

NORTH COUNTY FIRE PROTECTION DISTRICT

330 S. Main Avenue • Fallbrook, California 92028-2938 • Phone: (760) 723-2005 • Fax: (760) 723-2072 • Web: www.ncfire.org

BOARD OF DIRECTORS

CINDY ACOSTA
JEFFERY EGKAN
DAVID KENNEDY
KENNETH E. MUNSON
JOHN VAN DOORN

STEPHEN J. ABBOTT - Fire Chief/CEO - sabbott@ncfire.org
ROBERT H. JAMES - District Counsel - roberthjameslaw@gmail.com
LOREN A. STEPHEN-PORTER - Executive Assistant/Board Secretary - lstephen@ncfire.org

TO: BOARD OF DIRECTORS
FROM: KEITH McREYNOLDS, FIRE CHIEF/CEO
SUBJECT: BOARD MEETING PACKAGE
DATE: February 22, 2022

Enclosed is your Board package for the Regular **February** Board Meeting. We have tried to include the information you will need to effectively consider and act on agenda items. The Board meeting will be held at the regular meeting venue at **FALLBROOK PUBLIC UTILITY DISTRICT, 990 EAST MISSION ROAD, FALLBROOK, CALIFORNIA.**

Please note this month's meeting is scheduled for Tuesday, February 22, 2022, beginning at **4:00 p.m.**

It is our goal to be prepared to respond accurately to Board questions and concerns. You can help us achieve this goal by contacting me **prior to** the Board meeting with your questions and concerns. This will allow time for the Staff and me to provide the appropriate information for review at the Board meeting.

To ensure a quorum is present, please call Loren in advance of the meeting if you will be unable to attend. She may be reached at (760) 723-2012.

Respectfully,



Keith McReynolds
Fire Chief/CEO



PROUDLY SERVING THE COMMUNITIES OF FALLBROOK, BONSALE AND RAINBOW

DUTY ~ INTEGRITY ~ RESPECT



NORTH COUNTY FIRE PROTECTION DISTRICT

AGENDA FOR REGULAR BOARD MEETING

FEBRUARY 22, 2022 - 4:00 p.m.

LOCATION:

**FALLBROOK PUBLIC UTILITY DISTRICT
990 EAST MISSION ROAD
FALLBROOK CALIFORNIA**

PUBLIC ACTIVITIES AGENDA

For those joining us for the Public Activities Agenda, please feel free to depart at the close of the agenda. We invite you to stay for the remainder of the business meeting.

CALL TO ORDER

ROLL CALL

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

1. PUBLIC COMMENT — PRESIDENT EGKAN

(pgs. 5-6)

- **STANDING ITEM:** Members of the Public may directly address the Board of Directors on items of interest to the Public provided no action will be taken on non-agenda items. The Board President may limit comments to three minutes per speaker (Board of Directors Operations – Elections, Officers and Terms SOG § 4.2.6.3.).

ACTION AGENDA

CONSENT EVENTS:

All items listed under the Consent Items are considered routine and will be enacted in one motion. There will be no separate discussion of these items prior to the Board action on the motion, unless members of the Board, Staff or public request specific items be removed from the Consent Agenda.

2. APPROVE REGULAR BOARD MEETING MINUTES, JANUARY 2022

(pgs. 7-14)

- **STANDING ITEM:** Review and approve Minutes from January meeting as presented.

3. REVIEW AND ACCEPT FINANCIAL REPORT FOR JANUARY 2022

(pgs. 15-26)

- **STANDING ITEM:** Review and Accept Financial Report for January as presented.

4. REVIEW AND ACCEPT POLICIES & PROCEDURES

(pgs. 27-28)

- **STANDING ITEM:** None.

5. MONTHLY OPERATIONS ACTIVITY REPORT – JANUARY 2022

(pgs. 29-40)

- **STANDING EVENT:** Monthly Report demonstrating Call Mix, Turnout Time, Call by Unit, Transports, Total Response Times, Aid Received & Provided, Monthly Inspection Report, Health & Safety – Injuries & Accidents and Turnover of Care statistics.

6. REVIEW AND ACCEPT FOURTH QUARTER 2021 CUSTOMER SATISFACTION SURVEY

(pgs. 41-48)

- **QUARTERLY REPORT:** Review and accept report for the Fourth Quarter 2021 as presented. This quarterly report continues to reflect customer satisfaction is in the excellent range (93%) with 60 surveys returned and 329 Service and Sympathy Card sent in the Fourth Quarter of 2021.

7. REVIEW AND ACCEPT ANNUAL FIRE PREVENTION REPORT

(pgs. 49-60)

- **STANDING ITEM:** Review and Accept Annual Fire Prevention Report as presented.

Note: The Americans with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in, or denied the benefits of, District business. If you need assistance to participate in this meeting, please contact the District Office 72 hours prior to the meeting at (760) 723-2012.



ACTION EVENTS:

All items listed under the Action Items Agenda will be presented and discussed prior to the Board taking action on any matter. Members of the public may comment on items at the time they are presented. Time Certain Items will commence precisely at the time announced in the Agenda.

8. **REVIEW AND EXPLORE OPTIONS FOR ALTERNATE DISPUTE RESOLUTION PROGRAM FOR WORKER'S COMPENSATION — CHIEF McREYNOLDS** (pgs. 61-62)
➤ NEW ITEM: Authorize Staff to Work with District Bargaining Groups to explore the development of Worker's Compensation ADR.
9. **REVIEW AND ACCEPT FINANCIAL AUDIT FOR FY 2020/2021 — FIM JUUL AND CHIEF McREYNOLDS** (pgs. 63-124)
➤ ANNUAL ITEM: Review and Accept FY 2020/2021 audit.
10. **REVIEW AND APPROVE DEVELOPMENT OF RFP FOR STATION 2 MAINTENANCE PROJECTS — CHIEF McREYNOLDS** (pgs. 125-126)
➤ NEW ITEM: Authorize Staff to Work with Ericson-Hall Construction to develop an RFP for maintenance work on Station 2.
11. **REVIEW AND APPROVE RESOLUTION 2022-03 REQUESTING STATE FUNDING ASSISTANCE FOR STATION 4 — CHIEF McREYNOLDS** (pgs. 127-130)
➤ NEW ITEM: Review and approve Resolution 2022-03 requesting State funding and authorize Staff to submit to Senator Jones.
12. **REVIEW AND APPROVE RESOLUTION 2022-06 AMENDING THE DISTRICT'S CONFLICT OF INTEREST CODE — CHIEF McREYNOLDS AND B/S STEPHEN-PORTER** (pgs. 131-136)
➤ NEW ITEM: Review and approve Resolution 2022-06 amending the District's Conflict of Interest Code for necessary changes and direct Staff to file with the County of San Diego.
13. **REVIEW AND APPROVE RESOLUTION 2022-04 ADOPTING AN UPDATED PAY SCHEDULE — FIM JUUL AND CHIEF McREYNOLDS** (pgs. 137-140)
➤ RECURRING ITEM: Review and approve Resolution 2022-04 adopting updated Pay Schedule document as required by California Code of Regulations §570.5 and which is being amended due changes in job classifications and current pay rate adjustments.
14. **CONSIDER AND APPROVE RESOLUTION 2022-05 AUTHORIZING REMOTE BOARD MEETINGS** (pgs. 141-146)
➤ NEW ITEM: Approve Resolution 2022-05, which will allow the District to hold fully remote Board meetings for the next 30 days.
15. **REVIEW AND CONSIDER NOMINATIONS FOR CSDA BOARD OF DIRECTORS — CHIEF McREYNOLDS** (pgs. 147-158)
➤ RECURRING EVENT: Review options for making a nomination to the CSDA Board, Southern Region, Seat B and if nomination is made, approve Resolution 2022-07.

DISCUSSION AGENDA

No action shall be undertaken on any Discussion item. The Board may: acknowledge receipt of the information or report and make comments; refer the matter to Staff for further study or report; or refer the matter to a future agenda.

16. **DISCUSSION ON 2021 SAN DIEGO LAFCO MUNICIPAL SERVICE REVIEW — CHIEF McREYNOLDS AND PRISCILLA ALLEN** (pgs. 159-160)
➤ New Item: Presentation and discussion of findings and recommendations from the review.



STANDING DISCUSSION EVENTS:

All Events listed under the Standing Discussion Events are items presented every meeting.

- **LEGAL COUNSEL REPORT:** (pgs. 161-162)
"New Interpretation of Broad and Unduly Burdensome"
- **WRITTEN COMMUNICATION:** (pgs. 163-164)
 - BOARD RECOGNITION PROGRAM
- **NEWS ARTICLES:** *As attached.* (pgs. 165-182)
- **COMMENTS/QUESTIONS:** (pgs. 183-184)
- **STAFF:**
 - Chief McReynolds
 - Other Staff
- **BOARD**
- **BARGAINING GROUPS**
- **PUBLIC COMMENT**

CLOSED SESSION

The Board will enter closed session to discuss Events as outlined herein. As provided in the Government Code, the public will not be present during these discussions. At the end of the Closed Session, the Board shall publicly report any action taken in Closed Session (and the vote or abstention on that action of every member present) in accordance with Government Code § 54950 ET. seq.

- CS-1. There are no Closed Session Items for the February 22, 2022 Board Meeting. (pgs. 185-186)

ADJOURNMENT

SCHEDULED MEETINGS

The next Regular Board meeting is: Tuesday, **March 22, 2022**, 4:00 p.m.

CERTIFICATION OF AGENDA POSTING

"I certify that this Agenda was posted in accordance with the provisions of the Government Code § 54950 et. seq. The posting locations were: [1] the entrance of North County Fire Protection District Administrative Offices, [2] Fallbrook Public Utility District Administrative Offices and [3] the Roy Noon Meeting Hall; [4] District's website at <http://www.ncfire.org>. The Agenda was also available for review at the Office of the Board Secretary, located at located at 330 S. Main Avenue, Fallbrook (760) 723-2012. Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet, are available for public inspection in the Office of the Board Secretary, located at 330 S. Main Avenue, Fallbrook (760) 723-2012, during normal business hours or may be found on the District website at <http://www.ncfire.org>, subject to the Staff's ability to post the documents before the meeting. The date of posting was **February 17, 2022.**"

Board Secretary Loren Stephen-Porter:



Date: February 17, 2022



**NORTH COUNTY FIRE
PROTECTION DISTRICT
FIRE CHIEF/CEO**

TO: BOARD OF DIRECTORS
FROM: KEITH McREYNOLDS, FIRE CHIEF/CEO
DATE: FEBRUARY 22, 2022
SUBJECT: PUBLIC COMMENT

PUBLIC COMMENT:

1. *Members of the Public may directly address the Board of Directors on items of interest to the Public provided no action will be taken on non-agenda items. The Board President may limit comments to three minutes per speaker (Board of Directors Operations – Elections, Officers and Terms SOG § 4.2.6.3.).*

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1 **January 25, 2022**

2 **REGULAR MEETING OF THE BOARD OF DIRECTORS OF**
3 **THE NORTH COUNTY FIRE PROTECTION DISTRICT**

4 President Egan called the meeting to order at 4:00 p.m.

5 **A MOMENT OF SILENCE WAS OBSERVED.**

6 **ALL RECITED THE PLEDGE OF ALLEGIANCE.**

7 **ROLL CALL:**

8 **Present:** Directors Acosta, Egkan, Kennedy (arrived at 4:03 p.m.), Munson and Egkan.

9 **Absent:** None.

10 **Staff Present:** Fire Chief/CEO McReynolds, Attorney James and Board Secretary Stephen-
11 Porter. In the audience were: DFC Mahr, D/C MacMillan, B/Cs DeCamp and Krumwiede,
12 F/M Fieri, FiM Juul and members of the public and Association.

13
14 **PUBLIC ACTIVITIES AGENDA**

15 1. **PUBLIC COMMENT:** President Egan addressed the audience and inquired whether
16 there were any public comments regarding items not on the Agenda. There being no
17 comments, the Public Comment Section was closed.

18
19 **ACTION AGENDA**

20 **CONSENT ITEMS:**

21 2. **REVIEW AND ACCEPT REGULAR BOARD MEETING MINUTES FOR DECEMBER 2021**

22 3. **REVIEW AND ACCEPT FINANCIAL REPORT FOR DECEMBER 2021**

23 4. **REVIEW AND ACCEPT POLICIES & PROCEDURES**

24 President Egkan inquired whether there were any questions on Consent Items 2-4. There
25 being no discussion, President Egkan asked for a motion to approve the Consent Agenda.
26 On a motion by Director Munson, seconded by Director Acosta the motion to approve the
27 Consent Agenda as presented passed by the following vote: **Ayes:** Directors Acosta, Egkan,
28 Munson and van Doorn; **Noes:** None; **Absent:** Director Kennedy.

30 **ACTION ITEMS:**

31 5. **CONSIDERATION OF METHOD OF FACILITIES IMPROVEMENT WITH PRESENTATION ON FIRE**
32 **STATION 3 FACILITY IMPROVEMENTS – CHIEF McREYNOLDS AND ROBIN BIGLIONE:** Chief

33 McReynolds gave an overview of the funding available for use for construction at Station 3,
34 noting that the Board had previously approved Option 1 for modular living quarters at Station
35 3. Chief McReynolds outlined concerns regarding the facility needs at Station 3 and made
36 a recommendation for immediate upgrades at Station 3, including a request for conventional
37 construction, noting the length of building viability and favorable current funding status.

38 Chief McReynolds then presented Robin Biglione to the Board outlining her background and
39 involvement with other public entities in the region. Ms. Biglione provided an overview of
40 the traditional vs. alternate manner of building public works. Ms. Biglione noted the inherent
41 problems with the traditional Design-Bid-Build. She provided information on the alternate
42 Design-Build, noting it afforded price certainty, avoided conflicts and disputes and gave a
43 faster project delivery. Ms. Biglione provided examples of Design-Build she had been
44 involved with locally. Director Kennedy provided his perspective on the experience Vista
45 had with working with Design-Build and Ms. Biglione. On a motion by Director Munson and
46 seconded by Director Kennedy, the motion to begin work on Station 3 utilizing Option 2 and
47 to retain a Construction Manager to assist with the project, passed unanimously with the
48 following vote: **Ayes:** Directors Acosta, Egkan, Kennedy, Munson and van Doorn; **Noes:**
49 None.

50 6. **CONSIDER AND APPROVE PURCHASE OF TYPE 1 ENGINE – DFC MAHR AND CHIEF**

51 **McREYNOLDS:** Chief Mahr presented the request to approve the purchase of the Type 1
52 Engine in order to keep in compliance with the Capital Equipment Replacement Plan and to
53 take advantage of significant savings if the District purchases the engine before February 1,
54 2022, for a savings of \$53,957.68. The engine would not be paid for until the time of delivery,
55 which is anticipated to be 2023. On a motion by Vice President Acosta and seconded by
56 Director Kennedy, the motion to approve the purchase agreement to procure the Type 1
57 Engine passed unanimously with the following vote: **Ayes:** Directors Acosta, Egkan,
58 Kennedy, Munson and van Doorn; **Noes:** None.

59 **7. CONSIDER AND APPROVE RESOLUTION 2022-01 AUTHORIZING REMOTE BOARD**

60 **MEETINGS:** Chief McReynolds presented Resolution 2022-01 to the Board for approval,
61 noting that with the current upsurge in COVID incidence, there may be a need to return to
62 remote meetings. In order to continue with the meeting as required provisions under AB
63 361, this initial resolution is required, with a follow-up resolution required every 30 days. He
64 noted that a state of emergency has been declared by the Governor and there has been
65 state and local recommendations to promote social distancing. On a motion by Director van
66 Doorn and seconded by Director Munson, the motion to approve Resolution 2022-01 passed
67 unanimously with the following vote: **Ayes:** Directors Acosta, Egkan, Kennedy, Munson and
68 van Doorn; **Noes:** None.

69 **8. REVIEW AND APPROVE CONTRACT FOR MEDICAL STANDBYS WITHIN DISTRICT EOA AND**

70 **APPROVE RESOLUTION 2022-02 — D/C MAHR AND CHIEF McREYNOLDS:** D/C Mahr presented
71 Resolution 2022-02 to the Board, noting this the third renewal of the second contract with
72 Mercy Medical for provision of BLS level services at the San Luis Rey Downs Track &
73 Training Center. He noted the agreement has been without issues and the District is not
74 able to provide this service to the Center at this time. On a motion by Director van Doorn
75 and seconded by Vice President Acosta, the motion to approve Resolution 2022-02 and the
76 contract with Mercy Medical Transport passed unanimously with the following vote: **Ayes:**
77 Directors Acosta, Egkan, Kennedy, Munson and van Doorn; **Noes:** None.

78
79 **DISCUSSION AGENDA**

80 **9. PRESENTATION ON STANDARDS OF COVER ANALYSIS – CHIEF McREYNOLDS AND MATRIX**

81 **CONSULTING GROUP:** Chief McReynolds opened the subject on the Standards of Cover. He
82 introduced Terry Lewis from the Matrix Group, who is assisting the District with its Strategic
83 Plan development. Chief McReynolds noted Matrix is performing an employee survey and
84 also a community survey, which will be open until January 28th, everyone is encouraged to
85 participate. In addition, the Fallbrook Chamber has offered to send the survey link out to
86 approximately 1500 people it has on its email list. He reminded everyone the District is
87 hosting a virtual community forum on January 26th to gather community comments on items

88 of interest regarding the fire department.

89 Mr. Lewis explained the process for gathering information for the Standards of Cover (SOC),
90 including speaking with each of the crews in an open forum to determine what is working
91 well in the District and suggestions for improvement. He presented preliminary results of
92 the study, including national benchmark performance objectives based on demographics
93 and NFPA 1710, NFPA1720, ISO and CPSE, comparing North County Fire Protection
94 District's (NCFPD) performance to the standards. First alarm assignments, first arriving,
95 arrival of an effective response force, call processing, turnout time and travel time were all
96 reviewed. Mr. Lewis presented map representations of suppression personnel
97 concentration based on NCFPD's statistics and NCFPD cooperators. Mr. Lewis also
98 presented information regarding calls by the hour of the day, unit utilization and concurrent
99 calls for service. Mr. Lewis indicated that when all the information has been analyzed from
100 staff and public input, a different picture may result.

101 Discussion ensued regarding the maps and where gaps or slower responses may be located
102 based on the information resulting in the maps. There were noted to be opportunities for
103 improvement in the Olive Hill, Gird Valley-Live Oak Park and Rainbow areas. Discussion
104 ensued regarding whether improvement could be had by moving any of the stations. While
105 moving the stations may not improve the coverage or result in improve times, as buildout
106 occurs along the I-15 corridor, there may come a need for an additional station to service
107 that area; this would also like improve coverage for the Gird Valley/Live Oak Park areas.
108 Chief McReynolds noted the previously loose discussions with the County over a safety
109 center in that area that would house fire and sheriff, noting this could be a best option for
110 improving coverage along the I-15 and Gird Valley/Live Oak Park areas. More information
111 will be forthcoming as the work on the Strategic and Long-Range Plans progresses.

112
113 **STANDING DISCUSSION ITEMS:**

- 114 ● **LEGAL COUNSEL REPORT:** Counsel James presented his report "Special Taxes
115 Now Easier to Pass." Brief discussion ensued noting that the Supreme Court denied review
116 of decisions regarding percentage required for tax initiatives, concluding that special taxes

117 proposed by initiative may now be approved by a simple majority. Should the District have
118 such as situation in the future, it would only require 50%+1% to pass the initiative. This is
119 informational only, no action required.

120 ● **WRITTEN COMMUNICATIONS:** There was no discussion ensued regarding the
121 items. Informational only, no action required.

122 ● **BOARD RECOGNITION PROGRAM**

123 ● **NEWS ARTICLES:** No discussion ensued regarding articles. This is informational
124 only, no action required.

125 ● **COMMENTS:**

126 ● **STAFF REPORTS/UPDATES:**

127 ● **KEITH McREYNOLDS, FIRE CHIEF/CEO:** Chief McReynolds informed the Board that FiM
128 Cherie Juul had applied for and was successful in receiving a grant for 1.4 mil for the District.
129 The District has other grants out, including two Assistance to Firefighter Grants (AFG) for
130 VHF radios and SCBA equipment. If approved, it will assist with standardizing equipment
131 within the zone. Chief McReynolds reminded the audience and Board of the Community
132 Forum on January 26th, noting it was virtual due to COVID concerns. Next month the Board
133 may expect to see the Audit for FY 20/21. Chief McReynolds has asked a representative
134 from LAFCO to present the findings from the MSR, which will be final on February 7th. Chief
135 McReynolds and Loren will be working on a policy for how to navigate virtual and/or hybrid
136 meetings. Chief McReynolds is working with the County and State Board of Equalization to
137 merge the two Tax Apportionment Areas (TRA) as recommended in the MSR. Informational
138 only, no further action required.

139 ● **CHIEF OFFICERS AND OTHER STAFF: DFC MAHR:** DFC Mahr noted with the approval of
140 the job description for the Fleet Maintenance Supervisor, the District may now recruit for the
141 position. The Fleet Mechanic is in background and it is hoped he will be able to start within
142 the next two weeks. DFC Mahr thanked the Board for their support. **FM FIERI:** FM Fieri
143 advised the Board on the progress of school inspections. He updated the Arson activities,
144 noting one arrest for arson, one violation of parole, two red tags – one for building without
145 permits and one for a honey oil lab. FM Fieri discussed concerns regarding a Bill regarding

146 building in the very high fire zones and the affect it could have on the District and
147 communities. FM Fieri discussed the changes to the Fire Mitigation Fees, informing the
148 Board the County has hired a consultant to evaluate the Fee structure and noted that he
149 expects the fees to increase after the consultant's work is completed. **FIM JUUL:** FiM Juul
150 noted that the GEMT audits have been completed and there should be no more coming.
151 She has received the District's audit for FY 20/21, which should be ready for presentation at
152 the February Board meeting.

- 153 ● **BOARD:** No comments.
- 154 ● **BARGAINING GROUPS:** No comments.
- 155 ● **PUBLIC COMMENT:** No comments.

157 **CLOSED SESSION**

- 158 ● **OPENING CLOSED SESSION:**

159 At 6:11 p.m., President Egkan inquired whether there was a motion to adjourn to Closed
160 Session. A motion was made by Director van Doorn and seconded by Director Munson to
161 go into Closed Session, which was unanimously approved. President Egkan read the items
162 to be discussed in Closed Session and the Open Session was closed. A short break ensued
163 after the reading of the Closed Session Items. At 6:20 p.m., and the Board entered Closed
164 Session to hear:

165 CS-1. **ANNOUNCEMENT — PRESIDENT EGKAN:** An announcement regarding the items to be discussed
166 in Closed Session will be made prior to the commencement of Closed Session.

167 CS-2. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR — GOVERNMENT CODE**
168 **§ 54956.8 — CHIEF McREYNOLDS:**

169 **PROPERTY LOCATION:** 2309 Rainbow Valley Blvd., Fallbrook, CA 92028;

170 **PARTIES:** North County Fire Protection District (Seller);

171 **UNDER NEGOTIATION:** Terms of Easement Grant;

172 **DISTRICT NEGOTIATORS:** Chief McReynolds, District Counsel James

173 CS-3. **CONFERENCE WITH LABOR NEGOTIATOR – GOVERNMENT CODE § 54957.6 - MANAGEMENT GROUP**

174 **NEGOTIATIONS – CHIEF McREYNOLDS:**

- 175 **NCFPD MANAGEMENT GROUP**
176 **DISTRICT NEGOTIATORS:** CHIEF McREYNOLDS, DISTRICT COUNSEL JAMES
177 CS-4. **EMPLOYMENT OF EXECUTIVE ASSISTANT/BOARD SECRETARY — GOVERNMENT CODE §**
178 **54957:**
179 CS-5. **REPORT FROM CLOSED SESSION — PRESIDENT EGKAN**

181 ● **REOPENING OPEN SESSION:**

182 On a motion by Director Munson and seconded by Vice President Acosta, which passed
183 unanimously, the Board returned Open Session at 6:30 p.m. the following items were
184 reported out to the public:

185 CS-2. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR — GOVERNMENT CODE**
186 **§ 54956.8 — CHIEF McREYNOLDS:** On a motion by Vice President Acosta and seconded by
187 Director van Doorn, the motion to approve the Easement as presented passed unanimously
188 with the following vote: **Ayes:** Directors Acosta, Egkan, Kennedy, Munson and van Doorn;
189 **Noes:** None.

190 CS-3. **CONFERENCE WITH LABOR NEGOTIATOR – GOVERNMENT CODE § 54957.6 - MANAGEMENT**
191 **GROUP NEGOTIATIONS – CHIEF McREYNOLDS:** On a motion by Director Kennedy and seconded
192 by Director Munson, the motion to approve the Management Side Letter passed
193 unanimously with the following vote: **Ayes:** Directors Acosta, Egkan, Kennedy, Munson and
194 van Doorn; **Noes:** None.

195 CS-3. **EMPLOYMENT OF EXECUTIVE ASSISTANT/BOARD SECRETARY — GOVERNMENT CODE §**
196 **54957:** No reportable action.

197
198 **ADJOURNMENT**
199 A motion was made at 6:40 p.m. Director Munson and seconded by Director Kennedy to
200 adjourn the meeting and reconvene on February 22, 2022, at 4:00 p.m., which motion carried
201 unanimously.

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204 Respectfully submitted,

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Loren A. Stephen-Porter

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Loren Stephen-Porter

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Board Secretary

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Minutes approved at the Board of Director's Meeting on: February 22, 2022

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**NORTH COUNTY FIRE
PROTECTION DISTRICT
ADMINISTRATION - BUDGET & FINANCE**

TO: BOARD OF DIRECTORS
FROM: FM CHERIE JUUL AND CHIEF McREYNOLDS
DATE: FEBRUARY 22, 2022
SUBJECT: REVENUE & EXPENDITURES AS OF JANUARY 31, 2022 (58%)

Revenue Sources	Budgeted	Collected	Over/Under	% of Budget
Property Taxes - FBK	17,069,982.00	9,465,157.00	(7,604,825.00)	55%
Property Taxes - RNBW	344,250.00	205,343.00	(138,907.00)	60%
Ambulance and Collections	3,100,000.00	1,323,747.00	(1,776,253.00)	43%
GEMT-State Supplement	-	-	-	0%
Prevention Fees	250,000.00	110,525.00	(139,475.00)	44%
Tower Lease Agreements	91,045.00	63,981.00	(27,064.00)	70%
Other Revenue Sources	40,000.00	23,544.00	(16,456.00)	59%
Interest	50,000.00	9,312.00	(40,688.00)	19%
Cost Recovery	50,000.00	28,968.00	(21,032.00)	58%
Inspection Fee (Fire Prevention)	-	41,459.00	41,459.00	0%
Fallbrook Healthcare District	93,000.00	45,494.00	(47,506.00)	49%
Community Facilities District (CFD)	165,682.00	-	(165,682.00)	0%
Strike Team Reimbursements	198,126.00	644,590.00	446,464.00	325%
Other Reimbursements	40,782.00	169,357.00	128,575.00	415%
Mitigation Fees & Interest - FBK	310,000.00	346,322.00	36,322.00	112%
Donations & Grants	1,050,000.00	36,054.00	(1,013,946.00)	3%
Annexation fees (Meadowood)	-	112,000.00	112,000.00	
Transfers & Loans	259,000.00	-	(259,000.00)	
Total Revenue:	23,111,867.00	12,625,853.00	(10,486,014.00)	55%
	Budgeted	Spent	Over/Under	% of Budget
TTL Expenditures YTD thru 01-31-2022	23,111,867.00	11,476,926.00	(11,634,941.00)	50%
Revenue over Expenditures		1,148,927.00		

North County Fire Protection District
 For the Fifth Month Ending January 31, 2022
58% of Budget

COLOR KEY	
Within/Below Budget	
Within 10% of Budget	
>10% of Budget (see notes)	

Description	January actual	Running Total	Final Budget	Amount Remaining	% Used	Notes
TOTAL PERSONNEL	1,033,965.00	9,535,051.00	15,983,173.00	6,448,122.00	59.7%	Strike Team OT/III/AL-SL
101 Total Board Administration	16,069.00	124,841.00	516,000.00	391,159.00	24.2%	
102 Total Administration	46,186.00	399,583.00	1,090,162.00	690,579.00	36.7%	
103 Community Risk Reduction	695.00	10,570.00	72,400.00	61,830.00	14.6%	
104 Total Emergency Services	5,443.00	422,780.00	576,155.00	153,375.00	73.4%	Paid Ins. Premium for 21/22 & Strike Team expenses (meals, lodging, etc)
105 Total Emergency Med Svcs	76,263.00	380,863.00	528,385.00	147,522.00	72.1%	Applied GEMT overpayments to QAF
106 Total Volunteers/Explorers	-	-	2,000.00	2,000.00	0.0%	
107 Total Communications	10,007.00	380,347.00	665,800.00	285,453.00	57.1%	
108 Total Shop/Maintenance	14,172.00	184,083.00	398,580.00	214,497.00	46.2%	
109 Total Training	3,751.00	38,808.00	78,000.00	39,192.00	49.8%	
120 Total General Fund Reserve	-	-	300,000.00	300,000.00	0.0%	
GRAND TOTAL	1,206,551.00	11,476,926.00	20,210,655.00	8,733,729.00	56.8%	
200 Total Capital Expenditures	38,844.78	767,412.63	1,400,239.00	632,826.37	54.8%	Staff vehicles/Eng pymt/Admin bldg

**NORTH COUNTY FIRE PROTECTION DISTRICT
Tax Apportionments FY 21-22**

DATE	APP #	GROSS	REFUNDS & ADJUSTMENTS	FY 21/22 NET	FY 21/22 RUNNING	FY 20/21 NET	FY 20/21 RUNNING	
08 10 2021	1	174,310.20	598.25	173,711.95	173,711.95	222,195.07	222,195.07	
09 7 2021	2	119,254.23	1,950.18	117,304.05	291,016.00	205,194.77	427,389.84	
10 12 2021	3	172,392.24	12,484.86	159,907.38	450,923.38	318,829.33	746,219.17	
11 16 2021	4	914,192.18	18,143.61	896,048.57	1,346,971.95	923,408.43	1,669,627.60	
12 14 2021	5	5,291,335.03	13,296.84	5,278,038.19	6,625,010.14	4,980,841.25	6,650,468.85	
01 18 2022	6	2,793,673.33	14,774.32	2,778,899.01	9,403,909.15	2,313,908.54	8,964,377.39	
02 15 2022	7			-	9,403,909.15	595,281.17	9,559,658.56	
03 22 2022	8			-	9,403,909.15	499,026.05	10,058,684.61	
04 19 2022	9			-	9,403,909.15	3,611,048.63	13,669,733.24	
05 24 2022	10			-	9,403,909.15	2,047,434.03	15,717,167.27	
06 21 2022	11			-	9,403,909.15	413,139.25	16,130,306.52	
07 21 2022	12			-	9,403,909.15	-	16,130,306.52	
TOTAL YTD		9,465,157.21	61,248.06	9,403,909.15	9,403,909.15	8,964,377.39	8,964,377.39	
							Net Rev Increase	
							4.90%	

