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, March 23, 2021
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: 981-3446-1100
Passcode: 977873

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.*

Action 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.*
   - **A.** Minutes of February 23, 2021 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.** February 2021 Statistics 🕮
   - **B.** Treasurer's Report – Pat Leach
     - Action **i.** Financials- February 2021: Funds Summary, Disbursements, Deposit Detail, Cal Card 🕮
   - **C.** District Manager Report – Lynn McGarva
   - **D.** Firefighter Association Report – Kritters Blevins
   - **E.** Fire Safe Council/FireWise Coalition/Ridge FireWise Communities Report – Pat Leach
   - **F.** NCFA Report – Pat Leach

6. **OLD BUSINESS**
   - **A.** Water Storage Committee – Bruce Boyd
   - Action **B.** "Preparing for Large Fires" Discussion – Tim Tschantz

7. **NEW BUSINESS**
   - Action **A.** 2019-20 Audit – Pat Leach 🕮
   - **B.** Current Fixed Asset Inventory – Pat Leach 🕮
   - Action **C.** Policy Change: Fixed Asset Definition, Second Reading – Pat Leach 🕮
   - Action **D.** Declare Engine 6160 Surplus Under District Policy 2308.4 and Approve the Sale/Sale Agreement with Pike City Fire Department – Tim Tschantz 🕮

7. **NEXT MEETING: April 27, 2021**

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
February 23,
2021

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, February 23, 2021
Draft

PRESENT: Tim Tschantz, Chair; Bruce Boyd, Vice-Chair; Pat Leach, Treasurer; Rhea Williamson; Samantha Hinrichs

ABSENT: None

1. **CALL TO ORDER:** Meeting called to order at 5:00 PM. Roll taken. Quorum established. Pledge of Allegiance.
2. **PUBLIC COMMENT:**
   No public comment.

3. **CONSENT CALENDAR:**
   - **A.** Minutes of December 1, 2020 Regular Board Meeting
   - **B.** Minutes of February 11, 2021
   - **C.** Correspondence 1
   - **D.** Correspondence 2
   - **E.** Correspondence 3

   Pat Leach moved to approve the Consent Calendar, Bruce Boyd seconded, motion passed by roll call vote as follows:

   Bruce Boyd - Aye
   Pat Leach – Aye
   Rhea Williamson – Aye for item's A, C, D, and E. Abstain from item B
   Samantha Hinrichs – Aye
   Tim Tschantz – Aye

   Ayes: 5 Noes: 0 Abstain: 1(item 3 B only) Absent: 0

4. **ANNOUNCEMENTS:**
   None

5. **REPORTS**
   A. Chief's Report – Chief Jason Flores
   - Presented call statistics for January 2021.
   - January trainings were conducted on Zoom.
   - Covid-19 task force met on Monday night and decided to return to in-person trainings. All Covid-19 prevention measures will be followed.

- In January, five firefighters completed Advanced EMT training. Two of those have completed their National Registry certification, the other three are in the process. We now have three Advanced EMT's in the Department.
- We have purchased new AED's to meet new FDA requirements.
- We submitted an Assistance to Firefighters Grant for SCBA's.
- The new engine (6168) is getting labeling installed today.
- We would like to move away from the black and white logo on the vehicles and use the patch instead. Grass Valley Sign is preparing a usable version of our patch.
- Because 6168 can house a large amount of equipment, we are reorganizing 6132 and 6134 to see how best to outfit each piece of equipment.
- Pike Fire Department is interested in purchasing 6160 (less equipment). This would be a great benefit for Pike Department. Since we have a mutual aid agreement with the Department, we will likely see the apparatus on fires within our District. This would also free some space up in our apparatus bay as we are only able to house three vehicles with 6168.

Samantha Hinrichs Let Chief Flores know she is working on a Newsletter and would like a Chief's letter for the front page. She would like the letter by March 5th.

Tim Tschantz asked about new recruits. Chief Flores responded that Covid-19 has put a damper on training opportunities. At this time, we feel as though we can only take on new recruits that have some pertinent training already.

Samantha Hinrichs asked where training will be conducted. Chief Flores said trainings will be in the engine bay, with masks, weather permitting.

Bruce Boyd asked how Nevada County has handled vaccines for first responders. Tom Browning responded that Nevada County offered vaccines to all First Responders free of charge. Individuals from our Department that chose to be vaccinated have already received both doses. However, many of our firefighters do not want the vaccine and we are not forcing vaccination.

B. Treasurer's Report – Pat leach

i. Donations- January 2021 – Donations were received as follows: $500 from Lisa Powers on behalf of her late husband, Brian, $50 from Nielsen.

ii. Financials- January 2021: Funds Summary, Disbursement Detail, Deposit Detail, Cal Card.

Rhea Williamson asked for clarification on why the expenses related to the Hog Incident are less than the revenues. Pat Leach replied that the Department receives an administrative fee on out of County assignments.

Boyd Johnson asked if there were any Amazon purchases for the Month of January. Lynn McGarva confirmed that there were not.

Rhea Williamson moved to approve the January 2021 Financials as presented, Samantha Hinrichs seconded, motion passed by unanimous vote as follows:

Bruce Boyd – Aye

Pat Leach – Aye
Rhea Williamson – Aye
Samantha Hinrichs – Aye
Tim Tschantz - Aye
Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

Moving Forward, the Board Secretary will ensure the Financial documents are in the following order: Funds Summary, Disbursements, Deposit Detail, Cal Card.

C. **District Manager's Report – Lynn McGarva**
Rosenbauer has received the money from the lender for the Engine, they were overpaid by $211, so that will be handled. The new engine should be registered by Thursday.

We submitted an AFG grant for SCBA's, totaling $103,000.

D. **Firefighters Association Report – Kritters**
This item was heard out of order at 5:53 PM

- Meetings are being held on Zoom, first Wednesday of the month at 1800 hours.
- Working on a drive-through BBQ fundraiser. This will provide an opportunity to hold a raffle for the prizes donated for the Appreciation Dinner. Casey and Nathaniel are working on food pricing. We are shooting for April. Tri-tip, hamburgers and/or hot dogs, and a vegetarian option.
- Officer election was held, Kritters will be continuing at President, Angel Flores is the Vice-President, Chris Rainville is continuing as Treasurer.
- The Association formally thanked Downieville for the AEMT Class.
- The Association awarded a winner for the T-Shirt design contest.

Pat Leach announced that Samantha Hinrich is the new Newsletter editor, and she is looking on getting a newsletter out by Mid-March, it would be a good opportunity to advertise for the BBQ fundraiser.

E. **Fire Safe Council /FireWise Coalition/Ridge FireWise Communities Report – Pat Leach**
Looking forward to a meeting by the Firesafe Council March 4th at 5:30 via Zoom. This meeting will include all the FireWise communities on the Ridge. The focus will be developing a coalition focusing on road clearance.

F. **NCFA Report – Pat Leach.**
Zoom Meeting March 4th at 3:30.

6. **OLD BUSINESS**

A. **Water Storage Committee Update- Bruce Boyd**
Looking forward to scheduling a meeting in March.

Boyd Johnson asked how the Siskon Mine was developing, if so, could the Fire Department condition water storage? Bruce replied that he understands the mine development is currently off. However, initial discussions indicated they would condition water storage in the area.

Tim asked about using Olympic pond for a drafting site. Pat Leach responded that it has been used for helicopter buckets in the past.

B. Fire Chief's Contract – Pat Leach

Jason Flores has been our Chief for 12 years. Jason took a pay cut and spent some time being mentored by Chief Browning, which was supposed to be temporary, but did not get reassessed for many years. In discussing with the Personnel Committee members as well as the Finance committee, we are recommending the Chief's contract be renewed with an increased stipend of $1800/month. At the same time, our Battalion Chiefs have received $300/quarterly. The Personnel Committee we would like to increase that to $400/quarter.

Rhea Williamson noted that appendix A states, "Commencing in 2021...". However, the Chief received his evaluation in December 2020. Historically, pay increases happen retroactive to the date of the evaluation. Rhea wanted to confirm when his increase to $1800/month would start and if this date would also apply to the Battalion Chiefs increase? Bruce Boyd added that we customarily have pay increases retroactive to the date of evaluations.

Tom Browning wanted to note that when the Chief took a pay cut in 2014 to begin a mentorship under Chief Browning, this was not punitive, Chief Flores made this recommendation to be equitable for the department.

