NORTH SAN JUAN FIRE PROTECTION DISTRICT

13200 Tyler Foote Crossing Rd., Nevada City, California
Phone (530) 292-9159 ♦ Fax (530) 292-1417 ♦ info911@nsjfire.org ♦ www.nsjfire.org

BOARD OF DIRECTORS – REGULAR MEETING
Tuesday, September 22, 2020
AGENDA

Due to Covid-19, This Board Meetings will be held remotely
To access a Board Meeting by phone:
Dial: 1-669-900-6833
Meeting ID: 962-1097-5024
Password:505585

1. **5:00 P.M. – CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE**

2. **5:01 P.M. or as soon thereafter as possible – PUBLIC COMMENT ON MATTERS NOT ON AGENDA** *As per the Brown Act, members of the community are free to speak on any item of interest to the public that is within the subject matter jurisdiction of the Board. The Chair will recognize individuals who wish to speak. Comments should be directed to the Board. Each individual shall be given one opportunity to speak. Please limit your comments to five minutes.*

3. **CONSENT CALENDAR.** *These items are expected to be routine and non-controversial. The Board will act upon them at one time without discussion. Any Board member, staff member or interested party may request that an item be removed from the consent calendar for discussion.*

Action
   A. Minutes of July 28, 2020 Regular Board Meeting 🕮

4. **ANNOUNCEMENTS.** *As per the Brown Act, a Board member may make a brief announcement or report on his or her own activities. Board members may also provide a reference to staff or other resources for factual information, request staff to report back to the Board at a subsequent meeting concerning any matter, or take action to direct staff to place a matter of business on a future agenda.*

5. **REPORTS**
   - **A.** Chief's Report – Jason Flores
     - **i.** July, August 2020 Statistics 🕮
   - **B.** Treasurer's Report – Pat Leach
     - **i.** Donations- July, August 2020
     - *Action* **ii.** Financials- July, August 2020: Disbursements, Cash on Hand, Funds Summary 🕮
     - **iii.** Mitigation Report FY 2019-20 🕮
     - **iv.** Prop 172 Report FY 2019-20 🕮
   - **C.** District Manager Report – Lynn McGarva
   - **D.** Firefighter Association Report – Kritters Blevins
   - **E.** LAFCo Report – Ed Beckenbach
   - **F.** Fire Safe Council/FireWise Coalition/Ridge FireWise Communities Report – Pat Leach
   - **G.** NCFA Report – Pat Leach

6. **OLD BUSINESS**

Action
   A. Auditor Contract – Pat Leach 🕮

   B. Water Storage on Cruzon Grade – Bruce Boyd 🕮

Action
   C. Second Reading of Proposed Changes to Organizational Manual Section 2300 – Pat Leach 🕮

7. **NEW BUSINESS**

Action
   A. Resolution 2020-08 Measure Q Rate Increase – Ed Beckenbach

Action
   B. Sick Leave Policy – Bruce Boyd

7. **NEXT MEETING: October 27, 2020**

8. **ADJOURNMENT**

Agenda posted 72 hours prior to the meeting at: Fire Stations 1 and 3, Mother Trucker's, Sierra SuperStop, NSJ Post Office, Petersons. Current meeting minutes posted on NSJFPD website (www.nsjfire.org). In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District office at 292-9159. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements.

3 A

Draft Minutes

July 28, 2020

NORTH SAN JUAN FIRE PROTECTION DISTRICT

13200 Tyler Foote Crossing Rd., Nevada City, California 95959
P.O. Box 299, North San Juan, CA 95960
Phone (530) 292-9159 Fax (530) 292-1417
www.nsjfire.org
info911@nsjfire.org

BOARD OF DIRECTORS
REGULAR MEETING
Tuesday, July 28, 2020
MINUTES

PRESENT: Ed Beckenbach, Chair; Tim Tschantz, Vice Chair; Pat Leach, Treasurer; Bruce Boyd; Rhea Williamson

ABSENT: None.

1. **CALL TO ORDER:** Meeting called to order at 7:00 PM. Roll taken. Quorum established.
2. **PUBLIC COMMENT:**
   - Rich Mead asked the Board to consider investing in a water storage system for fire use on his property on Cruzon Grade. Currently, there is no significant water storage in that area, Grizzly Hill School is the closest water source. Rich's property is flat and easily accessible from Cruzon Grade.

     Tim Tschantz shared that there is about 8,000 gallons of water storage tanks on the corner of Robinson and Oak Tree, not being used, and suggested we inquire on the availability and functionality of it.

   - Heidi Ryan announced that she has joined the Oak Tree Park District Board, fulfilling the last two years of Tracy's term.

3. **CONSENT CALENDAR:**
   - Minutes of June 23, 2020 Regular Board Meeting
   - Minutes of June 30, 2020 Special Board Meeting
   - Correspondence

   Pat Leach moved to approve the Consent Calendar, Bruce Boyd seconded, motion passed by unanimous vote.

4. **ANNOUNCEMENTS:**
   Ed Beckenbach referenced the recently published obituary of Tracy Corris and remarked on his life accomplishments.

   Ed Beckenbach announced that he will not be running for re-election. He is proud of his time on the Board, and excited about the new staff and getting new blood on the Board. Ed made clear this decision is not a result of a specific incident, but rather his time has been served.

5. **REPORTS**

A. Chief's Report – Battalion Chief, Boyd Johnson

- Presented call statistics for June 2020.
- Chief Flores will likely be gone 14 days, he is on the Modoc.
- Tom Browning is on the July Complex with Engine 6164.
- Shawn Olson is a Line EMT on the same incident as Jason.
- An Availability Chart has been put up on the white board in the training room at station 3 identifying available personnel. Considering personnel on fire assignments, personnel that live out of the District, and personnel unable to respond due to concerns about Covid, there is only a small number of active volunteers available. When the Covid pandemic hit, the Chief Officers developed a drawdown plan that included the possibility of reducing services based on personnel availability. Although we are not short staffed because of Covid alone, if we use the same parameters as identified in the draw down plan, we should have started to reduce services already. Although this is familiar territory for us in the summer months, Covid has added an additional challenge. This will be discussed with Chief Officers upon their return.
- Grizzly Hill School has replaced their old water tanks. Mark Roland inspected tanks at both Grizzly Hill School and the Oak Tree School campus, and discovered the tank at Oak tree is not being filled (he filled it with the tender) and the new tanks at Grizzly Hill will not be accessible for fire response purposes. There are three hydrants on the campus, but they are not efficient. Boyd checked with the school about making the tank accessible for fire and was informed Public Health would require a double check valve that is testable as the tanks provide potable water to the school. Peter's Drilling and Pump Service will likely be installing a 4-inch double gate valve that will be locked and only used in an emergency. This issue requires follow up attention.

  Ed Beckenbach noted that June was a busy month. Boyd agreed and pointed out that the response was handled by a small group of responders.

B. Treasurer's Report – Pat leach

- i. Donations – Donations were received as follows: $50 for the month of June 2020.
- Ii. Financials for June 2020

After review of the financial reports, Bruce Boyd moved to accept the June 2020 Financials as presented, Tim Tschantz seconded, motion approved by unanimous vote as follows:

Ed Beckenback – Aye
Tim Tschantz – Aye
Pat Leach – Aye
Bruce Boyd – Aye
Rhea Williamson – Aye

Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

- **iii. Preliminary Budget 2020-21- Pat Leach**
  Pat Leach presented the Preliminary Budget for 2020-21 alongside the Actuals for 2019-20.

  General Fund
  Bruce Boyd asked about why she is planning for a 2% rate on secured tax revenue, Pat Leach responded that she is aiming low for revenues and reminded that we will have three opportunities to adjust our budget throughout the year as the numbers materialize.

  Liz Walsh asked about why Workers Comp was so low, Pat Leach responded that it is directly related to strike team activity, and at this time is anticipating less strike team activity.

  Rhea Williamson asked about strike team expenses being low, Pat Leach responded that she is anticipating low strike team activity which would equate to low strike team expenses.

  Pat Leach pointed out that we are anticipating running a deficit this year.

  Mitigation Fund
  Pat Leach noted that she is anticipating low revenues to the Mitigation Fund and that we will likely transfer up to $20,000 from the Mitigation Fund to make a lease payment for the new engine.

  Measure Q
  Pat wanted the Board to understand there will be less interest earned on this fund as we are spending the money.

  Tim Tschantz asked for definition of the Retention and Recruitment line item for $10,000. Pat Leach replied that the line item was not spent out in FY 2019-20, but there are plans for purchases for the firefighters in this FY.

  After presenting the Preliminary Budget for 2020-21, Bruce Boyd moved to adopt the Preliminary Budget 2020-21 as presented, Tim Tschantz seconded, motion approved by unanimous vote as follows:
  Ed Beckenback – Aye
  Tim Tschantz – Aye
  Pat Leach – Aye
  Bruce Boyd – Aye
  Rhea Williamson – Aye

  Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

C. District Manager's Report – Lynn McGarva

- Nothing to report.

D. Firefighters Association Report – Kritters Blevins

- Firefighters happy to be holding trainings in person.
- Moving forward with dual compliant pants, Captain Olson is collecting pant sizes.
- Kritters is thankful to be able to attend the Board Meetings for continuity and connection to the administrative side of the Department.
- Firefighters are happy to be coming together.
- Firefighters are interested in developing a non-profit.

