sampson, Sampson, & Patterson LLP	Finance Audit	01/17/2023	5,200.00
8739	Sebastian	Phone & Long Distance Service	01/17/2023	173.12
8740	Sierra Data Management	Storage of Files	01/17/2023	58.52
8741	Sierra HR Partners, Inc.	HR Consultant	01/17/2023	910.00
8742	Slumberger	Station Maintenance	01/17/2023	737.68
8743	Sparkletts	Water	01/17/2023	794.06
8744	Streamline	Web Maintenance January Payment	01/17/2023	400.00
8745	Employee Reimbursement	Employee Reimbursement - Health Insurance	01/17/2023	1,350.00
8746	U.S. Bank Cal-Card	Credit Card Expense	01/17/2023	9,598.61
8747	U.S. Bank Inst. Trust-Western Reg	115 Trust	01/17/2023	600,000.00
8748	U.S. Bank PARS	Pension Contributions	01/17/2023	55,828.38
8749	UNITEDHEALTHCARE INS	Prior Board Insurance	01/17/2023	431.75

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
DISBURSEMENT JOURNAL  
JANUARY 01, 2023 - JANUARY 31, 2023**

<b>CK#</b>	<b>VENDOR</b>	<b>DESCRIPTION</b>	<b>DATE</b>	<b>TOTAL AMOUNT</b>
8750	Valley Farm Supply, Inc.	Maintenance & Supplies	01/17/2023	142.24
	NCPFA	Union Dues	01/18/2023	6,000.00
	QuickBooks Payroll Service	Created by Direct Deposit Service on 01/17/2023	01/18/2023	1.75
8751	First American Title Company	CLTA Condition of Title Guarantee	01/18/2023	500.00
	Clyde Lansing	Consulting Service - Dec22	01/19/2023	2,000.00
	QuickBooks Payroll Service	Payroll Fees	01/23/2023	213.20
8752	Action Towing	Towing - Apparatus E-56	01/31/2023	375.00
8753	Aramark, Inc	Linen Service	01/31/2023	452.27
8754	ASi Administrative Solutions	Dental/Vision Premiums	01/31/2023	2,007.65
8755	AT&T Mobility	Phone & Long Distance Service	01/31/2023	4,140.78
8756	Biola CSD	Utilities: Water	01/31/2023	244.62
8757	California State Disbursement Unit	Employee Distribution	01/31/2023	100.50
8758	City of Fresno - Utilities	Utilities: Water	01/31/2023	82.50
8759	Comcast Business	Internet & Phone Services	01/31/2023	217.78
8760	Cook's, Inc.	Radio Maintenance	01/31/2023	75.00
8761	CSG Consultants, Inc	Plan Consultants	01/31/2023	1,883.25
8762	Energy Concepts Inc.	Station Maintenance	01/31/2023	150.00
8763	Fastenal Company	Station Supplies	01/31/2023	3,370.00
8764	Fresno County DPH - EMS Division	Dispatch Service	01/31/2023	15,322.25
8765	Fresno County Treasurer	Employees EMS Recertification	01/31/2023	291.00
8766	ImageTrend	Computer Software	01/31/2023	21,178.00
8767	John Hancock USA	Plan Contribution - 457	01/31/2023	5,440.54
8768	Employee Reimbursement	Employee Reimbursement - Mileage	01/31/2023	377.28
8769	Lee's Air-Plumbing & Heating	Station Repairs	01/31/2023	2,822.49
8770	Liebert Cassidy Whitmore	Legal Services	01/31/2023	7,638.00
8771	Mayson Ace Hardware	Station Supplies & Maintenance	01/31/2023	460.91
8772	Mid Valley	Utilities: Trash Disposal	01/31/2023	474.88
8773	ODP Business Solutions	Office Supplies	01/31/2023	221.90
8774	Overhead Door, Inc.	Station Repair & Maintenance	01/31/2023	482.00
8775	PARS	Membership Pension & 457	01/31/2023	3,031.82
8776	Petty Cash	VOIDED	01/31/2023	
8777	PG&E	Utilities: Electric & Gas	01/31/2023	3,559.41
8778	Ray Morgan	Copier/Printer Maintenance	01/31/2023	449.09
8779	Real-Time, Inc.	Remote Computer Support	01/31/2023	66.00
8780	Employee Reimbursement	Employee Reimbursement Training	01/31/2023	250.00
8781	ROBERT V. JENSEN	Fuel	01/31/2023	943.70
8782	Slumberger	Station Supplies & Maintenance	01/31/2023	2,450.17
8783	Standard Insurance Company	Life & LTD Insurance	01/31/2023	2,146.00
8784	U.S. Bank PARS	Pension Plan Contributions	01/31/2023	54,881.94
8785	U.S. Bank Voyager Fleet Systems	Voyager Card Fuel Purchases	01/31/2023	3,211.65
8786	UnWired Broadband, LLC	Radio Communication	01/31/2023	9.98
8787	Verizon	Toughbooks Data Plan	01/31/2023	836.22
8788	Verizon Wireless	Cell Phone - Operations	01/31/2023	70.14
8789	Verizon Wireless Office	Cell Phone - Administration	01/31/2023	36.13
8790	Petty Cash	PETTY CASH	01/31/2023	493.29
8791	Tyler Burgess Construction	Construction on Station 59	01/31/2023	42,952.00
<b>Total</b>				<b>\$ 1,139,067.87</b>

Board Action: To approve disbursements from West America general account as presented for the total amount of \$1,139,067.87 for January 2023.

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
FUND CASH BALANCES**

FUND CASH BALANCES	GENERAL	CAPITAL EQUIPMENT	BUILDING	EMS	SICK LEAVE	RESERVE FUND	RISK CONTINGENCY	TOTAL OF ALL FUNDS
FUND CLASS #	10000	20000	41400	41410	41420	41430	41440	
<b>Beg Balance 1/1/2023</b>	<b>\$ 5,142,933.05</b>	<b>\$ 4,500,871.39</b>	<b>\$324,678.88</b>	<b>\$ 1,035,663.00</b>	<b>\$35,332.30</b>	<b>\$350,418.99</b>	<b>\$ 122,714.86</b>	<b>\$ 11,512,612.47</b>
<b>Ending Balance 1/31/2023</b>	<b>\$ 3,716,433.72</b>	<b>\$ 4,502,001.16</b>	<b>\$324,759.56</b>	<b>\$ 1,044,365.13</b>	<b>\$35,341.17</b>	<b>\$350,506.95</b>	<b>\$ 122,745.66</b>	<b>\$ 10,096,153.35</b>

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
SERVICES, SUPPLIES AND MAINTENANCE  
BUDGET - TO - ACTUAL  
JULY 2022 - JUNE 2023**

<b>Services, Supplies and Maintenance</b>	<b>Fiscal Year 2022 - 2023 Budget</b>	<b>Activity thru 12/31/22</b>	<b>January</b>	<b>YTD Total</b>	<b>% of Budget Used</b>	<b>Budget Remaining</b>	<b>% of Budget Remaining</b>
County of Fresno - Dispatch Services	\$ 183,900.00	\$ 91,933.50	\$ 15,322.25	\$ 107,255.75	58.3%	\$ 76,644.25	41.7%
Pension Obligation Bonds	385,500	185,492.22	30,915.37	216,407.59	56.1%	169,092.41	43.9%
FCERA Payment Financing	417,900	417,547.70	0.00	417,547.70	99.9%	352.30	0.1%
Apparatus Financing Payment	49,200	49,160.54	0.00	49,160.54	99.9%	39.46	0.1%
Station 54 Lease	40,800	23,800.00	3,400.00	27,200.00	66.7%	13,600.00	33.3%
Property, Auto & Liability Insurance	133,000	132,945.00	0.00	132,945.00	100.0%	55.00	0.0%
Personal Protective Equipment	92,100	88,305.05	27,246.27	115,551.32	125.5%	-23,451.32	-25.5%
Communications	124,000	126,682.41	9,075.35	135,757.76	109.5%	-11,757.76	-9.5%
Apparatus Maintenance	250,000	194,492.28	30,562.35	225,054.63	90.0%	24,945.37	10.0%
Station Equipment Maintenance	12,000	7,940.89	301.58	8,242.47	68.7%	3,757.53	31.3%
Computers & Office Equipment	77,300	62,082.41	17,006.34	79,088.75	102.3%	-1,788.75	-2.3%
Facility Maintenance	200,000	104,757.61	6,056.36	110,813.97	55.4%	89,186.03	44.6%
Station Supplies	71,900	30,555.82	5,602.52	36,158.34	50.3%	35,741.66	49.7%
Fuel	163,000	84,272.54	8,950.77	93,223.31	57.2%	69,776.69	42.8%
Utilities	90,400	60,997.62	-3,925.65	57,071.97	63.1%	33,328.03	36.9%
Legal & Accounting	146,800	81,688.88	21,751.95	103,440.83	70.5%	43,359.17	29.5%
Professional Services	152,200	85,298.24	2,353.56	87,651.80	57.6%	64,548.20	42.4%
Membership Dues & Subscriptions	18,800	12,917.95	0.00	12,917.95	68.7%	5,882.05	31.3%
Travel Expenses	45,000	32,723.54	34.00	32,757.54	72.8%	12,242.46	27.2%
Training	120,000	32,146.75	552.50	32,699.25	27.2%	87,300.75	72.8%
Health, Fitness and Safety	30,000	16,029.86	0.00	16,029.86	53.4%	13,970.14	46.6%
Office Supplies	17,000	16,672.44	1,329.36	18,001.80	105.9%	-1,001.80	-5.9%
Food	36,000	38,287.11	158.74	38,445.85	106.8%	-2,445.85	-6.8%
Fire Prevention	50,000	25,394.22	4,358.70	29,752.92	59.5%	20,247.08	40.5%
Apparatus Tools, Equipment & Hose	115,000	39,084.10	3,134.12	42,218.22	36.7%	72,781.78	63.3%
SCBA Masks & Maintenance	84,000	936.88	0.00	936.88	1.1%	83,063.12	98.9%
<b>Totals</b>	<b>\$ 3,105,800.00</b>	<b>\$ 2,042,145.56</b>	<b>\$ 184,186.44</b>	<b>\$ 2,226,332.00</b>	<b>71.7%</b>	<b>\$ 879,468.00</b>	<b>28.3%</b>