Rhea Williamson moved to approve the Chief's Contract commencing in January 2021 with an increase stipend to $1800/month retroactive to December 1, 2020, and increase the Battalion Chief pay to $400/quarter, Bruce Boyd seconded, motion passed by unanimous vote as follows:

Bruce Boyd – Aye
Pat Leach – Aye
Rhea Williamson – Aye
Samantha Hinrichs – Aye
Tim Tschantz - Aye

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

7. NEW BUSINESS

A. Policy Change: Fixed Asset Definition, First Reading - Pat Leach

Our new Auditor, Zach Pehling, recommended we update our financial policy, so our Fixed Assets are for items $5,000 and over, in lieu of $500 and over. Pat Leach read the proposed policy.

Rhea Williamson asked if the current Fixed Asset list has been reviewed as it seems as through a lot of items are going to be removed. Pat Leach responded that we will present the current Fixed Asset List to the Board before the second reading of the Policy change at the March Board Meeting.

B. **Board Goals – Tim Tschantz**
Pat Leach would like all Department policies reviewed and updated as needed.

Bruce Boyd would like to continue moving forward with Water Storage Committee planning.

Rhea Williamson would like to focus on road signage in conjunction with evacuation route planning.

C. **Covid 19 Prevention Plan- Tom Browning**
This is an OSHA requirement. This plan outlines, in an operational format, how we prepare for and respond to positive Covid-19 exposures and positive tests. This plan meets all the OSHA requirements and has been tested a few times. This is an operational plan, updated as necessary and required.

It is important to note that the clinic has offered and performed Covid-19 tests for us free of charge, which is a huge benefit to our Department.

Coming up next, we will develop an Aerosol Transmissible Disease Plan that will need to be adopted by the Board and included in our IIPP.

Rhea Williamson asked how this plan effects our office staff and their time/hour allotment. Tom responded that we see this a Human Resource responsibility, so it seems appropriate for our District Manager of Operations and Personnel to handle.

Bruce Boyd asked if Heidi has had enough hours to handle this. Heidi responded that it is difficult to assess how this will affect her workload unless we have a large exposure.

Tim asked if this plan was on our Website. Heidi Ryan responded that we have included information on our Covid-19 response and the plan is on the website. Tom Browning recommended we do not add it on the website.

D. **"Preparing for Large Fires" Discussion – Board Chair**
Tim Tschantz reminded the group that we have a Fire Plan that was last updated in 2017. He suggested this be the launching off point for future discussion with the development of ad-hoc committees to tackle specific topics to present to the Board. According to the plan, we are due for a review and update of the plan anyway.

Bruce Boyd pointed out that since 2017, we have many new FireWise Communities, it would be nice to include them with any update to the Fire Plan. Additionally, how do we educate the public on what we can do and what we cannot do. How can we educate and empower people to help themselves?

Samantha Hinrichs agreed that the starting point should be the fire plan. How do we engage the broader community in the most user-friendly way? One of the items we need to educate our community on is what the fire department can do and what they can't do. We can take the jargon out of the fire plan. My priority is to give people tools right away on what to do. We can find individuals in the community to help

achieve our fire plan. Samantha purposes that all Board Members read the current fire plan and begin breaking the plan up in manageable chunks so we can focus on smaller items.

Pat Leach though it was too soon to believe the FireWise communities will think outside their communities. There will be an article in the next newsletter about how we can collaborate.

Tim Tschantz added that the fire plan is very comprehensive, perhaps we came come up with a shorter plan that focuses on more specific actions, like identifying safety zones. Ananda is a Red Cross designated area; how can we utilize that area to accommodate evacuees and livestock? I would like to start smaller. Tim asked Board Members to look at the plan, circle items, and bring to the next meeting.

Tom Browning and Jason Flores are involved with Lt. Jacobs on evacuation routes and the County's mapping software. Tom added that signs on roads would be wonderful, safety zones are crucial, and early notification is ideal. Fires move very fast, and there is no indication they will stop.

Heidi Ryan added that from her experience at NSJ fire and Placer County OES, community members still want to be told when and how to evacuate and are disappointed when they don't get immediate information on fires in the early hours of an incident, which is challenging in a fast-evolving incident. Heidi asked Board members to consider those items when developing outreach to the community.

8. **NEXT MEETING:** March 23, 2021, time and location to be determined.
9. **ADJOURNMENT:** Meeting adjourned at 6:24 PM.

Heidi Ryan
Heidi Ryan, Board Secretary

5 A

Statistics

NSJFPD INCIDENT RESPONSE DETAIL - February 2021

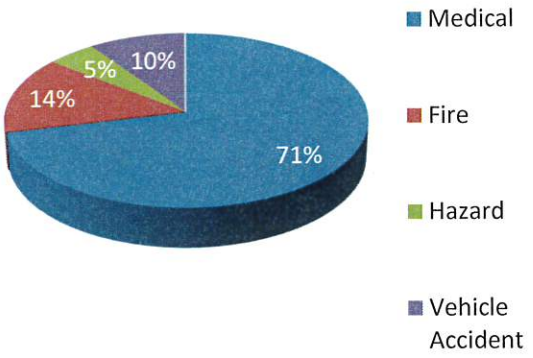
Date	ER Type	Location	Mins.	# FFS		Notes	OD	Response Time
2/2	MA	Pleasant Valley (003008)	41	2	82	Medic 44 transport		17
2/4	MA	Pleasant Valley (003164)	44	5	220	Canceled		16
2/5	MA	Pleasant Valley (003337)	45	2	90	SNMH Transport		14
2/6	MA	Prophets (003375)	56	2	112	SNMH Transport		20
2/7	DSC	Byron (003484)	29	2	58	Extinguished		19
2/7	FW	Maryville (003522)	21	3	63	Canceled	*	16
2/8	MA	Bryon (003527)	66	3	198	SNMH Transport		12
2/13	VA	Sunrise (003955)	85	5	425	Non-Injury		22
2/13	MA	Tyler Foote (004015)	35	2	70	SNMH Transport		6
2/14	MA	South Yuba (004080)	78	4	312	H20 Transport		14
2/17	VA	Pleasant Valley (004298)	56	4	224	SNMH Transport		11
2/17	FS	Oak Tree (004308)	15	4	60	False Alarm		13
2/17	MA	Old (004336)	50	3	150	Patient Contact		9
2/17	MA	Skyland (004373)	4	3	12	Canceled		
2/21	MA	Robinson (004668)	39	4	156	SNMH Transport		8
2/22	MA	Tyler Foote (004760)	12	3	36	UTL		
2/23	MA	Clinic (004834)	42	1	42	SNMH Transport		12
2/24	MA	Moores Flat (004960)	159	6	954	Patient Contact		79
2/24	HC	Twilite (004986)	163	3	489	Secured Facility		10
2/27	MA	School St (005241)	49	3	147	SNMH Transport		10
2/27	MA	Blind Shady (005246)	49	3	147	SNMH Transport		10

4047

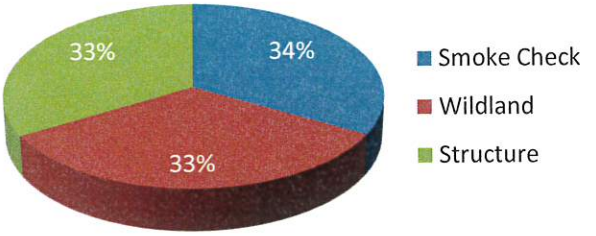
Total Calls:	**21**
Total Man Hours:	**67.45**
Average FF/Call:	**3.2**