RAINBOW FIRE PROTECTION SUBZONE

Tax Apportionments FY 21/22

DATE	APP #	GROSS	REFUNDS & ADJUSTMENTS	FY 21/22 NET	FY 21/22 RUNNING	FY 20/21 NET	FY 20/21 RUNNING	
08 10 2021	1	3,497.61	12.00	3,485.61	3,485.61	4,276.12	4,276.12	
09 7 2021	2	2,392.81	39.12	2,353.69	5,839.30	3,949.00	8,225.12	
10 12 2021	3	3,459.07	3,208.61	250.46	6,089.76	6,135.86	14,360.98	
11 16 2021	4	18,343.18	272.92	18,070.26	24,160.02	17,765.40	32,126.38	
12 14 2021	5	116,485.83	275.57	116,210.26	140,370.28	96,384.50	128,510.88	
01 18 2022	6	61,164.57	299.44	60,865.13	201,235.41	52,651.84	181,162.72	
02 15 2022	7			-	201,235.41	11,942.49	193,105.21	
03 22 2022	8			-	201,235.41	10,020.78	203,125.99	
04 19 2022	9			-	201,235.41	72,758.15	275,884.14	
05 24 2022	10			-	201,235.41	42,081.22	317,965.36	
06 21 2022	11			-	201,235.41	8,274.78	326,240.14	
07 21 2022	12			-	201,235.41	-	326,240.14	
TOTAL YTD		205,343.07	4,107.66	201,235.41	201,235.41	181,162.72	181,162.72	
							Net Rev Increase 11.08%	

NORTH COUNTY FIRE PROTECTION DISTRICT
AMBULANCE REVENUE FY 2021-2022

MONTH	BILLED	CONTRACTUAL WRITE-DOWNS	TOTAL AR		BAD DEBT WRITE-OFFS	REFUNDS	ADJ AR	DEPOSITS RECEIVED	BILLING FEES	FY 21-22		FY 20-21	
			FY 21-22	FY 20-21						NET REVENUE	NET REVENUE		
07 31 2021	768,469.31	450,887.72	317,581.59	208,837.15	50,340.33	-	267,241.26	216,594.40	12,779.07	203,815.33	197,280.04		
08 31 2021	819,196.26	503,584.41	315,611.85	240,215.56	30,342.89	1,595.49	283,673.47	214,999.52	12,529.27	202,470.25	228,688.36		
09 30 2021	745,548.72	487,951.80	257,596.92	190,086.21	31,179.24	-	226,417.68	247,081.67	14,574.87	232,506.80	178,526.43		
10 31 2021	779,256.83	514,347.47	264,909.36	261,847.71	28,486.46	9,628.89	226,794.01	188,257.22	10,511.50	177,745.72	252,239.73		
11 30 2021	865,875.19	531,055.19	334,820.00	286,173.55	44,638.04	-	290,181.96	227,504.18	13,392.00	214,112.18	276,155.54		
12 31 2021	897,816.54	614,263.06	283,553.48	277,727.18	78,658.44	5,633.82	199,261.22	225,617.52	12,979.04	212,638.48	265,676.94		
01 31 2022	859,215.83	575,356.71	283,859.12	302,698.66	38,450.12	11,181.51	234,227.49	197,281.80	10,971.69	186,310.11	291,545.20		
02 28 2022			-	283,155.22							272,673.91		
03 31 2022			-	253,438.15							239,446.33		
04 30 2022			-	280,600.28							269,529.23		
05 31 2022			-	252,666.36							237,286.90		
06 30 2022			-	255,358.64							243,766.39		
TOTAL:	5,735,378.68	3,677,446.36	2,057,932.32	1,767,586.02	302,095.52	28,039.71	1,727,797.09	1,517,336.31	87,737.44	1,429,598.87	1,690,112.24	New Revenue Change	-15.41%

**NORTH COUNTY FIRE PROTECTION DISTRICT
COST RECOVERY FY 2021/2022**

<u>Month</u>	<u>Billed</u>	<u>Collected</u>	<u>YTD % Collected</u>	<u>Billing Fees</u>	<u>Net Revenue 21/22</u>	<u>Net Revenue 20/21</u>
7 31 2021	5,677.00	5,424.18	95.55%	1,084.84	4,339.34	5,308.83
8 30 2021	11,521.50	8,038.54	69.77%	1,607.71	6,430.83	2,673.60
9 30 2021	6,122.50	5,215.45	85.18%	1,043.09	4,172.36	2,066.66
10 31 2021	8,239.75	7,988.75	96.95%	1,597.75	6,391.00	2,502.00
11 30 2021	2,885.50	2,450.00	84.91%	490.00	1,960.00	2,731.12
12 31 2021	9,190.75	8,959.75	97.49%	1,791.95	7,167.80	2,823.05
1 31 2022	8,018.50	5,720.10	71.34%	1,144.02	4,576.08	6,741.66
2 28 2022			#DIV/0!	-	-	2,473.00
3 30 2022			#DIV/0!	-	-	5,971.02
4 30 2022			#DIV/0!	-	-	3,468.99
5 31 2022			#DIV/0!	-	-	5,093.99
6 30 2022			#DIV/0!	-	-	5,826.80
TOTAL:	51,655.50	43,796.77	84.79%	8,759.35	35,037.42	24,846.93
					Net Rev Increase	41.01%

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**NORTH COUNTY FIRE PROTECTION DISTRICT
MONTHLY INVESTMENT REPORT**

January 31, 2022

FALLBROOK	BALANCE	INTEREST RATE	
County of San Diego/General Fund - FBK	3,531,936.31	0.01%	Operating
County of San Diego/General Fund - RNBW	1,718,567.16	0.01%	Operating
County of San Diego/Capital Reserve	404,981.58	0.01%	Capital Reserves
County of San Diego/Fire Mitigation Fund - FBK	1,200,173.61	0.01%	Mitigation Fees
County of San Diego/Fire Mitigation Fund - RNBW	4,102.75	0.01%	Mitigation Fees
Local Agency Investment Fund	4,160,996.93	0.20%	LAIF
Workers' Comp JPA	488,697.39	0.17%	PASIS Funds
Bank of America/PASIS	55,630.39	0.01%	
First National/Benefit Fund	157,168.95	0.35%	
First National/Payroll	332,345.73	0.35%	
First National/Accounts Payable	270,767.80	0.35%	
First National/Accounts Receivable	1,271,257.61	0.35%	
Pacific Western Bank/Accounts Receivable	2,286,907.84	0.00%	
TOTAL	15,883,534.05		

Document Date	Document Number	Vendor Name	Transaction Description	Document Amount
01 1 2022	01/2022	THE STANDARD	1/1/2022 stmt	580.00
01 1 2022	01/2022	Harry J. Wilson Insurance Center	january 2022 insurance	1,143.00
01 1 2022	COMPANY OFFICER	Justin Rivera	company officer 2a, 2b, 2d	696.00
01 1 2022	500504	OSTARI	it support january 2022	1,850.00
01 1 2022	12/2021 STMT	PINE TREE LUMBER	december 2021 stmt	2,513.85
01 1 2022	01012022	POLICE AND FIRE PSYCHOLOGY	vincent,goode,mitchell, havens	1,400.00
01 1 2022	015222659	XEROX - PASADENA	DECEMBER 21 STMT	393.65
01 1 2022	015222658	XEROX - PASADENA	DECEMBER STMT	146.59
01 3 2022	01/03/22	CUSTOM GLASS & MIRROR INC	cardinal shower doors	1,146.04
01 5 2022	107	RIDEOUT ELECTRIC	st 2 electric	844.43
01 5 2022	22-0105-65068	S&R TOWING	97 honda civic blk	400.00
01 5 2022	12/3/21-1/5/22	FALLBROOK PUBLIC UTILITY DISTR	ST. 2 WATER	274.28
01 5 2022	ADMIN 12/3-1/5/22	FALLBROOK PUBLIC UTILITY DISTR	ADMIN WATER	408.64
01 5 2022	81092	THE COUNSELING TEAM	DECEMBER STMT	450.00
01 6 2022	WALDORF	NICK CRILLY	WALDORF TUITION	697.50
01 6 2022	0000240122021	TIME WARNER CABLE	st. 1 hsi time warner	149.95
01 6 2022	9895751092	VERIZON WIRELESS	11/24/21-12/23/21	58.03
01 8 2022	375624	FALLBROOK EQUIPMENT RENTALS	CHIPPER 10' VERMEER BC 1000	256.50
01 10 2022	062997645X211222	DIRECTV	12/22/21	184.23
01 10 2022	01/10/22 ST.3	RAINBOW MUNICIPAL WATER DIST	st. 3 backflow	14.81
01 10 2022	ST 3 1/22	RAINBOW MUNICIPAL WATER DIST	st. 3 water + test fees	152.02
01 10 2022	ST. 5 WATER	RAINBOW MUNICIPAL WATER DIST	olive hill st. water test fee	232.44
01 11 2022	0417565011122	TIME WARNER CABLE	st. 1 internet	107.98
01 11 2022	506715	SOUTH COAST EMERGENCY VEHICLE SERV	switch, prox, spd, door	194.78
01 11 2022	02198	AFSS NORTHERN DIVISION	cherie registration	375.00
01 11 2022	506620	SOUTH COAST EMERGENCY VEHICLE SERV	PIE 63 4916	263.85
01 11 2022	116044	UNIFORM SPECIALIST/ACE UNIFORMS	PACO WILLARD UNIFORM	454.57
01 12 2022	834307	Southern Counties Lubricants	olumpus blue def fuel surcharg	539.28
01 12 2022	2112099	Wittman Enterprises, LLC	DECEMBER 2021 STMT	12,979.04
01 12 2022	FF CERT 2	CHRIS DESTEFANO	payout for firefighter 2 cert	250.00
01 13 2022	8790	Fallbrook Overhead Doors and Entry Gates	st. 1 garage door service	90.00
01 14 2022	PR 01/14/22	LINCOLN NATIONAL	12/19/21-01/01/22	4,233.49
01 14 2022	SR FFA 1/14/22	FALLBROOK FIREFIGHTERS' ASSN	12/19/21-1/1/22	18.72
01 14 2022	01/14/22	FALLBROOK FIREFIGHTERS' ASSN	12/19/21-1/1/22	2,702.42
01 14 2022	01/14/22	FIREFIGHTERS LEG. ACTION GRP	12/19/21-1/1/22	450.00
01 14 2022	21-71 #3	MATRIX CONSULTING	DECEMBER 2021 STMT	7,200.00
01 15 2022	OCT-DEC 2021	KEVIN MAHR	CELL REIMB	300.00
01 15 2022	01/2022 STMT	LEGAL SHIELD	january 2022 stmt	518.40
01 15 2022	863404	Trilogy MedWaste	december 2021 stmt	241.88
01 15 2022	80551789	WAXIE SANITARY SUPPLY	quinn 12/28/21	2,748.76
01 16 2022	056204	Beverly Helland	amb refund	65.19
01 16 2022	077680	DOROTHY CERNA	amb refund	25.00

Document Date	Document Number	Vendor Name	Transaction Description	Document Amount
01 16 2022	077680	BLUE CROSS OF CALIF.	AMB REFUND	2,642.30
01 16 2022	046632	HEALTHNET	AMB REFUND	2,476.12
01 16 2022	006984	NORIDIAN MEDICARE JE PART B REFUNDS	AMB REFUND	425.21
01 17 2022	02/14/22	RAINBOW MUNICIPAL WATER DIST	SEWER + WATER	684.39
01 19 2022	ONLINE KIOSK 22	LIFTOFF, LLC	exchange online kiosk	96.00
01 19 2022	0381456010222	TIME WARNER CABLE	st. 1 fiber	344.73
01 19 2022	0381472010222	TIME WARNER CABLE	st. 1 twcbc	1,294.73
01 19 2022	12456	FOWLER PLUMBING	CAPPED OLD GAS LINE	270.00
01 19 2022	15552	Nigro & Nigro	NOV. AUDIT INVOICE	6,500.00
01 19 2022	10192	Southwest Lift & Equipment, Inc.	ANNUAL INSPEC/SERVICE	2,475.00
01 20 2022	12459	FOWLER PLUMBING	TAPPED INTO EXISTING GASLINE	465.00
01 20 2022	24781	FALLBROOK MUFFLER	labor fab in shop on site work	461.58
01 20 2022	12/22/21-1/20/22	FALLBROOK PUBLIC UTILITY DISTR	st 1 12/22/21-1/20/22	473.42
01 20 2022	2/10/22	FALLBROOK PUBLIC UTILITY DISTR	st 1 water flow charge	64.00
01 21 2022	UNIFORM ALLOWANCE	Erik Alter-Reitz	uniform allowance	300.00
01 21 2022	UNIFORM ALLOWANCE	Matt Anderson	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	AUGUST, PETER	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	Collin Baker	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	LARS BEEGHLEY	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	Michael Benoit	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	RICHARD BERRY	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	BRACCI, JASON	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	JOSEPH BRADSHAW	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	Zachary Cain	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	John Choi	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	CHRIS CRAVEN	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	NICK CRILLY	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	Doug de Brauwere	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	ROBERT DeCAMP II	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	CHRIS DESTEFANO	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	FIERI, ANTHONY C.	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	Dominic Fieri	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	RYAN GARING	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	Dustin Glasgow	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	JORGE GONZALEZ	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	Nancy Goss	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	Rob Hager	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	JOEL HAMMER	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	Joe Harlin	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	HARRINGTON, THOMAS	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	DAVID HELMAN	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	Mitch Iglesias	UNIFORM ALLOWANCE	500.00

Document Date	Document Number	Vendor Name	Transaction Description	Document Amount
01 21 2022	UNIFORM ALLOWANCE	BRENT ITZAINA	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	ED JONES	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	Cherie Juul	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	Jennifer Koester	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	Joshua Kortekaas	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	Kyle Krenz	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	BARRY KRUMWIEDE	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	Ryan Lewis	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	BEN LIAN	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	MATHIEU LINDSEY	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	BRIAN MACMILLAN	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	KEVIN MAHR	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	GREG MANN	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	CHRISTOPHER MATTAROLLO	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	KEITH MCREYNOLDS	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	MOORE, BRUCE	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	MORITZ, PAUL	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	AARON MURG	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	MARY MURPHY	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	JUSTIN NASH	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	Todd Parmelee	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	NICKOLAS QUINN	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	Justin Rivera	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	Tyler Ruiz	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	Sam Russell	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	Danny Sahagun	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	Dennis Soriano	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	SPENCER, CHAD	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	LOREN STEPHEN-PORTER	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	JAKE SWAN	UNIFORM ALLOWANCE	300.00
01 21 2022	UNIFORM ALLOWANCE	Charlie Swanger	UNIFORM ALLOWANCE	500.00
01 21 2022	UNIFORM ALLOWANCE	Daniela Vargas	UNIFORM ALLOWANCE	500.00
01 21 2022	21869	PHENIX ENTERPRISES, INC	ford bed 2021 locks, keyed	5,349.79
01 22 2022	ORG 6600	Nancy Goss	WALDORF CLASS	1,230.00
01 24 2022	9896247450	VERIZON WIRELESS	1/22 stmt	77.30
01 24 2022	FSA REIMBURSE	CHRISTOPHER MATTAROLLO	fsa reimbursement	103.85
01 24 2022	FSA REIMBURSE	Danny Sahagun	FSA Reimbursement	242.35
01 24 2022	FSA REIMBURSE	BRENT ITZAINA	FSA reimbursement	19.23
01 24 2022	042407	KENDALL ADAMS	amb refund	75.00
01 24 2022	001471	ASTIVA HEALTH INC	AMB REFUND	440.93
01 24 2022	064766	JULIE BERNIER	AMB REFUND	141.97
01 24 2022	012748	BLUE CROSS OF CALIF.	AMB REFUND	223.56
01 24 2022	009902	BLUE CROSS OF CALIF.	AMB REFUND	731.77

Document Date	Document Number	Vendor Name	Transaction Description	Document Amount
01 24 2022	049689	BLUE SHIELD OF CA	AMB REFUND	224.30
01 24 2022	PYMT 11 OF 56	Community First National Bank	ENGINE LEASE	33,494.99
01 24 2022	043748	HEALTHNET	AMB REFUND	2,848.14
01 24 2022	045082	KAISER PERMANENTE	AMB REFUND	2,864.14
01 24 2022	019853	KAISER PERMANENTE	AMB REFUND	2,889.52
01 24 2022	045123	JANE KEMP	amb refund	240.00
01 24 2022	059837	PHILOMENA LIM	amb refund	18.92
01 24 2022	062681	Molina Healthcare	AMB REFUND	63.26
01 24 2022	037651	CARLOS POPOCA	AMB REFUND	120.00
01 24 2022	045082	DAVID STREET	amb refund	150.00
01 24 2022	019853	TERESA SYMONS-GRAHAM	AMB REFUND	50.00
01 24 2022	005402	MARIA TORRES	AMB REFUND	100.00
01 24 2022	INV0070	John Corral, J	ST. 2 KITCHEN REMODEL	400.00
01 25 2022	GARING 191.82	US BANK GOVERNMENT SERVICES	privacy shades for st. 4	191.82
01 25 2022	RN RENEW 01/2022	MARY MURPHY	REGISTERED RN RENEWAL	280.00
01 25 2022	01/25/22	GREGG HOLDRIDGE	home depot flexfixmetal	78.79
01 26 2022	RIO INSTRUCTOR 1	MARY MURPHY	RIO INSTRUCTOR 1 CLASS	459.00
01 26 2022	163863	FIRE, ETC.	ncf red 880, tetrahedron reflx	332.81
01 26 2022	1172103	LIFE-ASSIST, INC	meds 1/26/22	1,401.92
01 27 2022	02209	AFSS NORTHERN DIVISION	jen membership	75.00
01 27 2022	02210	AFSS NORTHERN DIVISION	jen registration	375.00
01 27 2022	02211	AFSS NORTHERN DIVISION	nancy registration	375.00
01 27 2022	02212	AFSS NORTHERN DIVISION	keith membership	75.00
01 27 2022	02213	AFSS NORTHERN DIVISION	keith registration	375.00
01 27 2022	1171998	LIFE-ASSIST, INC	meds 01/27/22	56.63
01 28 2022	PR AP 01/28/22	LINCOLN NATIONAL	01/02/22-01/15/22	3,419.36
01 28 2022	PR 1/28/22	FIREFIGHTERS LEG. ACTION GRP	01/02/22-01/15/22	450.00
01 28 2022	SR PR 1/28/22	FALLBROOK FIREFIGHTERS' ASSN	01/02/22-01/15/22	19.89
01 28 2022	PR 1/28/22	FALLBROOK FIREFIGHTERS' ASSN	01/02/22-01/15/22	2,668.14
01 30 2022	JAN 2022	D.F. Cleaning Service	JAN 3, 17, AND 31	470.00
01 31 2022	3RD QTR ADMIN FEES	CITY OF SAN MARCOS/KISER	pasis 3rd quarter admin fees	34,608.00
01 31 2022	22NOCFPDC06	COUNTY OF SAN DIEGO - RCS	cap code for paging dec	52.50
01 31 2022	22NOCFPDN06	COUNTY OF SAN DIEGO - RCS	fire radio, 800 mhz	5,671.00
01 31 2022	A9018COD-0014	DIGITAL DEPLOYMENT, INC.	JANUARY STREAMLINE	275.00
01 31 2022	Q4 2022	INTERNAL REVENUE SERVICE	941 V TAXES Q4	1,277.75
01 31 2022	01/31/22	DEPARTMENT OF HEALTH CARE SERVICES	01/02/2019 + 06/30/19	21,349.57

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**NORTH COUNTY FIRE
PROTECTION DISTRICT
FIRE CHIEF/CEO**

TO: BOARD OF DIRECTORS
FROM: KEITH McREYNOLDS, FIRE CHIEF/CEO
DATE: FEBRUARY 22, 2022
SUBJECT: STANDING ITEM: POLICIES AND PROCEDURES

1. None.

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North County Fire



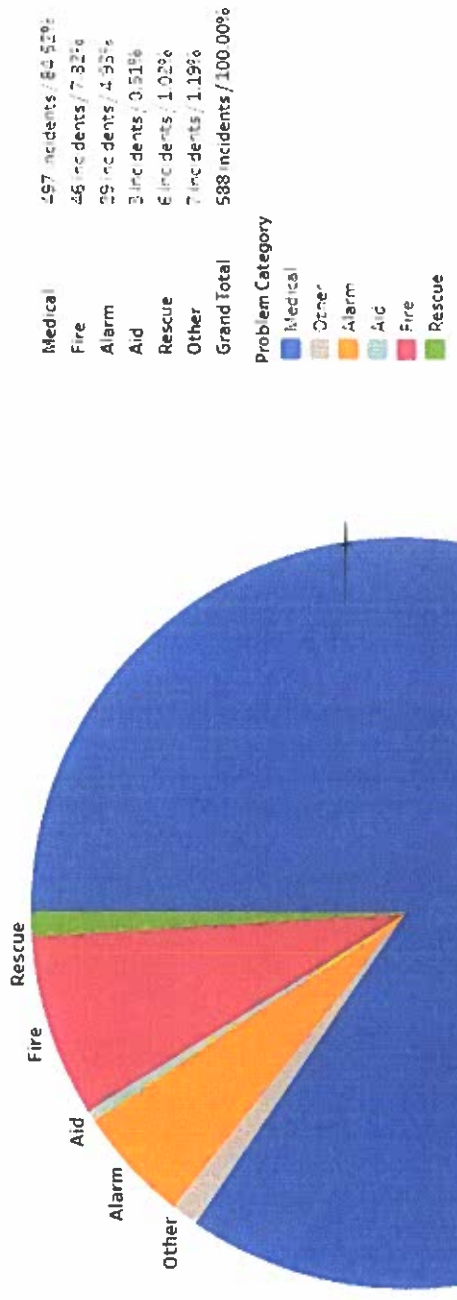
MONTHLY OPERATIONS ACTIVITY REPORT:

Jan 2022

Assigned Incidents

Assigned Incidents for NORTH COUNTY FPD
January 2022

Agency: NORTH COUNTY FPD
Month and Year: January 2022



Total incidents year to date:
Jan 2021: 552
Jan 2022: 588



Incidents in Jurisdiction

Incidents in NORTH COUNTY FPD Jurisdiction
January 2022

Jurisdiction
NORTH COUNTY FPD

Month and Year
January 2022



Aid Given/Received

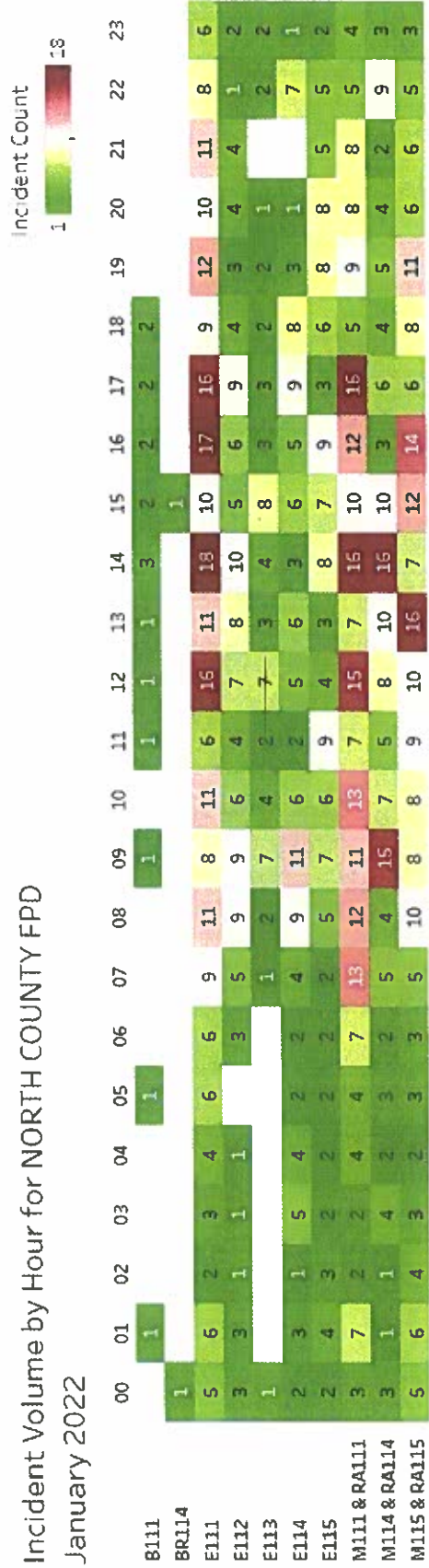
Aid Given by NORTH COUNTY FPD for January 2022		Aid Received by NORTH COUNTY FPD for January 2022	
Jurisdiction (Agency)	Hours	Jurisdiction	Hours
CAL FIRE	19	CAL FIRE	3
CAMP PENDLETON	4	CAMP PENDLETON	12
CARLSBAD FD	0	CARLSBAD FD	0
ENC / SOL / DMR FD	0	ENC / SOL / DMR FD	0
ESCONDIDO FD	0	ESCONDIDO FD	0
NORTH COUNTY FPD	0	NORTH COUNTY FPD	0
OCEANSIDE FD	0	OCEANSIDE FD	0
PALA FD	4	PALA FD	0
PAUMotu FD	0	PAUMotu FD	0
RANCHO SANTA FE FPD	0	RANCHO SANTA FE FPD	0
RINCON FD	0	RINCON FD	0
SAN DIEGO FD	0	SAN DIEGO FD	0
SAN MARCOS FD	0	SAN MARCOS FD	0
SAN PASQUAL RESV FD	0	SAN PASQUAL RESV FD	0
VALLEY CENTER FPD	3	VALLEY CENTER FPD	0
VISTA FD	19	VISTA FD	12
Grand Total	92	Grand Total	34

Approved for Release by NSA on 05-08-2014 pursuant to E.O. 13526



Incident Volume by Hour

Incident Volume by Hour for NORTH COUNTY FPD
January 2022



Count of 0 broken down by Time Assigned-Hour vs. Unit Name



Incidents by Unit

Incidents by Unit for NORTH COUNTY FPD
January 2022

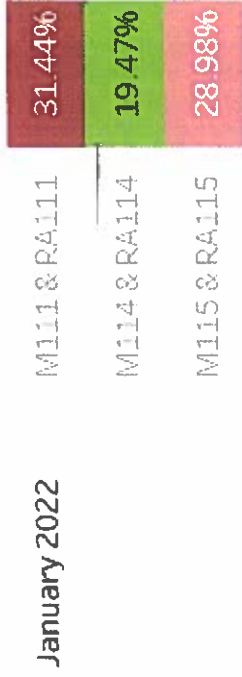
Ambulance	M111 & RA111	200
	M114 & RA114	132
	M115 & RA115	170
	Total	502
Brush	BR111	2
	Total	2
Engine / Truck	E111	221
	E112	108
	E113	54
	E114	105
	E115	114
	Total	602
Other Units	O111	17
	Total	17
Grand Total		1,123

Count of Time Assigned broken down by Apparatus Type and Unit Name



Ambulance Unit Hour Utilization

Monthly Unit Hour Utilization for
NORTH COUNTY FPD



UHU percentages are calculated only for completed months/years. The current month/year will not show a correct value. Time Committed is calculated by Time Call Cleared minus Time Assigned.



Transports

NORTH COUNTY FPD Transports January 2022

Name	Count
M111	110
M114	78
M115	106
RA111	11
Grand Total	305

These two tables display a distinct count of ID broken down by Destination. Only transports which arrive at a destination are counted.

NORTH COUNTY FPD Transport Destinations

Destinations	Count
TEMECULA VALLEY HOSPITAL	154
PALOMAR HOSPITAL	100
TRI CITY MEDICAL CENTER (TCMC)	37
RANCHO SPRINGS HOSP.	4
MCP NAVAL HOSPITAL	3
SCRIPPS ENCINITAS HOSPITAL	2
LOMA LINDA MEDICAL CENTER - MURRIETA	2
CHILDRENS HOSPITAL	2
PALOMAR HOSPITAL DOWNTOWN	1
76 AND 5 - WB	1
Grand Total	305



Health & Safety

Injuries &
Illness

0 Injuries

Accidents

0 Vehicle



Transfer of Care

Total Offloads
294

TOC Compliance
81.0%

90th Percentile Offload Time in Minutes
80.7

Median Offload Time in Minutes
37.5

Percent Offloads Under 30 Minutes
39.8%

Percent Offloads Under 20 Minutes
15.6%

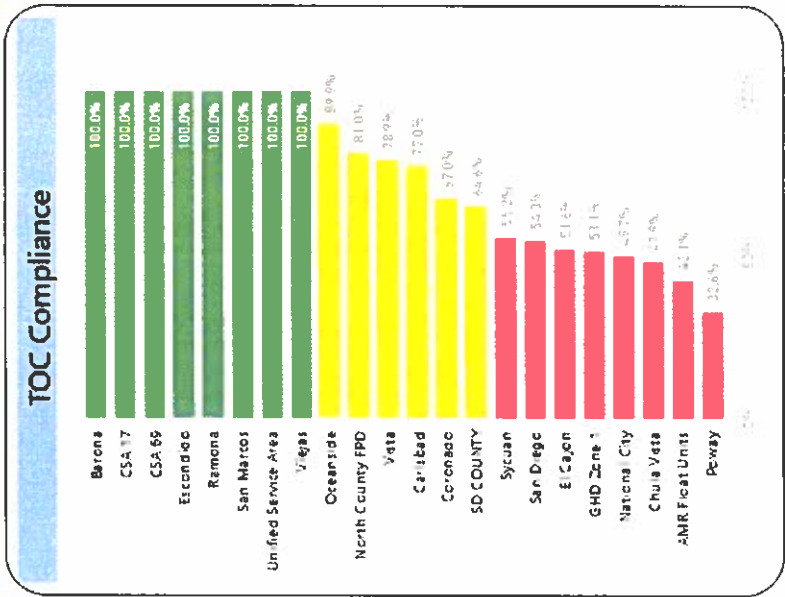
San Diego County
Transfer of Care - via FirstWatch
Ambulance Operating Area Data
Use filters below to select data by Ambulance Operating Area, Month, and Year

- Ambulance Operating Area**
- SD COUNTY
 - AMR Float Units
 - Barona
 - Carlsbad
 - Chula Vista
 - Coronado
 - CSA 17
 - CSA 69
 - El Cajon
 - Escondido
 - GHD Zone 1
 - Inland Central
 - Inland North
 - Inland South
 - National City
 - North County FPD
 - Oceanside
 - Poway
 - Ramona
 - San Diego
 - San Marcos
 - Sycuan
 - Unified Service Area
 - Viejas

- Month**
- January
 - February
 - March
 - April
 - May
 - June
 - July
 - August
 - September
 - October
 - November
 - December

- Year**
- 2018
 - 2019
 - 2020
 - 2021

Ambulance Operating Area Ranking - TOC Compliance
10



*County data updates later in the month so these stats are 1-month behind



Leadership

"Before you become a leader, success is all about growing yourself.