7th month of fiscal year - average = 58.3%

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
WAGES, BENEFITS, POB AND FUND EXPENDITURES  
BUDGET - TO - ACTUAL  
JULY 2022 - JUNE 2023**

<b>Wages, Benefits and POB</b>	<b>Fiscal Year 2022 - 2023 Budget</b>	<b>Activity thru 12/31/22</b>	<b>January</b>	<b>YTD Total</b>	<b>% of Budget Used</b>	<b>Budget Remaining</b>	<b>% of Budget Remaining</b>
<b>Current Board Wages and Benefits</b>	<b>\$ 51,200</b>	<b>\$ 23,319.15</b>	<b>\$ 4,095.55</b>	<b>\$ 27,414.70</b>	<b>53.5%</b>	<b>\$ 23,785.30</b>	<b>46.5%</b>
<b>Prior Board Member Benefits</b>	<b>5,600</b>	<b>2,638.50</b>	<b>440.75</b>	<b>3,079.25</b>	<b>55.0%</b>	<b>2,520.75</b>	<b>45.0%</b>
<b>Surviving Spouse Benefits</b>	<b>11,600</b>	<b>5,582.67</b>	<b>946.77</b>	<b>6,529.44</b>	<b>56.3%</b>	<b>5,070.56</b>	<b>43.7%</b>
<b>Employee Wages and Benefits</b>	<b>9,061,550</b>	<b>4,423,523.26</b>	<b>709,521.62</b>	<b>5,133,044.88</b>	<b>56.6%</b>	<b>3,928,505.12</b>	<b>43.4%</b>
<b>Total Wages, Benefits and POB</b>	<b>\$ 9,129,950</b>	<b>\$ 4,455,063.58</b>	<b>\$ 715,004.69</b>	<b>\$ 5,170,068.27</b>	<b>56.6%</b>	<b>\$ 3,959,881.73</b>	<b>43.4%</b>
<b>Fund Expenditures per Budget</b>							
<b>Weed Abatement</b>	<b>\$ 25,000</b>	<b>\$ 8,579.62</b>	<b>\$ 13.55</b>	<b>\$ 8,593.17</b>	<b>34.4%</b>	<b>\$ 16,406.83</b>	<b>65.6%</b>
<b>Renovation of Station 59 App Bay</b>	<b>373,200</b>	<b>399,923.56</b>	<b>42,958.00</b>	<b>442,881.56</b>	<b>118.7%</b>	<b>-69,681.56</b>	<b>-18.7%</b>
<b>Type III Fire Engine</b>	<b>500,000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>500,000.00</b>	<b>100.0%</b>
<b>Capital Improvement Projects</b>	<b>100,000</b>	<b>1,036.44</b>	<b>0.00</b>	<b>1,036.44</b>	<b>1.0%</b>	<b>98,963.56</b>	<b>99.0%</b>
<b>Two Fire Prevention Vehicles</b>	<b>85,000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>85,000.00</b>	<b>100.0%</b>
<b>Miscellaneous Expenditures - Capital</b>	<b>20,000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>20,000.00</b>	<b>100.0%</b>
<b>Total Fund Expenditures</b>	<b>\$ 1,103,200</b>	<b>\$ 409,539.62</b>	<b>\$ 42,971.55</b>	<b>\$ 452,511.17</b>	<b>41.0%</b>	<b>\$ 650,688.83</b>	<b>59.0%</b>



**NORTH CENTRAL FIRE PROTECTION DISTRICT  
REVENUE AND REIMBURSEMENTS  
BUDGET - TO - ACTUAL  
JULY 2022 - JUNE 2023**

Revenue	Fiscal Year 2022 - 2023 Budget	Activity thru 12/31/22	January	YTD Total	% of Budget Received	Budget Remaining	%
Property Taxes	\$ 10,942,100	\$ 5,508,444.89	\$ 93,640.88	\$ 5,602,085.77	51%	\$ 5,340,014.23	49%
Interest (County Investment Pool)	131,400	38,197.03	1,984.87	40,181.90	31%	91,218.10	69%
Fees, Permits and Plan Checks	71,500	72,635.68	23,165.00	95,800.68	134%	-24,300.68	-34%
Ambulance Station Lease	17,400	10,143.00	1,449.00	11,592.00	67%	5,808.00	33%
Tower Rental	31,700	15,744.00	0.00	15,744.00	50%	15,956.00	50%
FCC ISA/Training Reimbursement	166,000	100,581.37	0.00	100,581.37	61%	65,418.63	39%
Reimbursement for Priority One Calls	13,000	0.00	0.00	0.00	0%	13,000.00	100%
Miscellaneous Income	17,300	12,448.12	5,388.85	17,836.97	103%	-536.97	-3%
<b>Revenue Totals</b>	<b>\$ 11,390,400</b>	<b>\$ 5,758,194.09</b>	<b>\$ 125,628.60</b>	<b>\$ 5,883,822.69</b>	<b>51.66%</b>	<b>\$ 5,506,577.31</b>	<b>48.3%</b>
<b>Reimbursable Items</b>							
SHSGP and OES Grant Reimbursements	\$ 120,000	\$ 18,306.00	\$ -	\$ 18,306.00	15%	\$ 101,694.00	85%
Strike Team Reimbursement		43,730.75	78,195.17	121,925.92			
2019 SAFER Grant	919,000	405,873.07	0.00	405,873.07	44%	513,126.93	56%
2020 SAFER Grant	867,600	163,559.10	111,615.00	275,174.10	32%	592,425.90	68%
<b>Reimbursement Totals</b>	<b>\$ 1,906,600</b>	<b>\$ 631,468.92</b>	<b>\$ 189,810.17</b>	<b>\$ 821,279.09</b>	<b>43.08%</b>	<b>\$ 1,207,246.83</b>	<b>63%</b>

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS  
REGULAR BOARD MEETING  
THURSDAY, JANUARY 26, 2023  
START TIME: 4:30 P.M.  
LOCATION: 15850 W. KEARNEY BLVD., KERMAN CA.**

**MINUTES**

The North Central Fire Protection District Board of Directors meetings are electronically broadcast. You can view the meeting on the District's website, [www.northcentralfire.org](http://www.northcentralfire.org), by selecting Administration, then Board Meetings from the drop-down menu and clicking the "Live Stream" link. Please note this is not an interactive forum.

Anyone wishing to address the Board on any agenda item, can do so by written communication or in person during a Board of Directors meeting. In order to allow time for all public comments, individuals are limited to five minutes total for each action item.

**1. CALL TO ORDER**

District Board Chair Mr. Ken Abrahamian called the meeting to order at 4:31 p.m.

**Roll Call**

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

Also present were Fire Chief Tim Henry, District Counsel Ken Price, Deputy Chief McAfee, and General Manager Shannon Schroth

**2. INVOCATION AND FLAG SALUTE**

The invocation led by Pastor Bryan Arabian of The Father's Church, flag salute led by Chief Henry.