Ed Beckenbach asked how much the dual compliant pants cost. Kritters replied they are $230 pair, and we have over 20 firefighters on the roster, two pair per firefighter. Having two pairs will help with hygiene, among other things.

Bruce Boyd asked if the association handles or is involved in firefighter recruitment. Kritters responded that a regular agenda item at Association meetings is Mentorship; making the department feel very welcoming and open, a cultural change to fire service in general. They have also discussed developing an outreach brochure.

E. LAFCo Report – Ed Beckenbach

No meeting, no report.

F. Fire Safe Council /FireWise Coalition/Ridge FireWise Communities Report – Pat Leach

- Firewise Communities- The San Juan Ridge Taxpayers Association is still planning to put together a mass training for Firewise Communities on the Ridge to coordinate stakeholders and discussing roadway clearing.
- Boyd Johnson pointed out that there are two escape routes from New School Road: one through Red Moon Ranch, one through Sages then Byron. The Firewise Communities and Road Associations in that area need to organize their efforts. Also, Boyd wanted to note that Oak Tree School could use some TLC to become more fire safe; pine needles need to removed from the roof, clearing around buildings, weed whacking, etc.

G. NCFA Report – Pat Leach.

- No meeting, no report.

6. OLD BUSINESS

A. Resolution 2020-06 Capital Improvement Plan Update- Pat Leach

Pat Leach moved to adopt Resolution 2020-06 Capital Improvement Plan Update as presented, Bruce Boyd seconded, motion approved by unanimous vote as follows:
Ed Beckenback – Aye
Tim Tschantz – Aye
Pat Leach – Aye
Bruce Boyd – Aye

Rhea Williamson – Aye

Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

B. Auditor Discussion – Pat Leach

Pat Leach reached out to three auditor firms, all of which have worked with Fire Departments/Districts in Nevada County. Zack Pehling was the only auditor of the three that showed any interest in taking us on as clients. Zack Pehling came highly recommended by Nevada County Consolidated Fire District. All the local Fire Departments/Districts use Smith and Newell.

Ed Beckenbach proposed the Finance Committee prepare a specific recommendation for an Auditor to the Board at the September meeting.

7. NEW BUSINESS

A. Discussion of points and questions raised in Correspondence – Ed Beckenbach

Ed Beckenbach pointed out that although much of Boyd's letter had to do with financial matters, included in the Board Packet is a series of relevant questions answered by Gary Bell, the Districts Counsel.

Boyd Johnson asked how Board Members communicate advise from Counsel without it being a serial meeting, and when will they chose to sit on the information and not disseminate. Ed Beckenbach responded that relevant information received is forwarded to Board Members as needed.

Boyd Johnson asked Board Members access Counsel as there is no formal policy. Bruce Boyd shared that he will first confer with the Chair who will chose to contact Counsel, an informal policy that could be made into a formal policy. Counsel will advise if the information needs to be shared with the entire Board. Counsel understands the Brown Act and requirements of the Board, he is not a passive participant.

Bruce Boyd read a policy regarding Board positions highlighting that there is no rule of automatic rotation of Board positions.

Pat Leach thanked Boyd Johnson for bringing attention to the issues he addressed in the letter. Pat addressed the following points raised in the letter:

- From paragraph 1- two highlights from the Audit, which were the only deficiencies noted in the audit. Pat Leach mentioned the Corrective Action Plan included in the Audit was likely addressed by Tracy Corris, she was not involved in that.
- QuickBooks- Pat Leach wanted to make clear that while we will be starting a new company in QuickBooks, we will not be severing ties with the previous version. The previous Quick Books company will be backed up in multiple formats.

Boyd Johnson wanted to point out that the Board still has not discussed the audit in depth, and suggested the Board was not paying attention. The Auditor referred to "unidentified journal entries", Boyd asked why this has not been discussed publicly.

From Boyd's perspective, there are times the Board appears to approve financial documents without really understanding them. Lynn McGarva made the point that auditors will often conduct journal entries to change how entries are categorized. Boyd replied that an Auditor is making changes and the Board is not discussing it.

Pat Leach wanted to assure Boyd that she is not dropping the subject of the audit, but she has not discovered the origin of the issues identified. Regarding the $18,000 surplus, the District's money is held by the County, there is no reason to suspect that fraud or criminal activity has occurred. The investigation is ongoing.

Pat Leach referenced a line in the letter in which Boyd claimed the Board spent thousands of dollars on defamation against him. Pat asked to see what Boyd was referring to for further discussions.

Pat Leach acknowledged when Boyd Johnson referred to the expertise of Catherine Rice and Liz Walsh. Pat was happy to announce that both individuals are still actively working with the Department in some capacity.

Boyd Johnson suggested the Board replace the Pledge of Allegiance with a part of the Brown Act which points out a Boards responsibility to be open and transparent to the public. Pat Leach said she would love to add that verbiage to our website but would like to continue to pledge the flag at each meeting.

Rhea Williamson relayed that she sensed Boyd Johnson's frustration in the letter, and asked him to review the April 28th Board Meeting Minutes, in which she asked specific questions regarding the audit. Although Rhea is new to the Board, she felt accused by Boyd's letter. Rhea wanted to assure Boyd that the Board is working for the good of our community and Board Members are paying attention.

Liz Walsh wanted to point out that she was shocked at the items that were highlighted in the audit, and she agreed with the concerns raised by Boyd Johnson. She sees the new Board and managers are taking this to heart and are working to correct this, time to move on and make things better.

B. Biennial Notice for Conflict of Interest Codes – Ed Beckenbach

The Political Reform Act requires every agency to review its conflict of interest code biennially. The District updated said code October, 2019, and has taken the necessary steps to inform the County.

C. Resolution 2020-07 Fee Schedule for Cases of Negligence, Criminal Activity, and False Alarms FY 2020-21 – Ed Beckenbach

Ed Beckenbach provided a summary of this annual requirement. A discussion ensued clarifying how the rates are determined and billed.

Bruce Boyd moved to adopt Resolution 2020-07 Fee Schedule for Cases of Negligence, Criminal Activity, and False Alarms FY 2020-21, Pat Leach seconded, motion approved by unanimous vote as follows:

Ed Beckenback – Aye
Tim Tschantz – Aye

Pat Leach – Aye
Bruce Boyd – Aye
Rhea Williamson – Aye

Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

D. **First Reading of Proposed Changes to Organizational Manual Section 2300 – Pat Leach**
Pat Leach read the proposed changes to section 2300 of the Organizational Manual. Primary changes made to Mitigation Fee Refunds, Payroll Processing, as well as financial processes to reflect changes initiated by the County Auditor Controller Department.

Rhea Williamson asked for the language on Mitigation Fee Refunds to specify refund requests must be made within one year of receipt of payment.

There will be a second reading of the proposed changes at the September Board Meeting.

E. **Water Tank Storage Discussion – Rhea Williamson**
Rhea Williamson is interested in obtaining written specification for water storage for fire protection, then make that information accessible to our residents.

Bruce Boyd remarked when someone applies for a building permit at the County, the County Fire Planner makes certain requirements for water storage, and they have the handle for the installation of tanks, hydrants, and sprinklers. A handout would be helpful. However, the District establishing larger storage tanks around the District would probably be more helpful than many smaller tanks.

Boyd Johnson said we have a handout at the office for residents that want to put water storage on their property for fire protection, different than when accessing a permit. Residents should also contact the Fire Department and discuss with a Chief. We can provide guidance but will not be responsible for inspection. We could find what we have and put it on the website.

Ed Beckenkach believes the District should consider installing additional water storage throughout the District.

8. **NEXT MEETING:** September 22, 2020, at 7:00 PM.
9. **ADJOURNMENT:** Meeting adjourned at 9:18 PM.