After you become a leader, success is about growing others."

Jack Welch



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**NORTH COUNTY FIRE
PROTECTION DISTRICT
OPERATIONS**

TO: Board of Directors
FROM: Operations/EMS Division
DATE: Tuesday, February 22, 2022
SUBJECT: Customer Satisfaction Survey Program, 2021 – 4th Quarter Results

CONSENT AGENDA

RECOMMENDATION:

Review the report as submitted. In looking at the overall percentage of satisfaction with our service, our customers continue to rate their level of satisfaction overwhelmingly in the "excellent" category.

BACKGROUND:

This report focuses on two areas, direct feedback based on surveys sent to patients transported by North County Fire and our Service/Sympathy card program. The distribution of the survey is based on the 2020 Payer Class percentages according to our ambulance billing company, Wittman Enterprises. This quarter's customer satisfaction results incorporate surveys received from October 1st, 2021 through December 30th, 2021. The following is a listing of the type and number of individual payer classes that are randomly mailed surveys on a monthly basis.

2022 Payer Class	
Private Commercial Insurance (includes Champus/Active Duty)	26
Medi Cal	10
Medicare (includes Senior HMO)	54
Cash	10
Total	100

DISCUSSION:

The survey results are reported on quarterly intervals to all safety employees. The sharing of this information with all employees provides a heightened awareness regarding our customer's experience in the field. If a system or human deficiency trend is noted, the management staff will coordinate any measures necessary to correct the problem.

Customer Satisfaction Survey Program

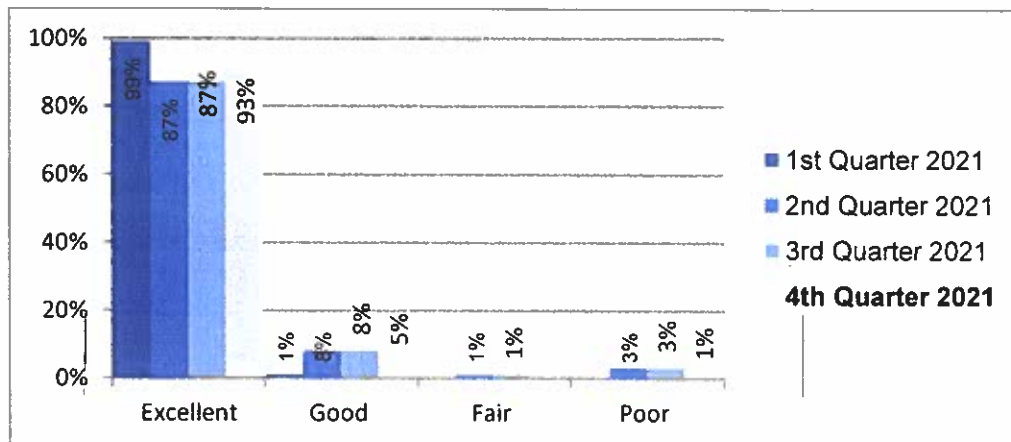
Tuesday, February 22, 2022

Page 2 of 3

The first section of the *Satisfaction Survey Form* evaluates the customer's overall satisfaction with our service by rating it from "Excellent" to "Poor." The second section of the form allows the customer to provide comments on their perception of the service they received. This quarter 300 surveys were mailed, and 60 surveys were returned (20%).

Ninety three percent (93%), or 56, of the surveys returned indicated "excellent" customer satisfaction as indicated on the chart below:

2020-2021 Customer Satisfaction Results



The customer comment portion of the survey has proven to be most effective by allowing us to hear the customer's opinions or concerns firsthand, thus allowing us to mitigate any problems as quickly as possible. These comments are reported on *Attachment-A* of this report.

In order to maintain Continual Quality Improvement (CQI) for this program, the responses are reviewed for any unusual comments or areas of concern. When necessary, incident documents will be reviewed. If a poor rating or adverse report is noted, the Operations Chief reaches out to seek clarification and ultimately improve services. If indicated, this review may warrant further investigation or training to mitigate potential customer service issues.

SERVICE/SYMPATHY CARD PROGRAM:

The District continues to utilize a Service/Sympathy Card Program to promote excellence in our emergency delivery services. This particular program allows our firefighters to correspond with our customers by personally signing and mailing "Service Cards." This post-incident program has proven invaluable in maintaining a positive relationship with our community through personal contact between our firefighters and the customers they serve. The "Sympathy Cards" are utilized in the same way by corresponding concern with a deceased patient's family.

Customer Satisfaction Survey Program

Tuesday, February 22, 2022

Page 3 of 3

The following data identifies the total number of Service and Sympathy cards completed by each crew during this report's time frame:

	"A" CREW	"B" CREW	"C" CREW	TOTAL
4TH Q 2021	94	110	125	329
3RD Q 2021	69	75	70	214
2ND Q 2021	72	94	65	231
1ST Q 2021	80	93	72	245

The above numbers represent 28% of total cards sent by A Shift, 33% of total cards sent by B Shift and 37% of total cards sent by C Shift.

FISCAL ANALYSIS:

The increased use of Service Cards has contributed to increased expenditures in both printing and postage. Annually, the Program costs approximately \$2,000.00 to operate. It is our belief that enhanced public relations and the benefits these cards represent is worth the expenditure.

SUMMARY:

The North County Fire Protection District takes seriously the demeanor and professional conduct of its employees while providing emergency services. Our Customer Survey Program provides a tool to measure and quantify this area and if necessary, implement and/or modify the emergency delivery system to ensure its ability to meet customer expectations. This program, which is now in its seventeenth year, consistently reflects a high degree of satisfaction with the services delivered by the employees of the North County Fire Protection District, beginning from the request for service up to and including final mitigation of the incident.



North County Fire Protection District
Customer Satisfaction Survey
Fourth Quarter 2021
October-December
Attachment A



Intake Number	Date Received	Follow Up	Customer Comments
21-4-1	9/28/21		Thank you to the excellent service and prompt attention given by those who attended my husband on the morning of August 3 rd , 2021. They were here quickly and treated both my husband and myself professionally and with much kindness. Unfortunately, my husband passed away the next day from his injuries.
21-4-2	9/29/21		The EMT's were all very professional and reassuring during a very stressful time. Thank all of you for all that you do to save lives.
21-4-3	9/29/21		Your personnel were perfect in their assistance. Each individual showed they knew what they were doing and what needed to be accomplished.
21-4-4	9/29/21		Excellent
21-4-5	10/1/21		Very good- great guys. Thank you
21-4-6	10/1/21		We had called due to chest pain and SOB upon arriving he was evaluated and advised everything looked normal. Paramedics aside advised us he was getting a test done and needed door closed. We knew he was being evaluated stress concerns and had questions done for depression which we know is normal. My son was still not feeling well and look well we asked if he can be transported for further evaluation, and we were told hospital had no rooms and it was better to take him home or they felt comfortable we take him to children's if we thought it was necessary. Very unhappy with the service and their main concern focused on depression reasons. We decided to go home and upon arriving he had another episode and was worse 911 again due to him getting pale and started vomiting and unable to breathe, he was evaluated, and Fallbrook paramedics decided he needed to be transported, he was diagnosed and treated at Temecula Valley Hospital. Due to the fact us working in medical this was the worse experience we had and treatment for our child. Not only we have to pay for this copay coming up but also another charge because the job wasn't done correct the first time care was not provided the way we expected, and their main focus was something else.
21-4-7	10/1/21		I don't know how my experience with the fire department and paramedics could have been any better! They were all very considerate and caring. They arrived very quickly and got me to the hospital quickly and safely. I am so very grateful tot hem for helping me in my time of need! Thank you so very much!
21-4-8	10/1/21		I have a heart transplant, and my pain was a lump over in my chest. My EKG was normal, but the crew transported me to Palomar Hospital. I talk told them I have to be transported to Sharps Medical to my heart transplant team. But they said protocol said, "the nearest hospital". The team had taken my request to be transported to Sharps Medical and call to transplant team hotline.
1-4-9	10/2/21		The men and women that responded were fantastic. My husband did not want to go to the hospital but with their gentle persuasive guidance he went. The fire men and women are great and vey caring. They sent me a card. My husband passed away on August 31 st . Thank you for all you do for the community.
21-4-10	10/2/21		We love the service- thanks.
21-4-11	10/2/21		Good job and fast.



North County Fire Protection District
 Customer Satisfaction Survey
 Fourth Quarter 2021
 October-December
 Attachment A



Intake Number	Date Received	Follow Up	Customer Comments
21-4-12	10/5/21		Excellent
21-4-13	10/6/21		The firefighter was super direct, knew the agency(s) I had to call, provided the phone numbers as well. It's a find these days to deal with an individual who does his job well!! Thanks
21-4-14	10/8/21		Responded very quickly after I feel and broke my leg, after calling 911 very professional. Stabilized my leg and quickly (except for the traffic) transported to the ER at Temecula Valley Hospital. Kept me updated, always asked if I needed pain medicine. Great job!
21-4-15	10/8/21		I want to thank you! All members assisted me, at my home when I fell. Hitting my head. August 1 st , 2021. The were asking me questions to keep me alert. When I was in the ambulance, to the hospital I ha severe headaches! My head was bouncing! Made headaches worsening. So, I held my head with both hands, so it won't bounce. Two months later I am slowly recovering, hoping to go back to my Bonsall home. I have moved to be near my children. They have been taking care of me everyday. I will take good care of myself. Thank you all so much! You saved me!! I am retired RN, worked at UCLA Hospital for 30 years.
21-4-16	10/8/21		The EMT guys were very professional!
21-4-17	10/16/21		I was satisfied with the service I received. I really can't suggest any improvements.
21-4-18	10/21/21		Very satisfied, thank you!
21-4-19	10/23/21		Response time was very quick. The ambulance crew agreed that it would be best to transport me to Palomar Hospital for treatment. Everybody was professional, efficient and compassionate.
21-4-20	10/23/21		We have several occasions in the past eleven years to call for your help. Sometimes for my wife, other times for me. Each and every time we have been perfectly satisfied! No complaints! Sorry we don't have suggestions on how to improve. That is some good and some bad. I would like to be more helpful. Thanks for your excellence!
21-4-21	10/25/21		The crew were all awesome!
21-4-22	10/25/21		Excellent
21-4-23	10/25/21		Response was quick. Personnel were professional. Did not come screaming down the street as I requested, 2 thumbs up on that one. Thanks.
21-4-24	10/26/21		Excellent.
21-4-25	10/26/21		My son and I had a fire in our apartment. My son was burned over 90% of his body. I cannot say thank you enough for your quick and compassionate help. If it had not been for your quick response my son would no have survived due to the severity of his injuries. He has a very long recovery ahead of him and many more surgeries. He remains in ICU and is expected to be there for at least five to six more months. I can't thank you the fire Captain enough for bringing to my attention hoe bad the wiring through the entire complex is, hopefully it will get the owners to correct these things before someone else suffers the losses my son and I have. God bless all of you for saving my son's life.



North County Fire Protection District
Customer Satisfaction Survey
Fourth Quarter 2021
October-December
Attachment A



Intake Number	Date Received	Follow Up	Customer Comments
21-4-26	10/27/21		Everyone was very professional!
21-4-27	10/27/21		My husband had to dial 911 because I was having a hard time breathing due to COVID-19. The men that came to help were very professional and treated me with respect. I am so thankful for their help. Just not the huge bill. Thank you for a great job!
21-4-28	10/27/21		But only two need to come in house not all 5 or 6 men.
21-4-29	10/28/21		Unfortunately we have had to call 911 when I was having a heart attack. Your paramedics were here in minutes, they assessed the situation very quickly and provided remedial action to stabilize my condition before I even arrived at the hospital. I have been praising your service to all our friends in the community they are relieved to hear that we have a fast and highly competent service available to us here in Fallbrook. Like wise my daughter called your team through 911 when she was having trouble breathing from they affect of COVID. She too lives in Fallbrook. Help for her also arrived in a few minutes and stabilized her condition without a need for hospitalization. My entire family owes you a great debt. Thank you thank you thank you.
21-4-30	10/30/21		Always have excellent service and response from N.C. Fire. They are the best! My husband has a chronic illness and falls and heart attacks are unfortunately a somewhat frequent occurrence, and the paramedics always treat him with dignity and respect, and get him to the care he needs quickly. Very professional and courteous, and have helped save his life on several occasions. Thank you all for your service!
21-4-31	11/1/21		Excellent.
21-4-32	11/1/21		The paramedic was super polite, and very professional. He answered all my questions that I had. He took care of all my motorcycle gear to include my keys, my wallet, and miscellaneous other gear by keeping it all together during transport to include the arrival at the hospital. Again very professional in all that he did! Over all "great ride to the hospital"
21-4-33	11/3/21		The paramedics were awesome caring and concerned about me. So grateful to share my experience.
21-4-34	11/10/21		The medical team were most competent and were very comforting in how they spoke to keep calm as they transported me to the hospital.
21-4-35	11/18/21		This is my first time calling 911, hopefully would be the last one. Yet my experience was great from the fireman to the EMT, they were kind and helpful. If anything I was grateful for the early arrival and delivery to the hospital. Thank you.
21-4-36	11/19/21		It was a pleasant encounter. They even offered my mom a ride to accompany me. The service provided was attentive and very comforting. Thank you for your services.
21-4-37	11/27/21		Thank you for your courteous and professional services
21-4-38	11/27/21		It was a bumpy ride. Otherwise, it was good.
21-4-39	11/29/21		The responders did a great job getting me comfortable during the trip to the ER and stayed with me while I waited to be met by hospital staff. Thank you for the wonderful service during a very stressful time.



North County Fire Protection District
 Customer Satisfaction Survey
 Fourth Quarter 2021
 October-December
 Attachment A



Intake Number	Date Received	Follow Up	Customer Comments
21-4-40	11/29/21		Improvements? No. The paramedics were very good to me. I don't have any remembrance of the part when they arrived. Once I was in the ambulance, I remember most everything, and I was treated very well. Thank you again!
21-4-41	11/30/21		We have used your service on previous occasions and each time we have been impressed by the excellence of your service. This occasion was no exception- your unity was at our house in no time and they provided immediate attention in a courteous manner. They also helped my wife on a problem not related to my illness. We would never hesitate in expressing out thanks and confidence in the service you provide.
21-4-42	11/30/21		They arrived promptly, were very attentive to my husband's needs, and were professional. No complaints.
21-4-43	11/30/21		I was in some pain and did not want to go to the hospital. They were firm, but gentle. It seems there were 4 personnel- perhaps 2 would have been sufficient. Thank you very much for your service.
21-4-44	12/1/21		The guys were more than excellent! They were heroes to me! I cannot say enough positives comments about them!
21-4-45	12/2/21		The most highly qualified emergency medical responders very focused on what need to be done. They immediately helped my husband.
21-4-46	12/17/21		They were fast on getting here to help.
21-4-47	12/17/21		A call was placed for my husband who had fallen. Being a retired fireman, we all recognized the compassionate, professional care given to us.
21-4-48	12/18/21		They were kind, polite, professional, and thorough. Communicated with us all well, felt very reassured. Provided good care. We are very pleased with the service delivered. The crew was very professional, and the paramedics gave outstanding care to my wife. After the incident I contacted the paramedic coordinator with the issue.
21-4-49	12/18/21		We are very pleased with the service received. The crew was very professional and the paramedics gave outstanding care to my wife. Thank you for your service!
21-4-50	12/18/21		I found the crew to be very professional, courteous, and respectful. Each time they were called to assist with my gravely ill wife, I had no doubts, she was in good hands. My wife since passes, but I knew for certain this crew is and always will be outstanding.
21-4-51	12/19/21		They were great! Went above and beyond.
21-4-52	12/21/21		Excellent.
21-4-53	12/7/21		Estoy muy agradecida con la ayuda que recibí de todos los bomberos. Yo me encontraba bastante mal. Y su pronta ayuda me sirvió de mucho. Muchas gracias y solo puedo decirles. Que Dios los bendiga, siempre.
21-4-54	12/7/21		They were on time, knew what to do, very friendly. Stayed with me from beginning to end.
21-4-55	12/8/21		Excellent



North County Fire Protection District
 Customer Satisfaction Survey
 Fourth Quarter 2021
 October-December
 Attachment A



Intake Number	Date Received	Follow Up	Customer Comments
21-4-56	12/8/21		I think the young men of the Fire Department were so kind in helping me get the care I needed. I have used this service three times this year. #1 Vertigo fall and taken to Palomar Hospital. #2 Fall at a gas station where I tripped on a raised concrete area and hit my head badly- they helped me to stand up and took me to Palomar Hospital where the doctor told me I almost died. #3 I called for help at 2:00 AM in the morning- I didn't feel well and took my blood pressure which was 188- they hesitated because it was blood pressure- but did after I showed them a chart that I followed. Thank you so much- God bless.
21-4-57	12/9/21		Friendly, strong, punctual played country music for a mood change someone was there all the time that I would love to handle my family in a situation of emergency. God bless you guys on your mission for the ultimate responsibility of saving lives.
21-4-58	12/9/21		Patient was confused and disoriented. The paramedics examined him and too him to the hospital. They were very considerate and helpful.
21-4-59	12/13/21		I had a heart attack that and stopped at the Fire Station on Olive Hill Rd. new 7-11 gas station. The excellent EMTs there save my life. One suggestion if I was taken to a Scripps hospital instead of Tri City Hospital would have been a lot better for me.
21-4-60	12/14/21		We have called 911 several times in 2021 and each time, the team responding has been prompt, courteous, professional, and efficient. The Fallbrook team, located less than 3 miles from our house, is the best. We offer our sincere gratitude for a job well done!



NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY RISK REDUCTION DIVISION

TO: BOARD OF DIRECTORS
FROM: FIRE MARSHAL FIERI AND CHIEF McREYNOLDS
DATE: FEBRUARY 22, 2022
SUBJECT: ANNUAL COMMUNITY RISK REDUCTION REPORT 2021

CONSENT AGENDA

BACKGROUND:

This report reflects the Community Risk Reduction Division (CRRD) activities for 2021. The following data is a compilation of Community Risk Reduction activities. Many of the recent changes in the Bureau will be outlined in this report, as well as the supporting data.

INTENT:

The intent of this report is to assist the Board of Directors and Staff with planning needs.

PLAN REVIEW:

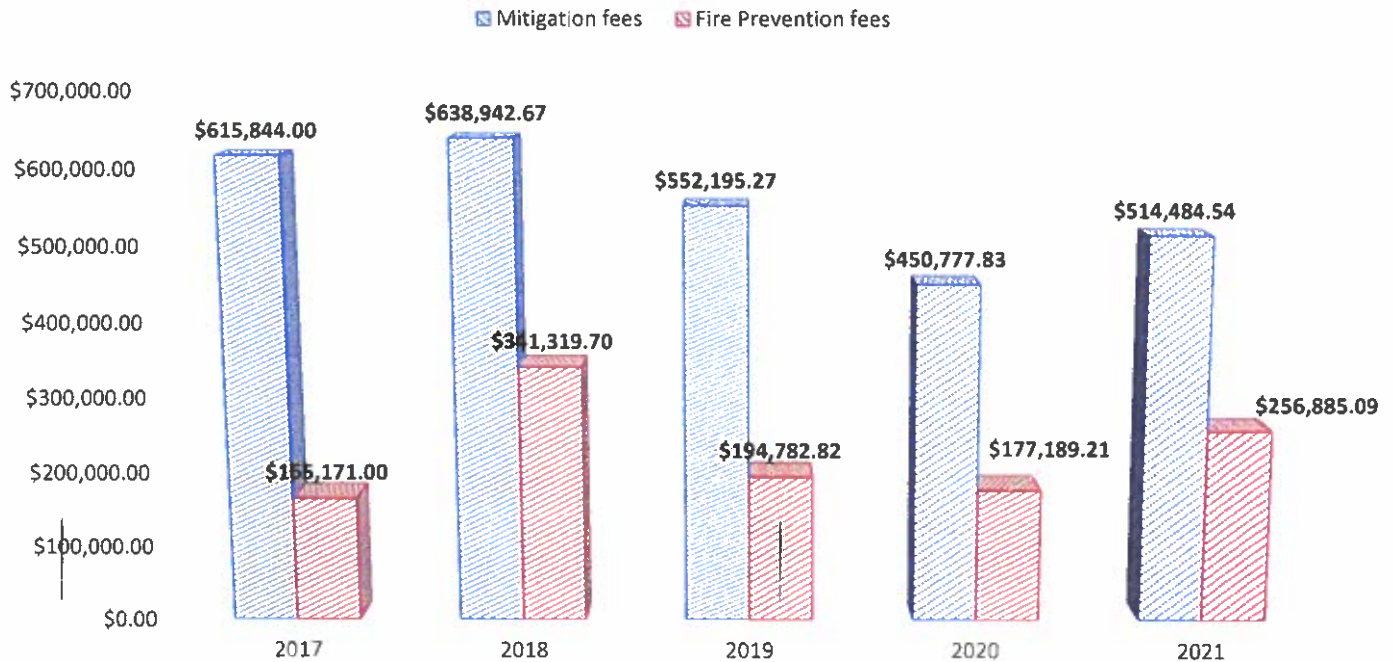
This includes new commercial and residential buildings, remodels of commercial or residential buildings, new or revised subdivisions and administrative variances, grading plans, project availability forms, fire protection plans, special hazard installations and sprinkler plans.

There were 340 plan reviews completed in 2021. This is a consistent pace compared to last year's plan checks being 370.



Revenue:

REVENUE



INSPECTIONS:

ANNUAL OCCUPANCY INSPECTIONS:

Annual Occupancy and License inspections continue to be a priority for the CRRD. It is well established that prevention inspections continue to be one of the most effective methods of reducing loss due to fire in a community. These numbers reflect initial and re-inspections completed by Community Risk Reduction Staff and Engine companies. The number of inspections has decreased over the last couple of years due to the reduction in CRRD Staffing. The state mandated inspection are conducted by Fire Protection Specials and the Business inspection program has been reassigned to engine companies.

Annual Engine Company Inspections:

Engine companies performed 379 businesses inspections out of 866. Engine company inspection were limited with some of the COVID-19 mandates throughout the year.

New Construction Inspections:



STATE-MANDATED INSPECTIONS:

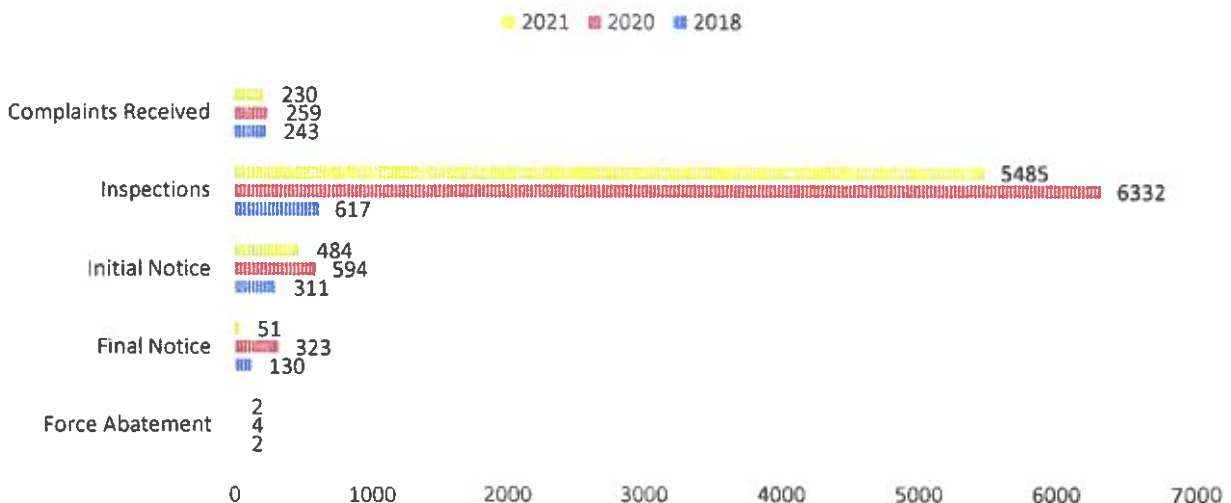
The annual state-mandated inspection program inspections consist of the following occupancy classifications: education facilities, residential structures and institutional facilities. The Fire Protection Specialist have completed all the required State-Mandated inspection as follows except for the residential care facilities to reduce the spread of COVID-19. The list provided below is a breakdown:

- **140** apartments, condos, hotels, motels were inspected for fire and life safety compliance.
- **27** public, private schools and day cares were inspected for fire and life safety compliance.
- One detainment block at the Sheriff Substation was inspected for fire and life safety compliance.

WILDLAND/URBAN INTERFACE INSPECTIONS:

In the late spring, the District annually sends out over 20,424 notices to district property

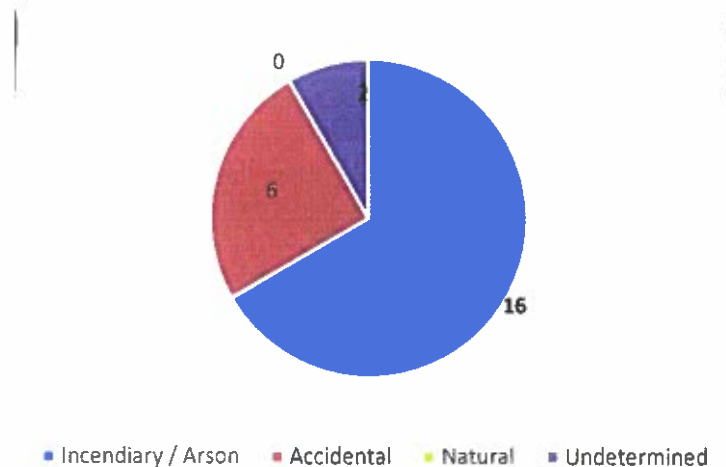
WEED ABATEMENT INSPECTIONS



owners in order to kick off the vegetation hazard abatement efforts. Throughout the year, we address customers concerns about vegetation management and/or defensible space via phone inquiry and front counter visits. The Customer Service/Social Media Specialist tracks all complaints, assists Staff with mailing and tracking notices, research owner information and tracks citation notices so that we follow our abatement process and resolution. Fire Protection Specialists conduct field inspections of all 6,544 Local Responsibility Area (LRA) parcels. In the State Responsibility Area (SRA), we responded to 93 requests for assistance and complaints from residents. We have a very high success rate with very few complaints leading to force abatement. The 2021 fire season had many residents concerned about the threat of wildfire in the community and the Fire Protection Specialist has been putting many staff hours into following up with resident's complaints and concerns. Provided below is a chart indicating the number of parcels inspected compared to prior years.

Fire Investigations:

Fire Investigation Responses 2021



The Fire Investigation Unit had 28 call-out for origin and cause investigation and or to assist Sheriff with fire investigations, warrant, and red tag of structures. The unit had 7 arrests related to arson in 2021. Three suspended arson cases are being carried to the following year. Multiple arson cases still open and gathering information that will continue into the following year.

PROGRAMS:

COLLABORATION WITH FALLBROOK FIRE SAFE COUNCIL (FSC):

This Program utilizes youth groups and other volunteers to perform vegetation maintenance for the elderly or disabled. We continue to maintain our relationship with the

ANNUAL FIRE PREVENTION REPORT FOR 2021
PAGE 5 OF 12

Fallbrook FSC that assisted with abating four parcels within the community. The Fire Safe Council also held a public forum regarding wildfire safety and evacuation.

COMMUNITY EMERGENCY RESPONSE TEAM (CERT)

we are collaborating on way to reimagine the program to bring value and support to the district during large-scale disasters.

PUBLIC EDUCATION:

Community Risk Reduction and Operations personnel continue to support community events and business as requested by providing educational materials and information to the public. In 2021, we were unable to participate in fire prevention open house due to COVID-19. This however did not hinder outdoor community event participation like the Harvest Faire, Halloween community events, and the Christmas Parade. We mitigated our physical absence with digital public education through our social media platforms (Facebook, Instagram, and Twitter), taking various topics each month and posting about them weekly. We started a Community Outreach Task Force that involve fire operations staff and fire administrative staff working together at community events and fire department messaging that will assist and inform the community. Most of the messaging is provided in English and Spanish.

In partnership with Fallbrook Health District we have distributed flu vaccines to farmworkers and members of the general public alike, we have also established regular Hands Only CPR classes. (See Appendix.)

2022 PROJECTIONS:

We will continue to see an increase in revenue for both plan review and mitigation fees. This will also increase the number of plan checks and associated field inspections. Meadowood / Citro, Fairview, SDG&E energy storage facility, Monserrate Winery is currently in the production phase, which will require prevention staff on site most days. Campus Park West, Palomar College, Bonsall Oaks, Peppertree East, Peppertree West, Willow Tree Private School are in the early stages of planning. Ocean Breeze Ranch has completed planning and may be breaking ground this year. The Fire Prevention Bureau should experience a continued increase in workload and revenue over the next year.