**3. PUBLIC COMMENTS**

Chief John Golden on behalf of City Manager John Janson gave best wishes for a happy, productive and safe new year for the North Central Fire Protection District

**4. CONSENT AGENDA**

A) Consideration and Approval of Disbursements Lists for December 2022

B) Review and Acceptance of Monthly Financial Reports

1) Fresno County: Cash Balances – All Funds

2) Budget Variance Report: YTD Expenses Compared to Budget

3) Revenue and Reimbursement Report

MOTION: To approve the consent agenda as presented.

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

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

**5. APPROVAL OF MINUTES**

A) Minutes of the Regular Board Meeting of December 15, 2022

MOTION: To approve the minutes of the Regular Board Meeting of December 15, 2022, as presented.

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

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

**6. PUBLIC HEARING AND ADOPTION OF FIRE CODE ORDINANCE NO. 2022-01**

A) Action item – Conduct Public Hearing and Adopt Fire Code Ordinance No. 2022-01 introduced at the December 15, 2022 regular board meeting.

Deputy Chief McAfee gave brief summary of Fire Code Ordinance No. 2022 – 01  
Chief Golden made a statement on the date that the City of Kerman adopted the  
Fire Code Ordinance No. 2022 - 01

MOTION: To adopt Fire Code Ordinance No. 2022-01 as presented

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

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

**7. FIRE CHIEF REPORT**

- A) Fire Incident/Fire Prevention Reports for December 2022
- B) Operational Update
- C) 2022 Strike Team Reimbursement Update
- D) Grant Status Report

**Public Comments:**

Robert Gonzales, President of NCFPA Local 5260, made introductions to the board and shared his expectations of the relationship he hoped to have with the board and Chief Henry moving forward as the new president of the union.

**8. BOARD MEMBER COMMENTS/REPORTS**

Mr. Abrahamian stated he will get with the ad hoc committee to schedule a meeting and Chief Henry replied that the ad hoc committee meeting update will be on the February board meeting agenda.

**9. ANNOUNCEMENTS**

A) Regular Board Meeting: Thursday, February 23, 2023, at 4:30 p.m.

**10. ADJOURNMENT**

The meeting was adjourned at 5:12 p.m.  
Moved by Mr. Nonini; second by Mr. Foglio

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

\_\_\_\_\_  
Amanda Souza, Board Secretary  
North Central Fire Protection District

\_\_\_\_\_  
Date

**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 559-878-4550. 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

Board of Directors: Ken Abrahamian • Michael Foglio

Michael Golden • 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) 878-4550 • FAX (559) 846-3788

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

### MEMORANDUM

**TO:** North Central Board of Directors

**FROM:** Timothy Henry, Fire Chief

**DATE:** February 23, 2023

**SUBJECT:** Audit – Fiscal Year Ending June 30, 2022

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Attached is a copy of the audited financial statements for the Fiscal Year ending June 30, 2022. Mr. Max Leung with Sampson, Sampson and Patterson will present the audited financial statements.

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

**Recommended Action:** Approve the audit as submitted by Sampson, Sampson and Patterson for the fiscal year ending June 30, 2022.

NORTH CENTRAL FIRE PROTECTION DISTRICT

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REPORT ON AUDITED  
FINANCIAL STATEMENTS  
AND  
ADDITIONAL INFORMATION

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YEAR ENDED JUNE 30, 2022

## CONTENTS

	<u>Page</u>
Independent Auditor's Report	1-3
Management Discussion and Analysis	4-9
Government-wide Financial Statements	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements	
Balance Sheet – Governmental Funds	12
Reconciliation of Governmental Funds Balance Sheet to Net Position of Governmental Activities	13
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	14
Reconciliation of Governmental Funds Statement of Revenue, Expenditures and Changes in Fund Balance to Change in Net Position of Governmental Activities	15
Statement of Fiduciary Net Position	16
Statement of Changes in Fiduciary Net Position	17
Notes to Financial Statements	18-34
Required Supplementary Information:	
Schedule of District Net Pension Liability – PARS	35
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund – Suppression	36
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Emergency Medical Services	37
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Capital Projects Fund	38
Single Audit Reports:	
Independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	39-40
Independent auditor's report on compliance for each major program and on internal control over compliance required by the Uniform Guidance	41-43
Schedule of expenditures of federal awards	44
Notes to schedule of expenditures of federal awards	45
Schedule of findings and questioned costs	46-48
Summary schedule of prior audit findings	49



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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
North Central Fire Protection District  
Kerman, California

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

We have audited the accompanying financial statements of the governmental activities and each major fund of North Central Fire Protection District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of North Central Fire Protection District as of June 30, 2022, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's office and state regulations governing special districts.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Central Fire Protection District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Adoption of New Accounting Standard**

As discussed in Note 1 to the financial statements, the District has adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, the *Government Auditing Standards* and the State Controller's Minimum Audit Requirements for California Special Districts will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, the *Government Auditing Standards* and the State Controller's Minimum Audit Requirements for California Special Districts, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 4 through 9, the schedule of revenues, expenditures and changes in fund balances – budget and actual on pages 36 through 38, and the schedules of the District's net pension liability and contributions on page 35 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers them to be essential parts of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the North Central Fire Protection District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2023 on our consideration of North Central Fire Protection District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

***Sampson, Sampson & Patterson, LLP***

Clovis, California  
February 9, 2023

# NORTH CENTRAL FIRE PROTECTION DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2022

This discussion and analysis of the North Central Fire Protection District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the accompanying financial statements and notes to those financial statements.

### **Financial Highlights**

The District's total assets exceeded liabilities (net position) at the close of the fiscal year by \$19,080,477. Of this amount, \$11,136,115 is unrestricted net assets, which is available to meet the District's ongoing commitments to residents and creditors.

The District's governmental funds ended the year with a combined fund balance of \$12,253,895 which is an increase of \$1,320,669 over June 30, 2021. Of this balance, \$12,253,895 is unrestricted and available for spending at the District's discretion.

The District's General Fund ended the year with a fund balance of \$7,218,853 an increase of \$286,101 over the previous fiscal year.

### **Overview of the Financial Statements**

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

### **Reporting the District as a Whole**

#### **Government-wide financial statements**

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

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

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

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

**NORTH CENTRAL FIRE PROTECTION DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2022**

**Fund Financial Statements**

The fund financial statements provide more detailed information about the District's most significant funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Management establishes other funds to control and manage money for particular purposes. The funds of the District can be divided into two categories: governmental funds and proprietary funds. The District has no proprietary funds and three governmental funds, the General fund, the EMS fund and a Capital projects fund. Fund financial statements can be found on pages 12 – 17 of this report.

**Governmental Funds**

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

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

The District adopts an annual appropriated budget for the District's governmental funds. Budgetary comparison statements are provided to demonstrate compliance to this budget in the supplementary information on pages 36 - 38.

**Notes to the Financial Statements**

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

The notes to the financial statements can be found on pages 18 – 34 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain other supplementary information which can be found on pages 35 – 38.

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2022**

**North Central Fire Protection District's Net Position**

	<u>Governmental Activities</u>	<u>Current Year Total</u>	<u>Prior Year Total</u>
Current Assets	\$ 12,021,284	\$ 12,021,284	\$ 10,281,230
Other Assets	734,478	734,478	879,104
Net Pension Asset	79,526	79,526	79,526
Capital Assets (net depreciation)	<u>8,233,403</u>	<u>8,233,403</u>	<u>6,960,179</u>
Total Assets	<u>21,068,691</u>	<u>21,068,691</u>	<u>18,200,039</u>
Deferred Outflows of Resources	<u>497,650</u>	<u>497,650</u>	<u>                    </u>
Current Liabilities	451,803	451,803	169,775
Non-Current Liabilities	<u>1,908,003</u>	<u>1,908,003</u>	<u>2,173,410</u>
Total Liabilities	<u>2,359,806</u>	<u>2,359,806</u>	<u>2,343,185</u>
Deferred Inflows of Resources	<u>126,058</u>	<u>126,058</u>	<u>157,169</u>
Net Position:			
Invested in Capital	7,944,362	7,944,362	6,325,075
Unrestricted	<u>11,136,115</u>	<u>11,136,115</u>	<u>6,838,515</u>
Total Net Position	<u>\$ 19,080,477</u>	<u>\$ 19,080,477</u>	<u>\$ 15,699,685</u>

**Governmental activities:** As of June 30, 2022, the District's governmental activities total assets exceeded liabilities (net position) by \$19,080,477. Net position as noted earlier may serve over time as a useful indicator of the District's financial position.

The majority of the District's long-term liabilities can be attributed to the District's debt service requirements secured in 2010 through a private-placement loan to pay a settlement payment to Fresno County Employees Retirement Association. In April 2017, the District refunded the loan at a better interest rate to realize significant savings over the term of the loan. Additional information on the District's annual debt service can be found on page 27 and continuing on page 28 in the notes to the financial statements.