North San Juan Fire Department
Call Details
February 2021

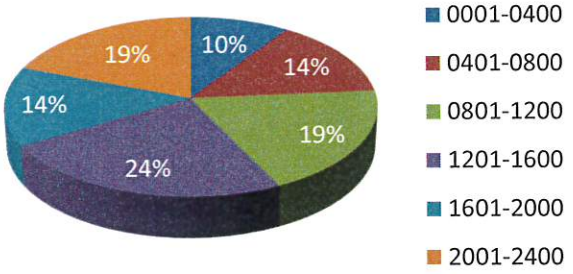
Call Type



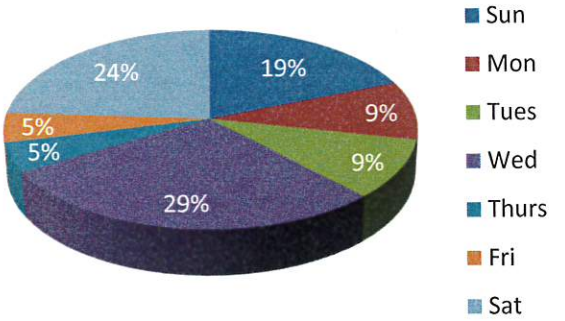
Fire Type



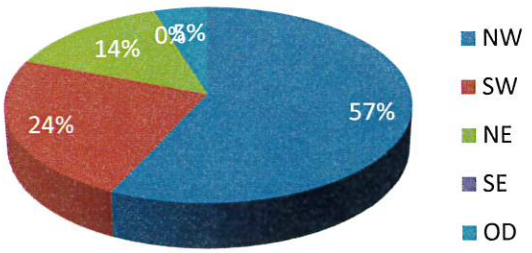
Time of Day

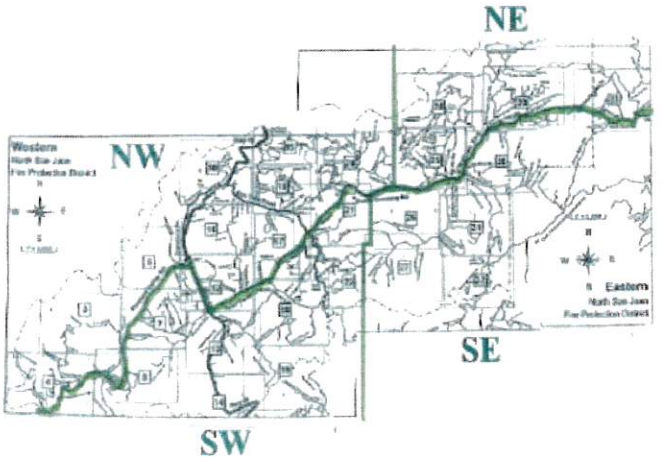


Day of Week



District Area





NORTH SAN JUAN VOLUNTEER FIRE DEPARTMENT

2021 SUMMARY/YEAR TO DATE ACTIVITIES													
Emergency Response	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Medical Aid	14	15											**29**
Vehicle Accident	5	2											**7**
Fire - Structure	2	1											**3**
Fire - Wildland		1											**1**
Fire - Structure/Wildland													**0**
Fire - Vehicle													**0**
Fire - Vehicle/Wildland													**0**
Fire - Smoke Check	3	1											**4**
Fire - Debris Check													**0**
Fire - Other													**0**
Fire - False Alarm													**0**
Fire - Menace Standby	1												**1**
Hazard		1											**1**
Public Assist	1												**1**
Other	2												**2**
Totals:	**28**	**21**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**49**

Previous Years Summary				
2021	**2020**	**2019**	**2018**	**2017**
29	188	189	207	198
7	44	50	40	60
3	8	7	8	8
1	23	9	21	22
0	0	0	0	0
0	6	13	1	5
0	0	1	2	0
4	30	8	25	7
0	1	31	5	8
0	1	0	0	0
0	0	2	9	9
1	2	0	0	1
1	12	19	8	17
1	10	13	18	15
2	5	5	3	0
49	**330**	**347**	**347**	**350**

2021 Monthly Totals:	**28**	**21**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**49**
2020 Monthly Totals:	21	26	28	22	24	37	43	27	23	32	26	17	**326**
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**

Other Activities	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Department Training	2	3											**5**
Special Training	2	1											**3**
External Training													**0**
Work Party													**0**
Public Education													**0**
Public Service													**0**
Totals:	**4**	**4**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**8**

Out of District Responses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2021 Monthly Totals:		1											
2020 Monthly Totals:	1	2	2	2	1	4	2	7	3	0	0	2	**26**
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**

5 B i

Financials

February 2021

NSJ Fire Protection District

Funds Summary

Period Ending 02/28/21

		February 28, 2021
Current Assets		
Checking/Savings		
	Tri-Counties Bank	$ 500.00
	General Fund - Nevada County	$215,349.51
	Mitigation Fund - Nevada County	$26,010.46
	Measure Q - Nevada County	$135,011.33
Total Checking/Savings		$ 376,871.30
Total Current Assets as of FEBRUARY 28, 2021		$ 376,871.30

	General Fund	Mitigation Fund	Measure Q
Beginning Bal	$127,081.47	$22,553.11	$192,705.76
Revenue	$199,250.16	$3,457.35	$0.00
Expenditure	$110,982.12	$0.00	$57,694.43
Ending Balance	$215,349.51	$26,010.46	$135,011.33

Notes

Tri Counties there were no transactions.

General Fund Revenue and Expenditures enclosed.

Mitigation AB1600 Revenue is enclosed. There were no expenditures in February 2021.

Measure Q expenditures are enclosed. There was no revenue received in February 2021.

US Bank / Cal Card expenses are enclosed.

North San Juan Fire Protection District

Deposit Summary for all FUNDS

February 2021

	General Fund Deposits				
DATE	**PAYER/VENDOR**		**RECEIPTS**		**DESCRIPTION**
2/28/2021	Reppond		$0.33		**Donation**
2/28/2021	Nielsen		$50.00		**Donation**
2/28/2021	OES- State of CA		$90,959.00		Gold Incident
2/28/2021	OES- State of CA		$42,273.83		Jones Incident
2/28/2021	OES- State of CA		$65,967.00		BTU / Lightening Incident
			Total Deposits		**$199,250.16**

	Mitigation (AB1600) Fund Deposits				
2/28/2021	Bassoff Soloman Trust		$590.00		Mitigation Fee
2/28/2021	Reppond		$1,479.67		Mitigation Fee
2/28/2021	Garst/Danielson Trust		$1,387.68		Mitigation Fee
			Total Deposits		**$3,457.35**

NSJ Fire Protection District
Transaction Detail
General Fund
February 2021

Date	Name	Memo	Amount
02/05/2021	FF Fites-Kaufman, Casey (reim)	Trash	-7.48
02/05/2021	SPD Saw Shop	Saw Maintenance	-12.71
02/05/2021	PG&E Station #3	Station 1	-20.69
02/05/2021	Keenan & Associates	Life and Accident Insurance December 2020	-52.79
02/05/2021	Wind, Rachel	Cleaning Station 1	-62.50
02/05/2021	Hennig's Automotive Repair	6130 Change Oil, Filter, Top Off Fluids	-117.90
02/05/2021	Keenan & Associates	January Life and Accident Insurance	-127.80
02/05/2021	Boyett Petroleum	Fuel	-151.35
02/05/2021	AT&T CALNET 3	Telephone	-213.23
02/05/2021	Boyett Petroleum	Fuel	-305.56
02/05/2021	Pehling and Pehling	State Controllers Report	-365.00
02/05/2021	Northern Sierra Propane	Propane	-420.95
02/05/2021	BackDraft OPCO	Cal Fire Integration / CAD	-956.34
02/05/2021	ACC Business	11/27/20-01/27/21 Broadband	-961.20
02/05/2021	Cal Fire/State Fire Training	Service Period 07/01/20 - 09/30/20 In Accordance to	-2,360.32
02/05/2021	Life Assist, Inc.	Epinephrine, Glucagen, IV Supplies, Gel Resus Pacl	-2,674.91
02/10/2021	EDD	State Payroll Taxes	-272.04
02/10/2021	EDD	State Payroll Taxes	-321.65
02/10/2021	EDD	State Payroll Taxes	-341.32
02/10/2021	Internal Revenue Service	Federal Taxes	-1,640.56
02/10/2021	Keenan & Associates	Life Insurane	-1,395.30
02/10/2021	Internal Revenue Service	Federal Payroll Taxes	-2,937.90
02/17/2021	Hennig's Automotive Repair	6164 -Batteries, Repair Headlights, Install ether Star	-1,824.62
02/17/2021	Colantuono, Highsmith & Whatley, PC	General Legal Counseling	-40.00
02/17/2021	PG&E	All three Stations	-55.44
02/17/2021	Gold Country Copier,Inc.	Copier Lease	-60.90
02/17/2021	Verizon Wireless	Tablets	-61.26
02/17/2021	Eugene Welders	Pants	-198.88
02/17/2021	Life Assist, Inc.	Medical Supplies	-273.36
02/17/2021	Rice Business Solutions	Payroll and Tax Accounting	-443.25
02/17/2021	Plaza Tire	4 Tires	-988.13
02/17/2021	US Bank	See Cal Card List	-1,009.10
02/19/2021	Admin Pay	Admin Payroll	-995.53
02/19/2021	Admin Pay	Admin Payroll	-1,179.60
02/19/2021	Admin Pay	Admin Payroll	-1,401.02
02/19/2021	FF	Jones Incident	-4,872.62
02/19/2021	FF	Jones Incident	-6,039.08
02/19/2021	FF	Jones/Gold Incident	-10,286.78
02/19/2021	FF	Jones/Gold Incident	-10,504.55
02/19/2021	FF	Jones/Gold Incident	-14,983.99
02/19/2021	FF	Gold Incident	-15,601.10
02/19/2021	EDD	State Payroll Taxes	-1,058.05
02/24/2021	Internal Revenue Service	Federal Payroll Taxes	-20,191.76
02/24/2021	EDD	State Payroll Taxes	-3,193.60
		Total General Fund 6720 Expenditures	-110,982.12
TOTAL			