SUMMARY:

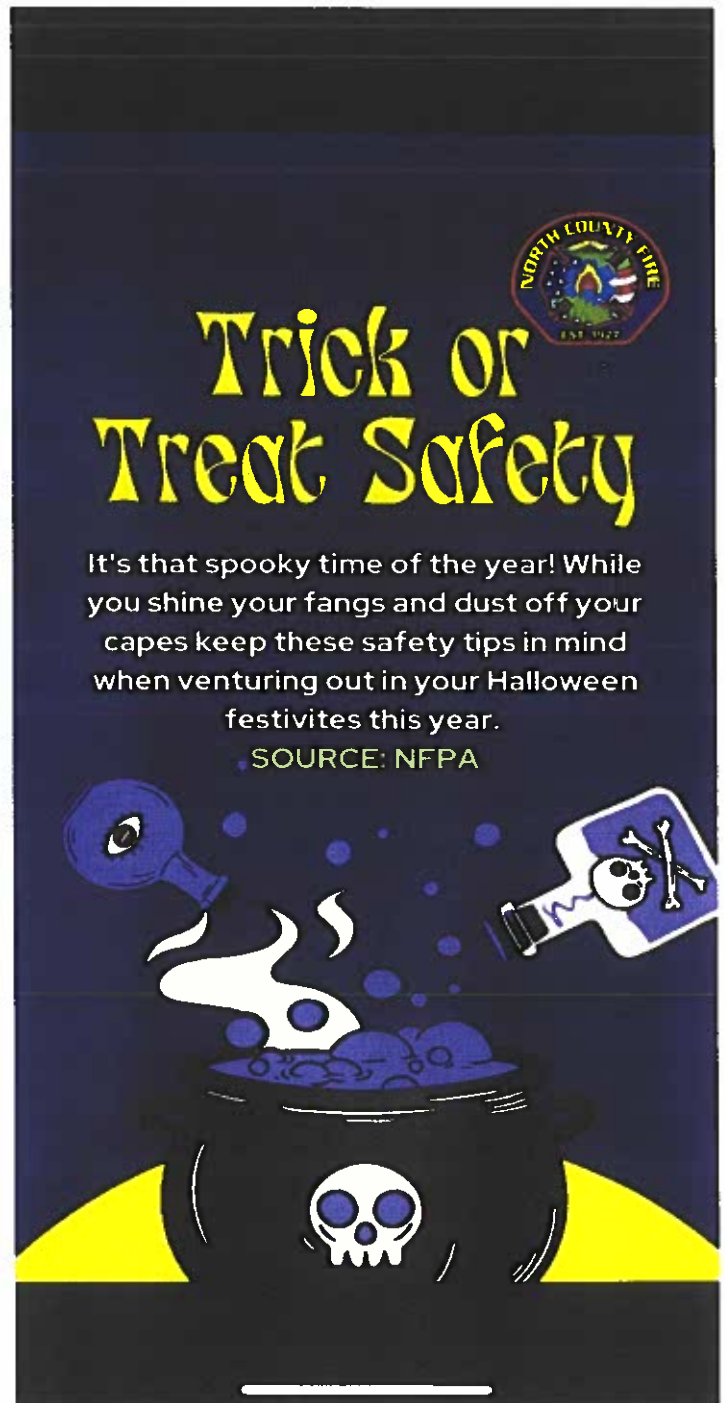
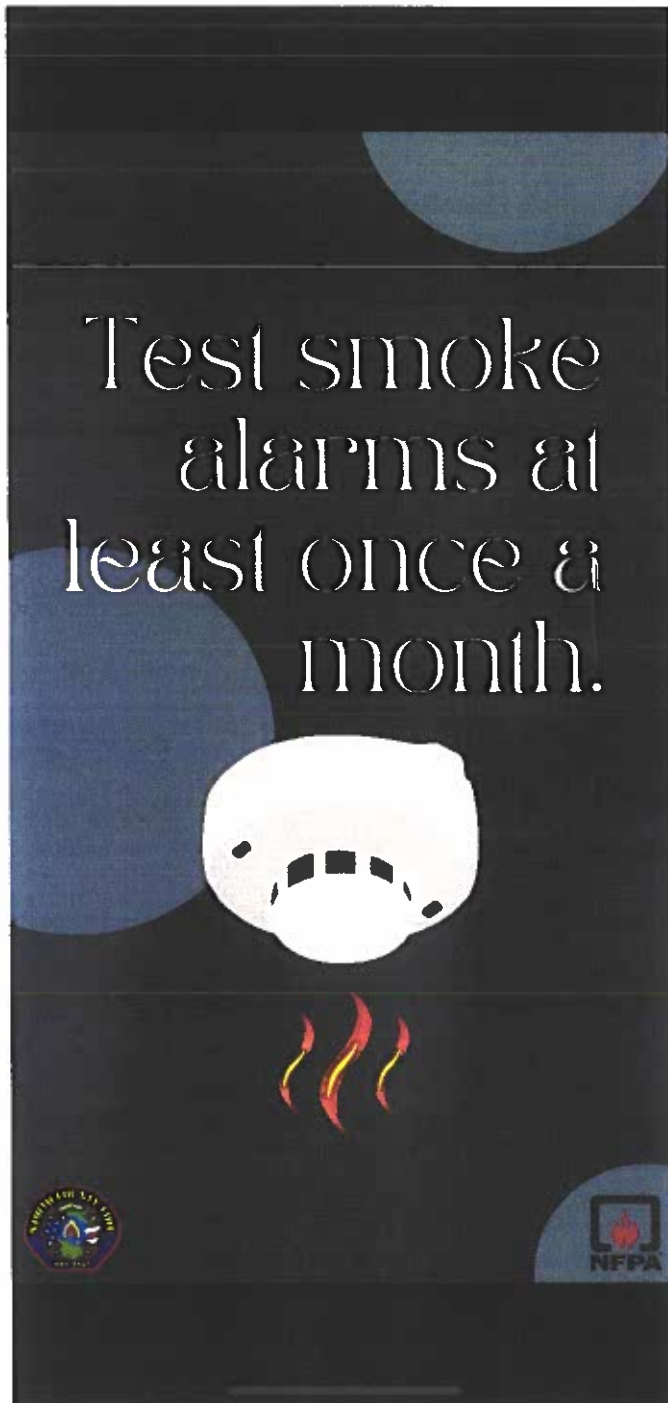
The Community Risk Reduction Division has continued to have an increased workload regarding new construction developments, weed abatement inspection, state mandated inspections and investigations. The Streamline and ArcGIS software has continued to improve organization, accountability and scheduling. The Customer Service/Social Media Specialist has been beneficial in handling a large amount of public inquires face-to-face or on the phone. The modified hours for plan submittals and drop-off have increased the amount of time the Fire Protection Specialist can be conducting new construction

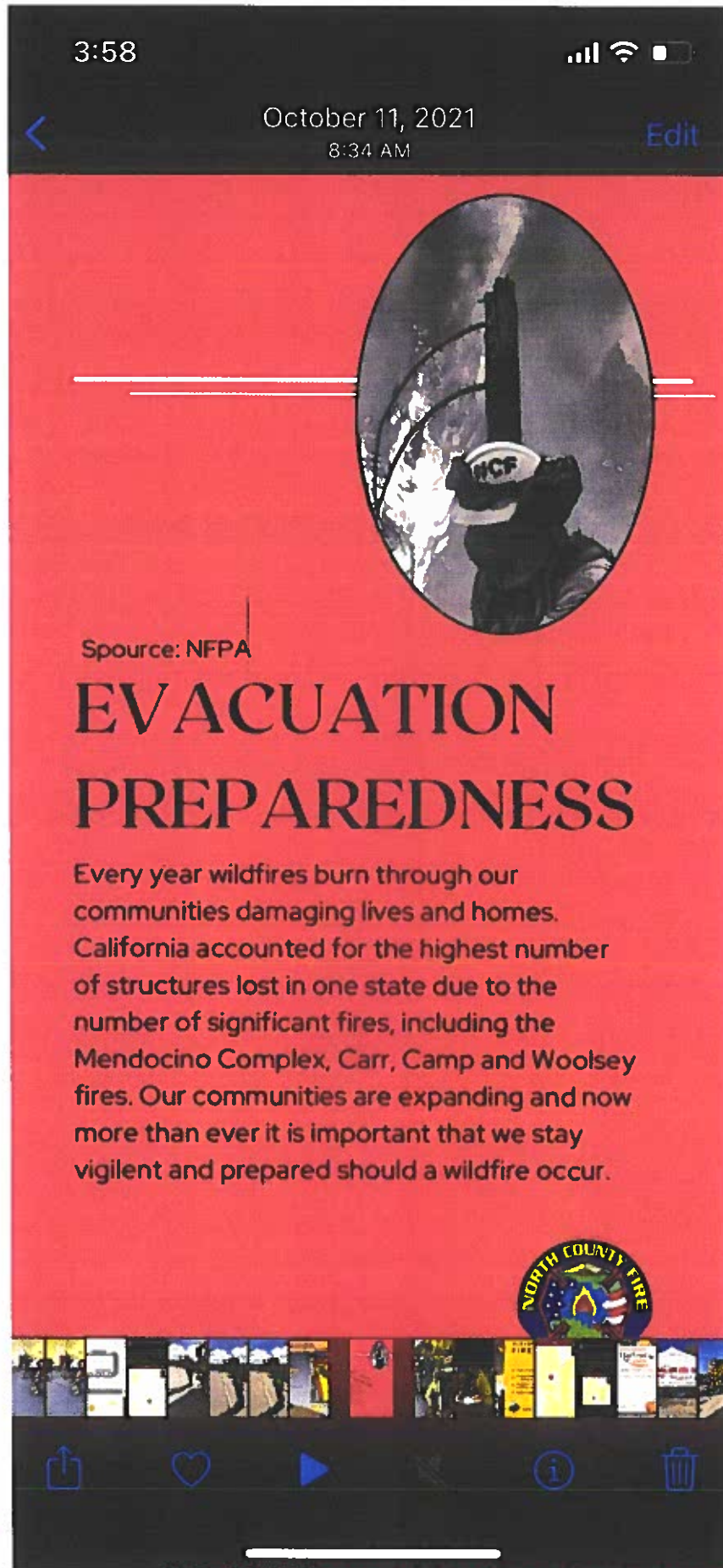
inspections, weed abatement inspection and state mandated inspections, community complaints related to fire and life safety.

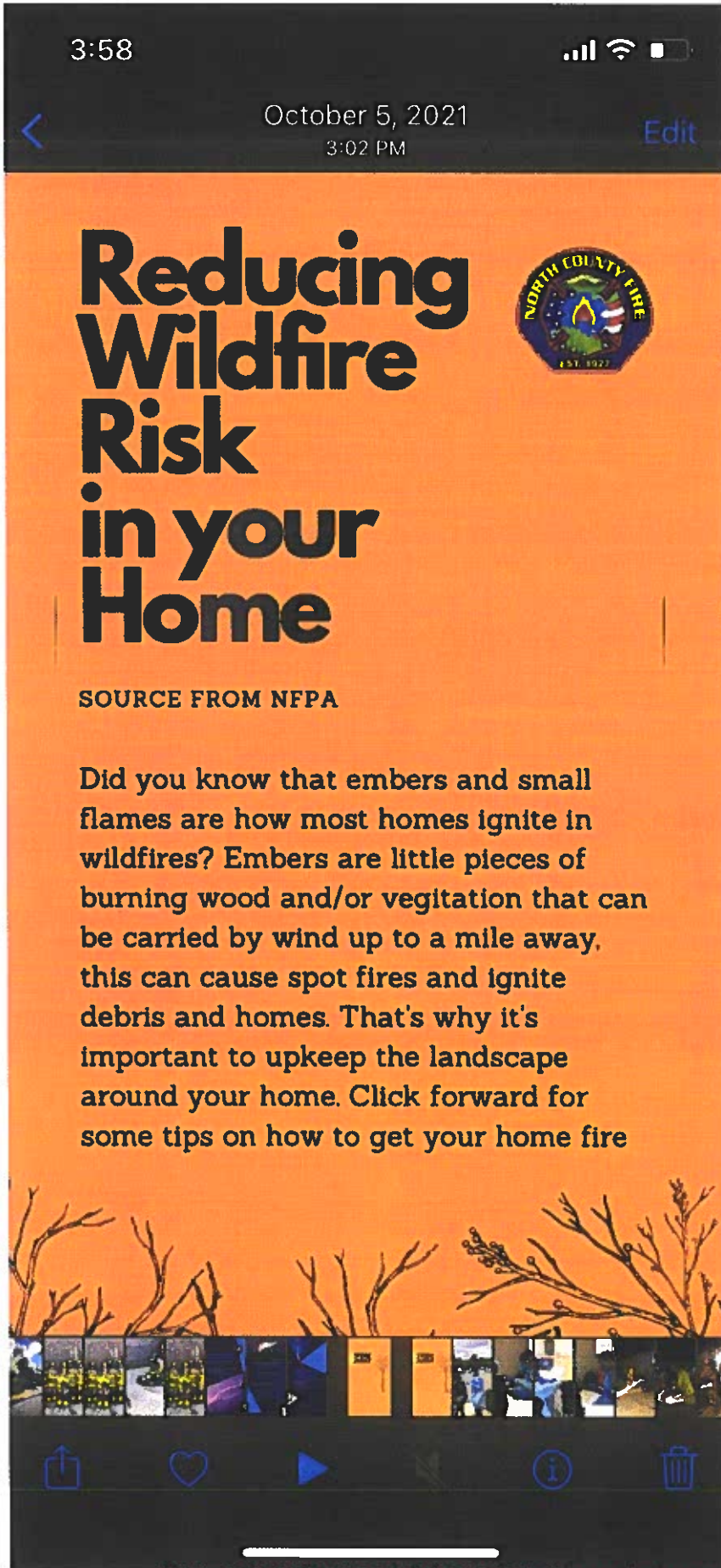
Having the Customer Service/Social Media Specialist position has also allowed the Division to develop and implement a tracking and record maintenance program so that we can enforce weed abatement inspections within the Local Responsibility Area as well as complaints within the State Responsibility Areas. As a team, we continue to strive to meet the needs of the District.


Appendix

Public Education:











NCFPD Strategic Plan

Community FORUM

Share your input on how our department can better serve this community.



 zoom
<https://zoom.us/j/93238511761>

01/26/2022 | 10:00am- 12:00pm



Plan Estratégico de NCFPD

Foro COMMUNITARIO

Comparte sus opiniones sobre cómo nuestro departamento puede servir mejor a esta comunidad.



 zoom
<https://zoom.us/j/93238511761>

01/26/2022 | 10:00am- 12:00pm



JOIN
THE
EXPLORER
PROGRAM



HIGH SCHOOL AND COLLEGE
STUDENTS- GET FAMILIAR WITH
CAREER OPPORTUNITIES
AVAILABLE IN THE FIRE SERVICE!

APPLY BY OCTOBER 15TH 1700

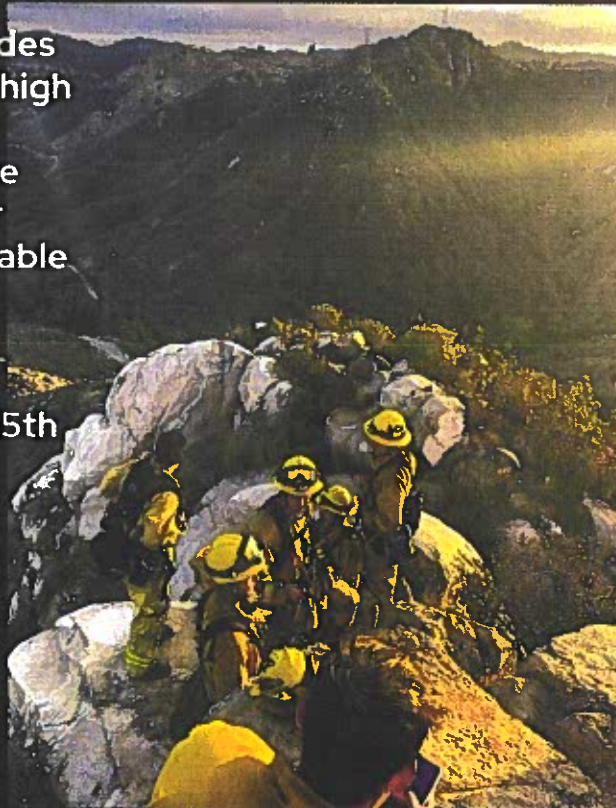


2021 EXPLORER PROGRAM

Curious about a career in fire?

Our program provides an opportunity for high school and college students to become familiar with career opportunities available in the fire service.

Apply by October 15th
1700!



SWIP UP TO APPLY!



NORTH COUNTY FIRE PROTECTION DISTRICT

OPERATIONS DIVISION

TO: BOARD OF DIRECTORS
FROM: DEPUTY CHIEF MAHR AND CHIEF MCREYNOLDS
DATE: FEBRUARY 22, 2022
SUBJECT: WORKERS' COMPENSATION ALTERNATE DISPUTE RESOLUTION PROGRAM

ACTION AGENDA

RECOMMENDATION:

Authorize Staff to work with District bargaining groups to explore the development of a Workers' Compensation Alternative Dispute Resolution (ADR) Agreement.

BACKGROUND:

When an NCFPD employee acquires an on-the-job injury or illness, the District follows California State workers' compensation statutory requirements to resolve the issue. Over the years, the workers' compensation process has become increasingly complex and difficult to navigate, often resulting in scheduling delays for employees seeking treatment and resolution to medical issues. These system delays often cause an increase in workload and cost to the District and frustration for the employee seeking to return to work.

DISCUSSION:

Under the California Labor Code, employers and recognized bargaining units may collaboratively enter an "Alternative Dispute Resolution (ADR) Agreement" for navigating workers' compensation matters. The dispute resolution processes contained in a negotiated agreement would supersede the California workers' compensation system processes for employees covered by the agreement. To create an ADR program, the District and bargaining groups would work together to create a "carve-out" of the State system that would provide employees with a fast-track system intended to expedite the resolution of workers' compensation cases and return an employee to work as expeditiously and efficiently as possible. Objectives during program exploration would include District Staff and bargaining groups establishing a mutually agreed upon list of medical treatment providers, medical evaluators, return-to-work parameters, mediation and an agreed upon list of vocational rehabilitation providers.

FISCAL ANALYSIS:

ADR programs have been known to reduce agency exposure to temporary disability payments, salary replacement benefits, replacement personnel overtime, employee light/modified duty

WORKERS' COMPENSATION ALTERNATE DISPUTE RESOLUTION PROGRAM
FEBRUARY 22, 2022
PAGE 2 OF 2

assignments and legal costs. Further financial analysis would be conducted during program exploration.

SUMMARY:

District Staff and labor representatives are interested in exploring the merits of an ADR program. With authorization from the NCFPD Board, Staff will form a Joint Labor Management Committee (JLMC) consisting of members of Staff and bargaining group representatives to begin exploring an ADR Agreement. Once completed, Staff will bring a Report to the Board for review and adoption consideration. John Ferrone, from *Adams Ferrone & Ferrone* will be attending our February 22, 2022 Board Meeting to make a presentation on ADR Agreements.



**NORTH COUNTY FIRE
PROTECTION DISTRICT**

FINANCE DIVISION

TO: BOARD OF DIRECTORS
FROM: FIM JUUL AND CHIEF MCREYNOLDS
DATE: FEBRUARY 22, 2022
SUBJECT: FY 2020-2021 FINANCIAL AUDIT

ACTION AGENDA

RECOMMENDATION:

To review and accept the annual audit for fiscal year ending June 30, 2021 as presented.

BACKGROUND:

The District retains an independent firm to perform an audit of its financial records. Pursuant to Government Code Section 26909, the audit will be filed with the County of San Diego Auditor & Controller, County of San Diego Office of Audits & Advisory Services, County of San Diego Property Tax Services Division, and the California State Controller's Office. Nigro & Nigro, a professional accountancy corporation, conducted the annual audit for the District for fiscal year ending June 30, 2021.

DISCUSSION:

FACTORS AFFECTING CURRENT AND FUTURE FINANCIAL POSITION:

Management is unaware of any item that would affect the current financial position.

FISCAL ANALYSIS:

Annual audit cost was \$13,000.

SUMMARY:

A member of Nigro & Nigro will give an overview of the audit and will be prepared to answer questions.

**NORTH COUNTY FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2021
(With Comparative Information as of June 30, 2020)**

NIGRO & NIGRO^{PC}

NORTH COUNTY FIRE PROTECTION DISTRICT

For the Fiscal Year Ended June 30, 2021

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Financial Section



NIGRO & NIGRO^{PC}

Professional Accountants Corporation

INDEPENDENT AUDITORS' REPORT

Board of Directors
North County Fire Protection District
Fallbrook, California

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of North County Fire Protection District, as of June 30, 2021, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

1

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA

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www.nncpas.com • Licensed by the California Board of Accountancy

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information, budgetary comparison information, schedule of proportionate share of the net pension liability, schedule of pension contributions, and schedule of changes in the District's total OPEB liability and related ratios be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 information 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 a separate report dated December 31, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California
December 31, 2021

NORTH COUNTY FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

Management's Discussion and Analysis (MD&A) offers readers of North County Fire Protection District's financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2021. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position decreased \$818,826 as a result of this year's operations.
- Total revenues from all sources increased by 12.54%, or \$2,572,908 from \$20,520,080 to \$23,092,988, from the prior year, primarily due to increases in property taxes of \$685,814 and charges for services of \$1,622,750.
- Total expenses for the District's operations increased by 2.19% or \$512,709 from \$23,399,105 to \$23,911,814, from the prior year, primarily due to increases in salaries, benefits, and interest expense.
- The District purchased new capital assets during the year in the amount of \$239,986. Depreciation expense was \$1,391,618.

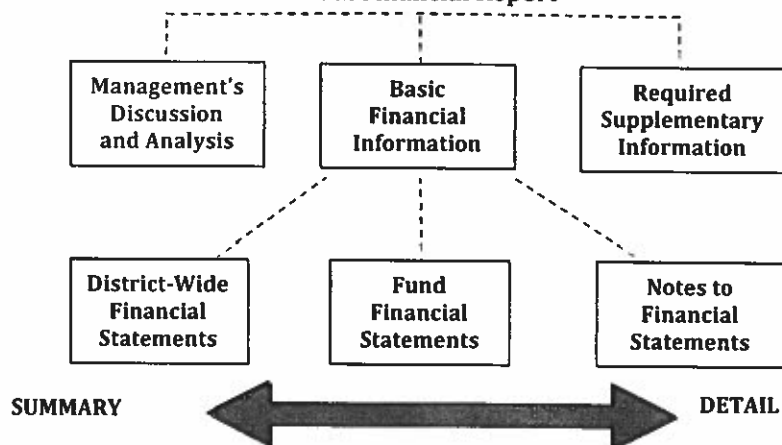
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts - management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
 - The *governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

Figure A-1. Organization of North County Fire Protection District's Annual Financial Report



NORTH COUNTY FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

Figure A-2. Major Features of the District-Wide and Fund Financial Statements

Type of Statements	District-Wide	Governmental Funds
<i>Scope</i>	Entire District	The activities of the District that are not proprietary or fiduciary, such as fire and ambulance services
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures & Changes in Fund Balances
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

NORTH COUNTY FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

District-Wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of buildings and other facilities.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as fire protection, medical transport, and administration. Local property taxes finance most of these activities.

GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance

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 *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

NORTH COUNTY FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>
Assets:			
Current assets	\$ 10,954,985	\$ 8,113,743	\$ 2,841,242
Capital assets, net	<u>14,038,852</u>	<u>14,786,910</u>	<u>(748,058)</u>
Total assets	<u>24,993,837</u>	<u>22,900,653</u>	<u>2,093,184</u>
Deferred outflows of resources	<u>18,106,270</u>	<u>27,240,566</u>	<u>(9,134,296)</u>
Liabilities:			
Current liabilities	3,952,574	3,456,499	496,075
Non-current liabilities	<u>42,129,784</u>	<u>60,199,084</u>	<u>(18,069,300)</u>
Total liabilities	<u>46,082,358</u>	<u>63,655,583</u>	<u>(17,573,225)</u>
Deferred inflows of resources	<u>13,341,424</u>	<u>1,990,485</u>	<u>11,350,939</u>
Net position (Deficit):			
Net investment in capital assets	6,597,352	7,093,362	(496,010)
Restricted	2,377,986	1,974,412	403,574
Unrestricted (Deficit)	<u>(25,299,013)</u>	<u>(24,572,623)</u>	<u>(726,390)</u>
Total net position (deficit)	<u>\$ (16,323,675)</u>	<u>\$ (15,504,849)</u>	<u>\$ (818,826)</u>

At the end of fiscal year 2021, the District shows a deficit balance in its unrestricted net position of (\$25,299,013).

Analysis of Revenues and Expenses

Table A-2: Condensed Statements of Activities

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>
Program revenues	\$ 5,395,412	\$ 3,973,607	\$ 1,421,805
Expenses	<u>(23,911,814)</u>	<u>(23,399,105)</u>	<u>(512,709)</u>
Net program expense	<u>(18,516,402)</u>	<u>(19,425,498)</u>	<u>909,096</u>
General revenues	<u>17,697,576</u>	<u>16,546,473</u>	<u>1,151,103</u>
Change in net position	<u>(818,826)</u>	<u>(2,879,025)</u>	<u>2,060,199</u>
Net position:			
Beginning of year	<u>(15,504,849)</u>	<u>(12,625,824)</u>	<u>(2,879,025)</u>
End of year	<u>\$ (16,323,675)</u>	<u>\$ (15,504,849)</u>	<u>\$ (818,826)</u>

NORTH COUNTY FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses (continued)

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the net position of the District decreased by (\$818,826).

Table A-3: Total Revenues

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Increase (Decrease)</u>
Program revenues:			
Charges for services	\$ 5,242,310	\$ 3,619,560	\$ 1,622,750
Operating and capital grant funding	153,102	354,047	(200,945)
Total program revenues	<u>5,395,412</u>	<u>3,973,607</u>	<u>1,421,805</u>
General revenues:			
Property taxes	16,669,311	15,983,497	685,814
Rental income - cellular towers	101,223	102,950	(1,727)
Investment earnings	25,172	226,888	(201,716)
Other revenues	901,870	233,138	668,732
Total general revenues	<u>17,697,576</u>	<u>16,546,473</u>	<u>1,151,103</u>
Total revenues	<u>\$ 23,092,988</u>	<u>\$ 20,520,080</u>	<u>\$ 2,572,908</u>

Total revenues from all sources increased by 12.54%, or \$2,572,908 from \$20,520,080 to \$23,092,988, from the prior year, primarily due to increases in property taxes of \$685,814 and charges for services of \$1,622,750.

Table A-4: Total Expenses

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Increase (Decrease)</u>
Expenses:			
Salaries and wages	\$ 9,984,682	\$ 9,898,114	\$ 86,568
Employee benefits	7,907,004	7,396,975	510,029
Materials and services	3,843,629	4,511,570	(667,941)
Depreciation expense	1,391,618	971,021	420,597
Interest expense	784,881	323,290	461,591
Cost of issuance	-	298,135	(298,135)
Total expenses	<u>\$ 23,911,814</u>	<u>\$ 23,399,105</u>	<u>\$ 512,709</u>

Total expenses for the District's operations increased by 2.19% or \$512,709 from \$23,399,105 to \$23,911,814, from the prior year, primarily due to increases in salaries, benefits, and interest expense.

NORTH COUNTY FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The focus of the District's *governmental funds* 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, the *unreserved fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2021, the District reported a total fund balance of \$11,790,456. An amount of \$3,090,211 constitutes the District's *unassigned fund balance*.

OPERATIONS FUND BUDGETARY HIGHLIGHTS

The final budgeted expenditures for the District's operational fund at year-end were \$63,730 less than actual. Actual revenues were greater than the anticipated budget by \$2,721,496. Actual revenues less expenses were under budget by \$2,657,766.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2020-21 the District had invested \$239,986 in new capital assets, related to the purchase of equipment for use in fire protection. (More detailed information about capital assets can be found in Note 7 to the financial statements). Total depreciation expense for the year was \$1,391,618.

Table A-5: Capital Assets at Year End, Net of Depreciation

	<u>Balance,</u> <u>June 30, 2021</u>	<u>Balance,</u> <u>June 30, 2020</u>
Capital assets:		
Non-depreciable assets	\$ 872,639	\$ 1,044,562
Depreciable assets	22,918,111	22,026,460
Accumulated depreciation	<u>(12,129,884)</u>	<u>(12,276,222)</u>
Total capital assets, net	<u>\$ 11,660,866</u>	<u>\$ 10,794,800</u>

Long-Term Debt

At year-end the District had \$5,063,514 in outstanding long-term debt – a decrease of 11.5% from last year – as shown in Table A-6. (More detailed information about the District's long-term liabilities is presented in Note 10 to the financial statements).

Table A-6: Outstanding Long-Term Debt at Year-End

	<u>Balance,</u> <u>June 30, 2021</u>	<u>Balance,</u> <u>June 30, 2020</u>
	<u>\$ 5,063,514</u>	<u>\$ 5,719,136</u>

NORTH COUNTY FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

FACTORS AFFECTING CURRENT AND FUTURE FINANCIAL POSITION

Management is unaware of any item that would affect the current financial position.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District's Fire Chief at the North County Fire Protection District at 330 South Main Avenue, Fallbrook, California 92028 or (760) 723-2005.

NORTH COUNTY FIRE PROTECTION DISTRICT
Statement of Net Position
June 30, 2021 (With Comparative Amounts as of June 30, 2020)

	Governmental Activities	
	2021	2020
ASSETS		
Current assets:		
Cash and investments (Note 2)	\$ 9,130,057	\$ 6,799,555
Accrued interest receivable	7,135	18,314
Accounts receivable – ambulance billings, net (Note 4)	830,387	666,441
Other receivables (Note 5)	396,305	101,078
Deposits with Public Agencies Self-Insurance System (Note 6)	490,311	490,640
Prepaid items	100,790	37,715
Total current assets	10,954,985	8,113,743
Non-current assets:		
Restricted – cash and investments (Note 2 and 3)	2,236,219	1,846,167
Restricted – accrued interest receivable (Note 3)	3,982	7,397
Restricted – other receivables (Note 3 and 5)	137,785	120,848
Capital assets – not being depreciated (Note 7)	872,639	1,044,562
Capital assets – being depreciated, net (Note 7)	10,788,227	11,767,936
Total non-current assets	14,038,852	14,786,910
Total assets	24,993,837	22,900,653
DEFERRED OUTFLOWS OF RESOURCES		
OPEB related deferred outflows of resources (Note 12)	1,512,981	420,371
Pension related deferred outflows of resources (Note 13)	16,593,289	26,820,195
Total deferred outflows of resources	18,106,270	27,240,566
LIABILITIES		
Current liabilities:		
Accounts payable and accrued expenses	287,521	173,005
Accrued payroll and related liabilities	851,754	692,378
Unearned revenue	403,240	17,509
Accrued interest payable	89,986	53,436
Long-term liabilities – due in one year:		
Compensated absences (Note 8)	1,000,000	1,000,000
Pension obligation bonds (Note 9)	740,000	860,000
Long-term debt (Note 10)	580,073	660,171
Total current liabilities	3,952,574	3,456,499
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (Note 8)	1,214,461	1,684,609
Pension obligation bonds (Note 9)	18,705,000	19,445,000
Long-term debt (Note 10)	4,483,441	5,058,965
Workers' compensation claims payable (Note 11)	3,516,697	3,315,736
Net other post-employment benefits obligation (Note 12)	5,624,356	4,212,984
Net pension liability (Note 13)	8,585,829	26,481,790
Total non-current liabilities	42,129,784	60,199,084
Total liabilities	46,082,358	63,655,583
DEFERRED INFLOWS OF RESOURCES		
OPEB related deferred outflows of resources (Note 12)	-	78,564
Pension related deferred outflows of resources (Note 13)	13,341,424	1,911,921
Total deferred inflows of resources	13,341,424	1,990,485
NET POSITION		
Net investment in capital assets (Note 14)	6,597,352	7,093,362
Restricted (Note 3)	2,377,986	1,974,412
Unrestricted (Deficit) (Note 15)	(25,299,013)	(24,572,623)
Total net position	\$ (16,323,675)	\$ (15,504,849)

The notes to financial statements are an integral part of this statement.