Heidi Ryan
Heidi Ryan, Board Secretary

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July & August
Statistics

NSJFPD INCIDENT RESPONSE DETAIL July 2020

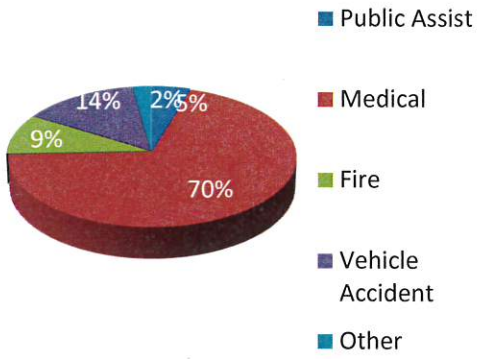
Date	Type	Location	Minutes	Responders	Notes	Out of District	Response Time
7/2	MA	Brotherhood (014500)	61	5	SNMH Transport		13
7/2	MA	Birchville (014540)	39	5	SNMH Transport		24
7/3	DSC	Tyler Foote (14595)	26	1	extinguished		10
7/4	MA	Tulane (014758)	49	3	Patient Contact		9
7/8	VA	Hwy 49(015108)	15	2	canceled	*	
7/8	VA	Sweetland (015134)	4	2	canceled		
7/8	MA	Stotler (015157)	20	3	Released by NCSO		8
7/10	VA	Tyler Foote (015350)	268	5	Non-Injury		13
7/11	MA	Pleasant Valley (015448)	67	3	Medic 44 Transport		27
7/11	MA	Hwy 49 (015455)	44	1	Patient Refused		21
7/11	PA	Tyler Foote (015472)	20	3	Public Assist		14
7/11	MA	Bridgeport (015485)	66	3	Medic 44 Transport	*	26
7/12	HC	Sweetland (015531)	11	3	Non-Injury		8
7/12	MA	Robinson (015556)	53		SNMH Transport		12
7/12	MA	Hoyts Crossing (015571)	136	4	SNMH Transport		18
7/12	VA	Tyler Foote (015574)	89	2	SNMH Transport		12
7/12	MA	Purdon Crossing (015588)	70	4	SNMH Transport		14
7/12	MA	Cherokee (015604)	69	2	Patient Contact		68
7/13	MA	Hwy 49/Flume (15619)	36	1	canceled		
7/13	MA	Hoyts Crossing (015686)	74	1	SNMH Transport		20
7/13	MA	Bridgeport (015694)	52	2	Patient Contact		19
7/14	MA	Milhous (015800)	29	4	SNMH Transport		13
7/15	MA	Old Mill (015821)	56	3	UTL		24
7/15	MA	Pleasant Valley (015824)	44	1	Medic 44 Transport		19
7/15	PA	Robinson (015859)	20	3	Patient Contact		6
7/17	FW	Pleasant Valley (016004)	207	3	extinguished		11
7/17	MA	Tyler Foote (016008)	48	1	SNMH Transport		12
7/17	MA	Bridgeport (016050)	12	1	canceled		
7/19	MA	Independence Train (016225)	188	2	Patient Contact		16
7/19	MA	Bear Trap (016240)	103	3	Patient Contact		
7/20	MA	Bridgeport (016352)	9	1	canceled		
7/20	MA	Hwy 49 (016359)	52	2	SNMH Transport		11
7/20	DSC	Birchville (016398)	16	3	False Alarm		13
7/21	FS	N. Bloomfield (016418)	5	1	False Alarm		
7/21	MA	Helm (016468)	60	1	SNMH Transport		23
7/22	MA	Bridgeport (016552)	21	2	canceled		
7/22	MA	Pleasant Valley (016580)	40	3	Medic 44 Transport		17
7/22	VA	Hwy 49 (16586)	70	3	SNMH Transport		3
7/24	MA	Blind Shady (016687)	133	1	SNMH Transport		67
7/26	MA	Wild Fern (016976)	50	2	canceled		

7/29	MA	Hyatt (017241)	43	2	SNMH Transport		37
7/29	VA	Hwy 49 (017330)	14	1	canceled		
7/31	MA	Milhous (017478)	33	2	SNMH Transport		33

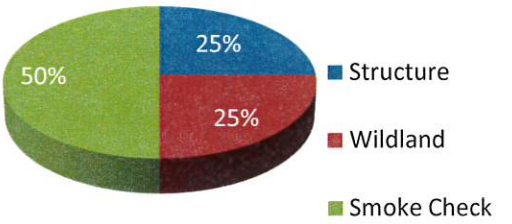
Total Calls:	**43**
Total Man Hours:	**112.53**
Average FF/Call:	**2.3**

North San Juan Fire Department
Call Details
July 2020

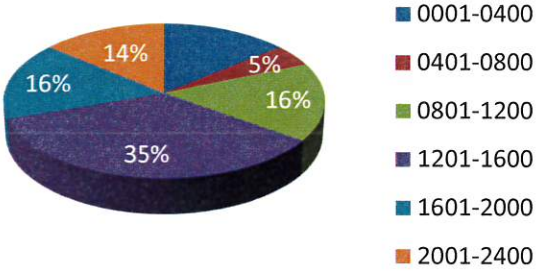
Call Type



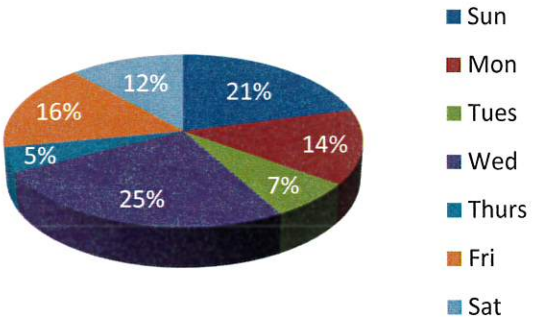
Fire Type



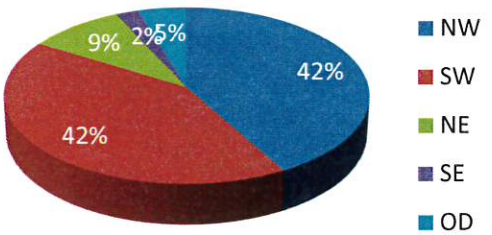
Time of Day

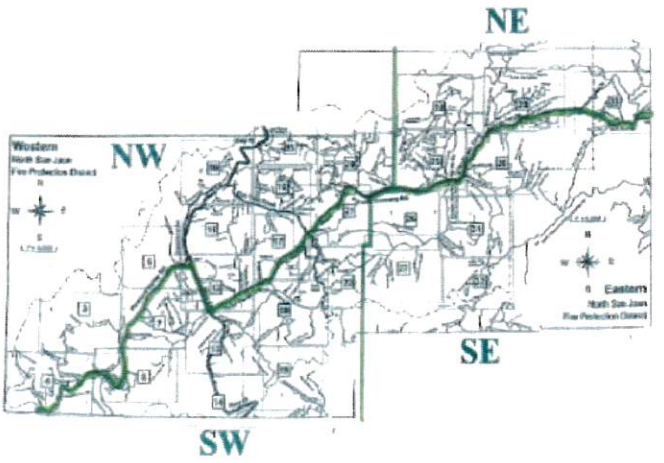


Day of Week



District Area



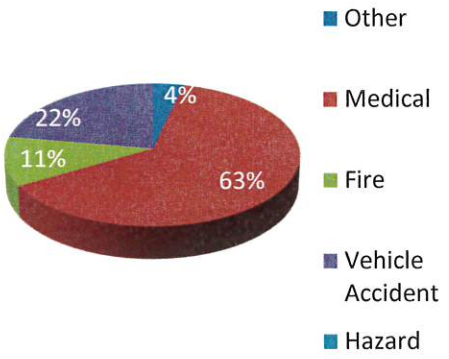


NSJFPD INCIDENT RESPONSE DETAIL August 2020

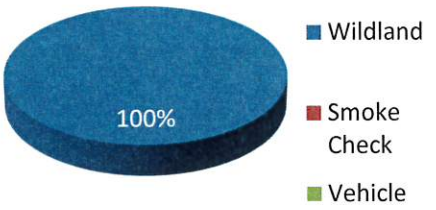
Date	Type	Location	Minutes	Responders	Notes	Out of District Responses	Response Time
8/1	MA	Ridge Road (017648)	31	2	Cancelled	*	
8/2	MA	S. Yuba (017688)	82	2	Patient Contact	*	16
8/3	FW	Cruzon (017823)	83	7	extinguished		24
8/3	MA	Weeds Point (017830)	179	2	Released	*	39
8/6	VA	Cicadia (30018)	58	2	CalStar transport		17
8/7	MA	S. Yuba (018245)	23	4	False Alarm	*	16
8/8	MA	Malakoff (018273)	106	5	Care Flight transport		13
8/8	VA	Sweetland (018293)	69	4	non-injury		5
8/8	MA	S. Yuba Bridge (018312)	71	3	Patient Contact		13
8/9	MA	Oregon Creek (018403)	85	4	Patient Contact	*	64
8/10	MA	Hoyt's Crossing (018518)	64	1	SNMH Transport		20
8/10	MA	Helm (18542)	75	2	SNMH Transport		17
8/12	VA	Marysville Rd (018697)	55	1	Bi-County transport	*	23
8/13	FW	Trails End (018827)	201	7	extinguished		13
8/14	MA	Buttermilk (018927)	21	2	Cancelled		
8/15	MA	Moors Flat (019058)	183	1	SNMH Transport		79
8/17	FW	Jones Bar (019231)		3		*	
8/17	VA	Hwy 49 (019250)	24	4	UTL		
8/17	VA	Independence Trail (019288)	13	3	Cancelled		
8/18	MA	School St (019424)	108	2	Patient Contact		18
8/19	MA	School St (019467)	6	1	Cancelled		
8/21	MA	Hwy 49 (19625)	46	1	Patient Contact		16
8/21	MA	Flume St (19628)	99	2	Patient Contact		11
8/21	O	Pathfinder (019697)	49	4	False Alarm		11
8/21	MA	Gold Country Mobile (019705)	52	4	SNMH Transport		13
8/26	VA	Shady Creek (020101)	52	1	Patient Contact		6
8/28	MA	Purdon (020322)	40	3	SNMH Transport		17
					Total Calls:	**27**	
					Total Man Hours:	**96.83**	
					Average FF/Call:	**2.9**	