NSJ Fire Protection District
CAL CARD "US BANK" Charges
01/22/21-02/22/21

Charged	For		Amount
All Seasons Awards	Board Member Plaque		$ 184.24
Staples	Note Pads		$ 39.01
Dish	Monthly Charge		$ 82.60
Iorn Duck	Laryngoscope Bags		$ 146.79
MSFT License	Error - will be refunded		$ 420.00
Staples	Different Sizes of Notepads		$ 60.50
Staples	Desktop Calendar for desk		$ 13.96
Amazon	Plano Boxes for Advanced EMT Bags		$ 27.04
Staples	5 dial padlock		$ 19.97
Zoom	Monthly Charge		$ 14.99
	TOTAL		$ 1,009.10

NSJ Fire Protection District
Transaction Detail Measure Q
February 2021

Date	Name	Memo	Amount
02/17/2021	Rosenbauer	Additional Payment on 6168	-1,637.65
02/17/2021	WestAmerica Bank	First Payment on 6168	-56,056.78
		Total Expenditures	**-57,694.43**

7 A

2019-20 Audit

North San Juan Fire Protection District

FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2020

November 25, 2020

North San Juan Fire Protection District

North San Juan, CA 95960

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of North San Juan Fire Protection District as of and for the year-ended June 30, 2020, 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 of material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion 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 applicable to financial audits contained in Governmental 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 of 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 our audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Pehling's PnPCPA
1 E Liberty St, Ste 600 | Reno, NV 89501 | Phone: 707-279-4259 | Zach@PehlingCPA.com

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North San Juan Fire Protection District as of June 30, 2020, and the respective changes in financial position, and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

The District has not presented Management's Discussion and Analysis or budgetary comparison information that accounting principles generally accepted in the United States of America require 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 financial statements in an appropriate operational, economic, or historical context.

Zach Pehling, CPA

Pehling's PnPCPA
1 E Liberty St, Ste 600 | Reno, NV 89501 | Phone: 707-279-4259 | Zach@PehlingCPA.com

North San Juan Fire Protection District

Audit Report
June 30, 2020

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1
Financial Statements	
Government Funds Financial Statements	
Fund Balance Sheet 2020	5
Statement of Revenues and Expenditures 2020	7
Government-Wide Financial Statements	
Statement of Net Position 2020	10
Statement of Activities 2020	11
Notes to Financial Statements	12

GOVERNMENT FUNDS FINANCIAL STATEMENTS

North San Juan Fire Protection District

Balance Sheet
June 30, 2020

	General Fund	Mitigation Fund	Measure Q Fund	Total
ASSETS				
Assets:				
Cash	170,367	18,076	163,526	$ 351,969
Investments	-	-	-	-
Accounts Receivable	8,739	-	-	8,739
Due from other Funds	2,418	-	-	2,418
				-
TOTAL ASSETS	181,524	18,076	163,526	363,126
LIABILITIES, DEFERRED INFLOWS & FUND BALANCES				
Liabilities:				
Due to Other Funds	-	2,418	-	2,418
Accounts Payable	3,712	-	-	3,712
				-
TOTAL LIABILIITES	3,712	2,418	-	6,130
Deferred Inflow				
Unavailable Revenue	-	-	-	-
TOTAL LIABILITIES & DEFERRED	3,712	2,418	-	6,130
Fund Balances:				
Unassigned	177,812	-	-	177,812
Restricted for Capital Improvements	-	15,658	-	15,658
Unspendable	-	-	-	-
Committed	-	-	163,526	163,526
				-
Total Fund Balance	177,812	15,658	163,526	356,996
TOTAL LIABILITIES & FUND BALANCE	$ 181,524	$ 18,076	$ 163,526	$ 363,126

The accompanying notes are an integral part of these financial statements.

North San Juan Fire Protection District

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

	June 30, 2020
Total Fund Balances - Governmental Funds	$ 356,996
Capital Assets used in Governmental Funds are not financial resources and therefore are not reported as assets in the Governmental Funds.	
Total Historical Cost of Capital Assets	1,724,470
Less: Accumulated Depreciation	(923,477)
Deferred Outflows not due and receivable in the current period and therefore are not reported as an asset in the governmental funds. This is comprised of GASB 68 Pension Outflows. Deferred Outflows at June 30 was:	-
Deferred Inflows are not due in the current period and therefore, are not reported as liabilities in the governmental funds.This is comprised of GASB 68 Pension Inflows. Deferred Inflows at June 30 was:	-
Deferred Inflows reported as unavailable revenue are not available in the current period and therefore are reported as a deferred inflow in the governmental funds; while in the Government-Wide Statement of Net Position does not report them. Deferred Inflows at June 30 was:	-
Long-term liabilities are not due in the current period and therefore, are not reported as liabilities in the governmental funds.	(355,151)
Net Position	$ 802,838

The accompanying notes are an integral part of these financial statemnets

North San Juan Fire Protection District

Statement of Revenues, Expenditures & Change in Fund Balance
For the Year Ended
June 30, 2020

REVENUE	General Fund	Mitigation Fund	Measure Q Fund	Total
Tax Revenue	$ 146,623	$ -	$ -	$ 146,623
Special Assesment & Tax	43,955	-	106,069	150,024
State Taxes	37,961	-	-	37,961
Charges for Service	162,666	-	-	162,666
Rental Income	9,100	-	-	9,100
Interest & Investment Earnings	2,929	168	3,257	6,354
Mitigation Fees	-	6,954	-	6,954
Miscellaneous	-	-	-	-
TOTAL REVENUE	403,234	7,122	109,326	410,356
EXPENDITURES				
Capital Assets	357,305	-	175,038	532,343
Debt Service:				
Principle	-	-	-	-
Interest	-	-	-	-
Salaries and Employee Benefits	283,186	-	-	283,186
Services, Supplies and Refunds	157,665	-	15,293	172,958
TOTAL EXPENDITURES	798,156	-	190,331	988,487
Excess (Deficit) Revenues over Expenditures	(394,922)	7,122	(81,005)	(468,805)
Transfer in/(out)	26,535	-	(26,535)	-
Other financing Sources/(Uses)	350,000	-	-	350,000
CHANGE IN FUND BALANCE	(18,387)	7,122	(107,540)	(118,805)
FUND BALANCE, BEGINNING OF YEAR	186,514	8,536	271,066	466,116
Prior-Period Adjustment	9,685	-	-	9,685
FUND BALANCE, END OF YEAR	$ 177,812	$ 15,658	$ 163,526	$ 356,996

The accompanying notes are an integral part of these financial statements.

Nevada County Consolidated Fire Protection District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

	2020
Net Change in Fund Balances - Total Governmental Funds	(118,805)
Amounts reported for governmental activities in the Statement of Activities are different as follows:	
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets are allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense during the year	
Current Year Capital Outlays	525,018
Less: Current Year Depreciation Expense	(37,117)
In the Governmental Funds revenues are measured by the amount of financial resources received. In the Government-Wide Statement of Activities, revenues are measured by the amounts earned during the year	-
Repayment of principle on long-term liabilities is an expenditure for Governmental funds, but the repayment reduces long-term liabilities on the Government-Wide Statement of Net Position. The net amount principle payments made on long-term liabilities exceeded acquisistion of new debt during the year consist of:	(350,000)
In the Government Funds Interest expenditure is measured by the amount of financial resources used, which is the amounts actually paid. In the Government-Wide Statement of Activities,Interest expense is measured by the amounts accrued during the year.	(5,151)
Change in Net Position of Governmental Activities	$ 13,945

The accompanying notes are an integral part of these financial statements

GOVERNMENT-WIDE FINANCIAL STATEMENTS

North San Juan Fire Protection District

Statement of Net Position
June 30, 2020

ASSETS	
Current Assets:	
Cash	351,969
Accounts Receivable	8,739
Total Current Assets	360,708
Capital Assets:	
Land	38,223
Buildings & Improvements	414,032
Firefighting Equipment	810,969
Construction in Progess	461,246
Less: Accumulated Depreciation	(923,477)
Total Capital Assets	800,993
TOTAL ASSETS	1,161,701
TOTAL DEFERRED OUTFLOW	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	1,161,701
LIABILITIES	
Current Liabilities:	
Accounts Payable	3,712
Accrued Interest	5,151
Current Portion	45,785
Total Current Liabilities	54,648
Long-term Liabilities:	
Capital Lease	304,215
Total Long-term Liabilities	304,215
TOTAL LIABILITIES	358,863
TOTAL DEFERRED INFLOWS	-
TOTAL LIABILITIES AND DEFERRED INFLOWS	358,863
NET POSITION	
Net Investment in Capital Assets	445,842
Restricted for Capital Improvements	15,658
Unrestricted	341,338
TOTAL NET POSITION	$ 802,838

The accompanying notes are an integral part of these financial statements.