NORTH COUNTY FIRE PROTECTION DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2021
With Comparative Amounts For the Fiscal Year Ended June 30, 2020)

	Governmental Activities	
	2021	2020
EXPENSES:		
Fire protection, prevention and emergency medical transport:		
Operations:		
Salaries and wages	\$ 9,984,682	\$ 9,898,114
Employee benefits	7,907,004	7,396,975
Materials and services	3,843,629	4,511,570
Depreciation expense	1,391,618	971,021
Interest expense	784,881	323,290
Cost of debt issuance (Note 9)	-	298,135
Total expenses	23,911,814	23,399,105
PROGRAM REVENUES:		
Charges for services:		
Ambulance services	2,638,927	2,338,146
Fire services – California Office of Emergency Services	1,754,557	327,631
Fire prevention	252,471	254,859
Mitigation fees	375,478	565,434
Annexation fees	116,942	70,345
Administration	103,935	63,145
Operating and capital grant funding	153,102	354,047
Total program revenues	5,395,412	3,973,607
Net program expense	18,516,402	(19,425,498)
GENERAL REVENUES:		
Property taxes	16,669,311	15,983,497
Rental income – cellular towers	101,223	102,950
Investment earnings	25,172	226,888
Other revenues	901,870	233,138
Total general revenues	17,697,576	16,546,473
Change in net position	(818,826)	(2,879,025)
Net Position:		
Beginning of year (Deficit)	(15,504,849)	(12,625,824)
End of year (Deficit)	\$ (16,323,675)	\$ (15,504,849)

The notes to financial statements are an integral part of this statement.

NORTH COUNTY FIRE PROTECTION DISTRICT
Balance Sheet – Governmental Funds
June 30, 2021

	General Fund	Fire Mitigation Fund	Other Governmental Funds	Total Funds
ASSETS				
Assets:				
Cash and investments	\$ 9,130,057	\$ -	\$ -	\$ 9,130,057
Restricted – cash and investments	-	719,060	1,517,159	2,236,219
Accrued interest receivable	7,135	-	-	7,135
Restricted – accrued interest receivable	-	1,620	2,362	3,982
Accounts receivable, net	830,387	-	-	830,387
Other receivables	396,305	-	-	396,305
Restricted – other receivables	-	136,619	1,166	137,785
Deposits with PASIS	490,311	-	-	490,311
Prepaid items	100,790	-	-	100,790
Due from other funds (Note 16)	97,521	-	-	97,521
Total assets	\$ 11,052,506	\$ 857,299	\$ 1,520,687	\$ 13,430,492
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 287,521	\$ -	\$ -	\$ 287,521
Accrued payroll and related liabilities	851,754	-	-	851,754
Unearned revenue	403,240	-	-	403,240
Due to other funds (Note 16)	-	97,521	-	97,521
Total liabilities	1,542,515	97,521	-	1,640,036
Fund Balances: (Note 17)				
Nonspendable	100,790	-	-	100,790
Restricted	-	857,299	1,520,687	2,377,986
Assigned	6,221,469	-	-	6,221,469
Unassigned	3,187,732	(97,521)	-	3,090,211
Total fund balance	9,509,991	759,778	1,520,687	11,790,456
Total liabilities and fund balance	\$ 11,052,506	\$ 857,299	\$ 1,520,687	\$ 13,430,492

The notes to financial statements are an integral part of this statement.

NORTH COUNTY FIRE PROTECTION DISTRICT

*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2021*

Fund Balances - Governmental Funds \$ 11,790,456

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

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets. 11,660,866

Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources. 18,106,270

Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:

Accrued interest payable	(89,986)
Compensated absences	(2,214,461)
Pension obligation bonds	(19,445,000)
Long term debt	(5,063,514)
Workers' compensation claims payable	(3,516,697)
Net other post-employment benefits payable	(5,624,356)
Net pension liability	(8,585,829)

Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources. (13,341,424)

Total adjustments (28,114,131)

Net Position of Governmental Activities \$ (16,323,675)

NORTH COUNTY FIRE PROTECTION DISTRICT

*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2021*

	General Fund	Fire Mitigation Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:				
Property taxes	\$ 16,338,871	\$ -	\$ 330,440	\$ 16,669,311
Charges for services:				
Ambulance services	2,638,927	-	-	2,638,927
Fire services – CA OES	1,754,557	-	-	1,754,557
Fire prevention	252,471	-	-	252,471
Mitigation fees	-	375,478	-	375,478
Annexation fees	116,942	-	-	116,942
Administration	103,935	-	-	103,935
Operating and capital grant funding	153,102	-	-	153,102
Rental income – cellular towers	101,223	-	-	101,223
Investment earnings	21,637	1,779	1,756	25,172
Other revenues	901,870	-	-	901,870
Total revenues	22,383,535	377,257	332,196	23,092,988
EXPENDITURES:				
Current:				
Salaries and wages	10,454,830	-	-	10,454,830
Employee benefits	3,906,358	-	-	3,906,358
Materials and services	3,639,268	-	3,400	3,642,668
Capital outlay	239,986	-	-	239,986
Debt service:				
Principal	1,515,622	-	-	1,515,622
Interest	748,331	-	-	748,331
Total expenditures	20,504,395	-	3,400	20,507,795
Net Changes in Fund Balance	1,879,140	377,257	328,796	2,585,193
FUND BALANCES:				
Beginning of year	7,630,851	382,521	1,191,891	9,205,263
End of year	<u>\$ 9,509,991</u>	<u>\$ 759,778</u>	<u>\$ 1,520,687</u>	<u>\$ 11,790,456</u>

The notes to financial statements are an integral part of this statement.

NORTH COUNTY FIRE PROTECTION DISTRICT

*Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Statement of Activities
For the Fiscal Year Ended June 30, 2021*

Net Change in Fund Balances – Governmental Funds \$ 2,585,193

Amounts reported for governmental activities in the statement of activities is different because:

Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, those expenses are not reported as expenditures in governmental funds as follows:

Change in compensated absences	470,148
Change in accrued interest payable	(36,550)
Change in workers' compensation claims payable	(200,961)
Change in net other post-employment benefits obligations and related deferred resources	(240,198)
Change in net pension liability and related deferred resources	(3,760,448)

Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those capitalized assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay	239,986
Depreciation expense	(1,391,618)

Principal repayment of long-term debt obligations are reported as expenditures in governmental funds. However, principal repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.

1,515,622

Total adjustments (3,404,019)

Change in Net Position of Governmental Activities \$ (818,826)

NORTH COUNTY FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

The North County Fire Protection District (the District) provides fire and emergency medical services to the taxpayers and residents in the Fallbrook, Rainbow, and Bonsall communities of northern San Diego County. The District's governmental powers are exercised through a five-member board of directors.

B. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has identified no organizations that are required to be reported as component units.

C. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the District) and its component units. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, other nonexchange transactions, and charges for services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Major Governmental Funds

The District maintains the following major governmental funds:

General Fund: This fund is used to account for all financial resources of the District, except those required to be accounted for in another fund when necessary.

NORTH COUNTY FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 - DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

1. Basis of Presentation (continued)

Major Governmental Funds (continued)

Special Revenue Funds:

Fire Mitigation Fund: This fund is used to account for fees collected from builders in the service area that are restricted for the purchase of new capital assets when those assets are needed due to population and infrastructure growth in the service area.

Non-Major Governmental Funds

Other Governmental Funds:

Rainbow Subzone-Operations Fund: This fund is used to account for revenues collected and restricted for expenditures made in the Rainbow Subzone service area.

The Rainbow Subzone-Fire Mitigation Fund: This fund is used to account for fees collected from builders in the service area that are restricted for the purchase of new capital assets that are needed due to population and infrastructure growth in the Rainbow Subzone service area.

2. Measurement Focus, Basis of Accounting

Government-Wide Financial Statements

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 at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

NORTH COUNTY FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

1. Cash and Investments

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

NORTH COUNTY FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 - DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

1. Cash and Investments (continued)

Level 3 - Inputs that are unobservable. Unobservable inputs reflect the District's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

2. Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable - ambulance billings consist of amounts owed by individuals for services rendered for ambulance transport. Uncollectable accounts are based on prior experience and management's assessment of the collectability of existing accounts. As of June 30, 2021, an allowance for doubtful accounts has been recorded for those uncollectable accounts (see Note 4).

3. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District's policy to capitalize assets costing over \$5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets.

Estimated service lives for the District's classes of assets are as follows:

<u>Description</u>	<u>Estimated Lives</u>
Structures and Improvements	10-50 years
Hydrants	10 years
Equipment and Vehicles	5-20 years

4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net 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 and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

5. Compensated Absences

The District's policy is to permit full time employees to accumulate earned vacation time and sick leave. Earned vacation time shall be earned by each employee subject to the accrual limitations and policies as defined by District policies. Such unused compensation is calculated at the employees' then prevalent hourly rate at the time of retirement or termination. Whereas vacation time is compensated at 100% of accumulated hours, sick leave is accrued and compensated only at retirement or termination based on the years of employment.

NORTH COUNTY FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 - DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

6. Pensions

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

The following timeframes are used for pension reporting:

Valuation Date June 30, 2019
Measurement Date June 30, 2020
Measurement Period July 1, 2019 to June 30, 2020

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retirees) as of the beginning of the measurement period.

7. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Retiree Benefits Plan ("the Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments which are reported at cost.

The following timeframes are used for OPEB reporting:

Valuation Date June 30, 2020
Measurement Date June 30, 2020
Measurement Period July 1, 2019 to June 30, 2020

NORTH COUNTY FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 - DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

8. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external 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 does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

9. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed: The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 1 - DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

8. Fund Balances (continued)

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

F. Property Taxes

The San Diego County Assessor's Office assesses all real and personal property within the County each year. The San Diego County Tax Collector's Office bills and collects the District's share of property taxes and voter-approved taxes. The San Diego County Auditor-Controller's Office remits current property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article XIII A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes receivable at year-end are related to property taxes collected by San Diego County, which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

Property taxes levied are recorded as revenue when received, in the fiscal year of levy, because of the adoption of the *alternate method of property tax distribution* known as the Teeter Plan, by the District and San Diego County. The Teeter Plan authorizes the County Auditor-Controller to allocate 100% of the secured property tax billed but not yet received or paid to the District. San Diego County remits tax proceeds to the District in installments during the fiscal year.

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
 June 30, 2021

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2021, were categorized on the statement of net position as follows:

Description	Balance
Cash and investments	\$ 9,130,057
Restricted – cash and investments	2,236,219
Total cash and investments	\$ 11,366,276

Cash and investments at June 30, 2021, consisted of the following:

Description	Balance
Cash on hand	\$ 118
Demand deposits held with financial institutions	4,474,696
California Local Agency Investment Fund (LAIF)	2,155,404
San Diego County Pooled Investment Fund (SDCPIF)	4,736,058
Total cash and investments	\$ 11,366,276

Demand Deposits

At June 30, 2021, the carrying amount of the District’s demand deposits was \$4,474,696, and the financial institutions balances totaled \$4,565,783. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the *California Government Code* requires that a financial institution secure deposits made by State or local governmental 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 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

California Local Agency Investment Fund (LAIF)

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests taxpayers’ money to manage the State’s cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special districts to place money in a major portfolio and, at no additional costs to taxpayers, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and carries a dollar-in dollar-out amortized cost methodology.

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 2 – CASH AND INVESTMENTS (continued)

California Local Agency Investment Fund (LAIF) (Continued)

The District is a voluntary participant in LAIF. The fair value of the District’s investment in this pool is reported at an amount based upon the District’s pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2021, the District held \$2,155,404 in LAIF.

San Diego County Treasury Investment Pool (SDCTIP)

The District is a voluntary participant in the San Diego County Treasury Investment Pool (SDCTIP) pursuant to Government Code Section 53694. The cash flow needs of participants are monitored daily to ensure that sufficient liquidity is maintained to meet the needs of those participants. At the time deposits are made, the San Diego County Treasurer may require the depositing entity to provide annual cash flow projections or an anticipated withdrawal schedule for deposits in excess of \$1 million. Projections are performed no less than semi-annually. In accordance with Government Code Section 27136, all request for withdrawal of funds for the purpose of investing or deposits the funds elsewhere shall be evaluated to ensure the proposed withdrawal will not adversely affect the principal deposits of the other participants. Pool detail may be obtained from the Treasurer-Tax Collector – San Diego Administration Center – 1600 Pacific Hwy, Room 162 – San Diego, CA 92101 or the Treasurer and Tax Collector’s office website at www.sdttc.com. As of June 30, 2021, the District had \$4,736,058 in the SDCTIP.

NOTE 3 – RESTRICTED – CASH AND INVESTMENTS AND RESTRICTED NET POSITION

Restricted assets and restricted net position as of June 30, 2021, were categorized as follows:

<u>Description</u>	<u>Balance</u>
Restricted – cash and investments	\$ 2,236,219
Restricted – accrued interest receivable	3,982
Restricted – other receivables	<u>137,785</u>
Total restricted net position	<u>\$ 2,377,986</u>

Restricted assets and restricted net position as of June 30, 2021, were received from mitigation fees for capital expenditures and operational revenue for the Rainbow Sub-zone.

NOTE 4 – ACCOUNTS RECEIVABLE – AMBULANCE BILLINGS, NET

Accounts receivable – ambulance billings, net as of June 30, 2021, consisted of the following:

<u>Description</u>	<u>Balance</u>
Accounts receivable – ambulance billings	\$ 1,510,387
Allowance for doubtful accounts	<u>(680,000)</u>
Total accounts receivable – ambulance billings, net	<u>\$ 830,387</u>

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 5 - OTHER RECEIVABLES

Other receivables at June 30, 2021, were categorized on the statement of net position as follows:

<u>Description</u>	<u>Balance</u>
Other receivables	\$ 396,305
Restricted – other receivables	137,785
Total other receivables	\$ 534,090

Other receivables at June 30, 2021, consisted of the following:

<u>Description</u>	<u>Balance</u>
Property taxes receivable	\$ 59,478
Mitigation fees receivable	136,619
Other receivables	337,993
Total other receivables	\$ 534,090

NORTH COUNTY FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 6 - DEPOSITS WITH PUBLIC AGENCIES SELF INSURANCE SYSTEM (PASIS)

The District is one of seven Members in the Public Agency Self-Insurance System (PASIS). PASIS is a joint-powers authority which was established in 1977 for the purpose of operating and maintaining a cooperative program of self-insurance and risk management for workers' compensation for its Members.

PASIS's purpose is to provide for the collection of workers' compensation claims data, purchase claims examiner services, general counsel services and excess insurance coverage. Members are responsible for paying their own claims and related expenses for workers' compensation related injuries. PASIS requires active Members to maintain a minimum base funding of 125% of a Members' self-insured retention plus a 15% increase for Members with annual payroll in excess of \$1.8 million. The deductible for self-insured retention selected by the District is \$300,000. PASIS carries excess insurance through a joint powers authority to cover amounts over the self-insured retention.

As of June 30, 2021, the District had \$490,311 on deposit with PASIS. Further information in regards to PASIS is as follows:

A. Entity	Public Agency Self-Insurance System (PASIS)		
B. Purpose	To pool member resources and realize the advantages of a self-insurance reserve for workers' compensation		
C. Participants	As of June 30, 2021 – Seven member agencies		
D. Governing board	Seven representatives employed/appointed by members		
E. District payments for FY 2021:			
Contribution	\$0		
F. Condensed financial information	June 30, 2021		
Audit signed	October 15, 2021		
Statement of net position:		<u>June 30, 2021</u>	<u>District Share</u>
Total assets		\$ 3,535,121	\$ 490,311
Total liabilities		-	-
Net position		<u>\$ 3,535,121</u>	<u>\$ 490,311</u>
Statement of revenues, expenses and changes in net position:			
Total revenues		\$ -	\$ (329)
Total expenses		<u>(131,944)</u>	<u>-</u>
Change in net position		(131,944)	(329)
Beginning - net position		3,667,065	490,640
Ending - net position		<u>\$ 3,535,121</u>	<u>\$ 490,311</u>
G. District's share of year-end financial position		<u>100.00%</u>	<u>13.87%</u>

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 7 - CAPITAL ASSETS

Changes in capital assets for the year were as follows:

	<u>Balance</u> <u>July 1, 2020</u>	<u>Additions/</u> <u>Transfers</u>	<u>Deletions/</u> <u>Transfers</u>	<u>Balance</u> <u>June 30, 2021</u>
Non-depreciable capital assets:				
Land	\$ 882,639	\$ -	\$ (10,000)	\$ 872,639
Construction-in-process	161,923	-	(161,923)	-
Total non-depreciable capital assets	<u>1,044,562</u>	<u>-</u>	<u>(171,923)</u>	<u>872,639</u>
Depreciable capital assets:				
Structures and improvements	10,868,578	52,520	(1,232,007)	9,689,091
Hydrants	267,523	-	-	267,523
Equipment and vehicles	<u>12,908,057</u>	<u>359,389</u>	<u>(305,949)</u>	<u>12,961,497</u>
Total depreciable capital assets	<u>24,044,158</u>	<u>411,909</u>	<u>(1,537,956)</u>	<u>22,918,111</u>
Accumulated depreciation:				
Structures and improvements	(4,029,905)	(680,197)	1,232,007	(3,478,095)
Hydrants	(267,523)	-	-	(267,523)
Equipment and vehicles	<u>(7,978,794)</u>	<u>(711,421)</u>	<u>305,949</u>	<u>(8,384,266)</u>
Total accumulated depreciation	<u>(12,276,222)</u>	<u>(1,391,618)</u>	<u>1,537,956</u>	<u>(12,129,884)</u>
Total depreciable capital assets, net	<u>11,767,936</u>	<u>(979,709)</u>	<u>-</u>	<u>10,788,227</u>
Total capital assets, net	<u>\$ 12,812,498</u>	<u>\$ (979,709)</u>	<u>\$ (171,923)</u>	<u>\$ 11,660,866</u>

NOTE 8 - COMPENSATED ABSENCES

Compensated absences comprise unpaid vacation leave which is accrued as earned. The District's liability for compensated absences is determined annually.

The changes to the compensated absences balance at June 30, 2021 were as follows:

<u>Balance</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Current</u> <u>Portion</u>	<u>Long-term</u> <u>Portion</u>
\$ 2,684,609	\$ 1,029,611	\$ (1,499,759)	\$ 2,214,461	\$ 1,000,000	\$ 1,214,461

NORTH COUNTY FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 9 – PENSION OBLIGATION BONDS

Changes in pension obligation bonds amounts for the year ended June 30, 2021, was as follows:

Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Current Portion	Long-term Portion
\$ 20,305,000	\$ -	\$ (860,000)	\$ 19,445,000	\$ 740,000	\$ 18,705,000

On June 1, 2020, the District issued 2020 Taxable Pension Obligation Bonds in the amount of \$20,305,000. The 2020 bonds were placed with U.S. Bank National Association. The bonds were issued to (a) finance a portion of the District’s unfunded accrued liability to the California Public Employees’ Retirement System (CalPERS) for the benefit of the District’s employees and to pay a portion of current normal costs, and (b) pay the costs incurred in connection with the issuance of the bonds. The bonds bear variable interest rates ranging from 1.355% to 3.568% and are payable semiannually on June 1 and December 1 of each year, commencing December 1, 2020 until maturity or earlier redemption. The bonds mature in fiscal year 2040. Total principal and interest remaining on the bonds as of June 30, 2021 is \$26,506,545. Future remaining payments are as follows:

Fiscal Year	Principal	Interest	Total
2022	\$ 740,000	\$ 561,426	\$ 1,301,426
2023	700,000	550,658	1,250,658
2024	725,000	539,578	1,264,578
2025	715,000	527,049	1,242,049
2026	705,000	513,622	1,218,622
2027-2031	4,350,000	2,302,951	6,652,951
2032-2036	6,035,000	1,569,060	7,604,060
2037-2040	5,475,000	497,201	5,972,201
Total	19,445,000	\$ 7,061,545	\$ 26,506,545
Current	(740,000)		
Long term	\$ 18,705,000		

Bond Provisions

The obligations of the District under the bonds, including the obligation to make all payments of interest and principal when due, are obligations of the District imposed by law and are absolute and unconditional, without any right of set-off or counterclaim. The bonds do not constitute an obligation of the District for which the District is obligated to levy or pledge any form of taxation. Neither the bonds nor the obligations of the District to make payments on the bonds constitute an indebtedness of the District, the State of California, or any of its political subdivisions in contravention of any constitutional or statutory debt limitation or restriction. For the purpose of paying the principal of and interest on the bonds, the District’s council has covenanted under the trust agreement, to take such actions annually as are necessary or appropriate to cause the debt service on the bonds due in any fiscal year to be included in the budget for such fiscal year and to make the necessary appropriations therefor from any legally available funds to ensure that sufficient sums are available to pay the annual principal of and interest on the bonds as the same become due.

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 9 - PENSION OBLIGATION BONDS (continued)

Bond Provisions (continued)

The bonds maturing on or before June 1, 2035, are not subject to optional redemption prior to their respective stated maturities. The bonds maturing on and after June 1, 2035, are subject to optional redemption from any source of available funds of the District, prior to their respective maturities, in whole or in part among maturities as specified by the District, and by lot within a maturity, on any date on or after June 1, 2035, at a redemption price equal to the principal amount of the bonds to be redeemed, plus accrued interest thereon to the date of redemption, without premium.

The bonds maturing on June 1, 2035 to June 1, 2040, are also subject to mandatory sinking fund redemption on June 1 in the years, and in the amounts, as set forth in the official statement at a redemption price equal to one hundred percent (100%) of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption.

The following events constitute events of default under the trust agreement: (a) if default shall be made in the due and punctual payment of the principal of any bond when and as the same shall become due and payable, whether at maturity as therein expressed, by declaration or otherwise; (b) if default shall be made in the due and punctual payment of any installment of interest on any bond when and as such interest installment shall become due and payable; (c) if default shall be made by the District in the observance of any of the covenants, agreements or conditions on its part in the trust agreement or in the bonds contained, and such default shall have continued for a period of thirty (30) days after written notice thereof to the District; or (d) if the District shall file a petition seeking reorganization or arrangement under the federal bankruptcy laws or any other applicable law of the United States of America, or if a court of competent jurisdiction shall approve a petition, seeking reorganization of the District under the federal bankruptcy laws or any other applicable law of the United States of America, or if, under the provisions of any other law for the relief or aid of debtors, any court of competent jurisdiction shall assume custody or control of the District or of the whole or any substantial part of its property. A bondholder may exercise any remedies available pursuant to the law or the trust agreement if an event of default occurs under the trust agreement.

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
 June 30, 2021

NOTE 10 - LONG-TERM DEBT OBLIGATIONS PAYABLE

Changes in long-term debt obligations payable amounts for the year ended June 30, 2021, were as follows:

<u>Long-Term Debt</u>	<u>Balance</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Current</u> <u>Portion</u>	<u>Long-term</u> <u>Portion</u>
Bond payable - Station No. 5	\$ 2,389,000	\$ -	\$ (133,000)	\$ 2,256,000	\$ 139,000	\$ 2,117,000
Capital lease payable - ambulance I	44,452	-	(44,452)	-	-	-
Capital lease payable - ambulance II	87,336	-	(42,991)	44,345	44,345	-
Capital lease payable - EKG monitors	181,999	-	(60,666)	121,333	60,666	60,667
Capital lease payable - ambulance remount	48,702	-	(48,702)	-	-	-
Capital lease payable - radios	289,765	-	(142,608)	147,157	147,157	-
Capital lease payable - equipment	1,436,059	-	(78,494)	1,357,565	81,635	1,275,930
Loan payable - solar project I	320,115	-	(32,287)	287,828	32,610	255,218
Loan payable - solar project II	185,499	-	(10,747)	174,752	10,855	163,897
Loan payable - administrative building	736,209	-	(61,675)	674,534	63,805	610,729
	<u>\$ 5,719,136</u>	<u>\$ -</u>	<u>\$ (655,622)</u>	<u>\$ 5,063,514</u>	<u>\$ 580,073</u>	<u>\$ 4,483,441</u>

Bonds Payable

On September 9, 2013, the District issued bonds for the par amount of \$3,126,000. The proceeds are being used for the ongoing construction at station no. 5. The bond's coupon rate is at 4.35% per annum, and matures on September 1, 2033, with annual debt service payments which include principal and interest. The loan is payable until September 2033. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 139,000	\$ 96,657	\$ 235,657
2023	146,000	90,545	236,545
2024	151,000	84,129	235,129
2025	158,000	77,474	235,474
2026	166,000	276,420	442,420
2027-2031	944,000	236,662	1,180,662
2031-2034	552,000	36,496	588,496
Total	2,256,000	\$ 898,383	\$ 3,154,383
Current	(139,000)		
Long-term	\$ 2,117,000		

Capital Lease Payable - Ambulance I

The District entered into a capital lease for the purchase of an ambulance for \$205,444 at a 2.72% interest rate. Annual principal and interest payments are due on February 25 each year. The District paid-off the capital lease in fiscal year 2021.

NORTH COUNTY FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 10 – LONG-TERM DEBT OBLIGATIONS PAYABLE (continued)

Capital Lease Payable – Ambulance II

The District entered into a capital lease for the purchase of an ambulance for \$208,592 at a 3.15% interest rate. Annual principal and interest payments are due on March 1 each year. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 44,345	\$ 1,396	\$ 45,741

Capital Lease Payable – EKG Monitors

The District entered into a capital lease for the purchase of ten EKG monitors for \$303,331 with no interest. Annual principal payments are due on August 1 of each year through 2022. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>
2022	\$ 60,666
2023	60,667
Total	121,333
Current	(60,666)
Long-term	\$ 60,667

Capital Lease Payable – Ambulance Remount

The District entered a capital lease in July 2019 for one new ambulance remount (chassis) with associated equipment. The initial payment was due October 2019 and payments required annually thereafter of \$50,794. Total purchase cost is \$145,000 with an implicit interest rate of approximately 1.7%. The lessor retains a first lien security interest in the property while the lease agreement is in place. The District paid off the capital lease in fiscal year 2021.

Capital Lease Payable – Radios

The District entered a capital lease in November 2016 for the purchase of radios to be placed in the District's emergency response vehicles for use in communications with the San Diego County Regional Communications System (RCS). Total purchase price was \$579,815 at a 3.19% nominal annual rate. Payments of \$151,851 are due beginning November 2019, annually through November 2021. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 147,157	\$ 4,694	\$ 151,851

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
 June 30, 2021

NOTE 10 – LONG-TERM DEBT OBLIGATIONS PAYABLE (continued)

Capital Lease Payable – Equipment

The District entered a capital lease in July 2019 for two new pumpers with associated equipment for use in fire programs. The initial payment was due August 2020 and payments required quarterly thereafter of \$33,495 through May 2034. Total purchase cost is \$1,464,657 with an implicit interest rate of approximately 7.4%. The lessor retains a first lien security interest in the property while the lease agreement is in place.

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	81,635	52,345	133,980
2023	84,903	49,077	133,980
2024	88,301	45,679	133,980
2025	91,836	42,144	133,980
2026	95,512	38,468	133,980
2027-2031	538,057	131,843	669,900
2032-2034	377,321	24,619	401,940
Total	1,357,565	\$ 384,175	\$ 1,741,740
Current	(81,635)		
Long-term	\$ 1,275,930		

Loan Payable – Solar Project I

In April 2015, the District purchased a solar power system from the State of California-Energy Resources Conservation and Development Commission for \$475,241, with a loan payable for \$475,241 at a 1.0% interest rate per annum. Principal and interest payments are \$17,704 semi-annually on December 22 and June 22. The loan is payable until December 2029. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	32,610	2,797	35,407
2023	32,937	2,470	35,407
2024	33,262	2,145	35,407
2025	33,601	1,806	35,407
2026	33,938	1,470	35,408
2027-2030	121,480	2,445	123,925
Total	287,828	\$ 13,133	\$ 300,961
Current	(32,610)		
Long-term	\$ 255,218		

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
 June 30, 2021

NOTE 10 – LONG-TERM DEBT OBLIGATIONS PAYABLE (continued)

Loan Payable – Solar Project II

In fiscal year 2018, the District purchased a solar power system from the State of California-Energy Resources Conservation and Development Commission for \$227,475, with a loan payable for \$227,475 at a 1.0% interest rate per annum. Principal and interest payments are \$12,575 semi-annually on December 22 and June 22. The loan is payable until June 2036. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	10,855	1,720	12,575
2023	10,964	1,611	12,575
2024	11,070	1,505	12,575
2025	11,185	1,390	12,575
2026	11,297	1,279	12,576
2027-2031	58,202	4,675	62,877
2032-2036	61,179	1,697	62,876
Total	174,752	\$ 13,877	\$ 188,629
Current	(10,855)		
Long-term	\$ 163,897		

Loan Payable – Administrative Building

On May 24, 2018, the District entered into an installment agreement for \$900,000 to purchase its administration building. The note is payable monthly through August 2030, and compounds interest at a rate of 3.4% per annum. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	63,805	21,946	85,751
2023	66,008	19,743	85,751
2024	68,288	17,463	85,751
2025	70,646	15,105	85,751
2026	73,354	12,674	86,028
2027-2031	332,433	24,623	357,056
Total	674,534	\$ 111,554	\$ 786,088
Current	(63,805)		
Long-term	\$ 610,729		

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 11 – WORKERS’ COMPENSATION CLAIMS PAYABLE

The District is exposed to various risks of loss and has effectively managed risk through a combination of insurance, with deductibles, self-insurance, and employee education and prevention programs. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. In addition, there were no settlements or claims in the past three years that exceeded insurance coverage.

The District is self-insured for workers’ compensation benefits. The District is one of nine participants in the Public Agency Self-Insurance System (PASIS). PASIS is a joint-powers authority which was established in 1977 for the purpose of operating and maintaining a cooperative program of self-insurance and risk management for workers’ compensation. There is no pooling of workers’ compensation liability between the participants, and each participant self-insures their liability up to \$300,000 per occurrence. As of June 30, 2021, the District had \$490,311 on deposit with PASIS. All members are responsible for paying their own claims and related expenses. PASIS may advance funds to members who have incurred large losses; however, these advances must be repaid. Excess insurance is purchased above the self-insured retention. As of June 30, 2021, the liability for workers’ compensation claims payable was estimated at \$3,516,697.