North San Juan Fire Department
Call Details
August 2020

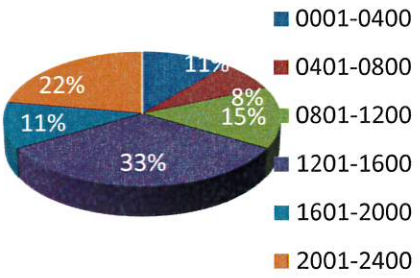
Call Type



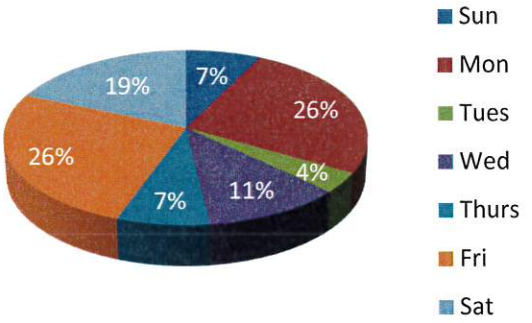
Fire Type



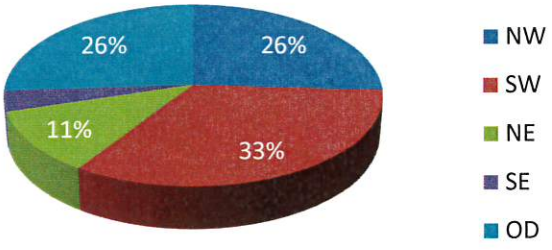
Time of Day

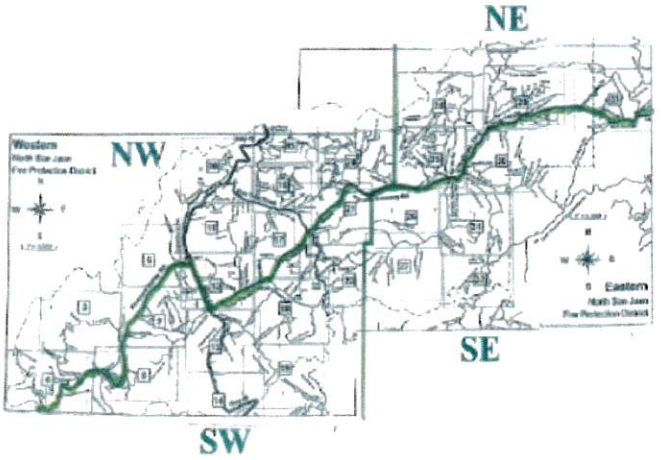


Day of Week



District Area





NORTH SAN JUAN VOLUNTEER FIRE DEPARTMENT

2020 SUMMARY/YEAR TO DATE ACTIVITIES

Emergency Response	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Medical Aid	9	14	9	13	16	29	30	17					**137**
Vehicle Accident	1	3	3	1	3	4	6	6					**27**
Fire - Structure	2		2				1						**5**
Fire - Wildland		6	2	3			1	3					**15**
Fire - Structure/Wildland													**0**
Fire - Vehicle	1	1		1		1							**4**
Fire - Vehicle/Wildland													**0**
Fire - Smoke Check	1	5	5	4	3		2						**20**
Fire - Debris Check						1							**1**
Fire - Other													**0**
Fire - False Alarm													**0**
Fire - Menace Standby			1			1							**2**
Hazard	4		5				1						**10**
Public Assist	3	1					2						**6**
Other			1		2	1		1					**5**
Totals:	**21**	**30**	**28**	**22**	**24**	**37**	**43**	**27**	**0**	**0**	**0**	**0**	**232**

2020 Monthly Totals:	21	26	28	22	24	37	43	27	0	0	0	0	**228**
2019 Monthly Totals:	18	31	23	22	29	33	35	33	27	40	33	23	**347**
2018Monthly Totals:	24	23	24	25	30	38	40	37	28	27	25	26	**347**
2017 Monthly Totals:	31	35	21	17	25	33	51	40	34	32	16	15	**350**
2016 Monthly Totals:	21	13	25	24	25	34	30	36	23	31	21	23	**306**

Other Activities	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Department Training	4	4	3	4	3	3	5	3					**29**
Special Training			1			4	2	2					**9**
External Training		2				2							**4**
Work Party		1											**1**
Public Education													**0**
Public Service													**0**
Totals:	**4**	**7**	**4**	**4**	**3**	**9**	**7**	**5**	**0**	**0**	**0**	**0**	**43**

Out of District Responses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2020 Monthly Totals:	1	2	2	2	1	4	2	7					**21**
2019 Monthly Totals:	3	1	8	6	6	5	8	6	3	1	4	3	**54**
2018 Monthly Totals	3	1	1	2	7	6	8	4	7	1	5	2	**47**
2017 Monthly Totals:	5	1	3	3	2	7	18	4	4	6	1	0	**54**
2016 Monthly Totals:	1	2	1	3	4	2	12	12	6	7	2	3	**55**

Previous Years Summary				
2020	**2019**	**2018**	**2017**	**2016**
137	189	207	198	185
27	50	40	60	42
5	7	8	8	6
15	9	21	22	16
0	0	0	0	0
4	13	1	5	7
0	1	2	0	0
20	8	25	7	11
1	31	5	8	2
0	0	0	0	1
0	2	9	9	9
2	0	0	1	2
10	19	8	17	5
6	13	18	15	14
5	5	3	0	6
232	**347**	**347**	**350**	**306**

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Financials

NORTH SAN JUAN FIRE DISTRICT
Cash On Hand
As of August 30, 2020

	August 30, 2020
ASSETS	
Current Assets	
Checking/Savings	
10250 · Tri-Counties Bank	$ 500.00
10717 · Measure Q - Nevada County	$ 133,730.68
10720 · General Fund - Nevada County	$ 121,218.77
10777 · Mitigation Fund - Nevada County	$ 18,075.64
Total Checking/Savings	$ 273,525.09
Total Current Assets	$ 273,525.09

NORTH SAN JUAN FIRE DISTRICT
Deposit Detail
July through August 2020

Type	Date	Name	Account	Amount
Deposit	07/10/2020		**General Fund**	**6,859.28**
		Nevada County	Current Secured Tax	-2,450.06
		Nevada County	Prior Unsecured Tax	-68.84
		Nevada County	Supplemental Secured Tax	-225.07
		Nevada County	Supplemental Secured Tax	-1,837.43
		Nevada County	Supplemental Unsecured Tax	-0.44
		Nevada County	Proposition 172 Public Safety	-2,277.44
TOTAL				**-6,859.28**
Deposit	07/13/2020		**General Fund**	**170.00**
		Anonymous	Donations-Cash	-20.00
		Nielsen	Donations-Cash	-50.00
		AFS Construction	Donations-Cash	-100.00
TOTAL				**-170.00**
Deposit	07/16/2020		**Mitigation Fund**	599.44
		Darcie Duncombe	Mitigation Fee Revenue	-283.20
		O'Brien	Mitigation Fee Revenue	-316.24
TOTAL				**-599.44**
Mitigation Fund Expenditure				
	07/15/2020	Redmond	Refund - Sprinklers Installed	584.10
			Measure Q	
			Revenue	0.00
Measure Q Expenditure				0.00

COUNTY OF NEVADA

DATE: 09/15/2020

NEVADA COUNTY
CASH DISBURSEMENTS

TIME: 13:55:37
FUND - 6720 - General Fund
NORTH SAN JUAN FIRE DIST
JULY 2020

DATE	VENDOR	EXPENDITURES	DESCRIPTION
07/02/20	FF RANCH FIRE	5,439.88	RANCH FIRE PAY
07/02/20	FF RANCH FIRE	6,058.00	RANCH FIRE PAY
07/02/20	FF RANCH FIRE	6,291.33	RANCH FIRE PAY
07/08/20	LAFCO	296.00	20/21 LAFCO
07/15/20	PAYROLL LIABILILTY	768.08	IRS PAYROLL TAX
07/15/20	HEIDI L RYAN	24.50	FINGER PRINTING
07/15/20	MARK ROLAND	31.00	EMR RECERT
07/15/20	FDAC FASIS	52.79	Life Ins
07/15/20	FDAC FASIS	52.79	Life Ins
07/15/20	R LYNN MCGARVA	56.50	REIMBRS LIVE SCAN
07/15/20	NYIMA R FITZMAUR	57.52	FLOWERS
07/15/20	MARK ROLAND	75.00	DOT PHYSICAL
07/15/20	GOLD COUNTRY COP	89.17	COPIER LEASE
07/15/20	WILLIAM J GREEN	100.00	FF CE TRAINING
07/15/20	NORTHERN SIERRA	178.13	PROPANE
07/15/20	STAN BOYETT AND	209.60	FUEL
07/15/20	GRASS VALLEY AIR	360.00	HVAC ANNUAL
07/15/20	RICE BUSINESS SO	364.50	PAYROLL/TAXES
07/15/20	NYIMA R FITZMAUR	498.75	YARD MAINTENANCE
07/15/20	US BANK	1,523.94	CAL CARD
07/15/20	FIRE AGENCIES SE	7,347.00	WORK COMP INS
07/15/20	PAYROLL STATE TA	148.87	PAYROLL TAX