Investment in Capital assets amount to \$7,944,362 or 42 percent of the total net position.

Unrestricted net assets as of June 30, 2022, are \$11,136,115 and may be used to meet the District's ongoing commitments to residents and creditors.

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2022**

**North Central Fire Protection District's Changes in Net Assets**

	<u>Governmental Activities</u>	<u>Current Year Total</u>	<u>Prior Year Total</u>
<b>Revenues:</b>			
Charges for services	\$ 120,540	\$ 120,540	\$ 90,221
Property taxes	10,905,871	10,905,871	10,700,467
Interest & Use of Property	(263,806)	(263,806)	175,847
Grant Contributions	2,221,949	2,221,949	721,302
Other revenues	<u>168,184</u>	<u>168,184</u>	<u>109,333</u>
<b>Total Revenues</b>	<u><b>13,153,738</b></u>	<u><b>13,153,738</b></u>	<u><b>11,797,160</b></u>
<b>Expenses:</b>			
Suppression	8,596,423	8,596,423	8,038,910
EMS	1,129,945	1,129,945	1,051,304
Interest	<u>46,607</u>	<u>46,607</u>	<u>53,916</u>
<b>Total Expenses</b>	<u><b>9,772,975</b></u>	<u><b>9,772,975</b></u>	<u><b>9,144,130</b></u>
<b>Increase (Decrease) in net assets</b>	<b>3,379,763</b>	<b>3,379,763</b>	<b>2,653,030</b>
<b>Net Assets – Beginning</b>	<b>15,699,685</b>	<b>15,699,685</b>	<b>13,163,590</b>
<b>Prior Period Adjustment</b>	<u><b>1,029</b></u>	<u><b>1,029</b></u>	<u><b>(116,935)</b></u>
<b>Net Assets – Ending</b>	<u><b>\$ 19,080,477</b></u>	<u><b>\$ 19,080,477</b></u>	<u><b>\$ 15,699,685</b></u>

Total governmental activities revenue for the year was \$13,153,738 with property tax revenue accounting for \$10,905,871 or 83 percent of the District's governmental activities revenue.

Total governmental expenses for the year were \$9,772,975. Expenditures for personnel account for \$6,660,707 or 68.1 percent of the total governmental expenses. Operations expenditures account for \$2,962,383 or 30.3 percent and other expenses account for 1.6 percent of the total governmental expenses.

**Financial Analysis of the District's Funds**

The purpose of the District's governmental fund financial statements (pages 12 - 17), is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of June 30, 2022, the District's governmental funds reported a combined ending balance of \$12,253,895, an increase of \$1,320,669 from the previous fiscal year.

**NORTH CENTRAL FIRE PROTECTION DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2022**

The general fund is the chief operating fund of the District. As of June 30, 2022, the total fund balance of the general fund was \$7,218,853. The general fund total balance increased \$286,101 from the previous fiscal year.

**General Fund – Budgetary Highlights**

The statement of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual on pages 36 – 38 outline the differences between the budget and actual numbers.

District revenues were below budget projections by \$417,952 and expenditures were over budget by \$184,236.

**Capital Assets**

The District's investment in Capital assets for its governmental activities as of June 30, 2022, totals \$8,233,403 net of accumulated depreciation. The District's capital assets include land, structures and improvements, equipment, apparatus and vehicles. Additional information on the District's capital assets can be found on page 26 in the notes to the financial statements.

**Long-term Debt**

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

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

Additional information on the District's debt service can be found starting on page 27 and continuing on page 28 in the notes to the financial statements.

**NORTH CENTRAL FIRE PROTECTION DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2022**

**Economic Factors and Next Year's Budget**

Property tax revenue accounts for 81 percent of the Districts operating revenue. Since the recession that negatively affected the District's property tax revenues from fiscal years 2009 through 2013, the District has experienced moderate increases in fiscal years 2014 through 2021. In the 2021-2022 fiscal year, the District received another moderate increase in property tax revenue of 4.96 percent. The tax roll released for the 2022-2023 fiscal year, shows a similar increase in assessed values in the entire County of Fresno which includes the District. The District is a small area of Fresno County, so it is difficult to predict the increase of property tax revenue for the District in the 2022-2022 fiscal year. However, the District has experienced a 5.35 percent average increase in property tax revenue over the past six fiscal years. This indicates assessed values have experienced a steady increase over time and continue to remain stable.

**Requests for Information**

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



NORTH CENTRAL FIRE PROTECTION DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2022

<b>ASSETS</b>	
Cash	\$ 12,021,284
Receivables:	
Taxes	67,250
Accounts	63,096
Grant	295,583
Interest	37,685
Lease	8,631
Prepaid expense	262,233
Capital assets (net of accumulated depreciation)	8,233,403
Net pension asset	<u>79,526</u>
Total Assets	<u>21,068,691</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related deferred outflows	<u>497,650</u>
Total deferred outflows of resources	<u>497,650</u>
 <b>LIABILITIES</b>	
Accounts payable	384,563
Accrued payroll and related liabilities	46,186
Accrued interest payable	21,054
 Non-Current Liabilities:	
Due within one year	529,514
Due in more than one year	<u>1,378,489</u>
Total Liabilities	<u>2,359,806</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Lease related deferred inflows	8,181
Pension related deferred inflows	<u>117,877</u>
Total deferred inflows of resources	<u>126,058</u>
 <b>NET POSITION</b>	
Net investment in capital and leased assets	7,944,362
Unrestricted	<u>11,136,115</u>
Total Net Position	<u>\$19,080,477</u>

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022

	<u>Expense</u>	<u>Charges for Services</u>	<u>Program Revenue</u>		<u>Net Revenue/ (Expense)</u>
			<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities					
Fire suppression	\$8,596,423	\$120,540	\$2,221,949	\$	\$(6,253,934)
Emergency medical services	1,129,945				(1,129,945)
Interest	<u>46,607</u>				<u>(46,607)</u>
Total Governmental Activities	<u>9,772,975</u>	<u>120,540</u>	<u>2,221,949</u>		<u>(7,430,486)</u>
General Revenue					
Property taxes					10,642,805
Intergovernmental					263,066
Investment earnings (loss)					(263,806)
Other					<u>168,184</u>
Total General Revenue					10,810,249
Change in Net Position					<u>3,379,763</u>
Net Position, Beginning of Year					15,699,685
Prior Period Adjustment					<u>1,029</u>
Net Position, End of Year					<u>\$19,080,477</u>

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2022

	<u>General Fund - Suppression</u>	<u>Emergency Medical Services</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash	\$6,993,217	\$424,640	\$4,603,427	\$12,021,284
Receivables:				
Taxes	48,633	5,700		54,333
Accounts	47,948			47,948
Grant	295,583			295,583
Lease	8,631			8,631
Interest	1,538	411	864	2,813
Prepaid expense	<u>262,233</u>			<u>262,233</u>
Total Assets	<u>7,657,783</u>	<u>430,751</u>	<u>4,604,291</u>	<u>12,692,825</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	384,563			384,563
Accrued payroll liabilities	<u>46,186</u>			<u>46,186</u>
Total Liabilities	<u>430,749</u>			<u>430,749</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Lease related deferred inflows	<u>8,181</u>			<u>8,181</u>
Total Deferred Inflows of Resources	<u>8,181</u>			<u>8,181</u>
Fund balances:				
Nonspendable	262,233			262,233
Assigned		430,751	4,604,291	5,035,042
Unassigned	<u>6,956,620</u>			<u>6,956,620</u>
Total Fund Balances	<u>7,218,853</u>	<u>430,751</u>	<u>4,604,291</u>	<u>12,253,895</u>
Total Liabilities and Fund Balances	<u>\$7,657,783</u>	<u>\$430,751</u>	<u>\$4,604,291</u>	<u>\$12,692,825</u>

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE  
SHEET TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
JUNE 30, 2022

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

Total fund balances – total governmental funds		\$ 12,253,895
Long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds		
Capital assets	\$ 8,233,403	
Net pension asset	<u>79,526</u>	8,312,929
Other assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:		
Receivables collected after the 60 day availability period		62,937
Deferred outflows of resources reflecting the future consumption of net position are not financial resources and therefore are not reported in the governmental funds:		
Deferred outflows related to pensions		497,650
Deferred inflows of resources reflecting the future acquisition of net position are not financial resources and therefore are not reported in the governmental funds:		
Deferred inflows related to pensions		(117,877)
Long-term portion of accrued compensated absences and health benefits are not due and payable in the current period and, therefore, are not reported in the funds		(233,962)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds		(1,674,041)
Interest on long-term liabilities is not due and payable in the current period and, therefore, are not reported in the governmental funds		<u>(21,054)</u>
Net Position of Governmental Activities		<u>\$19,080,477</u>