Changes in workers’ compensation claims payable for the year ended June 30, 2021, were as follows:

<u>Description</u>	<u>Balance</u>
Estimated claims balance - July 1, 2020	\$ 3,315,736
Claim payments	(2,369)
Revised claims estimate	<u>203,330</u>
Change in claims balance	<u>200,961</u>
Estimated claims balance - June 30, 2021	<u>\$ 3,516,697</u>

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
 June 30, 2021

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Summary

The following balances on the statement of net position will be addressed in this footnote as follows:

Description	Amount
OPEB related deferred outflows of resources	\$ 1,512,981
Net other post-employment benefits obligation	5,624,356

A. General Information about the OPEB Plan

Plan description

The District provides other postemployment benefits (OPEB) to employees who retire from the District and meet certain eligibility requirements. The contribution requirements of single-employer plan members and the District are established and may be amended by the Board of Directors. The District implemented its OPEB plan in the fiscal year ended June 30, 2014 when the District joined CalPERS for medical insurance for its employees and retirees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits provided

Following is a description of the current retiree benefit plan:

	Firefighters	Miscellaneous
Benefit types provided	Medical only	Medical only
Duration of Benefits	Lifetime	Lifetime
Required Service	CalPERS Retirement	CalPERS Retirement
Minimum Age	CalPERS Retirement	CalPERS Retirement
Dependent Coverage	Surviving Spouse only	Surviving Spouse only
District Contribution %	100% to cap	100% to cap
District Cap	Minimum employer contribution under PEMHCA*	Minimum employer contribution under PEMHCA*

* \$152 per month in 2020 indexed to Medical component of the CPI

Employees covered by benefit terms

At June 30, 2021, the following employees were covered by the benefit terms:

Description	Amount
Inactive employees entitled to but not yet receiving benefit payments	34
Active employees	71
Total	<u>105</u>

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

B. Total OPEB Liability

The District’s total OPEB liability of \$5,624,356 was measured as of June 30, 2021, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	2.19%
Inflation	2.75%
Salary Increases	Salary Scale plus Merit
Investment Rate of Return	2.19%
Mortality Rate	CalPERS Membership Data
Pre-Retirement Turnover	CalPERS Membership Data
Healthcare Trend Rate	4.5 to 6.5%

Discount Rate

The discount rate used to measure the total OPEB liability was 2.19%. The projection of cash flows used to determine the discount rate assumed that the District’s contributions will be made at rates equal to the actuarially determined contribution rates. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

C. Changes in the Net OPEB Liability

The changes in the total OPEB liability are as follows:

	Total OPEB Liability
Balance at July 1, 2020	\$ 4,212,984
Changes for the year:	
Service cost	225,200
Interest	116,665
Changes in assumptions	431,617
Differences between expected a	743,173
Benefit payments	<u>(105,283)</u>
Net changes	<u>1,411,372</u>
Balance at June 30, 2021	\$ 5,624,356

Changes of Assumptions

In fiscal year 2020-21, the measurement period, there were no changes of assumptions.

Change of Benefit Terms

In fiscal year 2020-21, the measurement period, there were no changes to the benefit terms.

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

NORTH COUNTY FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 12 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

C. Changes in the Net OPEB Liability

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.19%) or 1 percentage point higher (3.19%) than the current discount rate:

1% Decrease 1.19%	Current Discount Rate 2.19%	1% Increase 3.19%
\$ 6,668,511	\$ 5,624,356	\$ 4,803,550

Sensitivity of the Total OPEB Liability to Changes in Medical Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using medical trend rates that are 1-percentage point lower:

1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
\$ 4,641,274	\$ 5,624,356	\$ 6,935,251

D. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the District recognized OPEB expense of \$380,932. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources
Changes of assumptions	\$ 750,541
Differences between expected and actual experience	622,319
Total	<u>\$ 1,372,860</u>

The differences between projected and actual earnings on plan investments is amortized over five years. The District reported \$641,224 as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ended June 30	Amount
2022	\$ 143,737
2023	143,737
2024	143,736
2025	129,590
2026	129,590
Thereafter	682,470
Total	<u>\$ 1,372,860</u>

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 13 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN

Summary

The following balances on the statement of net position will be addressed in this footnote as follows:

<u>Description</u>	<u>Amount</u>
Pension related deferred outflows of resources	\$ 16,593,289
Net pension liability	8,585,829
Pension related deferred inflows of resources	13,341,424

A. General Information About the Pension Plans (continued)

The Plans Description Schedule

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	<u>Miscellaneous Plans</u>	
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>
	<u>Prior to December 31, 2012</u>	<u>On or after January 1, 2013</u>
Hire date		
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5-years or service	5-years or service
Benefits payments	Monthly for life	Monthly for life
Retirement age	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.0%
Required member contribution rates	8.000%	7.250%
Required employer contribution rates	13.945%	7.072%
	<u>Safety Plans</u>	
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>
	<u>Prior to December 31, 2012</u>	<u>On or after January 1, 2013</u>
Hire date		
Benefit formula	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5-years or service	5-years or service
Benefits payments	Monthly for life	Monthly for life
Retirement age	50 - 55 & up	50 - 57 & up
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 2.7%
Required member contribution rates	9.000%	12.750%
Required employer contribution rates	21.748%	13.786%

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
 June 30, 2021

NOTE 13 - NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

A. General Information About the Pension Plans (continued)

Plan Description

The District contributes to the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A full description of the pension plan, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2019 Annual Actuarial Valuation Report. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

Members Covered by Benefit Terms

At June 30, 2020 (Measurement Date), the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		
	Classic Tier 1	PEPRA Tier 2	Total
Active members	4	31	35
Transferred and terminated members	7	22	29
Retired members and beneficiaries	32	-	32
Total plan members	43	53	96

Plan Members	Safety Plans		
	Classic Tier 1	PEPRA Tier 2	Total
Active members	44	6	50
Transferred and terminated members	54	28	82
Retired members and beneficiaries	73	-	73
Total plan members	171	34	205

Benefits Provided

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

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
 June 30, 2021

NOTE 13 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

A. General Information About the Pension Plans (Continued)

Contributions

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

Contributions for the year ended June 30, 2021, (Measurement Date June 30, 2020) were as follows:

Contribution Type	Total Plans		
	Classic Tier 1	PEPRA Tier 2	Total
Contributions - Miscellaneous Plan	\$ 418,633	\$ 95,210	\$ 513,843
Contributions - Safety Plan	1,487,931	104,897	1,592,828
Total contributions	\$ 1,906,564	\$ 200,107	\$ 2,106,671

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

Proportionate Share of Net Pension Liability and Pension Expense

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

The following table shows the District's proportionate share of the risk pool collective net pension liability over the measurement period for the Miscellaneous Plan for the fiscal year ended June 30, 2020:

Plan Type and Balance Descriptions	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability
CalPERS - Total Plan:			
Balance as of June 30, 2019 (Measurement Date)	\$ 104,180,849	\$ 77,699,059	\$ 26,481,790
Balance as of June 30, 2020 (Measurement Date)	\$ 108,091,935	\$ 99,506,106	\$ 8,585,829
Change in Plan Net Pension Liability	\$ 3,911,086	\$ 21,807,047	\$ (17,895,961)

NORTH COUNTY FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 13 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

B. Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (Continued)

The District's proportionate share percentage of the net pension liability for the June 30, 2020, measurement date was as follows:

<u>CalPERS – Total Plans</u>	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2021</u>	<u>Fiscal Year Ending June 30, 2020</u>	
Measurement Date	June 30, 2020	June 30, 2019	
Percentage of Risk Pool Net Pension Liability	0.15707%	0.45236%	-0.29529%
Percentage of Plan (PERF C) Net Pension Liability	0.07891%	0.25843%	-0.17952%

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$5,867,120. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	2,106,671	-
Difference between actual and proportionate share of employer contributions	13,253,360	(608,213)
Adjustment due to differences in proportions	439,346	(12,692,289)
Differences between expected and actual experience	581,459	-
Differences between projected and actual earnings on pension plan investments	212,452	-
Changes in assumptions	-	(40,924)
Total Deferred Outflows/(Inflows) of Resources	\$ 16,593,288	\$ (13,341,426)

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� for the measurement period is 3.8 years.

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 13 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

B. Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (Continued)

An amount of \$2,106,671 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a reduction to pension expense as follows:

Amortization Period Fiscal Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	\$ 240,449
2023	426,441
2024	373,918
2025	104,387
Total	\$ 1,145,195

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2020 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2019, total pension liability. The June 30, 2020, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
 June 30, 2021

NOTE 13 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

B. Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (continued)

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class.

Investment Type ¹	New Strategic Allocation	Real Return Years 1 - 10 ²	Real Return Years 11+ ³
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	0.80%	2.27%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
	100.0%		

¹ In the CalPERS's ACFR, fixed income is included in global debt securities; liquidity is included in short-term investments; inflation assets are included in both global equity securities and global debt securities.

² An expected inflation rate-of-return of 2.5% is used for years 1-10.

³ An expected inflation rate-of-return of 2.9% is used for years 11+.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. 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 statutorily 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.

Subsequent Events

There were no subsequent events that would materially affect the results in this disclosure.

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
 June 30, 2021

NOTE 13 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

B. Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate	Current	Discount Rate
	- 1%	Discount Rate	+ 1%
	6.15%	7.15%	8.15%
CalPERS – Total Plans	\$ 23,238,847	\$ 8,585,829	\$ (3,445,628)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

C. Payable to the Pension Plans

At June 30, 2021, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2021.

NOTE 14 – NET INVESTMENT IN CAPITAL ASSETS

At June 30, 2021, the net investment in capital assets was calculated as follows:

Description	Balance
Capital assets – not being depreciated	\$ 872,639
Capital assets – being depreciated, net	10,788,227
Long-term debt obligations payable – current portion	(580,073)
Long-term debt obligations payable – noncurrent portion	(4,483,441)
Total net investment in capital assets	\$ 6,597,352

NOTE 15 – UNRESTRICTED NET POSITION (DEFICIT)

As of June 30, 2021, the District has an unrestricted net position deficit of (\$25,299,013). The unrestricted net position deficit resulted from the reporting of the District's net pension liability of \$8,585,829 along with the remaining balance of the pension obligation bonds issued of \$19,445,000. These liabilities are being reviewed on an annual basis.

NORTH COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
 June 30, 2021

NOTE 16 – DUE TO/DUE FROM INTERFUND BALANCES

The District's due to/due from balances consisted of the following:

<u>Due To</u>	<u>Due From</u>	<u>Balance</u>	<u>Purpose</u>
General Fund	Fire Mitigation	\$ 97,521	Capital

NOTE 17 – FUND BALANCES

At June 30, 2021, fund balances of the District's governmental funds were classified as follows:

<u>Description</u>	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Nonspendable:				
Prepaid items	\$ 100,790	\$ -	\$ -	\$ 100,790
Restricted:				
Fallbrook – mitigation	-	857,299	-	857,299
Rainbow subzone – operations	-	-	1,516,578	1,516,578
Rainbow subzone – mitigation	-	-	4,109	4,109
Total restricted	-	857,299	1,520,687	2,377,986
Assigned:				
Deposits with Public Agencies Self-Insurance System	490,311	-	-	490,311
Compensated absences	2,214,461	-	-	2,214,461
Workers' compensation claims payable	3,516,697	-	-	3,516,697
Total assigned	6,221,469	-	-	6,221,469
Unassigned	3,187,732	(97,521)	-	3,090,211
Total fund balances	\$ 9,509,991	\$ 759,778	\$ 1,520,687	\$ 11,790,456

NOTE 18 – DEFERRED COMPENSATION SAVINGS PLAN

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program. The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

NORTH COUNTY FIRE PROTECTION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 19 - JOINT VENTURES

The District is a member of the North County Dispatch Joint Powers Authority (Authority). The Authority was formed on June 11, 1984, and other member agencies include the North County Fire Protection District, and the cities of Vista, San Marcos, Solana Beach, Oceanside, Encinitas, and Carlsbad. The purpose of the Authority is to provide dispatching and emergency communication services for fire protection, security, and medical services. Each member provides an annually determined contribution towards the ongoing operation of the Authority. In the event of dissolution of the Authority, available assets shall be distributed to the member agencies in proportion to the aggregate contribution made by each agency during the entire term of the agreement.

The activities of the Authority are supervised by a board of directors consisting of eight directors who are appointed by each member's governing body. The District's share of the Authority's assets, liabilities, net position, and changes therein are not available and not material to the District's financial statements. Separate financial statements of the Authority are available at 16936 El Fuego Drive (P.O. Box 1206), Rancho Santa Fe, CA 92067.

NOTE 20 - RISK MANAGEMENT

The District is insured for a variety of potential exposures. The following is a summary of the insurance policies carried by the District as of June 30, 2021:

General liability: \$1,000,000 per occurrence and \$3,000,000 aggregate. The District purchased additional excess coverage layers: \$10 million per occurrence and \$20 million aggregate for general and auto liability, which increases the limits on the insurance coverage noted above.

Auto liability: \$1,000,000 liability limits and deductibles applied to specific vehicles with a \$1,000 deductible on Comprehensive and Collision, and other vehicles have a \$1,000 deductible on Comprehensive and on Collision.

NOTE 21 - COMMITMENTS AND CONTINGENCIES

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

NOTE 22 - SUBSEQUENT EVENTS

The District has evaluated subsequent events through December 31, 2021, the date which the financial statements were available to be issued.

Required Supplementary Information

NORTH COUNTY FIRE PROTECTION DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2021

	<u>Adopted Original Budget</u>	<u>Revised Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES:				
Property taxes	\$ 15,940,646	\$ 16,233,697	\$ 16,338,871	\$ 105,174
Charges for services:				
Ambulance services	2,245,000	2,300,000	2,638,927	338,927
Fire services – CA OES	151,523	180,154	1,754,557	1,574,403
Fire prevention	185,000	185,000	252,471	67,471
Annexation fees	116,942	116,942	116,942	-
Administration	92,000	92,000	103,935	11,935
Operating and capital grant funding	104,157	64,246	153,102	88,856
Rental income – cellular towers	103,000	110,000	101,223	(8,777)
Interest earnings	50,000	60,000	21,637	(38,363)
Other revenues	320,000	320,000	901,870	581,870
Total revenues	<u>19,308,268</u>	<u>19,662,039</u>	<u>22,383,535</u>	<u>2,721,496</u>
EXPENDITURES:				
Current:				
Salaries and wages	9,362,949	9,446,101	10,454,830	(1,008,729)
Employee benefits	3,158,971	3,812,577	3,906,358	(93,781)
Materials and services	4,049,470	4,165,034	3,639,268	525,766
Capital outlay	-	753,000	239,986	513,014
Debt service:				
Principal	2,301,547	1,515,622	1,515,622	-
Interest	748,331	748,331	748,331	-
Total expenditures	<u>19,621,268</u>	<u>20,440,665</u>	<u>20,504,395</u>	<u>(63,730)</u>
Net Changes in Fund Balance	<u>\$ (313,000)</u>	<u>\$ (778,626)</u>	1,879,140	<u>\$ 2,657,766</u>
FUND BALANCE:				
Beginning of year			<u>7,630,851</u>	
End of year			<u>\$ 9,509,991</u>	

NORTH COUNTY FIRE PROTECTION DISTRICT
Budgetary Comparison Schedule – Fire Mitigation Fund
For the Fiscal Year Ended June 30, 2021

	Adopted Original Budget	Revised Final Budget	Actual	Variance Positive (Negative)
REVENUES:				
Mitigation fees	\$ 295,000	\$ 295,000	\$ 375,478	\$ 80,478
Interest earnings	5,000	5,000	1,779	(3,221)
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>377,257</u>	<u>77,257</u>
EXPENDITURES:				
Current:				
Materials and services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER(UNDER) EXPENDITURES	<u>\$ 300,000</u>	<u>\$ 300,000</u>	377,257	<u>\$ 77,257</u>
FUND BALANCE:				
Beginning of year (Deficit)			<u>382,521</u>	
End of year			<u>\$ 759,778</u>	

NORTH COUNTY FIRE PROTECTION DISTRICT
Schedule of Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2021

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability
June 30, 2014	0.272930%	\$ 16,983,012	\$ 6,429,039	264.16%	78.67%
June 30, 2015	0.248810%	17,078,153	6,452,080	264.69%	78.96%
June 30, 2016	0.251564%	21,768,074	6,461,980	336.86%	74.35%
June 30, 2017	0.248756%	24,669,730	6,671,377	369.78%	73.97%
June 30, 2018	0.252721%	24,352,868	6,905,639	352.65%	75.31%
June 30, 2019	0.258433%	26,481,790	7,036,723	376.34%	74.58%
June 30, 2020	0.078911%	8,585,829	7,347,168	116.86%	92.06%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 and June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014, measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015, measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2019:

There were no significant changes in assumptions.

From fiscal year June 30, 2019 to June 30, 2020:

There were no significant changes in assumptions.

From fiscal year June 30, 2020 to June 30, 2021:

There were no significant changes in assumptions.

*Fiscal year 2014 was the first measurement date year of implementation; therefore, only seven years are shown.

NORTH COUNTY FIRE PROTECTION DISTRICT
Schedule of Pension Contributions
For the Fiscal Year Ended June 30, 2021

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2015	\$ 1,905,899	\$ (1,905,899)	\$ -	\$ 6,452,080	29.54%
June 30, 2016	1,929,643	(1,929,643)	-	6,461,980	29.86%
June 30, 2017	2,249,592	(2,249,592)	-	6,671,377	33.72%
June 30, 2018	2,609,648	(2,609,648)	-	6,905,639	37.79%
June 30, 2019	2,307,199	(2,307,199)	-	7,036,723	32.79%
June 30, 2020	2,595,874	(2,595,874)	-	7,347,168	35.33%
June 30, 2021	3,008,132	(23,008,132)	(20,000,000)	7,398,217	40.66%

Notes to Schedule:

Fiscal Year	Valuation Date	Actuarial Cost Method	Asset Valuation	Inflation	Investment Rate of Return
June 30, 2015	June 30, 2013	Entry Age	Market Value	2.75%	7.65%
June 30, 2016	June 30, 2014	Entry Age	Market Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Market Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Market Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Market Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Market Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Market Value	2.50%	7.15%

Amortization Method	Level percentage of payroll, closed
Salary Increases	Depending on age, service, and type of employment
Investment Rate of Return	Net of pension plan investment exp
Retirement Age	Miscellaneous – 2.7%@55 and 2.0% @ 62 Safety – 3.0%@55 and 2.7%@57
Mortality	Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

*Fiscal year 2015 was the first implementation year; therefore, only seven years are shown.

NORTH COUNTY FIRE PROTECTION DISTRICT
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
For the Fiscal Year Ended June 30, 2021

Fiscal Year Ended Measurement Date	Last Ten Fiscal Years*			
	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability:				
Service cost	\$ 225,200	\$ 192,094	\$ 102,156	\$ 99,422
Interest	116,665	120,596	87,926	80,966
Changes in assumptions	431,617	316,911	202,727	-
Differences between expected and actual experience	743,173	-	(117,846)	-
Changes of benefit terms	-	-	1,228,696	-
Benefit payments	(105,283)	(105,929)	(52,046)	(50,044)
Net change in total OPEB liability	1,411,372	523,672	1,451,613	130,344
Total OPEB liability - beginning	4,212,984	3,689,312	2,237,699	2,107,355
District's net OPEB liability	\$ 5,624,356	\$ 4,212,984	\$ 3,689,312	\$ 2,237,699
Covered-employee payroll	\$ 5,968,313	\$ 5,808,577	\$ 5,639,395	\$ 6,905,639
District's net OPEB liability as a percentage of covered-employee payroll	94.24%	72.53%	65.42%	32.40%

Notes to Schedule:

Benefit Changes:

Measurement Date June 30, 2017 – There were no changes of benefits terms
 Measurement Date June 30, 2018 – There were no changes of benefits terms
 Measurement Date June 30, 2019 – There were no changes of benefits terms
 Measurement Date June 30, 2020 – There were no changes of benefits terms

Changes in Assumptions:

Measurement Date June 30, 2017 – There were no changes in assumptions
 Measurement Date June 30, 2018 – There were no changes in assumptions except change in discount rate
 Measurement Date June 30, 2019 – There were no changes in assumptions except change in discount rate
 Measurement Date June 30, 2020 – There were no changes in assumptions except change in discount rate

* Fiscal year 2018 was the first year of implementation; therefore, only four years are shown.

Supplementary Information

NORTH COUNTY FIRE PROTECTION DISTRICT
Balance Sheets – Other Governmental Funds
For the Fiscal Year Ended June 30, 2021

	<u>Rainbow Subzone</u>		<u>Total</u>
	<u>Operations Fund</u>	<u>Fire Mitigation Fund</u>	
ASSETS			
Assets:			
Cash and investments	\$ 1,513,057	\$ 4,102	\$ 1,517,159
Accrued interest receivable	2,355	7	2,362
Property taxes receivable	1,166	-	1,166
Total assets	\$ 1,516,578	\$ 4,109	\$ 1,520,687
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued expenses	\$ -	\$ -	\$ -
Total liabilities	-	-	-
Fund Balances:			
Restricted	\$ 1,516,578	\$ 4,109	\$ 1,520,687
Total fund balance	1,516,578	4,109	1,520,687
Total liabilities and fund balance	\$ 1,516,578	\$ 4,109	\$ 1,520,687

NORTH COUNTY FIRE PROTECTION DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Other Governmental Funds
For the Fiscal Year Ended June 30, 2021

	Rainbow Subzone		Total
	Operations Fund	Fire Mitigation Fund	
REVENUES:			
Property taxes	\$ 330,440	\$ -	\$ 330,440
Investment earnings	1,760	(4)	1,756
Total revenues	332,200	(4)	332,196
EXPENDITURES:			
Current:			
Materials and services	3,400	-	3,400
Total expenditures	3,400	-	3,400
REVENUES OVER(UNDER) EXPENDITURES	328,800	(4)	328,796
FUND BALANCE:			
Beginning of year	1,187,778	4,113	1,191,891
End of year	\$ 1,516,578	\$ 4,109	\$ 1,520,687

Other Independent Auditors' Report



INDEPENDENT AUDITORS' 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 County Fire Protection District
Fallbrook, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the North County Fire Protection District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise North County Fire Protection District's basic financial statements, and have issued our report thereon dated December 31, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered North County 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 North County Fire Protection District's internal control. Accordingly, we do not express an opinion on the effectiveness of the North County Fire Protection District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether North County 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 this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Murrieta, California
December 31, 2021





NORTH COUNTY FIRE PROTECTION DISTRICT

FIRE CHIEF / CEO

TO: BOARD OF DIRECTORS
FROM: CHIEF MCREYNOLDS
DATE: FEBRUARY 22, 2022
SUBJECT: NCFPD STATION 2 FACILITY UPGRADES

ACTION AGENDA

RECOMMENDATION:

That the Board authorize Staff to work with Ericson-Hall Construction to develop a Request for Proposal (RFP) to bundle multiple much-needed facility maintenance projects at NCF Station 2.

BACKGROUND:

A recent site inspection by Staff at Station 2, and review of the 2017 *Jorgensen Reserve Study* has revealed multiple much needed maintenance and repair projects on and around the station. Deferred maintenance has caused the aging facility to degrade to the point that safety issues now exist for both our employees and the public.

DISCUSSION:

In collaboration with project inspectors and managers of Ericson-Hall Construction, Staff has created a list of projects that will provide safety, security, aesthetic and operational enhancements to the station and grounds that are much needed. The scope of the project will include but is not necessarily limited to the following:

- Replacement of severely cracked and missing concrete on driveways
- New exterior lighting with dusk-to-dawn sensors
- Replace non-operable damaged electric gate sensors
- Remove large dead tree on property
- Interior/exterior re-painting
- New apparatus bay doors and controllers
- Landscaping
- Irrigation
- Additional employee parking
- Visitor parking with signage
- Repair of damaged fencing
- Repair of exterior wood fascia/beams

FISCAL ANALYSIS:

To be determined through an open competitive bid process. Staff will return to the Board in May with the most responsible bid for award consideration.

SUMMARY:

A remodel of the kitchen, dayroom, gym and crew restrooms is currently underway. Approving Staff to pursue an RFP to address these needed additional maintenance projects will minimize injury through reducing trip hazards, promote property security, enhance facility aesthetics and provide much needed structural maintenance to a station that will be serving the District for many more years.



NORTH COUNTY FIRE PROTECTION DISTRICT

FIRE CHIEF / CEO

TO: BOARD OF DIRECTORS
FROM: CHIEF MCREYNOLDS
DATE: FEBRUARY 22, 2022
SUBJECT: STATE FUNDING ASSISTANCE REQUEST FOR STATION 4

ACTION AGENDA

RECOMMENDATION:

That the Board of Directors adopt North County Fire Protection District (NCFPD) Resolution 2022-03 and direct Staff to submit a letter to California State Senator Jones requesting State funding assistance for the construction of a new NCFPD Fire Station 4 facility.

BACKGROUND:

Since 1979, Station 4, located at 4375 Pala Mesa Drive has served the District's Pala Mesa region. The area served by this station includes an 11-mile section of Interstate 15, a 6-mile section of State Highway 76, San Diego County and Metropolitan Water District infrastructures, San Diego County Regional Communications infrastructures and approximately 22 miles of the San Diego Gas and Electric 1600 gas transmission line which serves as the primary gas supply to approximately 150,000 structures in San Diego County. Although the District is responsible for providing services to these Federal, State and Local infrastructure assets, we receive no special funding to support the services we provide or, our facility infrastructure needs.

DISCUSSION:

The current Station 4 facility is a small aging prefabricated modular building that is over 40 years old. With the service demands of the area growing, including the I-15 corridor, the need to upgrade the station to a modern permanent public safety facility is much needed. Staff has a desire to submit a request to the State of California for funding assistance to construct a new station. Preliminary engineering on the project is underway but we do not have the funding available to cover the full cost of construction.

FISCAL ANALYSIS:

To build a new station on the current site roughly the same size as Station 5, with the expansion of a double deep apparatus bay would cost approximately \$7.0M. Currently the District has \$2.0M-\$3.0M which could be allocated toward the project.

SUMMARY:

Although the District has made strides toward earmarking funding for the construction of Fire Station 4 through Reserve allocations, additional funding is needed. State funding has been made available through the years for special public safety projects such as fire station construction, so Staff feels the request is warranted and appropriate. With Board approval, Staff will draft a letter to Senator Jones making the request for funding assistance for the Station 4 project.



NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-03

RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA, REQUESTING STATE FUNDING ASSISTANCE

WHEREAS, the North County Fire Protection District (District) requires long-term fire protection facilities to provide fire suppression or emergency medical services within the District's boundaries; and

WHEREAS, the current Fire Station 4 facility is a small, aging prefabricated modular building that is over 40 years old that cannot be modified to meet the requirements of a modern public safety facility; and

WHEREAS, the current Fire Station 4 facility service area includes an 11-mile section of Interstate 15, a 6-mile section of State Highway 76, San Diego County and Metropolitan Water District infrastructures, San Diego County Regional Communications infrastructures and approximately 22 miles of the San Diego Gas and Electric 1600 gas transmission line which serves as the primary gas supply to approximately 150,000 structures in San Diego County; and

WHEREAS, service demands along the I-15 corridor and new development is anticipated to increase in the District, and existing facilities will be inadequate to provide fire suppression or emergency medical services, creating a situation perilous to public health and safety;

WHEREAS, the District is responsible for providing services to these Federal, State and Local infrastructure assets without special funding to support the services provided or to support the District's infrastructure needs; and

WHEREAS, it is anticipated that building a new station on the current site of a sufficient size to serve the area and meet anticipated development would cost approximately 7 million dollars; and

WHEREAS, the District lacks sufficient funds for these new or improved facilities from fund balances, capital facility funds or property tax sources; and

WHEREAS, the District estimates a funding deficient of approximately 4 million dollars to construct Station 4.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT HEREBY RESOLVES AS FOLLOWS:



NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-03

RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA, REQUESTING STATE FUNDING ASSISTANCE

1. All of the foregoing recitals are true and correct, and the Board of Directors so finds and determines the recitals set forth are incorporated herein.
2. The District by this Resolution requests State funding be allocated in the amount of 4 million dollars toward a special public safety project to construct a permanent structure for Station 4 to replace the aging 40-year-old modular structure.

APPROVED, ADOPTED AND SIGNED by the Board of Directors, North County Fire Protection District, County of San Diego, State of California, on this **22nd day of February, 2022**, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

Jeff Egkan, Board President

ATTEST:

I HEREBY CERTIFY that the foregoing is a true and correct copy of the resolution duly and regularly adopted by the Board of Directors of the North County Fire Protection District thereof held on the **22nd day of February, 2022**, and that the same now appears on record in the Board Secretary's office.

IN WITNESS THEREOF, I hereunto set my hand and affixed by official seal this this **22nd day of February, 2022**.

Loren Stephen-Porter, Board Secretary



**NORTH COUNTY FIRE
PROTECTION DISTRICT
ADMINISTRATION**

TO: BOARD OF DIRECTORS
FROM: KEITH MCREYNOLDS, FIRE CHIEF/CEO AND E/A STEPHEN-PORTER
DATE: FEBRUARY 22, 2022
SUBJECT: APPROVAL OF AMENDMENT TO CONFLICT OF INTEREST CODE

ACTION AGENDA

RECOMMENDATION:

1. That the Board of Directors approve amendment 2022 Conflict of Interest as necessary.
2. That the Board approve the Resolution 2022-06 adopting amendments to the Fair Political Practices Commission's Standard Conflict of Interest Code and Candidate Disclosure Statement.
3. That the Board directs Staff to file paperwork in accordance with the County of San Diego requirements.

BACKGROUND:

Government Code § 87306 requires local government agencies review their adopted Conflict of Interest Code and amend it whenever the agency determines that additional categories or modifications are required to bring the District's Code into compliance with the Government Code. The last code amendment was in 2020.

DISCUSSION:

District Counsel Robert James and Board Secretary have reviewed the District's Code for compliance with Government Code §87302.

The following recommendations to the Code are proposed as language that is amended, added or removed:

1. The reporting categories for the following positions were revised to reflect more closely the job descriptions as they are now constituted:

HR/Finance Specialist (Job classification has been deleted)

7, 8, 9, 11, 12, 13, 14, 15

Approval of Governance Policies & Procedures

February 22, 2022

Page 2 of 2

Fleet Maintenance Supervisor ~~Vehicle Maintenance Supervisor~~
(Currently titled "~~Mechanic III Supervisor~~") (Job has been retitled)

5, 6, 7, 8, 9, 10, 11, 17

2. The body of the Code/Resolution has been modified as follows:

BE IT FURTHER RESOLVED, that designated employees shall file statements of economic interests with the agency who will make the statements available for public inspection and reproduction (Government Code §81008). Upon receipt of the statements ~~by the Board of Directors and the Fire Chief/CEO~~, NCFPD shall make and retain a copy and forward the original of these statements to the San Diego County Board of Supervisors. ~~Original statements for all other designated reporters may either be retained by NCFPD or forwarded to the San Diego County Board of Supervisors.~~

The Code was in modified in 2020 with the struck language added at the County's request. The modified language is being removed as it caused confusion at the County that resulted in all filers being removed from the County e-Disclosures system. With the instant change, all District filers will again file with the County (either directly through e-Disclosure or through the Board Secretary at the District) and compliance will be tracked through filings with the County as was previously performed.

The entirety of the recommendations is noted in the Highlight/Strikeout version, in Attachment "A."

FISCAL ANALYSIS:

None.

SUMMARY:

Staff recommends the Board of Directors make the determination that amendments to the District's Conflict of Interest Code are required and recommends the Board approve Resolution 2022-06, adopting amendment to the Fair Political Practices Commission's Standard Conflict of Interest Code and Candidate Disclosure Statement. This amended Code, will supersede Resolution 2020-10. Staff is to be directed to file paperwork in accordance with the requirements of San Diego County.