07/15/20	PAYROLL STATE TA	742.53	PAYROLL TAX
07/17/20	FIRE DISTRICTS A	375.00	MEMBERSHIP
07/17/20	FAIL SAFE TESTIN	494.30	LADDER TESTING
07/17/20	A T AND T	731.63	INTERNET SERVICE
07/17/20	US BANK	2,145.38	CAL CARD
07/17/20	LIFE ASSIST INC	107.24	SAFE GLASSES/BANDGES
07/17/20	STAN BOYETT AND	179.18	FUEL
07/17/20	A T AND T CALNET	203.45	BROADBAND
07/17/20	HENNIGS AUTOMOTI	203.71	6134 SERVICE
07/17/20	WINTER STREET DE	324.00	WEBSITE MANAGEMENT
07/17/20	LIFE ASSIST INC	325.38	RESPONDER EMS PACK
07/17/20	COLANTUONO HIGHS	1,887.96	GENERAL COUNSEL
07/17/20	NEVADA COUNTY PU	63.14	BUDGET/CAP PLAN POSTING
07/17/20	CALIFORNIA DEPAR	79.00	BACKGROUND CHECK
07/17/20	WINTER STREET DE	90.25	WEBSITE MANAGEMENT
07/17/20	NEVADA COUNTY PU	96.92	SECOND POSTING BUDGET
07/17/20	WINTER STREET DE	102.92	WEBSITE MANAGEMENT
07/17/20	LIFE ASSIST INC	119.22	ELECTRODES
07/17/20	LIFE ASSIST INC	346.92	SUCTION SUPPLIES
07/22/20	FF	15.03	2ND QTR PAID CALL
07/22/20	FF	15.03	2ND QTR PAID CALL
07/22/20	FF	30.07	2ND QTR PAID CALL
07/22/20	FF	45.11	2ND QTR PAID CALL
07/22/20	FF	60.15	2ND QTR PAID CALL
07/22/20	FF	75.19	2ND QTR PAID CALL

07/22/20	FF	433.48	2ND QTR PAID CALL
07/22/20	FF	451.62	2ND QTR PAID CALL
07/22/20	FF	511.81	2ND QTR PAID CALL
07/22/20	FF	532.10	2ND QTR PAID CALL
07/22/20	FF	553.78	2ND QTR PAID CALL
07/22/20	FF	568.21	2ND QTR PAID CALL
07/22/20	FF	617.04	2ND QTR PAID CALL
07/22/20	FF	647.76	2ND QTR PAID CALL
07/22/20	FF	674.11	2ND QTR PAID CALL
07/22/20	FF	719.21	2ND QTR PAID CALL
07/22/20	FF	756.66	2ND QTR PAID CALL
07/22/20	FF	764.31	2ND QTR PAID CALL
07/22/20	FF	798.01	2ND QTR PAID CALL
07/22/20	FF	839.36	2ND QTR PAID CALL
07/22/20	FF	980.16	2ND QTR PAID CALL
07/22/20	FF	1,027.35	2ND QTR PAID CALL
07/22/20	FF	1,130.56	2ND QTR PAID CALL
07/22/20	ADMIN	1,397.79	JULY 2020 PAYROLL
07/22/20	ADMIN	1,476.82	JULY 2020 PAYROLL
07/22/20	ADMIN	1,629.72	JULY 2020 PAYROLL
TOTAL July 2020		55,391.92	

COUNTY OF NEVADA

DATE: 09/15/2020

NEVADA COUNTY
CASH DISBURSEMENTS

TIME: 13:55:37
FUND - 6720 - General Fund
NORTH SAN JUAN FIRE DIST
AUGUST 2020

08/03/20	LIFE ASSIST INC	71.07	MEDICAL SUPPLIES
08/03/20	BARBARA RACHEL W	75.00	CLEANING STATION
1			
08/03/20	WILLIAM J GREEN	100.00	FF CE TRAINING
08/03/20	LIFE ASSIST INC	326.38	EMS RESPONDER
PACK			
08/03/20	LIFE ASSIST INC	365.52	SPLINTER OUT,
WRAPS, GUAZE, STETHESCOPE TUBING			
08/03/20	LIFE ASSIST INC	508.08	GLUCOSE,
NALONONE, GASKETS, IV KITS			
08/03/20	BANNER COMMUNICA	48.83	RADIO REPAIR
08/03/20	NEVADA COUNTY PU	61.17	POST BUDGET
08/03/20	NEVADA COUNTY PU	68.22	POST CAP PLAN
08/03/20	NEVADA COUNTY PU	108.50	POST CAP PLAN
BUDGET			
08/03/20	LIFE ASSIST INC	318.17	OXYGEN
REGULATOR, IV START KIT, ASPIRIN, NASAL CANULA			
08/03/20	A T AND T	731.63	INTERNET
08/07/20	PAYROLL STATE TA	224.89	PAYROLL TAX
08/07/20	PAYROLL STATE TA	666.62	PAYROLL TAX
08/07/20	PAYROLL LIABILIT	6,445.00	PAYROLL TAX

08/14/20	SHAWN P OLSON	8.05	DUMP RUN
08/14/20	SHAWN P OLSON	19.06	TIE DOWNS
08/14/20	CHRIS L DORN	24.66	CHAINSAW CHAIN
08/14/20	ANDY GUETEBIER	50.74	AC UNIT REFRID
08/14/20	KENNAN & ASSOCIA	52.79	LIFE INS
08/14/20	HILLS FLAT LUMBE	61.76	PAINT
08/14/20	GOLD COUNTRY COP	66.88	COPIER MAINT
08/14/20	JERROD M HAYDEN	176.00	LIVE SCAN/SSV CERT
08/14/20	AIRGAS INC	178.27	OXYGEN
08/14/20	LES SCHWAB TIRE	179.71	6134 BATTERY
08/14/20	WOLF CREEK PRODU	200.00	BANDANAS/DONATION
08/14/20	A T AND T CALNET	205.34	INTERNET SERVICE
08/14/20	HEAUSER'S PLAZA	317.96	TIRES/SERVICE
08/14/20	RICE BUSINESS SO	375.00	PAYROLL/TAXES
08/14/20	NYIMA R FITZMAUR	498.75	STATION 3 YARD MAINT
08/14/20	PALMER ENTERPRIS	528.47	6182 SERVICE
08/14/20	STAN BOYETT AND	581.94	FUEL
08/14/20	HENNIGS AUTOMOTI	650.11	6164 SERVICE
08/14/20	PALMER ENTERPRIS	1,121.82	6191 SERVICE / FIX LIGHT
08/14/20	INTERSPIRO INC	1,697.90	SCBA MAINTENANCE/ TEST
08/14/20	US BANK	2,073.82	CAL CARD
08/21/20	LIFE ASSIST INC	12.92	INFECTIOUS

CONTROL KIT			
08/21/20	PACIFIC GAS AND	7.18	POWER
08/21/20	DMV	32.00	REGISTRATION
08/21/20	FIRE DISTRICTS A	52.79	LIFE INSURANCE
08/21/20	ZAP MFG INC.	172.00	ADDRESS SIGNS
08/21/20	STAN BOYETT AND	408.81	FUEL
08/21/20	LIFE ASSIST INC	461.24	COLD PACKS, SPLINTS, GLOVES
08/21/20	COLANTUONO HIGHS	700.00	GENERAL COUNSEL
08/21/20	LIFE ASSIST INC	790.03	BATTERY, SUCTION UNIT, SUPPLIES
08/21/20	ADMIN	1,033.55	AUGUST 2020 PAY
08/21/20	ADMIN	1,188.34	AUGUST 2020 PAY
08/21/20	ADMIN	1,397.79	AUGUST 2020 PAY
08/28/20	PAYROLL STATE TA	90.03	PAYROLL TAX
08/28/20	PAYROLL LIABILIT	87.60	PAYROLL TAX
TOTAL August 2020		26,232.39	
TOTAL REPORT FOR JULY AND AUGUST 2020		81,624.31	

NORTH SAN JUAN FIRE DISTRICT
CAL CARD List by Vendor
May 22 through August 22, 2020

	Date	Memo	Amount
Amazon.Com			
	07/09/2020	Windshield Wiper Fluid	13.93
	07/09/2020	Tents and Emergency Meals	1,178.78
	07/20/2020	Brake Fluid and Textbook	28.03
	07/22/2020	Shop Towels	134.05
	07/22/2020	Socket Set 108 Piece	75.68
American Red Cross			
	07/10/2020	CPR Training	150.00
B & C Home Center			
	07/09/2020	Ace Hardware - Extension Cord, Water Softner, 12V Battery and	195.46
Banner Communications & Electronics			
	07/10/2020	Radio Repairs	121.95
Cal Chamber Store			
	07/13/2020	Labor Posters	84.30
Dish Network			
	07/08/2020	Monthly Charge	138.60
	07/22/2020	07/16-08/15/20 TV Service	68.16
DXE Medical			
	07/17/2020	Medical Supplies ? Waiting on Packing slip or Receipt	100.00
Pay Pal - SSVEMS			
	06/16/2020	Membership	68.00
Prime Video			
	06/19/2020	Unknown Video	4.99
Siteground Hosting			
	06/17/2020	Hosting Web and Internet	214.20
Staples			
	06/03/2020	Copy Paper, Binders, Hanging File Folders, Batteries, Ink Cart	396.38
	06/16/2020	Lithium Batteries, Presentation Folders	105.18
	07/09/2020	Sandwich Bags	29.57
	07/09/2020	Garbage Bags / Aluminum Clip Boards, Multipurpose Cleaner	160.35
	07/13/2020	Labels, Lynn's Chair, Binder Clips	337.63
	07/27/2020	Label Maker	54.89
	08/11/2020	Post it Notes	61.02
UPS Store - Grass Valley			
	08/04/2020	UPS - Ship SCBA's to Redding	102.99
Verizon Wireless			
	06/17/2020	Cell Phones for April and May 2020	181.70
	07/22/2020	Two Months Service for 16 Cell phones	183.38
Zoom			
	06/22/2020	June Monthly Charge	14.99
	07/28/2020	Monthly Charge July	14.99
		TOTAL CHARGES JULY AND AUGUST	4,219.20