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2022

	<u>General Fund - Suppression</u>	<u>Emergency Medical Services</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
Property taxes	\$ 9,510,087	\$1,131,981	\$ 14,818	\$10,656,886
Intergovernmental	255,656	7,410		263,066
Charges for services	120,540			120,540
Grant	2,221,949			2,221,949
Use of money and property	(107,726)	(2,580)	(146,685)	(256,991)
Other	168,184			168,184
Total Revenues	<u>12,168,690</u>	<u>1,136,811</u>	<u>(131,867)</u>	<u>13,173,634</u>
<b>EXPENDITURES</b>				
Current:				
Operations	2,598,084	364,253	46	2,962,383
Personnel	5,833,555	827,152		6,660,707
Capital outlay	1,765,037			1,765,037
Debt service:				
Principal	362,584	51,230		413,814
Interest	45,609	6,444		52,053
Total Expenditures	<u>10,604,869</u>	<u>1,249,079</u>	<u>46</u>	<u>11,853,994</u>
Excess of Revenues Over Expenditures	<u>1,563,821</u>	<u>(112,268)</u>	<u>(131,913)</u>	<u>1,319,640</u>
<b>OTHER FINANCING SOURCES/(USES)</b>				
Operating transfers in			2,200,000	2,200,000
Operating transfers out	(1,277,720)	(100,000)	(822,280)	(2,200,000)
Total Other Financing Sources (Uses)	<u>(1,277,720)</u>	<u>(100,000)</u>	<u>1,377,720</u>	<u>                    </u>
Net Change in Fund Balances	<u>286,101</u>	<u>(212,268)</u>	<u>1,245,807</u>	<u>1,319,640</u>
Fund Balances, beginning of year, as previously reported	6,931,723	643,019	3,358,484	10,933,226
Prior Period Adjustment	1,029			1,029
Fund Balances, beginning of year, restated	<u>6,932,752</u>	<u>643,019</u>	<u>3,358,484</u>	<u>10,934,255</u>
Fund Balances, End of Year	<u>\$ 7,218,853</u>	<u>\$ 430,751</u>	<u>\$ 4,604,291</u>	<u>\$12,253,895</u>

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
TO CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022

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

Net change in fund balances – total governmental funds		\$1,319,640
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period		1,156,018
Governmental funds report principal reductions of long-term liabilities as expenditures. However, in the government-wide financial statements principal reductions of long-term liabilities reduce debt and are not included within the statement of activities. This is the amount of net principal reductions of long-term debt during the current period		413,814
Revenues collected after the 60 day availability period in the statement of activities do not provide current financial resources and are not reported as revenue in the funds		(20,896)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Adjustment to compensated absences liability	\$ (31,981)	
Adjustment to lease liability	9,639	
Adjustment to health benefits liability	(8,859)	
Adjustment to deferred outflows for pension expense	497,650	
Adjustment to deferred inflows for pension expense	<u>39,292</u>	505,741
Governmental funds report interest payments on long-term liabilities as expenditures. However, in the government-wide financial statements, interest expense on long-term debt is recognized as it is incurred. This is the difference between the methods of interest recognition		<u>5,446</u>
Change in Net Position of Governmental Activities		<u>\$3,379,763</u>

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2022

	<u>PARS 115 Pension Trust Fund</u>
<b>ASSETS</b>	
Cash and investments	<u>\$ 129,631</u>
<b>Total Assets</b>	<u>\$ 129,631</u>
<b>NET POSITION</b>	
Restricted for pension benefits	<u>\$ 129,631</u>
<b>Total Net Position</b>	<u>\$ 129,631</u>

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2022

	<u>PARS 115 Pension Trust Fund</u>
DEDUCTIONS	
Investment loss and fiscal charges	<u>\$ 20,572</u>
NET DECREASE IN FIDUCIARY NET POSITION	(20,572)
NET POSITION – BEGINNING OF YEAR	<u>\$ 150,203</u>
NET POSITION – END OF YEAR	<u>\$ 129,631</u>

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



NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

**Note 1 - Summary of Significant Accounting Policies**

**A. Financial Reporting Entity**

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

**B. Government-Wide and Fund Financial Statements**

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

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

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

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

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022  
(continued)

The District reports the following major governmental funds:

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

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

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

Additionally, the District reports the following fiduciary fund:

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

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

**1. Cash and Investments**

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

**2. Receivables**

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

**3. Capital assets**

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

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022  
(continued)

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

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

**4. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow resources (expense/expenditure) until then. The District has one type of deferred outflow which qualifies for reporting in this category, deferred outflows related to pensions.

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

**5. Compensated Absences**

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

**6. Pension**

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

Public Agency Retirement Services (PARS)

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022  
(continued)

**7. Fund Balances**

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

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

**8. Leases**

The District recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

**9. Net Position**

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

*Invested in capital assets, net of related debt* – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvements of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net asset components as the unspent proceeds.

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

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

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022  
(continued)

**E. Implementation of GASB Statement**

For the year ended June 30, 2022, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. GASB Statement No. 87 enhances the relevance and consistency of information for the District's leasing activities. It established requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

**F. Estimates**

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

**G. Budgets and Budgetary Accounting**

The District established a budget for its governmental fund for the year ended June 30, 2022. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

**H. Reconciliation of government-wide and fund financial statements**

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

The government-wide fund balance sheet includes reconciliation between fund balance-total governmental funds and net position-governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "the long-term portion of accrued compensated absences and health benefits are not due and payable in the current period and therefore, are not reported in the funds." The details of the \$(233,962) difference are as follows:

Accrued health benefits	\$ (33,180)
Accrued compensated absences	<u>(200,782)</u>
Net adjustment to reduce fund balance-total governmental funds to arrive at net position-governmental activities	<u>\$(233,962)</u>

NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022  
(continued)

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of the \$1,156,018 difference are as follows:

Capital outlay	\$ 1,765,036
Depreciation and amortization expense	<u>(609,018)</u>
Net adjustment to increase net changes in fund balance- total Governmental funds to arrive at changes in net assets-Governmental activities	<u>\$ 1,156,018</u>

**Note 2 – Cash and Investments**

Cash and investments as of June 30, 2022 consist of the following:

Cash on hand	\$ 1,413
Deposits with financial institutions	1,436,471
Deposits with county treasury	<u>10,583,400</u>
Total cash and investments	<u>\$12,021,284</u>

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

**Cash in County Treasury**

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022  
(continued)

Investments Authorized by the California Government Code

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

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

The Fresno County Treasury Investment Pool Statement of Investment Policy is more stringent than the California Government Code. As of June 30, 2022, the Investment Pool portfolio complied with its statement of Investment Policy.

Disclosures Relating to Interest Rate Risk

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

As of June 30, 2022, the weighted average maturity of the investments contained in the Fresno County Treasury Investment Pool is 2.32 years. 30.2% of the portfolio matures within 12 months, 26.3% matures between 1 and 3 years, and 43.5% matures between 3 and 5 years.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Fresno County Treasury Investment Pool does not have a rating provided by a nationally recognized statistical rating organization. However, the assets of the portfolio held by the pool as of June 30, 2022 had an average dollar weighted quality rating of "AA+."

NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022  
(continued)

Concentration of Credit Risk

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

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2022, none of the District's deposits in excess of FDIC limits were held in uncollateralized accounts.

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

Investment in Fresno County Treasury Investment Pool

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



**NORTH CENTRAL FIRE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**  
**(continued)**

**Note 3 – Capital Assets and Leased Assets**

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 122,762	\$	\$	\$ 122,762
Construction/projects in process	<u>154,410</u>	<u>570,096</u>	<u>(22,220)</u>	<u>702,286</u>
Total capital assets, not being depreciated	<u>277,172</u>	<u>570,096</u>	<u>(22,220)</u>	<u>825,048</u>
Capital assets being depreciated:				
Structures and improvements	4,402,289	189,674		4,591,963
Equipment, furniture and fixtures	1,486,039	683,508		2,169,547
Apparatus and vehicles	<u>6,048,820</u>	<u>343,978</u>		<u>6,392,798</u>
Total capital assets, being depreciated	<u>11,937,148</u>	<u>1,217,160</u>		<u>13,154,308</u>
Less accumulated depreciation for:				
Structures and improvements	(1,768,491)	(143,624)		(1,912,115)
Equipment, furniture and fixtures	(809,730)	(97,395)		(907,125)
Apparatus and vehicles	<u>(2,675,920)</u>	<u>(358,232)</u>		<u>(3,034,152)</u>
Total accumulated depreciation	<u>(5,254,141)</u>	<u>(599,251)</u>		<u>(5,853,392)</u>
Total capital assets, being depreciated, net	<u>6,683,007</u>	<u>617,909</u>		<u>7,300,916</u>
Right-to-use leased asset:				
Building		117,206		117,206
Accumulated amortization		<u>(9,767)</u>		<u>(9,767)</u>
Total right-to-use leased asset, net		<u>107,439</u>		<u>107,439</u>
Governmental activities capital assets, net	<u>\$ 6,960,179</u>	<u>\$ 1,295,444</u>	<u>\$ (22,220)</u>	<u>\$ 8,233,403</u>

**NORTH CENTRAL FIRE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**  
**(continued)**

**Note 4 – Long-Term Debt**

The following is a summary of long-term debt for the year ended June 30, 2022.