North San Juan Fire Protection District
Statement of Activities
For the Year-Ended
June 30, 2020

	Expenses	Operating Revenues: Charges for Services	Excess of Revenues/(Expenses)
Governmental Activities			
Public Protection	$ 463,470	$ 169,620	$ (293,850)
Interest on Long-Term Debt	5,151	-	(5,151)
Depreciation (Unallocated)	37,117	-	(37,117)
Total Governmental Activites			(336,118)
General Revenues:			
Tax Revenue			146,623
Special Assesment & Tax			150,024
State Taxes			37,961
Rental Income			9,100
Interest & Investment Earnings			6,355
Miscellaneous			-
Total General Revenues			350,063
NET CHANGE IN NET POSITION			13,945
NET POSITION, BEGINNING OF YEAR			823,317
Prior-period adjustment			(34,424)
NET POSITION, END OF YEAR			$ 802,838

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Background: The District is an independent special district within the County of Nevada and was established under Health and Safety Code Section 14001-14314. The District provides fire protection, rescue, in the North San Juan area of Nevada County.

Note 1 - Significant Accounting Policies

Accounting Principles

The financial statements of the North San Juan Fire Protection District(District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the District are described below.

Basis of Accounting and Measurement Focus

The accounts of the District are organized on the basis of funds, or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Financial Statement Presentation

Government-Wide Financial Statements

The District Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of Governmental and Business-Type Activities for the District accompanied by a total column.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regard to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government

column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

The District's governmental-wide fund balance is classified in the following categories:

Net Investment in Capital Assets - Includes amount of the fund balance that is invested in capital assets net of any related debt.

Restricted - Includes amounts that can be spent only for the specific purposes stipulated by a formal action of the government's highest level of decision-making authority, external resource providers, constitutionally, or through enabling legislation.

Unrestricted - Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The District has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Nonspendable - Includes amounts that are not in a spendable form or are required to be maintained intact.

Restricted - Includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation.

Committed - Includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Assigned - Includes amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates authority.

Unassigned - Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy is to apply restricted net position first.

Budgets and Budgetary Accounting

An annual budget is adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's Board of Directors must adopt a preliminary budget by June 30th and a final budget no later than September 30th. A public hearing must be conducted to receive comments prior to adoption. The District's Governing board satisfied these requirements.

This budget is reviewed by the District Board of Directors during the year to give consideration to unanticipated income and expenditures. The final revised budget is presented for the General Fund as required supplementary information in the financial statements.

Pooled Cash and Investments

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds monthly using a formula based on the average daily balance of each fund

The California Government Code requires California banks and savings and loan associations to secure the County's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such a collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the County's name.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments were stated at cost, as the fair market value adjustment at the yearend was immaterial.

Accounts Receivable

On an accrual basis, revenues are recognized in the fiscal year in which the services are rendered. The District has not established an allowance for uncollectable receivables for Governmental or Grant Funds since prior experience has shown that uncollectable receivables are not significant.

Prepaid Expenditures

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when

purchased or during the benefiting period. The District has chosen to report the expenditures in the period benefited.

Capital Assets

Capital assets purchased or acquired with an original cost of $5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over and estimated useful life.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred outflow/inflows of resources, represents an acquisition/disposition of net position that applies to future period(s) and will not be recognized as an outflow/inflow of resources until that time.

Accounts Payable

On an accrual basis, expenditures are recognized in the fiscal year in which the services are received.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position

Property Taxes

Nevada County is responsible for the collection and allocation of property taxes. Under California law, property taxes are assessed and collected by Nevada County up to 1% of the full cash value of taxable property based on assessed values on March 1 of the preceding year, plus other increases approved by the voters and distributed in accordance with statutory formulas. They become a lien on the first day of the year they are levied. Secured property tax is levied on January 1 and due in two installments, on November 1 and February 1. Unsecured property tax is levied on July 1 and due on July 31.
The County uses the Alternative Method of Property Tax Apportionment. Under this method of property tax apportionment, the County purchases the delinquent secured taxes at June 30 of each fiscal year. These taxes are accrued as intergovernmental revenue only if they are received from the County within 60 days after year end in the governmental fund. They are accrued when earned regardless of the timing of the related cash flows in the government-wide statement.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 – Cash

Summary of Cash

	June 30, 2019	June 30, 2020
County Cash	$ 465,616	$ 351,469
Deposits in Financial Institutions	500	500
Total	$ 466,116	$ 351,969

Investment Policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The District does not have an investment policy that addresses its interest rate risk, credit risk, and concentration of credit risk.

Investment in the County of Nevada's Investment Pool: The District maintains its cash in Nevada County's cash and investment pool which is managed by the Nevada County Treasurer. The District's cash balances invested in the Nevada County Treasurer's cash and investment pool are stated at amortized cost, which approximates fair value. Nevada County does not invest in any derivative financial products. The Nevada County Treasury Investment Oversight Committee (Committee) has oversight responsibility for Nevada County's cash and investment pool. The Committee consists of ten members as designated by State law. The value of pool shares in Nevada County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's position in the pool. Investments held in the County's investment pool are available on demand to the District and are stated at cost, which approximates fair value. This investment is not subject to categorization under GASB No. 3.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of June 30, 2017, the weighted average maturity of the investments contained in the County's investment pool was approximately 614 days.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating issued by a nationally recognized statistical rating organization. The County's investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Risk: Custodial risk is the risk that the government will not be able to recover its deposits or the value of its investments that are in the possession of an outside party. Custodial credit risk does not apply to a local government's indirect deposits or investment in securities through the use of government investment pools (such as the County's investment pool).

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities

that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that 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% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. The District's deposits were covered by FDIC insurance at June 30, 2020.

Note 3 –Accounts Receivable

On June 30, 2020, the District has $8,739 in Accounts Receivable.

Note 4 – Long-Term Debt

The District entered in capital lease for the purchase of a new Rosenbauer pumper on September 30, 2019. Payment details below:

Loan Date	9/30/2019
Loan Amount	$ 350,000.00
Payment Amount	$ 56,056.78
Interest	2.94% Annualized

	Date	Amount	Interest	Principal	Balance
					$ 350,000.00
1	1/31/2021	$ 56,056.78	$ 10,272.18	$ 45,784.60	$ 304,215.40
2	1/31/2022	$ 56,056.78	$ 8,954.15	$ 47,102.63	$ 257,112.77
3	1/31/2023	$ 56,056.78	$ 7,567.88	$ 48,488.90	$ 208,623.87
4	1/31/2024	$ 56,056.78	$ 6,140.81	$ 49,915.97	$ 158,707.90
5	1/31/2025	$ 56,056.78	$ 4,671.75	$ 51,385.03	$ 107,322.87
6	1/31/2026	$ 56,056.78	$ 3,159.44	$ 52,897.34	$ 54,425.53
7	1/31/2027	$ 56,056.78	$ 1,631.25	$ 54,425.53	$ -
Total		$ 392,397.46	$ 42,397.46	$ 350,000.00	

Accrued interest totaled $5,151

Note 5 – Risk Management

The District is a member of the Special District Risk Management Authority (SDRMA). The SDRMA is a risk-pooling self-insurance authority, created under the provisions of the California Government Code Sections 6500 et. seq. The purpose of the SDRMA is to provide a full risk management program for California local governments. The District pays an annual premium to SDRMA for workers compensation insurance, which is covered up to statutory limits.

The District pays an annual premium to an insurance company for general and auto liability, property, management liability, employee dishonesty, and excess liability insurance coverage. There have been no significant reductions in insurance coverage from coverage in the prior fiscal year. Also, there have not been any settlements in excess of the insurance coverage for the past three fiscal years.

Note 6 – Subsequent Events

The District's management has evaluated events and transactions subsequent to June 30, 2020 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through **November 25, 2020**, the date the financial statements became+ available to be issued. The entity has not evaluated subsequent events after **November 25, 2020**.