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Mitigation Report FY 2019-20

North San Juan Fire Protection District
Mitigation Fund (AB 1600) Report
FY 2019/2020

The fee rate schedule did not change during the year. Total 2019-2020 revenue from permits issued was $6,953.86. Annual interest earned for the fund was $168.07. Two reimbursements were made to property owners who installed sprinkler systems of $951.90. No expenditures were paid during 2019/2020. The fiscal year ended with a balance in the Mitigation Fund of $17,123.56

Beginning Fund Balance (July 1, 2019)	$10,953.53
Ten (10) permits issued	$6,953.86
Fund interest	$168.07
Refund to Property Owners	0.00
Lease Payments	0.00
Other Payments	0.00
Ending Fund balance (June 30, 2020)	$18,075.46

The Board approved a 2020-2021 preliminary budget for expenditures from the Mitigation (AB 1600) fund to pay the District's lease-purchased fire apparatus due to arrive in late October 2020. The fund balance is slated to service District debt for equipment in the 2020-2021 fiscal year.

The following statistics are provided for information:

Month	Permits Issued	Total Square Feet
July	1	2300
August	1	1512
September	2	4144
October	1	720
November	0	0
December	0	0
January	0	0
February	3	4393
March	1	820
April	0	0
May	1	1728
June	1	536
TOTAL	**11**	**16,153**

This report has been provided in compliance with Section #66006, sub-paragraph (b) of the California Government Code.

Presented to the Board September 22, 2020

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Prop 172 Report

FY 2019-20

NORTH SAN JUAN
FIRE PROTECTION DISTRICT
Post Office Box 299, North San Juan, CA 95960
(530) 292-9159 • Fax: (530) 292-1417
e-mail: info911@nsjfire.org • www.nsjfire.org

Serving Since 1862

September 22, 2020

County of Nevada
County Executive Office
950 Maidu Avenue
Nevada City, CA 95959

ANNUAL REPORT PROPOSITION 172 FUNDS 2019-20

Please find enclosed a copy of the above referenced report detailing the Proposition 172 activities of the North San Juan Fire Protection District during the fiscal year 2019-20.

In the past the District would receive a form, "Annual Report for Fiscal Year Proposition 172 Funds" to complete and submit. North San Juan Fire Protection District has not received a form or letter from your office. A copy of the previous fiscal year has been amended to fulfill the requirement for the 2019-20 fiscal year. We are hoping that the form enclosed will suffice for meeting the requirement. Please do not hesitate to contact the District with any questions or concerns.

Respectfully,

Lynn McGarva

Lynn McGarva
Finance District Manager

Cc: Board of Directors

ANNUAL REPORT FOR 2018--19 PROPOSITION 172 FUNDS

Please fill out the form below detailing your entity's usage of Prop 172 funds in the 2019-20 Fiscal Year. Providing this information satisfies the reporting requirements of the resolution authorizing allocation of Proposition 172 funds to Fire Districts.

Entity Name: North San Juan Fire District

$29221.80 Total **Proposition 172 Revenue** received in 2019-20

Was 100% of the revenue spent on Public Safety related activities? Please circle one:
(Yes)/No If "No" please explain: _____

How many Defensible Space Advisory Visits were completed in 2018-19: 14

If Proposition 172 funds were spent on specific purposes (i.e. equipment purchased specifically with Prop 172) please list the items and amounts.

Item	Amount
Total:	

If Proposition 172 funds were used for general purposes, please list the amounts in the following categories.

Item	Amount
Employee Costs	0
Services and Supplies	29,221.80
Capital Expenditures	0
Other Charges	0
Total:	29,221.80

The Board of Supervisors adopted the Hazardous Vegetation Abatement Ordinance to assist homeowners to meet defensible space requirements, and as a tool to assist Fire Districts with enforcing relevant fire codes. Please describe efforts taken in support of the ordinance in the 2019-20 fiscal year:
62 Defensible Space Visits conducted; 13 neighborhood "coffees" held; 4 public meetings w/guest speakers held; distribution of Firewise material throughout District with food and activities during fire prevention week 2019.

The County Office of Emergency Services has implemented the Ready Nevada County program to raise public awareness and community preparedness. Please describe efforts taken in support of this program.
Activities resulted in over 700 interactions plus inspections for residential fire sprinklers and commercial businesses - Educational resources are featured on our website - plus in person consultations

Lynn McGarva
Print Name

Lynn McGarva
Signature

District Manager F+F
Title

09/22/20
Date

Please return this form by _____ to avoid any delay in issuing payments. Return form to:

County of Nevada
County Executive Office
950 Maidu Avenue, Nevada City, CA 95959

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Auditor Contract

August 11, 2020

North San Juan Fire District
P.O. Box 299
North San Juan, CA 95960

Dear Board:

We are pleased to confirm our understanding of the services we are providing for North San Juan Fire District for the year ended June 30, 2020,. We will audit the Statement of Net Position, Statement of Activities and where applicable the Statement of Revenues, Expenditures, and Change in Fund Balance, Balance Sheet and Statement of Cash Flows of North San Juan Fire District as of and for the year ended North San Juan Fire District.

Accounting standards generally accepted in the United States of America call for certain required supplementary information (RSI) to accompany the basic financial statements. The Governmental Accounting Standards Board also considers this information a necessary part of financial reporting as it provides perspective to the basic financial statements. Therefore, as part of this engagement, we will apply limited procedures to North San Juan Fire District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will primarily consist of inquiries of management regarding their methods of measurement and presentation. However, we will not express an opinion or provide any assurance on this RSI as our limited procedures do not provide us with sufficient evidence to do so under our professional standards. Consequently, the financial statements we present to you will include the following required RSI that will not be audited and, as such, our report will disclaim an opinion on this RSI:

- Management's Discussion and Analysis

We also understand that supplementary information other than RSI will accompany North San Juan Fire District's basic financial statements. In accordance with auditing standards generally accepted in the United States of America, we will apply auditing procedures and other additional procedures deemed necessary to the following supplementary information accompanying the basic financial statements in order to provide an opinion on this information in relation to the financial statements as a whole.

Objective

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the additional supplementary information referred to above when considered in relation to the financial statements taken as a whole.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards (GAAS). Our professional standards as defined by GAAS require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement and are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. As such, our audit will involve performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and will include tests of the accounting records of North San Juan Fire District and other procedures we consider necessary. The procedures we determine necessary will depend on our "auditor's" judgment and will be based, in part, on our assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. If our opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or form an opinion, we may disclaim an opinion or not issue a report.

Audit Procedures

Our audit will involve performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and will include tests of the accounting records of North San Juan Fire District and other procedures we consider necessary. The procedures we determine necessary will depend on our "auditor's" judgment and will be based, in part, on our assessment of the risks of material misstatement of the financial statements, whether from errors, fraudulent financial reporting, misappropriations of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. 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. If we deem it appropriate, our procedures will also include tests of documentary evidence supporting the transactions recorded in the accounts, may include tests of the physical existence of inventories, and will include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters. These representations will include acknowledging our assistance with the preparation of your financial statements, the supplementary information, and notes accompanying these documents, and that you have reviewed and approved these documents, approved their release, and that you have accepted responsibility for them.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected by our firm, even though our audit is properly planned and performed in accordance with GAAS and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform you, or the appropriate level of management, of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

In making our risk assessments, we will consider internal controls relevant to the preparation and fair presentation of the North San Juan Fire District's financial statements in order to design audit procedures that are appropriate in the circumstances. However, our audit procedures are not designed for the purpose of expressing an opinion on the effectiveness of your internal control. In accordance with our professional standards, we will communicate in writing to the appropriate level of management and those charged with governance matters concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of North San Juan Fire District's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion. Management maintains the responsibility for identifying and ensuring that North San Juan Fire District complies with applicable laws, regulations, contracts, and other agreements.

Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

Zach Pehling is the engagement partner for the audit services specified in this letter. His responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Responsibilities of Management and Those Charged with Governance

As part of our engagement, we may advise you about appropriate accounting principles and their application; however, the management of North San Juan Fire District acknowledges and understands that the final responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America remains with you. This responsibility includes the financial statements, all accompanying information, and the representations that accompany them. As such, the management of North San Juan Fire District is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Other management responsibilities include maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.