	Beginning Balance	Additions/ Adjustments	Reductions	Ending Balance	Classification	
					Due in One Year	Due in More Than One Year
2017 Lease agreement	\$1,757,000	\$	\$372,000	\$1,385,000	\$ 383,000	\$1,002,000
Capital lease	223,288		41,814	181,474	43,190	138,284
Lease payable-Station 54		117,206	9,639	107,567	38,094	69,473
Health benefits	24,321	13,854	4,995	33,180	4,995	28,185
Compensated absences	<u>168,801</u>	<u>31,981</u>		<u>200,782</u>	<u>60,235</u>	<u>140,547</u>
	<u>\$2,173,410</u>	<u>\$163,041</u>	<u>\$428,448</u>	<u>\$1,908,003</u>	<u>\$ 529,514</u>	<u>\$1,378,489</u>

**2017 Lease Agreement**

In April, 2018, the District secured financing to defease and pay the outstanding balance of a lease obligation due to Bank of America. The amount due to Bank of America at the time of defeasement was \$2,849,424. The new obligation is due to JP Morgan chase Bank and commenced at \$3,179,000. Terms of the new lease call for an initial payment of \$218,081 on August 1, 2018 with subsequent semi-annual payments of approximately \$208,700 due each February 1<sup>st</sup> and August 1<sup>st</sup> through August 1, 2025. The lease bears interest at the rate of 2.70 percent per annum. Interest paid on the lease for the year ended June 30, 2022 was \$44,941. Real property and improvements subject to the lease were used as collateral for the financing.

The annual debt service requirements for the financing at June 30, 2022, are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 383,000	\$ 34,830	\$ 417,830
2024	393,000	24,422	417,422
2025	403,000	13,743	416,743
2026	<u>206,000</u>	<u>2,781</u>	<u>208,781</u>
	<u>\$1,385,000</u>	<u>\$ 75,776</u>	<u>\$1,460,776</u>

**NORTH CENTRAL FIRE PROTECTION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**  
**(continued)**

**Capital Lease**

On December 5, 2015, the District entered into a capital lease for the acquisition of a new water tender (fire engine) and related equipment. The water tender had a cost of \$417,645 and was delivered to the District in August, 2016. The lease matures on August 1, 2025. Interest paid for the year ended June 30, 2022 on the lease was \$7,346. The lease calls for annual payments of \$49,161 which are due each August 1<sup>st</sup> as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 43,190	\$ 5,971	\$ 49,161
2024	44,611	4,550	49,161
2025	46,079	3,082	49,161
2026	<u>47,594</u>	<u>1,567</u>	<u>49,161</u>
	<u>\$181,474</u>	<u>\$15,170</u>	<u>\$196,644</u>

**Note 5 – Lease Commitment**

In October, 2021, the District entered into an agreement to lease Fire Station 54. The term is for 38 months, commencing on February 1, 2022 and expiring on March 31, 2025. An initial lease liability was recorded in the amount of \$117,206. The District used an interest rate of 3% to discount the lease payments to present value.

**2022**

	<u>Balance 2021</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2022</u>
Right to use leased asset:				
Building-Fire Station 54	\$	\$ 117,206	\$	\$ 117,206
Accumulated amortization	<u>          </u>	<u>(9,767)</u>	<u>          </u>	<u>(9,767)</u>
Total right to use asset, net	<u>\$</u>	<u>\$ 107,439</u>	<u>\$</u>	<u>\$ 107,439</u>

Changes in lease liability activity for the year ended June 30, 2022 was as follows:

**2022**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Lease liability	\$ <u>          </u>	\$ <u>117,206</u>	\$ <u>9,639</u>	\$ <u>107,567</u>	\$ <u>38,094</u>

At June 30, 2022, the future minimum lease payments were as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 38,094	\$ 2,706	\$ 40,800
2024	39,252	1,548	40,800
2025	<u>30,221</u>	<u>379</u>	<u>30,600</u>
Total	<u>\$ 107,567</u>	<u>\$ 4,633</u>	<u>\$112,200</u>

NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022  
(continued)

**Note 6 – Pension Plan**

General Information

Plan Description

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

Benefits Provided

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

Employees Covered by Benefit Terms

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

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

Contributions

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

	<u>Miscellaneous</u>
Contributions – employer	\$497,650

NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022  
(continued)

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

For the year ended June 30, 2022 the District recognized pension expense of \$(475,344). Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2022 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ _____	\$ <u>117,877</u>
Total	\$ _____	\$ <u>117,877</u>

The \$117,877 reported as deferred inflows of resources will be recognized in pension expense for each of the subsequent three years as follows:

Measurement Period Ended June 30	Deferred Outflows (Inflows) of Resources
2023	\$(39,292)
2024	(39,292)
2025	<u>(39,293)</u>
	<u>\$(117,877)</u>

*Actuarial Assumptions*

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

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022  
(continued)

Changes in Assumptions

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

Discount Rate

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

Long-Term Expected Rate of Return

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

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

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

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022  
(continued)

Changes in Net Pension Liability/Asset

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

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

Amortization of Deferred Outflows and Deferred Inflows of Resources

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

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

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

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

Payable to Pension Plan

At June 30, 2022, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2022.

NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022  
(continued)

**Note 6 – Fresno County Employers Retirement Association Contributions**

In 2004, the County of Fresno issued pension obligation bonds to extinguish a portion of the County’s unfunded actuarial accrued liability in the Fresno County Employers Retirement Association. The District remains obligated to make contributions to the County for its portion of the pension obligation bonds relating to unfunded liabilities for the years in which the District had employees participating in the County’s retirement plan. The District’s pension obligation bond contributions to the County of Fresno were \$363,663 for the year ended June 30, 2022. The District’s pension obligation bond amounts, adjusted annually for inflation, are expected to be paid by the District through June 30, 2035.

**Note 7 – Interfund Transfers**

The following is a summary of District operating transfers for the year ended June 30, 2022.

Fund	Transfer In	Transfer Out
General Fund – Suppression	\$	\$1,277,720
Emergency Medical Services		100,000
Capital Projects Fund	<u>2,200,000</u>	<u>822,280</u>
	<u>\$2,200,000</u>	<u>\$2,200,000</u>

**Note 8 – Joint Venture**

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

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

**Note 9 – City of Fresno Service Agreement**

In February, 2019, the District entered into a contract with the City of Fresno to provide fire protection and emergency services to the District, beginning July 1, 2019. The contract, which is effective through June 30, 2022, supersedes the 2006 Agreement with the City of Fresno. Payments under the agreement for the year ending June 30, 2022 were \$1,066,468.



NORTH CENTRAL FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022  
(continued)

**Note 10 – County of Fresno Dispatching Services Agreement**

The District has entered into an agreement for dispatching services with the County of Fresno for a three year period, commencing July 1, 2021. Payments made to the County under the agreement for the year ending June 30, 2022 were \$178,512. The maximum annual compensation for the years ending June 30, 2023 and June 30, 2024 are \$183,867 and \$189,867, respectively.

**Note 11– Assigned Fund Balance**

The following is an analysis of assigned fund balance as of June 30, 2022:

Assigned for emergency medical activities	\$ 430,751
Assigned for fire apparatus and capital improvements	<u>4,604,291</u>
	<u>\$5,035,042</u>

**Note 12 – Prior Period Adjustment**

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, Leases, which is effective for the year ending June 30, 2022. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows or resources or outflows or resources based on the payment provisions of the contract. These changes were incorporated into the District's June 30, 2022 financial statements and resulted in a restatement to the June 30, 2021 beginning net position of \$1,029.