Note 7 – Prior-Period Adjustment

The District underwent a prior-period adjustment. Previous financial statements were prepared on the modified cash basis; as such AR was not previously recorded resulting in an increase in net assets of $9,685. The District updated the capitalization policy in the current year resulting in a prior-period adjustment decreasing net assets by $(44,109).

7 B

Current Fixed Asset Inventory

NSJFPD
6/30/19
Capital Assets

CB 10/1/19
1-88-20

DISTRICT LAND		
No depreciation on land		Value
Station 1 *		
APN 60-120-54	APN 60-120-23	
10057 Reservoir St.(Firehouse & Part of Bay)	27922 Cherokee St. (Meadow & Part of Bay)	$ 3,000.00
Lot 24 (+Portions 22&23), Block 15, NSJ Twnshp	Lot 19, Block 15, NSJ Township	
.63 acres	.8 acres	
Value estimated at $3000	Value estimated at $4581	$ 4,581.00
(In 1975 per Nevada County Assessor)	(In 1975 valued at $3988 per Assessor--add 2%/yr)	
5/28/71 Deeded to Volunteer FD	11/24/82 Deeded to Volunteer FD	
4/20/61-3/20/71 Leased to Volunteer FD		
* Assessor shows listed under name of North San Juan Volunteer Fire Department		
Station 2		
(Known by address: 20399 Pleasant Valley Rd., North San Juan, CA 95960		
APN 30-150-04	APN 30-150-03	
20385 Flume St.	20393 Flume St.	$ 52.00
Lot 1, Block 10, French Corral Township	Lot 2, Block 10, French Corral Township	
.07 acres	.27 acres	
Value estimated at $52	Value estimated at $590	$ 590.00
(Nevada Co. valued it at $38 in 1975-add 2%/yr)	(Nevada Co. valued it at $438 in 1975-add 2%/yr)	
6/21/90 Deeded to NSJ Fire Protection District	8/22/90 Deeded to NSJ Fire Protection Dist.	
Station 3		
13200 Tyler Foote Rd., Nevada City, CA 95959		
APN 62-010-16		
Portion of Parcel 3, Section 10, Township 17 North		
1.5 acres		30,000
Value estimated at $30,000 (per Assessor's comparables)		
9/12//94 Deeded to NSJ Fire Protection District		
TOTAL		$ ~~38,223.00~~

38,223 7.1

Purpose: We verified that capital assets were correctly stated by obtaining the District's depreciation schedules, tracing additions to invoices and recalculating a sample of depreciation expense

NSJFPD Capital Assets 6/30/19

6/30/19

6/30/19

North San Juan Fire Protection District Fixed Assets
Vehicles and Apparatus

Description	Purchase	Cost	ID Number	Years of Useful Life	Accumulated Depreciation	Depreciation 2018	Net Asset 6/30/2018	Accumulated Depreciation	Depreciation 2018/2019	Net Asset $ 43,646.00	Accumulated Depreciation
#6195 Water tender	1/1/1990	$ 10,000.00	146586S	SOLD							
#6182 Ford Pumper	12/21/1994	$ 99,363.00	1FDYF80E3SVA27836	20				99363			99363
#6134 Ford F250 Resc	4/9/1998	$ 26,448.98	1FTNX21S3XEA48067	10	$ -			26448.98			26448.98
#6160 Ford F550 Odin	9/28/1998	$ 124,233.00	1FDAF57F6XEB96755	20	$ 114,021.38	$ 11.68	$ 3,999.94	$ ~~120,233.06~~ 124233.56	$ ~~6,211.68~~		$ 124,233.00
#6164 Ford F550 Odin	3/31/2000	$ 134,111.00	1SDAW57F6YEB78144	20	$ 113,994.35	$ 05.55	$ 13,411.09	$ 120,699.90	$ 6,705.55	$ 6,705.54	$ 127,405.45
#6162 Ford F550 Odin	12/31/2000	$ 134,619.00	1FDAF57F3YEE06505	20	$ 107,705.84	$ 30.95	$ 20,182.21	$ 114,436.79	$ 6,730.95	$ 13,451.36	$ 121,167.74
#6130 2004 Ford F150	12/10/2003	$ 24,888.29	2FTRX18W54CA26853	TOTALLED							
#6130 2014 Ford	1/16/2015	$ 25,887.91	1FTEX1EM2EKG34750	10	$ 7,766.37	$ 88.79	$ 15,532.75	$ 10,355.16	$ 2,588.79	$ 12,943.96	$ 12,943.95
Kenworth chassis for w	4/22/2004	$ 82,265.63	3BKDL40X65F080741	SOLD							
#6191 Water tender on	2004/05	$ 106,931.29	See file for documents	20	$ 69,241.09	$ 46.55	$ 32,344.65	$ 74,587.64	$ 5,346.55	$ 26,998.10	$ 79,934.19
#6132 Ford F350 Resc	12/18/2013 Lease	$ 43,850.00	1FD8X3BTXEEB28145	20	$ 17,540.00	$ 35.00	$ 21,925.00	$ 21,925.00	$ 4,385.00	$ 17,540.00	$ 26,310.00
#6186 Pumper	Donated 2/18/15	$ 20,000.00	1FDYD84N2GVA472V2	10	$ 6,000.00	$ 00.00	$ 12,000.00	$ 8,000.00	$ 2,000.00	$ 10,000.00	$ 10,000.00
Totals		**$ 832,598.10**			$ 436,269.03	$ 68.52	$ 119,395.64	$ ~~470,237.55~~ 600,042.03	$ ~~31,968.52~~ 27756.84	$ 87,638.96	$ ~~504,994.33~~ 629,798.31

PY disposals (117153.92)
715,444.18 7-1

7-1

see 7-2 for purpose

9/25/2019

7-4

Depreciation Schedule
Motor Vehicles - 10 years
Fire Apparatus - 20 years

10/1/19

North San Juan Fotection District
Stres

1-28-20

Description	Date of Acquisition	Cost	Depreciation 2016/2017	Net Asset 6/30/2017	Accumulated Depreciation 2017/2018	Net Asset 6/30/2018	Accumulated Depreciation	Depreciation 2018/2019	Net Asset 6/30/2019	Accumulated Depreciation
Station 1 - 10057 Reservoir Street										
Firehall & well house constructed in 1960s, according to local old-timers with volunteer labor and donation of materials. The value assessed by Nevada County in 1975 was $5000; in 1982 the value was $8451. The truck bay was built with donations of labor and materials and some revenue sharing funds from the County. It was done in two phases beginning in 1985/86 The cost is estimated to have been around $15,000.	1960	$ 30,000.00			$ 30,000.0					
Improvements through the mid-1990s estimated at $10,000										
Station 1 Bay Apron concrete pour	5/2/1995	$ 1,048.37			$ 1,048.3					
Station 1 Bay Roll-up Door	5/25/1995	$ 1,300.00			$ 1,300.0					
Water filtration system	3/14/2003	$ 3,123.00			$ 3,122.8					
ADA Sidewalk & parking improvements	11/1/2016	$ 8,941.00	$ 447.05	$ 8,493.95	$ 447.0	447.05	$ 8,046.90	$ 894.10	$ 447.05	$ 7,599.85	$ 1,341.15
Station 2 - 20399 Pleasant Valley Road										
2-Bay structure built with help of donated labor & materials	6/1990 to 9/1993	$ 24,034.69	$ 600.87	$ 3,004.32	$ 14,420.9	600.87	$ 2,403.45	$ 15,201.82	$ 600.87	$ 1,802.58	$ 15,802.69
Water Tanks Station #1	7/23/2007	$ 10,004.89	$ 500.24	$ 9,708.79	$ 4,501.1	500.24	$ 9,208.55	$ 5,001.40	$ 500.24	$ 8,708.37	$ 5,501.64
Station 3 - 13200 Tyler Foote Road										
4 Engine bays, office, conference room, 2 bathroom, 2 room residence	9/1995 to 8/2000	$ 277,199.30	$ 5,924.98	$ 167,349.58	$ 115,774.7	5,924.98	$ 161,424.60	$ 121,699.68	$ 5,924.98	$ 155,499.62	$ 127,624.66
Built with donated labor and some materials										
30 foot fiberglass flag pole & base	8/4/2005	$ 1,439.95	$ 72.00	$ 719.23	$ 792.7	72.00	$ 647.23	$ 864.72	$ 72.00	$ 575.23	$ 936.72
Kitchen Cabinets (Remodel)	12/1/2017	$ 4,971.00								
					170,960					
Totals		$ 357,091.20	$ 7,098.09	$ 180,781.92	$ 171,407.7	7,546.14	$ 173,683.83	$ 142,767.62	$ 7,545.14	$ 174,185.65	$ 151,206.81
		362,042.22			(1)	(1)			(1)		