By your signature below, you also acknowledge that the management of North San Juan Fire District is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements, and all accompanying information, that are free from material misstatement, whether due to fraud or error. This responsibility includes the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the North San Juan Fire District and the respective changes in financial position and where applicable, cash flows, in conformity with accounting principles generally accepted in the United States of America. In addition, management is also responsible for having appropriate programs and controls in place to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the organization that involves management, employees who have significant roles in internal control, regulators, and others where fraud could have a material impact on the financial statements. The management of North San Juan Fire District is also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting North San Juan Fire District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the North San Juan Fire District complies with applicable laws and regulations and for taking timely and appropriate actions to remedy any fraud, illegal acts, or violations of contracts and agreements. You agree that you will confirm your understanding of your responsibilities as defined in this letter to us in your representation letter.

Management is also responsible for the preparation and fair presentation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree that you will confirm your understanding of your responsibilities with respect to the supplementary information in your representation letter. You further agree to include our report on the supplementary information in any document that contains and indicates that we have reported on such supplementary information.

Management's responsibilities also include designating qualified individuals with the necessary expertise to be responsible and accountable for overseeing all the nonattest services we perform as part of this engagement, as well as evaluating the adequacy and results of those services and accepting responsibility for them.

You further acknowledge and understand that management is responsible for providing us with access to all information management is aware of that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters; for the accuracy and completeness of the information that is provided to us; and for informing us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements. This responsibility also includes providing us with any additional information that we may request from management for the purpose of the audit; as well as allowing us unrestricted access to individuals within the organization from whom we may determine it necessary to obtain audit evidence, including access to your designated employees who will type all confirmations we request.

Written Report

We expect to issue a written report upon completion of our audit of North San Juan Fire District's financial statements. Our report will be addressed to the Board of Directors of North San Juan Fire District. We cannot provide assurance that an unmodified opinion will be expressed on the financial statements. Circumstances may arise in which it is necessary for us to modify our opinion, add emphasis-of-matter or other-matter paragraphs, decline to express an opinion or withdraw from the engagement.

Other Matters

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, copies, and telephone calls), except that we agree that our gross fee, including expenses, will not exceed 4850 for the audit for this contract. An initial deposit of 2425 due at the beginning of the year and the remainder due at completion of the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

It is our policy to keep records related to this engagement for 7 years. However, Zach Pehling CPAs does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the 7-year period Zach Pehling CPAs shall be free to destroy our records related to this engagement.

We appreciate the opportunity to be of service to North San Juan Fire District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Zach Pehling

RESPONSE:

This letter correctly sets forth the understanding of North San Juan Fire District.

APPROVED:

North San Juan Fire District

Date

Certified Public Accountant | Master of Business Administration
1 E Liberty St, Ste 600 | Reno, NV 89501 | Phone: 707-279-4259 | Zach@PehlingCPA.com

6 B

Water Storage
Cruzon Grade

To: The Fire Board
North San Juan Volunteer Fire department
Station 3
Tyler Foote Rd.

August 3, 2020

Members of the Fire Board:

Nancy and I live off of Indigo Way at 18399 Foxfire Way. We have 5,000 gallons of water for fire emergencies, and several neighbors on Foxfire Way also have decent amounts of water available, but where first attack water is really needed is right out on Cruzon Grade.

I understand that Rich Mead has offered to provide space and access for a 5,000 gallon tank of dedicated water for fire fighting on his property nearby that fronts on Cruzon Grade. A further advantage is that the ground is flat right there and has good access from several angles.

The Cruzon Grade area beginning at Columbia Hill Rd. and running all the way to Backbone Rd. supports many homesteads and is fortunate to have the Cal Fire station relatively nearby, downhill at the Country Store, but the neighborhood needs a ready source of water to support a fire truck or two up top, before more gear and a tanker truck could get up here. It's a long slow grind up from North Columbia.

If the District could supply the tank and draft hookup I'm sure that local volunteer labor could install it to specifications.

Thank you –

Kurt Lorenz

The following neighbors support this request:

Nancy Lorenz

Rich Mead

Shannon Snow

Kimberly Bacon

David Burks

RECEIVED
AUG 12 2020
BY: HR

6 C

Second Reading of Proposed Changes to Org Manual Section 2300

2300. FINANCE

(Section 2300 adopted 3/16/2004 and updated xx/xx/xxxx)

2301. BUDGETS

(Section 2301 updated and adopted ~~5/18/2010~~)

The Board shall meet to adopt a budget by a process consistent with state and local laws and governmental reporting requirements, ~~. The Board shall meet to adopt a final budget as per state and local laws and governmental reporting requirements~~ and shall from time to time adjust said budget to reflect actual income and expenses. The meeting shall be noticed as required by law.

2302. ACCOUNTING

The District shall maintain accounting records in accordance with generally accepted governmental accounting standards and retain financial records in accordance with applicable state law and prudent business practices.

2302.1. AUTHORIZED SIGNATORIES

(Section 2302.1 updated and adopted ~~5/18/2010~~)

Nevada County warrant requests shall be signed by ~~one (1)~~ any two (2) Board members ~~and the Finance and Facilities Manager~~. Nevada County warrant requests for the ~~Citizens~~ Tri-Counties Bank petty cash fund may be signed by ~~one (1)~~ any two (2) Board members ~~and either the Finance and Facilities Manager or the Operations and Personnel Manager~~. All ~~Citizen~~ Tri-Counties Bank checks shall have two (2) signatories of Board Members, or one (1) Board member and the Fire Chief. ~~be signed by one (1) Board member and the Finance and Facilities Manager or the Fire Chief.~~

2302.2. REVENUES

2302.2.1 SPECIAL TAX ASSESSMENTS

An annual District Resolution authorizing the County Treasurer-Tax Collector to collect a special tax shall be approved by the Board of Directors. Included shall be a listing of split parcels and parcels exempt from the assessment. Resolution(s) and input for applying special charges to the tax roll shall be submitted to the Auditor-Controller's office for validation annually on or before July 1 or as otherwise directed by the County.

2302.2.2 MITIGATION FEES (AB 1600)

The District has established a capital improvement fee as a condition of approval for all developments within the Fire district. The District's capital improvement plan shall be annually updated by a Resolution of the Board of Directors and adopted at a Public Hearing. The AB1600 program shall be implemented according to law.

2302.2.3 MITIGATION FEE REFUNDS

(Section 2302.2.3 updated and adopted ~~11/21/2017~~)

Requests for mitigation fee refunds must be made within one (1) year of the fee payment. Requests for refunds shall be submitted to the Board of Directors. The request must be in writing and include a copy of the fee receipt and written evidence that the project for which fees were paid has had the building permit officially withdrawn, closed, or terminated by the Nevada County Building Department.

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Mitigation Fee recalculation and refund for new construction due to installation of sprinklers can be requested from the District Office within one (1) year of receipt of payment, and A) must be submitted in writing; B) include a copy of the fee receipt; C) have the sprinklers inspected and confirmed by the North San Juan Fire Chief or his/her appointee.

2302.2.4 DISTRICT FUNDS

(Section 2302.2.3 adopted 5/18/2010)

The District will maintain accounts with the Nevada County Treasurer as required by law. The District shall maintain a petty cash account at a local bank.

2303. EXPENDITURES

(Section 2303 updated and adopted ~~5/18/2010~~)

The Board of Directors shall have final responsibility and control of District funds. The disbursement of funds shall be as follows:

- The Finance and Facilities Manager, and Operations and Personnel Manager shall be authorized to spend District funds in accordance with the current Board-approved budget for routine and usual bills as well as for specifically budgeted programs, special projects, grants, and office furniture and equipment. Such expenditures shall be reported to the Board at regular meetings.
- The Fire Chief or his/her appointee shall purchase Board-approved firefighting, rescue, medical and related equipment. The provisions of this section shall not limit the authority of the Board to appoint other person(s) to make specific purchases.
- The Fire Chief may authorize the purchase of goods, supplies, and equipment, not to exceed the amount set by the Board.
- Purchases required for emergency situations in which the public health, safety or welfare are at stake may be authorized by the Fire Chief. The Chief shall notify the Board in writing within five (5) days of the amount, terms of payment, fund, etc. of the emergency purchase.
- The Board shall annually authorize any two (2) Board Members to co-sign Nevada County warrants requests, and any two (2) Board Members or one (1) Board member and ~~either~~ the Fire Chief ~~or Finance and Facilities Manager and~~ to sign bank checks for the District.
- All purchases shall be made within the constraints of the annual budget as approved by the Board of Directors or as otherwise addressed in Board policy.

2304. PAYROLL

(Section 2304 updated and adopted ~~5/18/2010~~)

Payroll for Administrative Staff shall be processed once a month and staff shall be paid-in-full for the current month no later than the ~~10~~ 26th of the ~~following~~ month. (CA Labor Code Section 204) *see note on last page*

2305. MUTUAL AID REIMBURSABLE INCIDENTS

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(Section 2305 updated and adopted ~~5/18/2010~~)

Responding firefighters will be paid ~~immediately~~ as soon as possible after funds are received from the requesting Agency and deposited into the District's account at the County. The District shall not pay volunteer firefighters for non-reimbursable incidents. As participants in the California Master Mutual Aid Agreement, the District will, upon approval of the Fire Chief, respond to requests from CalFire, USFS, and OES for emergency assistance.

2306. AUDIT

The District shall contract the services of an external Certified Public Accountant to perform an annual ~~or biannual~~ audit of the District's financial records. The audit shall be conducted in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States and the State Controller's Minimum Audit Requirements for California Special Districts. The audit shall be filed with the State Controller and the County Auditor within 12 months of the fiscal year end. NOTE: Term struck above should be "Biennial (2-year)".