**Note 13 – Subsequent Events**

The District has reviewed the results of operations and evaluated subsequent events for the period of time from its year ended June 30, 2022 through the date of the accountants' report. Management is not aware of any subsequent events that would require recognition or disclosure in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

NORTH CENTRAL FIRE PROTECTION DISTRICT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
LAST 10 FISCAL YEARS\*

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

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

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

Notes to Schedule

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

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

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

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

NORTH CENTRAL FIRE PROTECTION DISTRICT  
GENERAL FUND – SUPPRESSION  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Property and sales taxes	\$9,289,824	\$9,446,503	\$9,510,087	\$ 63,584
Intergovernmental	420,800	418,050	255,656	(162,394)
Charges for services	35,000	116,891	120,540	3,649
Grant	1,998,110	2,057,554	2,221,949	164,395
Use of money and property	116,192	191,377	(107,726)	(299,103)
Other	<u>77,700</u>	<u>165,635</u>	<u>168,184</u>	<u>2,549</u>
Total Revenues	<u>11,937,626</u>	<u>12,396,010</u>	<u>12,168,690</u>	<u>(227,320)</u>
<b>EXPENDITURES</b>				
Current:				
Operations	2,543,056	2,502,278	2,598,084	(95,806)
Personnel	6,176,541	6,028,180	5,833,555	194,625
Capital outlay	1,492,310	1,484,640	1,765,037	(280,397)
Debt service:				
Principal	363,256	362,584	362,584	
Interest	<u>45,810</u>	<u>45,610</u>	<u>45,609</u>	<u>1</u>
Total Expenditures	<u>10,620,973</u>	<u>10,423,292</u>	<u>10,604,869</u>	<u>(181,577)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,316,653</u>	<u>1,972,718</u>	<u>1,563,821</u>	<u>(408,897)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers out	<u>(607,690)</u>	<u>(1,052,319)</u>	<u>(1,277,720)</u>	<u>(225,401)</u>
Net Change in Fund Balance	<u>708,963</u>	<u>920,399</u>	<u>286,101</u>	<u>(634,298)</u>
Fund Balance, Beginning of Year	6,931,723	6,931,723	6,931,723	
Prior Period Adjustment	<u>                    </u>	<u>                    </u>	<u>1,029</u>	<u>1,029</u>
Fund Balance, End of Year	<u>\$7,640,686</u>	<u>\$7,852,122</u>	<u>\$7,218,853</u>	<u>\$(633,269)</u>

NORTH CENTRAL FIRE PROTECTION DISTRICT  
EMERGENCY MEDICAL SERVICES  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Property taxes	\$1,103,692	\$1,126,282	\$1,131,981	\$ 5,699
Intergovernmental	7,600	7,410	7,410	
Use of money and property	<u>12,000</u>	<u>19,884</u>	<u>(2,580)</u>	<u>(22,464)</u>
Total Revenues	<u>1,123,292</u>	<u>1,153,576</u>	<u>1,136,811</u>	<u>(16,765)</u>
<b>EXPENDITURES</b>				
Current:				
Operations	359,612	354,741	364,253	(9,512)
Personnel	880,986	834,005	827,152	6,853
Debt service:				
Principal	51,368	51,230	51,230	
Interest	<u>6,478</u>	<u>6,444</u>	<u>6,444</u>	
Total Expenditures	<u>1,298,444</u>	<u>1,246,420</u>	<u>1,249,079</u>	<u>(2,659)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(175,152)</u>	<u>(92,844)</u>	<u>(112,268)</u>	<u>(19,424)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	
Net Change in Fund Balances	(275,152)	(192,844)	(212,268)	(19,424)
Fund Balances, Beginning of Year	<u>643,019</u>	<u>643,019</u>	<u>643,019</u>	
Fund Balances, End of Year	<u>\$ 367,867</u>	<u>\$ 450,175</u>	<u>\$ 430,751</u>	<u>\$ (19,424)</u>

NORTH CENTRAL FIRE PROTECTION DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Property taxes	\$ 26,000	\$ 15,000	\$ 14,818	\$ (182)
Use of money and property	<u>134,500</u>	<u>27,000</u>	<u>(146,685)</u>	<u>(173,685)</u>
Total Revenues	<u>160,500</u>	<u>42,000</u>	<u>(131,867)</u>	<u>(173,867)</u>
<b>EXPENDITURES</b>				
Current:				
Operations		46	46	
Personnel				
Total Expenditures		<u>46</u>	<u>46</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>160,500</u>	<u>41,954</u>	<u>(131,913)</u>	<u>(173,867)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	<u>707,690</u>	<u>1,152,319</u>	<u>1,377,720</u>	<u>225,401</u>
Net Change in Fund Balances	868,190	1,194,273	1,245,807	51,534
Fund Balances, Beginning of Year	<u>3,358,484</u>	<u>3,358,484</u>	<u>3,358,484</u>	
Fund Balances, End of Year	<u>\$4,226,674</u>	<u>\$4,552,757</u>	<u>\$4,604,291</u>	<u>\$ 51,534</u>

**SINGLE AUDIT REPORTS**



Sampson, Sampson & Patterson, LLP  
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Board of Directors  
North Central Fire Protection District  
Kerman, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of North Central Fire Protection District (the District) as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 9, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered North Central Fire Protection District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-1.



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether North Central Fire Protection District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of the Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal Control and compliance. Accordingly, this communication is not suitable for any other purpose.

***Sampson, Sampson & Patterson, LLP***

Clovis, California  
February 9, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors  
North Central Fire Protection District  
Kerman, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited North Central Fire Protection District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of North Central Fire Protection District's major federal programs for the year ended June 30, 2022. North Central Fire Protection District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, North Central Fire Protection District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of North Central Fire Protection District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of North Central Fire Protection District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to North Central Fire Protection District's federal programs.

## North Central Fire Protection District

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on North Central Fire Protection District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about North Central Fire Protection District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding North Central Fire Protection District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of North Central Fire Protection District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of North Central Fire Protection District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

North Central Fire Protection District

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Sampson, Sampson & Patterson, LLP*

Clovis, California

February 9, 2023

NORTH CENTRAL FIRE PROTECTION DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant or Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Sub-recipients</u>
<u>U.S Department of Homeland Security/FEMA</u>				
<i>Direct Programs:</i>				
Staffing for Adequate fire & Emergency Response (SAFER)	97.083	EMW-2019-FF-00126	\$ 839,613	\$ 0
Staffing for Adequate fire & Emergency Response (SAFER)	97.083	EMW-2020-FF-00906	<u>221,836</u>	<u>0</u>
Total U.S. Department of Homeland Security/FEMA			<u>1,061,449</u>	<u>0</u>
<u>U.S. Department of Treasury</u>				
<i>Passed Through County of Fresno</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	A-22-127	1,085,668	0
<i>Passed through State of California</i>				
<i>Department of Finance</i>				
COVID-19 – Coronavirus Relief Fund	21.019		<u>74,832</u>	<u>0</u>
Total U.S. Department of Treasury			<u>\$ 1,160,500</u>	<u>0</u>
Total Expenditures of Federal Awards			<u>\$ 2,221,949</u>	<u>\$ 0</u>

NORTH CENTRAL FIRE PROTECTION DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of North Central Fire Protection District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the North Central Fire Protection District, it is not intended to and does not present the financial position in net assets, or cash flows of the North Central Fire Protection District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited to reimbursement. North Central Fire Protection District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NORTH CENTRAL FIRE PROTECTION DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

**Part I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:	<u>Unmodified</u>	
Internal control over financial reporting: Material weakness(es) identified?	<u> X </u> yes	<u>    </u> no
Significant deficiency(s) identified not considered to be material weaknesses?	<u>    </u> yes	<u> X </u> none reported
Noncompliance material to financial statements notes?	<u>    </u> yes	<u> X </u> no

**Federal Awards**

Internal control over major programs: Material weakness(es) identified?	<u>    </u> yes	<u> X </u> no
Significant deficiency(s) identified not considered to be material weakness(es)?	<u>    </u> yes	<u> X </u> no
Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516 (a)?	<u>    </u> yes	<u> X </u> no

**Programs Subjected to Audit Procedures as Major Programs**

Name of Federal Program or Cluster	Federal CFDA Number	Federal Expenditures
<b>Major Programs:</b>		
Staffing for Adequate Fire & Emergency Response (SAFER)	97.083	\$ 1,061,449
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>1,085,668</u>
<b>Total Major Program Expenditures</b>		<b><u>\$ 2,147,117</u></b>
<b>Total Expenditures of Federal Awards</b>		<b><u>\$ 2,221,949</u></b>
<b>Percentage of Total Expenditures of Federal Awards</b>		<b><u>96.63%</u></b>

Dollar threshold used to distinguish  
between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?  X  no

NORTH CENTRAL FIRE PROTECTION DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022

(continued)

**Part II - Financial Statement Finding Section**

**Significant Deficiency(s), Material Weaknesses and Instances of Noncompliance Related to the Financial Statements:**

**Finding 2022-1 – Material Weakness  
Credit Card Approval**

**Criteria:**

Generally accepted accounting principles require that adequate internal control policies and procedures be implemented and monitored to ensure that all expenditures are appropriate and have been properly authorized.