(1) 186,051.28 7-1

North San Juan Fire Prot District Fixed Assets
FURNITURE and EQUIPMEN FICE and FIREFIGHTING)

Description	Purchase Date	Cost	***	Serial Number	Yrs U/L	# of Years to 6/30/03	201 Depr	6/30/2017 Net Asset	Accumulated Depreciation	2017/2018 Depreciation	6/30/2018 Net Asset	Accumulated Depreciation	2018/2019 Depreciation	6/30/2019 Net Asset	Accumulated Depreciation
Hurst Spreader	1/1/1990	$ 4,000.00	D	1441	10	14			$ 4,000.00						
Watrous Floto-pump	1/1/1991	$ 1,200.00		8508	10	12			$ 1,200.00						
Superior Ventilation fan (gasoline)	1/1/1992	$ 1,200.00		1185	10	12			$ 1,200.00						
Air bags with control unit	1/1/1995	$ 3,000.00		890900	10	8			$ 3,000.00						
Hurst tool cutter	1/1/1995	$ 4,000.00		61192B	10	9			$ 4,000.00						
Hurst tool pump	1/1/1995	$ 5,000.00		347R032	10	9			$ 5,000.00						
Hurst Ram	7/9/1998	$ 2,413.99		780315	10	5			$ 2,413.99						
~~Dell Computer - Dimension 2350~~	~~2/1/1999~~	~~$ 1,948.68~~	D	641802A9OA90	Disposed	4									
Portable diesel generator	12/8/1999	$ 1,305.91		30554-72	10	3			$ 1,305.91						
Phoenix Ram	1/1/2000	$ 2,000.00	D	C48006	10	3			$ 2,000.00						
Hurst cutter/spreader	9/12/2000	$ 5,382.70		109567	10	3			$ 5,382.70						
Kenwood Hi-Lo band mobile radio	10/8/2000	$ 3,302.66		6164R	10	3			$ 3,302.66						
Defibrillator #1 - FR2	10/27/2000	$ 3,444.24		900011762	10	3			$ 3,444.24						
Defibrillator #2 - FR2	10/27/2000	$ 3,444.24		900011748	10	3			$ 3,444.24						
Defibrillator #3 - FR2	10/27/2000	$ 3,444.24		900017752	10	3			$ 3,444.24						
Defibrillator #4 - Zoll Plus	7/1/2005	$ 2,000.00		X04I043395	10		$	$ 200.00	$ 1,800.00	$ 200.00	$ -	$ 2,000.00			
Defibrillator #5 - FR2	10/27/2000	$ 3,444.24		900011758	10	3			$ 3,444.24						
Defibrillator #6 - FR2	10/27/2000	$ 3,444.24		900011750	10	3			$ 3,444.24						
Defibrillator #7 - FR2	6/8/2005	$ 2,000.00		405150457	10	0			$ 2,000.00						
Defibrillator #8 - FR2	6/8/2005	$ 2,000.00		405150322	10	0			$ 2,000.00						
Defibrillator #9 - Zoll Plus	7/1/2005	$ 2,000.00		X05L076063	10				$ 2,000.00						
Defibrillator #10 - Zoll Plus	7/15/2010	$ 2,000.00	D	X10C444876	10				$ 2,000.00						
Kenwood Hi-Lo band mobile radio	5/8/2001	$ 3,207.02		6162R	10	3			$ 3,207.02						
Niedner HT1250 Hose tester	1/1/2002	$ 1,700.00	D	HT0201010	10	2			$ 1,700.00						
~~Projector (Prop 204)~~	~~10/15/2002~~	~~$ 3,221.24~~		RT24002527	Disposed	1									
PosiCheck (FEMA #1)	4/8/2003	$ 8,304.03		L02975	10	0			$ 8,304.03						
Bauer Compressor (FEMA #1)	5/20/2003	$ 46,490.00		76740	10	0			$ 46,490.00						
Bauer Compressor upgrade	2/1/2010	$ 6,840.00		n/a	10		$	$ 1,368.00	$ 5,472.00	$ 684.00	$ 684.00	$ 6,156.00			
Portacount (FEMA #1)	5/20/2003	$ 7,000.00		44262	10	0			$ 7,000.00						
SCBA #1	6/18/2003	$ 1,870.21		305082	10	0			$ 1,870.20						
SCBA #2	6/18/2003	$ 1,870.21		245012	10	0			$ 1,870.20						
SCBA #3	6/18/2003	$ 1,870.21		306265	10	0			$ 1,870.20						
SCBA #4	6/18/2003	$ 1,870.21		306220	10	0			$ 1,870.20						
SCBA #5	6/18/2003	$ 1,870.21		306293	10	0			$ 1,870.20						
SCBA #6	6/18/2003	$ 1,870.21		304245	10	0			$ 1,870.20						
SCBA #7	6/18/2003	$ 1,870.21		306212	10	0			$ 1,870.20						
SCBA #8	6/18/2003	$ 1,870.21		306274	10	0			$ 1,870.20						
SCBA #9	6/18/2003	$ 1,870.21		213008	10	0			$ 1,870.20						
SCBA #10	6/18/2003	$ 1,870.21		306256	10	0			$ 1,870.20						
SCBA #11	6/18/2003	$ 1,870.21		245014	10	0			$ 1,870.20						
SCBA #12	6/18/2003	$ 1,870.21		305075	10	0			$ 1,870.20						
SCBA #13	6/18/2003	$ 1,870.21		306277	10	0			$ 1,870.20						
SCBA #14	6/18/2003	$ 1,870.21		245013	10	0			$ 1,870.20						
SCBA #15	6/18/2003	$ 1,870.21		306238	10	0			$ 1,870.20						
SCBA #16	6/18/2003	$ 1,870.21		305065	10	0			$ 1,870.20						
Dalmation 4500psi cylinders (16)	6/1/2016	$ 9,200.00		VARIOUS	10		$	$ 7,360.00	$ 1,840.00	$ 920.00	$ 6,440.00	$ 9,200.00	$ 920.00	$ 5,520.00	$ 10,120.00
~~HP LaserJet 8000 printer w/duplexer~~	~~9/27/2004~~	~~$ 1,629.29~~		USHH0011707	Disposed										
BK digital 5-watt portable radio	1/22/2005	$ 1,489.73		446505	10	0			$ 1,489.73						
BK digital 5-watt portable radio	1/22/2005	$ 1,489.73		446518	10	0			$ 1,489.73						
BK digital 5-watt portable radio	1/22/2005	$ 1,489.73		446542	10				$ 1,489.73						
BK digital 5-watt portable radio	1/30/2013	$ 1,031.77		1248026	10		$	$ 515.87	$ 515.90	$ 103.18	$ 412.69	$ 619.08	$ 103.18	$ 309.51	$ 722.26
BK digital 5-watt portable radio	1/30/2013	$ 1,031.77		1248022	10		$	$ 515.87	$ 515.90	$ 103.18	$ 412.69	$ 619.08	$ 103.18	$ 309.51	$ 722.26
BK digital 5-watt portable radio	1/30/2013	$ 1,031.77		1248028	10		$	$ 515.87	$ 515.90	$ 103.18	$ 412.69	$ 619.08	$ 103.18	$ 309.51	$ 722.26
BK digital 5-watt portable radio	1/28/2014	$ 965.00		1402033	10		$		$ 965.00						
BK digital 5-watt portable radio	1/28/2014	$ 965.00		1402047	10		$		$ 965.00						
BK digital 5-watt portable radio	1/28/2014	$ 965.00		1402034	10		$		$ 965.00						
BK digital 5-watt portable radio	1/28/2014	$ 965.00		1402049	10		$		$ 965.00						
BK digital 5-watt portable radio	1/28/2014	$ 965.00		1402038	10		$		$ 965.00						
BK digital 5-watt portable radio	1/28/2014	$ 965.00		1325002	Lost										
BK Digital 5-watt portable radio	6/1/2016	$ 1,400.00		1607037	10		$		$ 1,400.00						

Schedule: Furniture office equipment - 5 years; computer equipment - 3 years; firefigh ipment - 10 years; communications equipment - 10 years; medical equipment - 5 years

9/25/2019

NS/FFD Capital Assets 6/26/19

North San Juan Fire Protection District Fixed Assets
FURNITURE and EQUIPMENT (OFFICE and FIREFIGHTING)