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-060-10



RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT AMENDING RESOLUTION 94-645, WHICH ADOPTED THE FAIR POLITICAL PRACTICES COMMISSION'S STANDARD CONFLICT OF INTEREST CODE AND CANDIDATE DISCLOSURE STATEMENT AND SUPERSEDING RESOLUTION 2020-1017-11

WHEREAS, the Political Reform Act, Government Code §81000, et. seq., requires state and local government agencies to adopt and promulgate Conflict Of Interest Codes; and

WHEREAS, the North County Fire Protection District (NCFPD), through its predecessor Fallbrook Fire Protection District, ratified and approved an "Agency Conflict of Interest Code" as required by California Government Code on October 18, 1997; and

WHEREAS, California Government Code §87306.5 requires the reviewing body of every local agency which has adopted a Conflict of Interest Code to review said Code and, if a change in its Code is necessitated by changed circumstances, submit an amended Conflict of Interest Code to the Code Review Body; and

WHEREAS, the Fair Political Practices Commission has adopted a regulation, 2 California Code of Regulations §18730, which contains the terms of a standard Conflict Of Interest Code which can be incorporated by reference and may be amended by the Fair Political Practices Commission after Public Notice and Hearings to conform to amendments in the Political Reform Act; and

WHEREAS, the San Diego County Board of Supervisors has been designated as the "Code Reviewing Body" for NCFPD; and

WHEREAS, a change in the Code is necessitated by changes in job titles, classifications or duties.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the North County Fire Protection District that the terms of 2 California Code of Regulations §18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference and, along with the attached Appendix A in which members and employees are designated and disclosure categories are set forth, constitute the Conflict Of Interest Code of the NORTH COUNTY FIRE PROTECTION DISTRICT.

BE IT FURTHER RESOLVED, that designated employees shall file statements of economic interests with the agency who will make the statements available for public inspection and reproduction (Government Code §81008). Upon receipt of the statements ~~by the Board of Directors and the Fire Chief/CEO~~, NCFPD shall make and retain a copy and forward the original of these statements to the San Diego County Board of Supervisors. ~~Original statements for all~~

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-060-10



RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT AMENDING RESOLUTION 94-645, WHICH ADOPTED THE FAIR POLITICAL PRACTICES COMMISSION'S STANDARD CONFLICT OF INTEREST CODE AND CANDIDATE DISCLOSURE STATEMENT AND SUPERSEDING RESOLUTION 2020-1017-11

~~other designated reporters may either be retained by NCFPD or forwarded to the San Diego County Board of Supervisors.~~

~~BE IT FURTHER RESOLVED, that following ratification and approval, the Local Government Biennial Report shall be completed and transmitted, together with all necessary and related documents, to the San Diego County Board of Supervisors for review by no later than October 1, 2020.~~ BE IT FURTHER RESOLVED, that following ratification and approval, this Resolution shall be transmitted to the San Diego County Board of Supervisors for review.

PASSED, ADOPTED AND SIGNED by the Board of Directors, North County Fire Protection District, County of San Diego, State of California, on this **22nd day of February, 2022**, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

Jeff Egkan, Board President

ATTEST:

I HEREBY CERTIFY that the foregoing is a true and correct copy of the Resolution duly and regularly adopted by the Board of Directors of the North County Fire Protection District thereof held on the **22nd day of February, 2022**, and that the same now appears on record in my office.

IN WITNESS THEREOF, I hereunto set my hand and affixed by official seal this **22nd day of February, 2022**.

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-060-10



RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT AMENDING RESOLUTION 94-645, WHICH ADOPTED THE FAIR POLITICAL PRACTICES COMMISSION'S STANDARD CONFLICT OF INTEREST CODE AND CANDIDATE DISCLOSURE STATEMENT AND SUPERSEDING RESOLUTION 2020-1017-11

Loren A. Stephen-Porter

Loren A. Stephen-Porter, Board Secretary

COLUMN 1

PUBLIC OFFICIAL'S
FUNCTION OR TITLE

COLUMN 2

TYPE OF BUSINESS ENTITY, INVESTMENT, SOURCE OF INCOME
OR REAL PROPERTY DISCLOSURE

All individuals whose duties involve contracting or purchasing for the District or a Department of the District.

Official listed in Column 1 shall disclose*:

- (a) all sources of income;
- (b) all interests in real property;
- (c) all reportable investments; and,
- (d) all business positions including, but not limited to, the following areas:

Members of the Board of Directors	1. Real property within District or two miles thereof;
Candidates for Board of Directors	2. Construction and building materials;
Fire Chief/CEO	3. Engineering, surveying, architectural and appraising;
Deputy Fire Chief	4. Real estate development;
Division Chiefs	5. Pipes, valves, meters, materials, parts or equipment used in fire hydrants;
Battalion Chiefs	6. Fire hydrants, hose and extinguishers;
Finance Manager	7. Office equipment and supplies;
Fire Marshal	8. Motor vehicles, construction equipment, parts and services;
General Counsel	9. Equipment rental;
Consultants **	10. Petroleum products;
	11. Safety equipment and supplies;
	12. Newspapers, printing and reproduction services;
	13. Banks and savings and loans***;
	14. Employment and manpower agencies;
	15. Insurance, including but not limited to, brokers and agencies;
	16. Moving services;

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-060-10



RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT AMENDING RESOLUTION 94-645, WHICH ADOPTED THE FAIR POLITICAL PRACTICES COMMISSION'S STANDARD CONFLICT OF INTEREST CODE AND CANDIDATE DISCLOSURE STATEMENT AND SUPERSEDING RESOLUTION 2020-1017-11

17. Radio and communications equipment rental, sales and leases;
18. Medical and ambulance supplies.

Board Secretary/ Executive Assistant to the Fire Chief/CEO 1, 2, 3, 4, 7, 8, 9, 12, 15, 17, 18

~~HR/Finance Specialist~~ 7, 8, 9, 11, 12, 13, 14, 15

Fleet Maintenance Supervisor ~~Vehicle Maintenance Supervisor (Currently titled "Mechanic III Supervisor")~~ 5, 6, 7, 8, 9, 10, 11, 17

* [Disclosures are subject to the FPPC Code/Regulations as they may be changed/amended from time-to-time.]

** Consultants, as defined by California Code of Regulations § 18701 (2) and who make or participate in making governmental decisions, shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitations:

The Fire Chief or his designated agent, may determine in writing that a particular consultant, although a "designed position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements described in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Fire Chief's (or his designated agent's) determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

*** Does not include stock or other securities registered with the Securities and Exchange Commission of the United States Government.



**NORTH COUNTY FIRE
PROTECTION DISTRICT
FINANCE DIVISION**

TO: BOARD OF DIRECTORS
FROM: FIM JUUL AND CHIEF McREYNOLDS
DATE: FEBRUARY 22, 2022
SUBJECT: RESOLUTION TO ADOPT PAY SCHEDULE

ACTION AGENDA

RECOMMENDATION:

It is recommended that the Board of Directors adopt the attached Resolution 2022-04, which updates the Pay Schedule for application of the salary formulas.

BACKGROUND:

The California Code of Regulations, Title 2, Section 570.5 requires a governing body's Board of Directors to adopt a pay schedule which delineates the range of pay for all positions and make them available to the public, without reference to another document.

DISCUSSION:

The current pay schedule does not reflect the position of Fleet Maintenance Supervisor position or the pay rate adjustments for Single Roles. Accordingly, it is necessary to adopt Resolution 2022-04 and post the referenced pay schedule (Exhibit 'A') on the Department's website. As future adjustments to rates of pay will require similar action by the Board of Directors, future resolutions will occur in concert with approval of bargaining unit or individual employee contracts.

FISCAL ANALYSIS:

None, procedural only.

SUMMARY:

Staff recommends that the Board adopt Resolution 2022-04 as presented.

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-04



A RESOLUTION OF THE BOARD OF DIRECTIONS OF NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA, ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5.

WHEREAS, the California Public Employees Retirement System ("CalPERS") adopted the California Code of Regulations, Title 2, Section 570.5 on August 10, 2011; and

WHEREAS, the California Code of Regulations, Title 2, Section 570.5 requires the District's Board of Directors to approve adopt all pay schedules; and

WHEREAS, the Regulations require that the pay schedule be made public without reference to another document in disclosure of the pay rate.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the North County Fire Protection District, a public agency in the County of San Diego, California, as follows:

1. That the attached Pay Schedule titled "North County Fire Protection District Pay Schedule, set forth in Exhibit "A" attached hereto and incorporated by reference, is approved and adopted.
2. The Pay Schedule approved and adopted by this Resolution shall be periodically updated by the Board of Directors, in accordance with the California Code of Regulations requirements.

APPROVED, SIGNED AND ADOPTED by the Board of Directors, North County Fire Protection District, County of San Diego, State of California, on this **22nd day of February, 2022**, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

Jeff Egkan, Board President

ATTEST:

I HEREBY CERTIFY that the foregoing is a true and correct copy of the Resolution duly and regularly adopted by the Board of Directors of the North County Fire Protection District thereof held on **22nd day of February, 2022**, and that the same now appears on record in the office of the Board Secretary.

IN WITNESS THEREOF, I hereunto set my hand and affixed by official seal this **22nd day of February, 2022**.



Loren A. Stephen-Porter, Board Secretary

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-04

Exhibit A



A RESOLUTION OF THE BOARD OF DIRECTIONS OF NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA, ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5.

North County Fire Protection District Pay Schedule (Long date)

NORTH COUNTY FIRE PROTECTION DISTRICT - PAY SCHEDULE			<i>Cal Code of Regulations, Title 2, §570.5</i>	
NON-EXEMPT - SAFETY EMPLOYEES				
North County Fire Protection District Pay Schedule (Revised September 1, 2021) Res. 2021 11				
POSITION	TIME BASE	RANGE	INFORMATION LOCATIONS CONTRACT DATES & REVISIONS	EFFECTIVE DATE
Firefighter/ Paramedic	Hourly	\$26.76 - \$35.65	MOU - FY2020/RES 2021 11	09 1 2021
	Bi-Weekly	\$2,997.45 - \$3,830.14		
	Annual	\$77,934 - \$99,584		
Engineer/ Paramedic	Hourly	\$30.36 - \$36.59	↓	09 1 2021
	Bi-Weekly	\$3,400.61 - \$3,931.40		
	Annual	\$88,416 - \$102,216		
Captain/ Paramedic	Hourly	\$35.18 - \$42.13	↓	09 1 2021
	Bi-Weekly	\$3,940.14 - \$4,526.59		
	Annual	\$102,444 - \$117,691		
Admin Battalion Chief	Hourly	\$68.91 - \$76.16	↓	09 1 2021
	Bi-Weekly	\$5,512.82 - \$6,093.11		
	Annual	\$143,333 - \$158,421		
Battalion Chief	Hourly	\$44.57 - \$51.36	↓	09 1 2021
	Bi-Weekly	\$4,992.28 - \$5,517.78		
	Annual	\$129,799 - \$143,462		
Administrative Captain	Hourly	\$54.39 - \$62.25	↓	09 1 2021
	Bi-Weekly	\$4,350.98 - \$4,979.81		
	Annual	\$113,125 - \$129,475		
EXEMPT POSITIONS - CHIEF OFFICERS				
POSITION	TIME BASE	RANGE	INFORMATION LOCATIONS CONTRACT DATES & REVISIONS	EFFECTIVE DATE
Division Chief	Hourly	\$76.57 - \$80.40	MOU - FY2020/RES 2021 11	09 1 2021
	Bi-Weekly	\$6,125.56 - \$6,431.83		
	Annual	\$159,264 - \$167,228		
Deputy Chief	Hourly	\$82.31 - \$86.43	↓	09 1 2021
	Bi-Weekly	\$6,584.97 - \$6,914.22		
	Annual	\$171,209 - \$179,770		
NON-EXEMPT POSITIONS - ADMINISTRATIVE and FIRE PREVENTION				
POSITION	TIME BASE	RANGE	INFORMATION LOCATIONS CONTRACT DATES & REVISIONS	EFFECTIVE DATE
Information Technology Specialist	Hourly	\$42.85 - \$48.45	MOU - FY2020/RES 2021 11	09 1 2021
	Bi-Weekly	\$3,427.63 - \$3,875.74		
	Annual	\$89,118 - \$100,769		
HR Specialist	Hourly	\$40.11 - \$45.35	↓	09 1 2021
	Bi-Weekly	\$3,208.88 - \$3,628.39		
	Annual	\$83,431 - \$94,338		
Accounting/Payroll Technician	Hourly	\$27.08 - \$30.62	↓	09 1 2021
	Bi-Weekly	\$2,167 - \$2,450		
	Annual	\$56,334 - \$63,699		
Public Outreach/ Communications Specialist	Hourly	\$19.95 - \$22.56	↓	09 1 2021
	Bi-Weekly	\$1,596 - \$1,805		
	Annual	\$41,500 - \$46,926		

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-04

Exhibit A



A RESOLUTION OF THE BOARD OF DIRECTIONS OF NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA, ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5.

NORTH COUNTY FIRE PROTECTION DISTRICT - PAY SCHEDULE (cont)				Cal Code of Regulations, Title 2, §570.5	
NON-EXEMPT POSITIONS - ADMINISTRATIVE and FIRE PREVENTION					
POSITION	TIME BASE	RANGE	INFORMATION LOCATIONS CONTRACT DATES & REVISIONS	EFFECTIVE DATE	
Fire Protection Specialist	Hourly	\$36.37 - \$41.12	MOU - FY2020/RES 2021-11 ↓	09 1 2021	
	Bi-Weekly	\$2,909 - \$3,290			
	Annual	\$75,646 - \$85,535			
Medical Services Officer	Hourly	\$51.53 - \$58.27	Management Group Side Letter	09 1 2021	
	Bi-Weekly	\$4,122 - \$4,661			
	Annual	\$107,184 - \$121,196			
Fire Mechanic	Hourly	\$39.57 - \$44.74	Management Group Side Letter	09 1 2021	
	Bi-Weekly	\$3,166 - \$3,579			
	Annual	\$82,304 - \$93,064			
Fleet Maintenance Supervisor	Hourly	\$49.71 - \$52.20	Management Group Side Letter	01 25 2022	
	Bi-Weekly	\$3,977.07 - \$4,175.92			
	Annual	\$103,404 - \$108,574			
EXEMPT POSITIONS - FIRE CHIEF (CEO) and EXECUTIVE STAFF					
FIRE CHIEF/CEO	Hourly	\$88.94	CONTRACT	07 1 2021	
	Bi-Weekly	\$7,115.38			
	Annual	\$185,000.00			
Fire Marshal	Hourly	\$63.94 - \$70.85	MOU - FY2020/RES 2021-11	09 1 2021	
	Bi-Weekly	\$5,115 - \$5,668			
	Annual	\$133,000 - \$147,368			
Finance Manager	Hourly	\$58.57 - \$61.66	MOU - FY2020/RES 2021-11	09 1 2021	
	Bi-Weekly	\$4,686 - \$4,933			
	Annual	\$121,833 - \$128,245			
Executive Assistant	Hourly	\$51.62 - \$58.37	CONTRACT	09 1 2021	
	Bi-Weekly	\$4,130 - \$4,670			
	Annual	\$107,379 - \$121,418			
SINGLE ROLE EMT & PARAMEDIC					
EMT	LEVEL I	Hourly	\$15.00	Per Policy \$216.08 ↓	01 1 2022
		Overtime	\$22.50		
EMT	LEVEL II	Hourly	\$16.00	Per Policy \$216.08 ↓	01 1 2022
		Overtime	\$24.00		
PARAMEDIC	LEVEL I	Hourly	\$18.00	Per Policy \$216.08 ↓	01 1 2022
		Overtime	\$27.00		
PARAMEDIC	LEVEL II	Hourly	\$19.00	Per Policy \$216.08 ↓	01 1 2022
		Overtime	\$28.50		



NORTH COUNTY FIRE PROTECTION DISTRICT

FIRE CHIEF / CEO

TO: BOARD OF DIRECTORS
FROM: CHIEF MCREYNOLDS
DATE: FEBRUARY 22, 2022
SUBJECT: REMOTE BOARD MEETINGS

ACTION AGENDA

RECOMMENDATION:

That the Board adopt Resolution 2022-05 authorizing the use of remote Board Meetings for another 30-day period, if needed, to safely conduct the business of the NCFPD due to the ongoing COVID pandemic.

BACKGROUND:

Assembly Bill 361 is an urgency ordinance that took effect upon Governor Newsom's signature on September 16, 2021. The legislation responds to the desire on the part of local governments to conduct remote (videoconference) meetings as may be necessary during the current COVID pandemic. It authorizes local governments to continue to organize fully remote meetings should the governing body make the following affirmative findings under Government Code section 54953, which states:

"If a state of emergency remains active, or state or local officials have imposed or recommended measures to promote social distancing, in order to continue to teleconference ... the legislative body shall, not later than 30 days after teleconferencing for the first time ... and every 30 days thereafter, make these findings by majority vote:

- (A) The legislative body has reconsidered the circumstances of the state of emergency.
- (B) Any of the following circumstances exist:
 - (I) The state of emergency continues to directly impact the ability of the members to meet safely in person.
 - (II) State or local officials continue to impose or recommend measures to promote social distancing."

DISCUSSION:

This item is for the BOD to consider making the required findings under statute to allow the Board to meet remotely as needed. The Resolution would remain active for a 30-day period. A new approval would be needed at the next Board Meeting to extend the remote meeting Resolution for the subsequent 30-day period.

RESOLUTION FOR REMOTE BOARD MEETINGS
FEBRUARY 22, 2022
PAGE 2 OF 2

FISCAL ANALYSIS:

None.

SUMMARY:

This item addresses the Board requirement under Assembly Bill 361 and its allowances to allow public agencies, under specified circumstances, to utilize remote meetings under modified Brown Act provisions given the pandemic. Approval would authorize remote meetings from February 22, 2022, to March 24, 2022.

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-05



RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, CALIFORNIA, PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE PROCLAMATION OF THE COVID-19 STATE OF EMERGENCY BY GOVERNOR NEWSOME BY GOVERNOR'S ORDER N-1-22, ISSUED JANUARY 5, 2022, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF NORTH COUNTY FIRE PROTECTION DISTRICT FOR THE NEXT 30-DAY PERIOD PURSUANT TO RALPH M. BROWN ACT PROVISIONS

WHEREAS, the North County Fire Protection District is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of North County Fire Protection District's legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code §54950 – §54963), so that any member of the public may attend, participate and watch the District's legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code §54953(e), makes provision for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code §54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code §8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code §8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster or extreme peril to the safety of persons and property within the jurisdictions that are within the District's boundaries, caused by natural, technological or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board of Directors previously adopted a Resolution 2022-01 on January 25, 2022, finding that the requisite conditions exist for the legislative bodies of North County Fire Protection District to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of §54953; and

WHEREAS, as a condition of extending the use of the provisions found in §54953(e), the Board of Directors must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Directors has done so; and

WHEREAS, per Executive Order N-1-22, since Thanksgiving, the statewide seven-day average case rate has increased by 805% and the number of COVID-19 hospitalized patients has increased by 154%; and

WHEREAS, per Executive Order N-1-22, early data suggest that the Omicron variant is more transmissible than the Delta variant; and

WHEREAS, per Executive Order N-1-22, requiring large numbers of individuals to gather and potentially travel long distances, for in-person public meetings could potentially, and unnecessarily, expose numerous people to COVID-19, further contribute to the ongoing surge in cases caused by the Omicron variant, compound disruptions to our economy, and undermine public health measures during the current State of Emergency; and

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-05



RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, CALIFORNIA, PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE PROCLAMATION OF THE COVID-19 STATE OF EMERGENCY BY GOVERNOR NEWSOME BY GOVERNOR'S ORDER N-1-22, ISSUED JANUARY 5, 2022, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF NORTH COUNTY FIRE PROTECTION DISTRICT FOR THE NEXT 30-DAY PERIOD PURSUANT TO RALPH M. BROWN ACT PROVISIONS

WHEREAS, in view of these factors and to protect public health and safety, Executive Order N-1-22, has found it is necessary to temporarily extend the flexibilities for state bodies to conduct teleconference under AB 361 beyond January 31, 2022, to provide state bodies the option of conducting public meetings remotely to reduce the risk of in-person exposure to members of the staff and members of the public and such suspension is held until 11:59 p.m. on April 1, 2022; and

WHEREAS, the Board of Directors does hereby find that under the state of emergency declared on March 4, 2021 and the circumstances on which Executive Order N-1-22 is based, that traveling long distances and in-person public meetings could unnecessarily expose numerous people to COVID-19, contributing to the ongoing surge in cases caused by the Omicron variant causing and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment and facilities of the District, and the Board therefore desires to affirm a local emergency exists and re-ratify the proclamation of state of emergency by the Governor of the State of California; and

WHEREAS, as a consequence of the local emergency persisting, the Board of Directors does hereby find that the legislative bodies of North County Fire Protection District shall continue to conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code §54953, as authorized by subdivision (e) of §54953, and that such legislative bodies shall continue to comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of §54953; and

WHEREAS, all meeting agendas, meeting dates, times and manner in which the public may participate in the public meetings of the District and offer public comment by telephone or internet-based service options including video conference, are posted on the District website and physically in three locations outside the District office.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF NORTH COUNTY FIRE PROTECTION DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Affirmation that Local Emergency Persists. The Board of Directors hereby considers the conditions of the state of emergency in the District and proclaims that a local emergency persists throughout the District, and in-person public meetings could unnecessarily expose numerous people to COVID-19, contributing to the ongoing surge in cases caused by the Omicron variant causing and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment and facilities of the District.

Section 3. Re-ratification of Governor's Proclamation of a State of Emergency. The Board hereby re-ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date January 5, 2022.

Section 4. Remote Teleconference Meetings. The Staff and legislative bodies of North County Fire Protection District are hereby authorized and directed to take all actions necessary to carry out the intent

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-05



RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, CALIFORNIA, PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE PROCLAMATION OF THE COVID-19 STATE OF EMERGENCY BY GOVERNOR NEWSOME BY GOVERNOR'S ORDER N-1-22, ISSUED JANUARY 5, 2022, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF NORTH COUNTY FIRE PROTECTION DISTRICT FOR THE NEXT 30-DAY PERIOD PURSUANT TO RALPH M. BROWN ACT PROVISIONS

and purpose of this Resolution including, continuing to conduct open and public meetings in accordance with Government Code §54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) March 24, 2022, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code §54953(e)(3) to extend the time during which the legislative bodies of North County Fire Protection District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of §54953.

APPROVED, SIGNED AND ADOPTED this 22nd day of February, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

Jeff Egkan, Board President

I HEREBY CERTIFY that foregoing is a true and correct copy of the Resolution duly and regularly adopted by the Board of Directors of the North County Fire Protection District at the 22nd day of February, 2022 meeting thereof held on the and that the same now appears on record in my office.

IN WITNESS THEREOF, I hereunto set my hand and affixed by official seal this 22nd day of February, 2022.

Loren A. Stephen-Porter, Board Secretary

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**NORTH COUNTY FIRE
PROTECTION DISTRICT
FIRE CHIEF/CEO**

TO: BOARD OF DIRECTORS
FROM: KEITH MCREYNOLDS, FIRE CHIEF/CEO
DATE: FEBRUARY 22, 2022
SUBJECT: NOMINATIONS FOR CALIFORNIA SPECIAL DISTRICT ASSOCIATION BOARD OF DIRECTORS

ACTION AGENDA

RECOMMENDATION:

The Board of Directors should determine if any members wish to be nominated for a position on the CSDA Board of Directors for Southern Region, Seat B. If no, no further action is required. If yes, then a motion to nominate the individual will be required, along with approval of a District Resolution supporting the nomination.

BACKGROUND:

The North County Fire Protection District is a member agency with the California Special District Association (CSDA). As a member agency, the District has the opportunity to nominate a member to the CSDA Board of Directors.

DISCUSSION:

CSDA is currently soliciting nominations as described in the attached documentation. The nominated party may be either a Board Member or managerial employee and must be affiliated with an independent special district that is a regular CSDA member in good standing, located within the geographic area they seek to represent. The successful candidate will serve for three years, is expected to attend every meeting, participate on at least one committee, attend Special Districts Legislative Days and CSDA Annual Conference and complete all four modules of the Special District Leadership Academy within two years. There are other requirements as outlined in the nomination documents.

Seat B is coming open for the 2023 through 2025 term. Currently, Don Bartz, GM of Phelan Pinon Hills Community Services District is the incumbent for the Southern District B seat.

Further action will be based on whether or not a Member wishes to make a nomination for the CSDA Board. Deadline for receipt of nominations is **March 31, 2022**.

FISCAL ANALYSIS:

If elected, cost of participating in CSDA Board and committee meetings are reimbursed by CSDA. CSDA does not reimburse for expenses for the two conferences or the

**NOMINATIONS FOR CALIFORNIA SPECIAL DISTRICT ASSOCIATION
BOARD OF DIRECTORS
FEBRUARY 22, 2022
Page 2 of 2**

Academy classes, even if a Board or committee meeting is held in conjunction with the events.

SUMMARY:

Board members should determine if any are interested in being nominated for the available CSDA Board seat as described in the attached documents. If not, no further action is required. If yes, then a motion making the nomination will be in order as well as approval of the Resolution supporting the nomination.

Loren Stephen-Porter

From: Neil McCormick <neilm@cda.net>
Sent: January 31, 2022 11:30
To: Loren Stephen-Porter
Subject: CSDA Board of Directors Call for Nominations Seat B



CSDA BOARD OF DIRECTORS CALL FOR NOMINATIONS - SEAT B

Deadlines:

Northern, Sierra, Bay, Central & Southern Networks - March 31, 2022

Coastal Network - due to vacancy - April 11, 2022

The Elections and Bylaws Committee is looking for Independent Special District Board Members or their General Managers who are interested in leading the direction of the California Special Districts Association for the 2023 - 2025 term.

The leadership of CSDA is elected from its six geographical networks. Each of the six networks has three seats on the Board with staggered 3-year terms. Candidates must be affiliated with an independent special district that is a CSDA Regular Member in good standing and located within the geographic network they seek to represent.

[\(CSDA Network Map\)](#)

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, education and resources. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.

Commitment and Expectations:

- Attend all Board meetings, usually 4-5 meetings annually, at the CSDA office in Sacramento.
- Participate on at least one committee, meets 3-5 times a year at the CSDA office in Sacramento. (CSDA reimburses Directors for their related expenses for Board and committee meetings as outlined in Board policy).
- Attend, at minimum, the following CSDA annual events: Special Districts Legislative Days - held in the Spring, and the CSDA Annual Conference - held in the Fall. (CSDA does **not** reimburse expenses for the two conferences even if a Board or committee meeting is held in conjunction with the event)
- Complete all four modules of CSDA's Special District Leadership Academy within 2 years of being elected. (CSDA does **not** reimburse expenses for the Academy classes even if a Board or committee meeting is held in conjunction with the event).

Please review the CSDA Board **Policy 2.16 Board Commitments & Responsibilities**.

Nomination Procedures:

Any Regular Member in good standing is eligible to nominate one person, a board member or managerial employee (as defined by that district's Board of Directors), for election to the CSDA Board of Directors. **A copy of the member district's resolution or minute action and Candidate Information Sheet must accompany the Nomination Form. The deadline for receiving nominations for the Northern, Sierra, Bay Area, Central and Southern Networks is March 31, 2022. Due to the current vacancy in the Coastal Network, the deadline for receiving nominations for the Coastal Network is April 11, 2022. Nominations and supporting documentation may be mailed or emailed.**

Mail: 1112 I Street, Suite 200, Sacramento, CA 95814

Fax: 916.442.7889

E-mail: amberp@csda.net

Once received, nominees will receive a candidate's letter. The letter will serve as confirmation that CSDA has received the nomination and will also include campaign guidelines.

CSDA will begin electronic voting on June 2, 2022. All votes must be received through the system no later than 5:00 p.m. July 8, 2022. The successful candidates will be notified no later than July 12, 2022. All selected Board Members will be introduced at the Annual Conference in Palm Desert, CA in August 2022.

Expiring Terms (See enclosed network map)

(*Incumbent is running for re-election)

Northern Network	Seat B	Kim Seney, Director, Gold Mountain Community Services District*
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Sierra Network	Seat B	Jerry Gilmore, Director, Truckee Sanitary District*
Bay Network	Seat B	Ryan Clausnitzer, GM, Alameda County Mosquito Abatement District*
Central Network	Seat B	Lorenzo Rios, GM, Clovis Veterans Memorial District*
Coastal Network	Seat B	Vacant
Southern Network	Seat B	Don Bartz, GM, Phelan Pinon Hills Community Services District*

CSDA will be using a web-based online voting system, allowing your district to cast your vote easily and securely. Electronic Ballots will be emailed to the main contact in your district June 2, 2022. All votes must be received through the system no later than 5:00 p.m. July 8, 2022.

*Districts can opt to cast a paper ballot instead; but you must contact Amber Phelen by e-mail at amberp@csda.net by **March 31, 2022** in order to ensure that you will receive a paper ballot on time.*

CSDA will mail paper ballots on June 2, 2022 per district request only.

If you have any questions, please contact Amber Phelen at amberp@csda.net.



California Special Districts Association
1112 I Street, Suite 200, Sacramento CA, 95814
877.924.2732 | www.csda.net

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Policy 2.16: Board Commitments & Responsibilities

Overview:

The Board of Directors is responsible for ensuring the Association's long-term financial stability and integrity. Directors ensure the Association fulfills its mission to promote good governance and improved core local services through professional development, advocacy and other services for all types of independent special districts. In order to foster the Association's continued viability and growth, effective member engagement and sufficient revenue are essential. Accordingly, Directors pledge to be active participants and promote the Association and its services.

Core Commitments:

1. Support the approved CSDA mission statement, vision statement, and Board beliefs.
2. Advocate for the Association and its members.
3. Serve as a part of a unified governing body.
4. Govern within Board policies, standards and ethics.
5. Dedicate the time and energy necessary to be effective.
6. Represent and make policy decisions based on the impact to the entire special districts community.
7. Respect the individual views of Directors, then collectively support Board decisions.
8. Communicate as a cohesive Board of Directors with a common vision and voice.
9. Operate with the highest standards of integrity and trust.

Date Approved: 11/8/2013

Date Amended: 03/13/2015, 11/13/15, 09/02/16, 01/20/17, 01/19/18, 1/17/2020



Duties & Responsibilities:

General Participation

1. Regularly attend Board meetings – a Board member may be dismissed after three unexcused absences.
2. Actively participate in decision-making by being familiar with issues and prepared to address all agenda items.
3. Participate in setting CSDA policy, budget approval and establishing the direction for the Association through the Strategic Plan.
4. Actively participate as a member of at least one and no more than two CSDA committees – Board Officers may participate in more than two committees as required in the CSDA Bylaws and Board Policy Manual.
5. Attend the Association's annual conference and legislative days and participate in other meetings/events.