**Condition:**

The following condition was noted as a result of our audit procedures:

For several months after the passing of the District's Business Manager, there was no indication that the employee credit card statements had been reviewed and approved prior to payment. The District policy is that both the cardholder and the Chief or Business Manager sign the credit card statement to indicate the statement is accurate and has been approved. In addition, we noted several instances where there were no vendor receipts to support charges on the credit card statements.

**Cause of Condition:**

Because of the Business Manager position vacancy, some of the internal control procedures related to credit card charges were not performed.

**Effect of Condition:**

Inadequate lack of oversight over credit card charges could result in misappropriation of the District's assets.

**Recommendation:**

All expenditures of the District should be reviewed and approved prior to payment. Established policies with respect to oversight and review of credit card transactions should be followed.

**Management Response:**

The District concurs with the findings and recommendations noted. Although the credit card statements and receipts were reviewed by the interim business manager as part of the accounts payable review process before checks were prepared, the statements were not initialed or signed clearly denoting this. Staff has since obtained all appropriate signatures on the statements, and now ensures that all appropriate signatures and approvals are obtained in advance of final check preparation. For those instances where vendor receipts were not located, staff is working with the vendors to get duplicate receipts to complete the files.



NORTH CENTRAL FIRE PROTECTION DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

(continued)

**Part III - Federal Award Findings and Questioned Costs Section**

Significant Deficiency(s), Material Weaknesses and Instances of Noncompliance Related to the Audit of Major Federal Programs:

NONE

NORTH CENTRAL FIRE PROTECTION DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2022

There were no reportable audit findings in the prior fiscal year ended June 30, 2021.



## **NORTH CENTRAL FIRE PROTECTION DISTRICT**

**Board of Directors:** Ken Abrahamian • Michael Foglio

Michael Golden • Rusty Nonini • Amanda Souza

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

Fire Headquarters

15850 W. Kearney Boulevard

Kerman, California 93630-9335

(559) 878-4550 • FAX (559) 846-3788

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

## **MEMORANDUM**

**TO:** North Central Board of Directors

**FROM:** Tim Henry, Fire Chief

**DATE:** February 23, 2023

**SUBJECT:** 2022-2023 Operating Budget Mid-Year Review

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The following information has been prepared for the Board related to the mid-year status of the 2023 Adopted Budget. Staff has reviewed revenues and expenditures through January 31, 2023 and projected balances through fiscal year end based on activity to date.

### **Summary**

#### Operating Revenues –

Based on the District's first property tax apportionment, it is estimated that net property tax revenues will exceed budget estimates by \$261,338 for the year.

Other revenues and transfers are also estimated to be above budget estimates by \$65,849 as a result of higher than anticipated fees for services such as permit and plan reviews, training programs, and strike team reimbursements.

The total of these items is estimated to result in approximately \$327,187 in additional operating revenue above budget projections through fiscal year end.

#### Operating Expenditures -

Wages and Benefits are estimated to be over budget by \$89,625. Overtime is the main component of this overage. Although estimates were included incorporating the overtime aspect of opening two new stations, overall vacancies and vacancies between ranks have

had an impact. The department recently completed a fire captain academy, is planning an engineer academy and is recruiting to fill firefighter vacancies.

Services and Supplies are estimated to be over budget by \$195,735. This is mainly comprised of:

- \$81,205 for personal protective equipment. Of this amount \$73,373 was for equipment that was ordered in FY22, however the turnouts and invoice were not received prior to fiscal year end and had to be paid out of FY23 appropriations.
- \$127,866 for apparatus maintenance. Pending receipt of the three new apparatus, continued utilization of older vehicles and equipment in front line service is taking a toll requiring higher than anticipated repair costs.

Total operating expenditures encompassing both Wages and Benefits plus Services and Supplies is estimated to be over budget by \$270,422. While expenditures are currently estimated to exceed budgeted appropriations at fiscal year-end, Administration is continuing to review and prioritize purchase requests in an effort to minimize any negative budgetary impacts.

Based on current estimates outlined above, net operating revenues are still projected to exceed budgeted expenditures by an additional \$56,764 after the annual \$900,000 contribution to the capital fund. Staff will be updating revenue and expenditure estimates monthly and report back to the Board prior to fiscal year end with recommendations for any revenue or expenditure amendments to the operating budget.

Staff will also be preparing a report to the Board in the coming months on the status of the current building projects nearing completion and upcoming apparatus acquisitions along with an updated 20-Year Capital Plan for the Board's information prior to preparation and presentation of the FY23-24 proposed budget in June.

**Recommended Action:** Information Only.

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
2022-2023 MID-YEAR BUDGET REVIEW  
SUMMARY**

SUMMARY	2022-23 Adoped Budget	Mid-Year Estimate	Variance from Adopted Budget
<b>Operating Revenue</b>			
Property Tax Revenue	10,942,100	11,203,438	261,338
Other Revenue	568,300	634,149	65,849
<b>Total Operating Revenue</b>	<b>11,510,400</b>	<b>11,837,587</b>	<b>327,187</b>
<b>Operating Expenditures</b>			
Wages and Benefits	7,343,400	7,433,025	-89,625
Services and Supplies	2,069,300	2,265,035	-195,735
Dispatch Services	183,900	183,867	33
Pension Obligation Bonds - FCERA	385,500	370,988	14,512
FCERA Settlement Financing	417,900	417,548	352
Apparatus Lease Purchase Payment	49,200	49,161	39
<b>Total Operating Expenditures</b>	<b>10,449,200</b>	<b>10,719,622</b>	<b>-270,422</b>
<b>Annual Contribution to Capital Fund</b>	<b>900,000</b>	<b>900,000</b>	<b>0</b>
<b>Operating Net Revenue</b>	<b>161,200</b>	<b>217,964</b>	<b>56,764</b>

# January 2023

Total Calls  
**385**

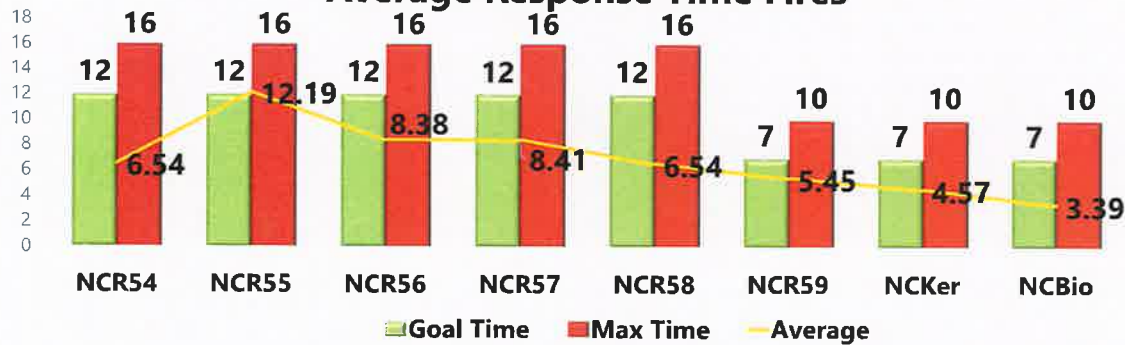
Fire/Other  
**13%**

**48** Fire Call Types  
**118** Other Types

EMS/Rescue  
**57%**

**219** EMS/Rescue Call Types

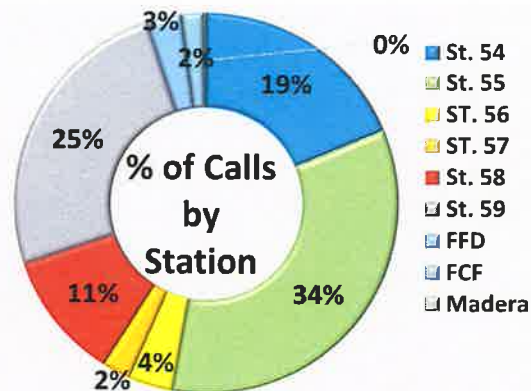
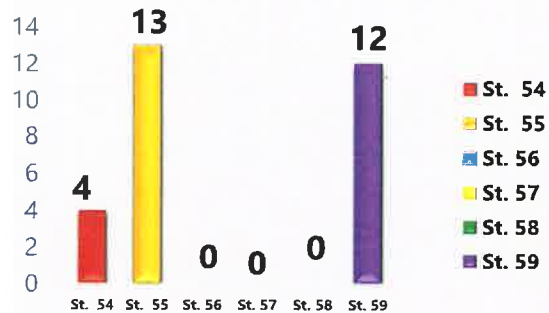
## Average Response Time Fires



## TOTAL FIRE LOSS

**\$197,200.00**

## Overlapping call % by Station (Q2)



## FIRES BY TYPE