In addition to an audit, the District is to file an annual Financial Transaction Report with the State Controller's Office within 90 days of the fiscal year end.

2307. PURCHASING POLICY

(Section 2300 adopted 5/18/2004)

2307.1 Non-discretionary purchases are those made from a line item budget account specifically detailed and approved by the Board. Changes must be approved by the Board.

2307.2. Discretionary purchases are those made from a line item account that are not otherwise detailed in the budget document and shall be made within the following limits.

Discretionary purchases of assets and service contracts for amounts more than $2000 shall be approved by the Board before implementation.

The Fire Chief and Finance and Facilities Manager are authorized to make discretionary purchases up to the amount appropriated in the Board approved budget. Requests for discretionary purchases above this limit shall be approved by the Board of Directors.

The Finance and Facilities Manager and Fire Chief are authorized to make a one-time discretionary purchase of up to $2000 each for supplies, equipment, or services that cannot be postponed until the next Board meeting. Such purchases shall be reported at the next scheduled Board meeting and the budget updated as needed.

Due to fiscal limitations, the Board of Directors may issue a temporary directive requiring prior approval or further limiting discretionary expenditures from a line item account.

2307.3. QUOTES AND BID REQUIREMENTS
(Includes Tax, Excludes Shipping)

(Section 2307.3 Updated and adopted 5/18/2010)

For purchases of assets and professional services:

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$2000 - $25,000	At least two documented written quotes (if possible to obtain) required and presented to Board for approval before expenditure occurs.
Over $25,000:	Request for Proposal shall be prepared, approved by the Board, and provided to vendors. All qualified bids shall be considered by the Board of Directors, the Chief, and the Finance and Facilities Manager. No expenditure shall occur until the Board awards the bid to a vendor. District will comply with state law pertaining to public bidding and awarding of contracts.

All capital expenditures are subject to applicable laws.

2307.4. GENERAL PURCHASING REQUIREMENTS

The District shall not be bound to accept the lowest bid, unless the price, product, service, and reputation of the vendor are satisfactory and beneficial to the District. The District will comply with state law pertaining to public bidding and awarding of contracts.

The District may purchase an item without multiple quotes and/or bids, if a specific product is available only from a single vendor.

2307.5. CREDIT CARD USAGE POLICY

(Section 2307.5 adopted 10/22/2019)

The purpose of this policy is to prescribe the internal controls for the management of the District's US Bank (Cal-Card) credit cards.

This policy applies to all individuals who are authorized to use the District's Cal-Cards and/or who are responsible for managing the credit card accounts and paying the credit card invoices, as provided by US Bank.

A Cal-Card credit card, as provided by US Bank, shall be issued to the Fire Chief, and other command personnel, as determined by the Fire Chief. Those eligible would include Battalion Chiefs and strike team leaders. In addition, the District Manager (Operations & Personnel) shall also be issued a Cal-Card. Cal-Cards shall not be issued to or used by members of the Board of Directors.

All Cal-Card (US Bank) statements shall be paid in a timely manner to avoid late fees and finance charges.

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All credit card expenses shall be reasonable and necessary to the furtherance of District business. No personal expenses shall be charged on a District credit card.

All credit card transaction shall have third-party documents (receipts) attached with the District purpose annotated by the cardholder. ~~The~~ Each cardholder will certify the accuracy of the US Bank card statement and sign the document as provided.

The Fire Chief shall review and approve all credit card transactions undertaken by District staff and operations personnel.

The monthly credit card statement shall be included for presentation, discussion, and approval as a supporting document for the monthly Treasurer's Report.

2308. PROPERTY ACCOUNTING

Property owned or controlled by the District is to be managed by methods and procedures which will insure an economical and efficient system for the accountability, protection and disposition of all the District's equipment as prescribed by law and prudent business practices. The District's property is classified into two general groups: accountable property and expendable property.

2308.1. ACCOUNTABLE PROPERTY

(Section 2308.1 updated and adopted 5/18/2010)

Accountable property (fixed assets) has all the following characteristics:

- Normal useful life (including normal repairs) of two years or more.
- Unit cost of $500.00 or more.
- Repeated use with no change in its characteristics or depreciation of usefulness.

The District shall maintain and update at least annually a schedule of fixed assets that includes estimated useful lives and accumulated depreciation, as well as other data required by law.

2308.2. DEPRECIATION OF CAPITAL ASSETS

(Section 2308.2 adopted 10/19/2004)

The District will establish the following General Fixed Assets Account groups:

Land
Structures and Improvements
Vehicles and Fire Apparatus
Furniture and Equipment

The District will depreciate capital assets using the straight-line method with the following estimated useful lives:

Land
Indefinite life; no depreciation

Structures and Improvements:
Buildings: 40 years

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HVAC systems: 20 years
Roofing: 20 years
Electrical & plumbing: 20 years
Exterior facility improvements: 20 years
Interior facility improvements: 5 years

Vehicles and Fire Apparatus:
Motor vehicles: 10 years
Fire apparatus: 20 years

Furniture and Equipment:
Furniture and office equipment: 5 years
Computer equipment: 3 years
Telephone and radio equipment: 5 years
Firefighting equipment: 10 years
Medical equipment: 5 years

2308.3. EXPENDABLE PROPERTY

Expendable property has the following characteristics:

- Consumed or worn out with use.
- Changes identity with use.
- Is a component (i.e. tools within a tool box, flashlights, gloves, brooms and mops).
- Unit cost of less than $500.00.

2308.4. SURPLUS PROPERTY

(Section 2308.4 adopted 11/16/2004)

Surplus property is defined as property which the District or Department no longer needs or can use for its operations.

Expendable property no longer serviceable (i.e., broken, outdated, malfunctioning, and not able to be used by the District or Department) and under the current value of $500 shall be disposed of by District administration employees. Documentation of disposal information shall be maintained and provided to the Board upon request.

Expendable property no longer needed but still having intrinsic value over $250 shall be declared surplus property by action of the board of Directors.

All accountable property no longer serviceable or needed by the District or Department shall be declared surplus by action of the Board of Directors.

Surplus property shall be offered for sale, donated to other agencies or persons, recycled, or scrapped.

The process for declaring real or titled property surplus shall be done in accordance with State Law.

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Employee Classification	Rule	Labor Code Section
Executive, administrative and professional employees	May be paid once a month on or before the 26th day of the month during which the labor was performed if the entire month's salary, including the unearned portion between the date of payment and the last day of the month, is paid at that time. Such employees may be paid more frequently, however.	204

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7 A

Resolution
2020-08
Measure Q Rate
Increase

NORTH SAN JUAN FIRE PROTECTION DISTRICT
Post Office Box 299, North San Juan, CA 95960
(530) 292-9159 • Fax: (530) 292-1417
e-mail: info911@nsjfire.org • www.nsjfire.org
Serving Since 1862

Resolution 2020-08

RESOLUTION TO DECLINE A RATE INCREASE ON A SPECIAL TAX (MEASURE Q) FOR FY 2020-21

WHEREAS, the Board of Directors of the North San Juan Fire Protection District did duly adopt a Special Tax pursuant to the provision of Government Code Section 53978, approved by the voters of the District on June 3, 2014; and

WHEREAS, the Board of Directors of the North San Juan Fire Protection District has passed and adopted Resolution #2014-06, of said District, which provides for the collection of a Special Tax on each taxable entity as defined in Section I of Resolution #2014-06, and to be collected by the Tax Collector of the County of Nevada for FY 2020-21 to meet the emergency medical response and fire protection costs for the North San Juan Fire Protection District community; and

WHEREAS, The North San Juan Fire Protection District has entered into a Standard Form Tax Collection Services contract with the County of Nevada dated July 8th, 1996; and

WHEREAS, the taxes on each parcel shall be billed on the secured tax roll bills for FY 2020-21; and

WHEREAS, the Board of Directors of the North San Juan Fire Protection District can annually determine whether to increase the tax rate or not.

NOW, THEREFORE, IT IS HEREBY RESOLVED, that the North San Juan Fire Protection District does hereby decline a rate increase to Measure Q.

PASSED AND ADOPTED as a Resolution of the Board of Directors of the North San Juan Fire Protection District at a regular meeting of said Board, held on the 22nd day of September, 2020, by the following vote:

AYES: ____ NOES: ____ ABSTAIN: ___ ABSENT: ___

Ed Beckenbach, Board Chair

Heidi Ryan, Board Secretary

7 B

Sick Leave Policy

Sick Leave Policy – Draft

According to California Paid Sick Leave Law (AB 1522), signed January 1, 2015, every employee in the state is eligible to receive paid sick leave, provided they work at least 30 days for the same employer in a year. Employees will accrue sick leave after they have worked for the North San Juan Fire Protection District (NSJFPD) for 90 days. An employee will accrue one hour of sick leave for every 30 hours they work, and sick leave will be carried over from year to year with no cap. Employees can take sick leave for their own health condition or the health condition of a family member. This includes preventative care and bereavement. Accrued sick leave is not paid out at termination. However, if an employee is rehired within one year of termination, their accrued sick leave must be reinstated.