Governance & Training

1. Complete all four modules of CSDA's Special District Leadership Academy (SDLA) within 2 years of being elected/appointed to the CSDA Board of Directors prior to the expiration of a CSDA Board Member's full-term of office. If not completed by the end of the full-term, the CSDA Board Member shall be ineligible to run for re-election on the CSDA Board of Directors unless they are registered to attend the next available SDLA event.
2. Attend Board member orientation training provided by CSDA.
3. Provide CSDA electronic certificates for posting on the CSDA website indicating current and successful completion of AB1234 (Ethics Training), AB1825 (Harassment Prevention Training), and graduation from the CSDA Special District Leadership Academy (SDLA).

Association Programs

1. Actively understand and encourage participation in CSDA partner programs (SDRMA, CSDA Finance Corporation, SDFL) as well as other CSDA endorsed services within your district, chapter, Network service area and statewide.

Date Approved: 11/8/2013

Date Amended: 03/13/2015, 11/13/15, 09/02/16, 01/20/17, 01/19/18, 1/17/2020



CEO Performance Evaluation

1. Complete and submit the annual Chief Executive Officer (CEO) performance evaluation form by the designated due date. A written request to be excused from submitting the CEO evaluation form may be submitted to the CSDA President for consideration. The CSDA President shall determine if the request is approved or denied using Board Policy: 2.17-Excused Absences as guidance. If the CEO evaluation is not completed by a CSDA Board Member that has not been excused, that individual shall be ineligible to run for re-election on the CSDA Board of Directors upon completion of their term.

Advocacy, Recruitment & Retention

1. Encourage timely responses from your district and service area to CSDA legislative calls to action and other grassroots efforts. Play an active grassroots role within your service area and participate in grassroots campaigns coordinated by CSDA.
2. Advocate for CSDA with an emphasis on building relationships and furthering the understanding/awareness of special districts and the Association within your service area, chapter and statewide.
3. Promote CSDA membership and engagement opportunities in ways appropriate within your service area (i.e. sponsorships, advertisers, exhibitors, speakers, professional development opportunities, services, programs, etc.).

Finance

1. Read and understand CSDA financial statements and otherwise assist the Board in fulfilling its fiduciary responsibility.

Date Approved: 11/8/2013

Date Amended: 03/13/2015, 11/13/15, 09/02/16, 01/20/17, 01/19/18, 1/17/2020



**California Special
Districts Association**
Districts Stronger Together

2022 BOARD OF DIRECTORS NOMINATION FORM

Name of Candidate: _____

District: _____

Mailing Address: _____

Network: _____ (see map)

Telephone: _____
(PLEASE BE SURE THE PHONE NUMBER IS ONE WHERE WE CAN REACH THE CANDIDATE)

Fax: _____

E-mail: _____

Nominated by (optional): _____

Return this form, a Board resolution/minute action supporting the candidate, and Candidate Information Sheet by mail or email to:

CSDA
Attn: Amber Phelen
1112 I Street, Suite 200
Sacramento, CA 95814
(877) 924-2732

amberp@csla.net

DEADLINE FOR RECEIVING NOMINATIONS:

March 31, 2022 at 5:00 p.m.



2022 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: _____

District/Company: _____

Title: _____

Elected/Appointed/Staff: _____

Length of Service with District: _____

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

4. List civic organization involvement:

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 31, 2022 will not be included with the ballot.**



NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-07

RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA, MAKING A NOMINATION TO THE CSDA BOARD OF DIRECTORS

WHEREAS, the California Special Districts Association (CSDA) is soliciting nominations for an election for its Board of Directors for the Southern Network, Seat B for the 2023-25 term; and

WHEREAS, North County Fire Protection District is a voting member of CSDA and a voting member of the Southern Network; and

WHEREAS, a Board member in good standing North County Fire Protection District's Board of Directors has made a nomination of XXXX for the position of CSDA Board of Directors for the Southern Network, Seat B for the 2023-25 term; and

WHEREAS, the Board of Directors of the North County Fire Protection District believes that XXXX is an effective leader who will serve well on the CSDA Board.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of North County Fire Protection District does offer and support the nomination of XXXX to represent the Southern Network, Seat B, on the CSDA Board of Directors; and

BE IT FURTHER RESOLVED that the Board Secretary is hereby directed to transmit a copy of this Resolution and nomination materials to the attention CSDA AT 1112 "I" Street, Suite 200, Sacramento, CA 95814 or by E-mail: amberp@csda.net, forthwith.

APPROVED, ADOPTED AND SIGNED by the Board of Directors, North County Fire Protection District, County of San Diego, State of California, on this **22nd day of February 2022**, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

Jeff Egkan, Board President



NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2022-07

RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, SAN DIEGO COUNTY, STATE OF CALIFORNIA,
MAKING A NOMINATION TO THE CSDA BOARD OF DIRECTORS

ATTEST:

I HEREBY CERTIFY that the foregoing is a true and correct copy of the resolution duly and regularly adopted by the Board of Directors of the North County Fire Protection District thereof held on the **22nd day of February 2022**, and that the same now appears on record in the Board Secretary's office.

IN WITNESS THEREOF, I hereunto set my hand and affixed by official seal this **22nd day of February 2022**.

Loren Stephen-Porter, Board Secretary



NORTH COUNTY FIRE PROTECTION DISTRICT

FIRE CHIEF / CEO

TO: BOARD OF DIRECTORS
FROM: CHIEF MCREYNOLDS
DATE: FEBRUARY 22, 2022
SUBJECT: 2021 SAN DIEGO LOCAL AGENCY FORMATION COMMITTEE MUNICIPAL SERVICE REVIEW

DISCUSSION AGENDA

BACKGROUND:

For the last several months, San Diego Local Agency Formation Committee (LAFCO) has been conducting our agency Municipal Service Review (MSR) for the years 2016-2021. This review was part of a larger Fallbrook Region MSR, compliant with *Government Code 56430*. The draft MSR was released in December for review and comment. The final report was adopted at the February 7, 2022, LAFCO Commission Meeting.

DISCUSSION:

The report analyzed the Fallbrook Public Utility District, the North County Fire Protection District, the Rainbow Municipal Water District and County Service Area (CSA) #81. Each entity was measured with a broad analysis of agency/community, Background, Boundaries, Demographics, Organization, Municipal Service Functions and Finances. The complete report can be found on San Diego LAFCO's website:

[Municipal Service Reviews \(MSR\) | San Diego LAFCO \(sdlafco.org\)](https://www.sdlafco.org)

Priscilla Allen, who currently serves as a Local Government Analyst with San Diego LAFCO will be present at our February 22, 2022, Board Meeting to provide the NCFPD BOD with an overview of our agency 2021 MSR.

FISCAL ANALYSIS:

No fiscal impacts were realized by the District during the development of the MSR.

SUMMARY:

Staff has already begun addressing recommendations made to the NCFPD through the MSR including developing a platform and policy for virtual/hybrid in-person/virtual meetings and, consolidating our District's two existing taxing authority sub-zones.

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ROBERT H. JAMES

ATTORNEY AT LAW

ROBERT H. JAMES, Esq.
roberthjameslaw@gmail.com

3668 KATIE LENDRE DRIVE
FALLBROOK, CALIFORNIA 92028

TELEPHONE
(760) 723-9018

February 1, 2022

Board of Directors North County Fire Protection District

Re: General Counsel Board Report for February 1, 2022

New Interpretation of Broad and Unduly Burdensome

The Third District Court of Appeal recently ruled in favor of a requester who was seeking public records from the County of El Dorado, California. The records involved a homeowner's association, local real estate developer, law firm and the County. Municipalities should take note of the court's strong emphasis on public interest in the ruling, and also the noted new interpretation of "broad and unduly burdensome."

Background

The requester specifically sought all records between the County and four email domains over a five-year period. Using these parameters, the County's search resulted in 42,582 potentially responsive records.

The County asked the requester to provide more specific search terms "to reduce the County's burden in reviewing the responsive records prior to production." The requester refused. In response, the County provided an index of the records and asked the requester to identify which specific records were relevant. The requester refused and again asked for all responsive records to be produced. When the County failed to provide the requested records, the requester filed a writ seeking the production of the 42,582 records. The County made several arguments in support of its position that the requester needed to narrow the request—all of which the court rejected.

County Defense

First, the County argued the request was overbroad and unduly burdensome, and that the requester had failed to present a "specific and focused request," but the court found that the County had already located and identified the records, as evidenced by the index. "Public records must be described clearly enough to permit the agency to determine whether writings of the type described in the request are under its control." (California First Amendment Coalition v. Superior Court (1998) 67 Cal.App.4th 159, 165.) In essence, recovering emails that fit the criteria of the request was not unduly burdensome, even if the search resulted in more than 40,000 records.

Second, the County argued that a search based on such broad parameters would garner records that did not substantively relate to the conduct of the public's business. The court found this argument speculative, especially since all of the domains were work-related accounts. The court further reasoned that correspondence between these types of

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businesses and the County would “naturally deal with work-related matters, e.g., the developer’s business with the County in which the developer builds and manages developments.”

Third, the County and the lower court focused on the burden of reviewing the collected records for various exemptions and privileges. This was of particular concern for the County’s because the law firm that was the subject of the request was also a firm that had worked closely with the County on a matter of common interest—thereby spiking concerns that there may be attorney-client communications or work product within the collected records. Further, the County even estimated that the review could take 40-50 business days based on the “cumbersome and lengthy” process to “sort and review the records.” The court seemed to summarily reject these arguments, finding that the County had not presented enough evidence to show that a review of the 42,852 emails was necessary to determine if the privileges and exemptions applied.

Finally, the dissenting opinion asserted that the relevant inquiry was not whether the County could show the request called for exempt or privileged material, but how burdensome it would have been for the County to make that determination. The court disagreed, stating that the County “cannot simply declare that it must always review every responsive email to determine if any, or part of any, contain exempt or privileged information. Since the volume of email correspondence in the modern era will always be an order of magnitude greater than [those records] formerly sought in a request under the Act, the argument that the County must review every email furnishes a ready-made ‘overly burdensome’ response justifying a public agency’s refusal to respond to a request under the Act for emails.” The court then suggested that the Legislature might fix this issue by considering the burden imposed when email records are requested in volume because the existing statutes “do not make such a burden a basis for refusing disclosure.”

Ruling Based on Public Interest

At the conclusion of its opinion, the court gave great weight to the importance of public interest in the requester’s aim: to uncover improper cooperation between the County and a local, prominent real estate developer. According to the court, “Land use decisions by county government are of great, not hypothetical, interest to the relevant public, county residents.”

ROBERT H. JAMES, Attorney at Law



Robert H. James, General Counsel for the
North County Fire Protection District

RHJ/klm
cc: Chief McReynolds



**NORTH COUNTY FIRE
PROTECTION DISTRICT
FIRE CHIEF/CEO**

TO: BOARD OF DIRECTORS
FROM: KEITH MCREYNOLDS, FIRE CHIEF/CEO
DATE: FEBRUARY 22, 2022
SUBJECT: WRITTEN CORRESPONDENCE

● **WRITTEN COMMUNICATION:**

- None.

● **BOARD RECOGNITION PROGRAM:**

- **UNDATED EMAIL RE - OUTSTANDING ACT OF SERVICE:**
Paramedic Chris Pena
EMT Ezra Truman

Good morning NCF,

I wanted to recognize a truly outstanding act of service that occurred by two of our members yesterday. M115 with Chris Pena and Ezra Truman aboard saw a trash can that had been rolled over and emptied near S. Mission and Clemmens Ln. They immediately stopped the rig, righted the trash can, and picked up the trash. They did this not because they had to, but because they realized it needed to be done. Integrity can be defined as doing the right thing when nobody is looking. In this case someone from our community was looking and they snapped the attached picture.

Anyone can do the minimum. It takes an outstanding public safety servant to go above and beyond. They set an example yesterday for us all.

Thank you both for this very impressive display of duty, respect, and integrity.

#Extremeownership
#Themaninthearena



Keith McReynolds | Fire Chief/CEO

North County Fire Protection District | 330 S. Main Ave - Fallbrook, CA 92028

T: (760) 723-2012 - C: (760) 497-2568 - F: (760) 723-2072

kmcreeynolds@ncfire.org | www.ncfire.org

Proudly serving the communities of Fallbrook, Bonsall and Rainbow - Duty, Integrity and Respect

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PUBLIC SAFETY

Fatal crash reported after vehicle plunges off southbound I-15 in Fallbrook

The crash happened about 5:50 p.m. Saturday in southbound lanes near Mission Road

BY TERI FIGUEROA

FEB. 12, 2022 7:47 PM PT



FALLBROOK — At least one person died when a car drove off Interstate 15 and went down a cliff in the Fallbrook area early Saturday evening, according to the California Highway Patrol incident log.

The crash was reported just after 5:50 p.m. on I-15 near Mission Road, the CHP log states.

One caller reported that a sedan had “launched off the cliff” on the right side of the freeway, the log reads.

Officials asked for a 400-foot towing cable.

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The incident was classified as a fatality, but no further information was immediately available.



LOCAL HISTORY

From the Archives: Fire struck Fallbrook 20 years ago this week



MONDAY
FEBRUARY 11, 2002

The San Diego Union-Tribune.

CITY FINAL
35¢

Inside



FIRE RAGES IN FALLBROOK

SEVERAL INJURED; DOZENS OF LUXURY HOMES BURN



LOCAL

Where will the money go?

• Fund-raisers in the name of missing 7-year-old Danielle van Dam have brought in thousands of dollars, but it's not clear how that money will be spent. **B1**

ATTACKING TERRORISM

Officers' bodies found, recovered

• The remains of five Port Authority

PAINT COLLECTED FROM OBJECTS recovered at the World Trade Center site. A2

NATION

Lay expected to take fifth

● A spokeswoman said former Enron chairman Kenneth Lay will refuse to answer questions when he appears before Congress under subpoena this week. A6

Simon wins straw poll

● The California Republican Party convention has chosen GOP gubernatorial candidate Bill Simon in a straw poll over front runner Richard Riordan. A4



PERSONAL TECHNOLOGY
Somebody's watching

● Increasingly, ordinary people are using surveillance cameras and other technology to spy on spouses, children and employees. E1

CURRENTS

Pampering for body, soul

● A La Jolla day spa offers the royal treatment to breast cancer survivors, giving them complimentary spa services. B9

WEATHER

● Today, sunny and warm. 74-85 Coast; 72-83 Inland
● Tomorrow, mostly sunny, cooler

Complete forecast, B9

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For breaking news, go to www.uniontrib.com



San Diego firefighter Ron Huest dropped a hose toward a burning house on Santa Margarita Drive, hoping to cool a hot propane tank. *Don Tremen / Union-Tribune*

Winds push blaze toward military sites

By Jeff McDonald, J. Harry Jones and Susan Gombrowski
STAFF WRITERS

FALLBROOK — Fueled by smoldering brush and lurching wind, a wildfire raced through the north edge of town yesterday, wiping out dozens of luxury homes and sending 12 people to emergency rooms.

Flames continued to threaten homes and groves overnight as the number of acres lost climbed past 2,000.

A second fire was out of control to the north in De Luz Canyon, although no houses were in

its path. As of last night, it had burned 150 acres.

Low humidity and stiff winds forecast through much of this week are working against firefighters. The National Weather Service predicted gusts of up to 20 mph in the region this morning, but the winds may diminish by this afternoon, said Art Horton, a weather service meteorologist.

Without any help from the weather, firefighters worry that flames may burn across Camp Pendleton and the neighboring Naval Weapons Station that

SEE FIRE, A10



DAVID HARDMAN / Union-Tribune

In face of flames, people leave homes, find shelter

By Karen Kueher
STAFF WRITER

FALLBROOK — They stayed as long as they could, watching smoke billowing from burning hillsides.

But when they saw the flames racing toward their homes — or when authorities told them it was time to evacuate — dozens of residents of this suburban town grabbed a few precious items and headed for shelter.

For many, Maie Ellis Elementary School was the first stop. There, they found volunteers handing out water and paramedics offering to check their vital signs.

SEE Shelter, A11

Malcolm's influence aided friend in high places, documents show

By Ronald W. Powell
STAFF WRITER

Former Port Commissioner David Malcolm had a vision for the development of two prime Chula Vista properties and believed one company was right for the job: Lenmar Corp.

Officials say Malcolm, a savvy real estate broker and an investor, thought Lenmar's economic might was needed to bring quality development to Chula Vista, the city he represented on the San Diego Unified Port Commission.

Florida-based Lenmar, which trades on the New York Stock

Exchange, specializes in residential development. Malcolm figured it made sense for the company to build a waterfront commercial development on one parcel and a complementary residential project on the other.

In early 2000, Malcolm began trying to influence Chula Vista and Port District officials to implement his vision.

Along the way — according to e-mails, sworn statements and correspondence submitted in connection with a lawsuit pending against Malcolm and

SEE Malcolm, A8

ON THE BALLOT

This is part of a series of stories about the six statewide propositions on the March 5 ballot.

FEB. 4

● **Proposition 40:** \$7.6 billion in bonds for dozens of parks, beach, wildlife and water quality programs.

TODAY

● **Proposition 42:** Requires sales tax on gasoline to be spent for transportation purposes.

● **Proposition 44:** Toughens insurance fraud laws for chiropractors.

FEB. 10

● **Proposition 46:** \$200 million bond to improve voting equipment.

● **Proposition 48:** "Right to have vote counted" act allowing more time to count ballots.

● **Proposition 49:** Extension of term limits.

Prop. 42 shifts tax funds to transportation projects

By Ed Mendel, STAFF WRITER

SACRAMENTO — Gov. Gray Davis and the Legislature have placed a measure on the March 5 ballot that, in effect, asks voters to save the lawmakers from themselves.

Proposition 42 requires the money from the state sales tax on gasoline to be spent only on transportation, instead of going into the general fund that pays for schools, health, law enforcement and other programs.

Two years ago, the governor and the Legislature enacted a law switching the gasoline sales-tax revenue, about \$1 billion this year, from the general fund to a series of transportation projects, mainly picked by Davis.

SEE Prop. 42, A5

SALT LAKE 2002

King of the hill

Austria regains glory in downhill skiing.



Pipeline to gold

Snowboarder Kelly Clark, 18, wins women's halfpipe and gives U.S. its first gold medal.



4-PAGE OLYMPICS SECTION INSIDE

BUICK OPEN

Crowning comeback

Jose Maria Olazabal birdies four of final six holes to capture Buick Invitational golf championship. Sports, C1



"Fire rages in Fallbrook" headline from the front page of The San Diego Union-Tribune Feb. 11, 2002. (The San Diego Union-Tribune)

BY MERRIE MONTEAGUDO

FEB. 11, 2022 7 AM PT



Twenty years ago flames were spotted about 11:15 a.m. on Feb. 10, 2002 near Via del Gavilan Road in the community of Fallbrook.

Pushed by Santa Ana wind gusts up to 50 mph, the fire raced through dry brush, causing panic among residents, some of whom jumped into ice-cold swimming pools to escape. Before being contained Feb. 15, the Gavilan Fire would destroy 45 homes and char 5,763 acres.

FIRE RAGES IN FALLBROOK

In face of flames, people leave homes, find shelter

They stayed as long as they could, watching smoke billowing from burning hillsides.

But when they saw the flames racing toward their homes — or when authorities told them it was time to evacuate — dozens of residents of this suburban town grabbed a few precious items and headed for shelter.

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For many, Maie Ellis Elementary School was the first stop. There, they found volunteers handing out water and paramedics offering to check their vital signs.

By afternoon, the elementary school was closed because it was too smoky. Everyone was directed to Fallbrook High School, where they were fed donated pizza and chicken, homemade soup and blueberry pie, and were offered a place to rest.

Cots were set up in the school's gym, but Red Cross officials expected that all the evacuees at that shelter — 79 people — would spend the night in motels or with friends and neighbors.

“This is a small community. People wanted to help,” said Red Cross volunteer Ellen Noonkester.

Some who showed up at the shelters were grimy with smoke, wearing clothes singed by embers. They knew their homes were among the 30 reported lost or damaged. Others just feared the worst.

Here are some of their stories:

Judy Brown first saw flames across the valley east of her house on River Oaks Lane, far enough away that she didn't panic. But soon the fire was racing toward her home.

“It happened so fast,” Brown said. “The fire was jumping and jumping and jumping.”

After turning on her yard sprinklers, she went to help her neighbor, 77-year-old Lorena Fischer, evacuate. By the time they stepped out of Fischer's house, they were engulfed in smoke and ash.

“I thought, we're not going to make it,” Brown said, but soon a sheriff's deputy appeared and drove the women to a nearby house not threatened by the fire. As of 5:30 p.m., Brown wasn't sure whether her house was standing. She had lived in her house, one of five new ones on the street, for a year.

Gloria Avila left her house on Knoll Park Lane about 10 a.m. to have breakfast with her family.

When Avila and her family returned, firefighters wouldn't let them back on their street.

"It's been a great shock. I think our house is gone," said Avila, who has lived here since 1998. She knew that two of her neighbors' homes had burned.

She worried about the fate of two of her dogs, an Australian shepherd named April and a German shepherd named Lobo. Lexi, a Labrador retriever, had been found.

"She's the smartest of the bunch. I hope she led the others out," she said.

Grace Lunsford considers herself lucky. As the wife of a firefighter, she knew what was coming and she had time to pack: supplies -- such as energy bars, blankets and pillows -- insurance papers and photo albums.

Still, Lunsford said, "It was scary. We were in a cloud of smoke."

Her husband is a Los Angeles County firefighter who was battling a major blaze in Azusa yesterday. As she hustled her four children to the Red Cross shelter at the high school, she said, "I thought, 'What if I lose my home and my husband in the same day?'"

As of about 6 p.m., she didn't know whether she had lost her house. She was just told to evacuate.

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Village News - Also serving the communities of De Luz, Rainbow, Camp Pendleton, Pala and Pauma

NCFPD approves purchase agreement for Type 1 fire engine

Joe Naiman

Village News Reporter

The North County Fire Protection District approved a purchase agreement for a new Pierce Type 1 fire engine.

The NCFPD board voted 5-0 Jan. 25 to purchase the engine from South Coast Fire Equipment, Inc. The cost, including sales tax and fees, will be \$773,234.12.

“That will replace a 2008 front line Pierce engine which will go into reserve,” said NCFPD fire chief Keith McReynolds.

Type 1 trucks are designed to support urban, rural, and suburban fire departments and carry all required National Fire Protection Association fire fighting equipment. Type...

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NCFPD reviews standards of cover analysis

Joe Naiman

Village News Reporter

A nonvoting item at the Jan. 25 North County Fire Protection District meeting was a presentation on standards of cover analysis.

Terry Lewis from Matrix Consulting Group provided the NCFPD board and audience with an overview on the findings of their analysis. The June 2021 NCFPD board meeting included consideration of a scope of work for a long-range master plan and a strategic plan, and in August 2021 the NCFPD board selected Matrix Consulting Group, which is headquartered in San Mateo and has an office in Irvine, to develop the district's long-range mast...

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February 04, 2022 04:04 PM

CalPERS returns 13.3% in 2021, above its benchmark

Pension fund also releases information about its corporate engagement efforts last year

ARLEEN JACOBUS 



CalPERS earned a net return of 13.3% for calendar year 2021, exceeding its benchmark by 120 basis points.

CalPERS earned a net return of 13.3% for calendar year 2021, exceeding its benchmark by 120 basis points, according to reports to the board released Friday.

The \$484.2 billion **California Public Employees' Retirement System**, Sacramento, exceeded its benchmark for all periods except the 20 years ended Dec. 31. CalPERS' five-year annualized net return was 10.8%, 10 basis points above its benchmark; its 10-year annualized net return was 9.7%, 1 basis point over its benchmark; and its 20-year annualized net return was 7.3%, underperforming its benchmark by 41 basis points.

The best-performing asset class for year ended Dec. 31 was private equity, with a 39.3% net internal rate of return, outperforming its benchmark by 792 basis points. Private equity outperformed its benchmark in all periods except the 10- and 20-year periods.

Public equity had a net return of 17.9% for 2021, outperforming its benchmark by 26 basis points. Public equity outperformed its benchmark in all periods except for the five- and 20-year periods.

Real assets earned a 15.8% net return for the 12 months ended Dec. 31, outpacing its benchmark by 242 basis points. Real assets outperformed its benchmark in all time periods except the 20-year period.

Fixed income's net return was -1.4% for the calendar year 2021, outperforming its benchmark by 15 basis points. Fixed income exceeded its benchmark in all time periods.

CalPERS asset allocation is 50% public equity, 28% fixed income, 13% real assets, 8% private equity and 1% liquidity.

Separately, as part of its public equity corporate engagement efforts in 2021, CalPERS voted against 55% (1,324 of 2,386 companies) of management's executive compensation proposals because of poor pay-for-performance alignment, according to a staff report to the board. By comparison in 2020, CalPERS voted against 51% of management's executive compensation proposals (1,349 of 2,650 companies).

CalPERS also voted against 3,079 compensation committee members in 2021 to hold them accountable for poor pay-for-performance alignment and poor compensation practices. In 2020, CalPERS voted against 3,402 compensation committee members.

CalPERS also voted against 145 directors at companies where pension fund officials' diversity engagements did not result in constructive outcomes, down from 2020 when CalPERS voted against 205 directors.

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Village News - Also serving the communities of De Luz, Rainbow, Camp Pendleton, Pala and Pauma

NCFPD opts for Station 3 conventional construction



Village News/Lucette Moramarco photo

The Rainbow fire station was built as a volunteer station so it does not have living quarters, one of the reasons North County Fire is planning a conventional construction remodel of the station.

Joe Naiman

Village News Reporter

Previous North County Fire Protection District plans for a new modular building for Station 3 in Rainbow have been replaced with a decision to pursue a conventional construction remodel including expansion of the existing station.

A 5-0 NCFPD board vote Jan. 25 recommended conventional construction for the Station 3 upgrade.

"With a modular building you don't get everything you need in a modern-day fire station," said NCFPD Fire Chief Keith McReynolds.

The North County Fire Protection District was created in 1986 when the Fallbrook Fire Protection District merged with the county service area which provided fire protection to Rainbow and Gavilan Mountain was added to the new district. The Rainbow Volunteer Fire Department retained its autonomy, and the Rainbow fire station became NCFPD Station 6. The station was renamed Station 3 in 2018 when the original Station 3 in Olive Hill was closed due to the relocation of Station 5 in Bonsall. The Rainbow Volunteer Fire Department was consolidated into the North County Fire Protection District in 2018.

Because the Rainbow fire station utilized a volunteer fire department, living quarters were not incorporated into the design. "It was built in the 1970s as a volunteer station," McReynolds said.

"There were no dorms," McReynolds said. "It does not have the amenities that fire stations need."

In February 2021, the NCFPD board authorized up to \$425,000 for the purchase, construction, and installation of a modular building which would be used for crew living quarters. The plan was for the modular building to be the first phase of the upgrade and an extensive remodel of the existing facility to be the second phase. The existing fire station would remain and be used for such functions as storage, laundry facilities, and an exercise and a fitness area. A modular building currently on the site which has been used as a training facility would be removed.

The February 2021 decision was made prior to the allocation of \$900,000 for Station 3 in the 2021-22 state budget. State Assemblymember Marie Waldron presented a \$900,000 check to the fire district at the Dec. 14 NCFPD board meeting. The county is also applying for \$494,000 of American Rescue Plan Act funding for Station 3 upgrades. The funding will allow for a conventional construction remodel of Station 3.

The \$621,600 estimated expense to renovate 777 square feet is the same for both the modular option and the conventional construction scenario as is the \$300,000 fee allowance and the \$80,000 budgeted cost for fire station alerting equipment. Modular living quarters have a \$450,000 cost estimate while adding 1,740 square feet to the current station has an estimated cost of \$1,740,000.

Including contingency and incidental costs, the total budget for the modular alternative is \$1,566,760 while the conventional construction total cost is estimated at \$2,985,760. The lifespan of a modular building is approximately 20 years while the lifespan of conventional construction is generally 50 years.

The fire district budgeted \$425,000 for the modular building, so that funding would be available for conventional construction. Property tax revenue for Rainbow would allow \$1,655,193 to be used for the Station 3 upgrade, so with the state and American Rescue Plan Act funding the fire district has \$3,474,193 available. "We have funding already in place," McReynolds said.

NCPFD staff will pursue a design-build option for the conventional construction upgrade. "We're going to begin the process of developing a request for proposals," McReynolds said. "Our hope is to get that out within the next six months."

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PUBLIC SAFETY

Truck rollover snarls traffic at I-15 interchange with SR-76

No injuries in one-vehicle, Sunday morning crash

BY DAVID GARRICK

JAN. 30, 2022 12:41 PM PT



FALLBROOK — A semi-truck was involved in a rollover crash Sunday morning, snarling traffic at a North County interchange, a fire official said.

The crash was reported around 10 a.m. at the interchange of Interstate 15 and state Route 76, just south of Fallbrook, said Capt. John Choi of the North County Fire Protection District. No one was injured in the incident.

Northbound I-15 was reduced to one lane for an extended period. All lanes except for one were reopened by noon, he said. However, the onramp from eastbound SR-76 to

northbound I-15 remained closed for hours, Choi said. All closures were expected to be lifted around 7:20 p.m.

Choi said the crash was causing “massive” congestion.

PUBLIC SAFETY

NORTH COUNTY

BREAKING



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David Garrick

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Residential structure fire contained to chicken coop and garage By [Village Editorial Staff](#)



Courtesy photo

The NCFPD was able to keep the fire to the garage and chicken coop.

A residential structure fire was reported early this morning at 1:13 am at 231 N. Wisconsin Ave in Fallbrook. North County Fire responded to multiple reports. "We responded and found a fully involved chicken coop had caught fire and extended into the garage of a 2-story residence converted to a multi-unit home. The fire department was able to keep the fire contained to the garage and it did not go into the living spaces," said North County Fire PIO John Choi.



Courtesy photo

Fire seen coming from inside the garage.

The chicken coop was unused and no chickens were harmed. The incident was reportedly started by the embers of a recreational warming/cooking fire outside, like a fire pit, which the residents thought was completely out. Choi reported that winds picked up in the night and kicked embers into the chicken coop, starting the fire.

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**NORTH COUNTY FIRE
PROTECTION DISTRICT
FIRE CHIEF/CEO**

TO: BOARD OF DIRECTORS
FROM: KEITH McREYNOLDS, FIRE CHIEF/CEO
DATE: FEBRUARY 22, 2022
SUBJECT: COMMENTS, REPORTS AND UPDATES

● **STAFF COMMENTS/REPORTS/UPDATES:**

● **KEITH McREYNOLDS, FIRE CHIEF/CEO:**

● **CHIEF OFFICERS & STAFF:**

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● **BOARD:**

● **BARGAINING GROUPS:**

● **PUBLIC COMMENT:**

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**NORTH COUNTY FIRE
PROTECTION DISTRICT
FIRE CHIEF/CEO**

TO: BOARD OF DIRECTORS
FROM: KEITH McREYNOLDS, FIRE CHIEF/CEO
DATE: FEBRUARY 22, 2022
SUBJECT: CLOSED SESSION

CS-1. There are no Closed Sessions Items for the February 22, 2022 Board Meeting.

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