BK Digital 5-watt portable radio	6/1/2016	$ 1,400.00		1618042	10		$			$ 1,400.00							
BK digital 5-watt portable radio	6/15/2017	$ 1,010.00		1651058	10		$	$ 909.00	$ 101.00	$ 101.00	$ 808.00	$ 202.00	$ 101.00	$ 707.00	$ 303.00		
BK digital 5-watt portable radio	6/16/2017	$ 1,010.00		1651109	10		$	$ 909.00	$ 101.00	$ 101.00	$ 808.00	$ 202.00	$ 101.00	$ 707.00	$ 303.00		
BK digital 5-watt portable radio	6/16/2017	$ 1,010.00		1651174	10		$	$ 909.00	$ 101.00	$ 101.00	$ 808.00	$ 202.00	$ 101.00	$ 707.00	$ 303.00		
BK digital 5-watt portable radio	6/16/2017	$ 1,010.00		1651025	10		$	$ 909.00	$ 101.00	$ 101.00	$ 808.00	$ 202.00	$ 101.00	$ 707.00	$ 303.00		
~~Dell Computer Opti-Plex 170L (Dist. Sec)~~	~~2/24/2005~~	~~$ 846.36~~	~~D~~	~~221-Z016~~	~~Disposed~~												
~~Panasonic DA-AS354PU Copier~~	~~5/1/2010~~	~~$ 3,255.36~~	~~D~~	~~JFG4ZX00546~~	~~Disposed~~												
Kenwood Radio TK790H	7/1/2009	$ 600.00		A910048/6160	10		$	$ 120.00	$ 480.00	$ 60.00	$ 60.00	$ 540.00	$ 60.00		$ 600.00		
Kenwood Radio TK790H	7/1/2009	$ 600.00		A9100419/6162	10		$	$ 120.00	$ 480.00	$ 60.00	$ 60.00	$ 540.00	$ 60.00		$ 600.00		
Kenwood Radio TK790H	7/1/2009	$ 600.00		A9100421/6164	10		$	$ 120.00	$ 480.00	$ 60.00	$ 60.00	$ 540.00	$ 60.00		$ 600.00		
Kenwood Radio TK790H	7/1/2009	$ 600.00		A9100423/6191	10		$	$ 120.00	$ 480.00	$ 60.00	$ 60.00	$ 540.00	$ 60.00		$ 600.00		
Kenwood Radio TK790H	7/1/2009	$ 600.00		A9100415/6134	10		$	$ 120.00	$ 480.00	$ 60.00	$ 60.00	$ 540.00	$ 60.00		$ 600.00		
Kenwood Radio TK790H	7/1/2009	$ 600.00		A9100422/6100	10		$	$ 120.00	$ 480.00	$ 60.00	$ 60.00	$ 540.00	$ 60.00		$ 600.00		
KNG Radio for #6130	5/1/2018	$ 3,376.00		1.0051E+14	10					$ 337.60	$ 3,038.40	$ 337.60	$ 337.60	$ 2,700.80	$ 675.20		
Craftsman Lawn Tractor 18.0 hp	9/15/2009	$ 1,200.00	D	917.27276	5		$	$ 240.00	$ 960.00	$ 240.00	$ -	$ 1,200.00					
Generator - propane fired - station #3	10/1/2009	$ 4,950.00		006964711578F	5		$		$ 4,950.00								
Trailer - Carry-On Corp	7/1/2010	$ 600.00		4YMUL0716AN	5				$ 600.00								
~~ZT Computer (Chief)~~	~~7/1/2010~~	~~$ 700.00~~	~~D~~	~~2.03949E+11~~	~~Disposed~~												
Stihl Chain Saw MS460	11/1/2010	$ 866.00	D	172-349-396	5				$ 866.00								
~~Haldane Computer (Chief)~~	~~10/1/2010~~	~~$ 975.00~~	~~D~~	~~HCC Core i5~~	~~Disposed~~												
Extension Ladder - 24 foot	8/26/2010	$ 787.00		PEL24	5		$		$ 787.00								
HP Pavillion Computer (Secretary)	9/2/2011	$ 784.00		2MD13508V5	3		$		$ 784.00								
Motion Tablet Computer - J3500	5/1/2012	$ 2,900.00		378322	3		$		$ 2,900.00								
Ski-Doo snowmobile	12/15/2012	$ 13,564.00		2BPSCWCA6CV000237			$	$ 7,171.78	$ 6,391.67	$ 966.67	$ 6,205.11	$ 7,358.34	$ 966.67	$ 5,238.44	$ 8,325.01		
Triton Trailer	12/15/2012	$ 2,684.00		4TCSS1112DHD12656			$	$ 1,342.00	$ 1,342.00	$ 268.40	$ 1,073.60	$ 2,415.60	$ 268.40	$ 805.20	$ 536.80		
Motion Tablet Computer - J3500	3/6/2013	$ 2,900.00		414505	3		$		$ 2,900.00								
Mule II Rescue Basket	9/1/2014	$ 1,370.00	D	OES Grant	5		$	$ 548.00	$ 822.00	$ 548.00		$ 1,370.00	$ 548.00				
Sears Ice Maker	8/15/2014	$ 1,291.00		Donation	5		$	$ 516.40	$ 774.60	$ 516.40		$ 1,291.00	$ 516.40				
Dell XPS Computer (District Manager)	10/15/2014	$ 795.00		x8700	3		$	$ 212.00	$ 583.00	$ 212.00		$ 795.00	$ 212.00				
CMC MPD Rescue Pulley	3/23/2015	$ 748.03	D	OES Grant	5		$	$ 299.20	$ 448.83	$ 299.20		$ 748.03	$ 299.20				
CMC MPD Rescue Pulley	3/23/2015	$ 748.03	D	OES Grant	5		$	$ 299.20	$ 448.83	$ 299.20		$ 748.03	$ 299.20				
X-Pander Expander #10298	7/1/2015	$ 2,725.00	D	OES Grant	5		$	$ 1,090.00	$ 1,635.00	$ 1,090.00	$ 545.00	$ 2,180.00	$ 1,090.00		$ 2,725.00		
Craftsman 22HP 46" tractor	7/13/2015	$ 2,580.00	D	022499A002062	5		$	$ 1,032.00	$ 1,548.00	$ 1,032.00	$ 516.00	$ 2,064.00	$ 1,032.00		$ 2,580.00		
~~Craftsman 19HP 42" tractor~~	~~7/13/2015~~	~~$ 1,500.00~~	~~D~~	~~122007B001330~~	~~Disposed~~												
Wildland Hose 10x100 feet	8/1/2016	$ 2,062.00		N/A	5		$	$ 1,237.20	$ 824.80	$ 412.40	$ 824.80	$ 1,237.20	$ 412.40	$ 412.40	$ 1,649.60		
Steel Trash Container	2/2/2017	$ 757.00		N/A	5		$	$ 605.60	$ 151.40	$ 151.40	$ 454.20	$ 757.00	$ 151.40	$ 302.80	$ 908.40		
Steel Trash Container	7/20/2017	$ 761.00		N/A	5		$	$ 761.00		$ 152.20	$ 608.80	$ 761.00	$ 152.20	$ 456.60	$ 913.20		
GE Dishwasher	12/1/2017	$ 600.00	D	GDT695SSJSS	5					$ 120.00	$ 480.00	$ 120.00	$ 120.00	$ 360.00	$ 240.00		
GE Refrigerator	12/1/2017	$ 1,300.00	D	GNE25JSKSS	5					$ 260.00	$ 1,040.00	$ 260.00	$ 260.00	$ 780.00	$ 520.00		
GE Gas Range	12/1/2017	$ 550.00	D	JGB660SEJSS	5					$ 110.00	$ 440.00	$ 110.00	$ 110.00	$ 330.00	$ 220.00		
Kitchen cabinets	3/8/2017	$ 814.00		N/A	5					$ 162.80	$ 651.20	$ 162.80	$ 162.80	$ 488.40	$ 325.60		
GE Gas Dryer 1218	10/15/2018	~~$ 1,200.00~~	✓ D	GFD48GSSKW	5								$ 240.00	$ 960.00	$ 240.00		
GE Washer 1218	10/15/2018	~~$ 1,050.00~~	✓ D	GFW480SSKFV	5								$ 210.00	$ 840.00	$ 210.00		
Top This Camper Shell #6130	9/18/2018	$ 4,907.00	✓	N/A	5								$ 981.40	$ 4,765.60	$ 981.40		
Indus Scientific Gas Monitor	8/13/2018	$ 1,473.00		N/A	10								$ 147.30	$ 1,325.70	$ 147.30		
~~HP Lap Top for Chief61~~	~~4/15/2018~~	~~$ 912.00~~	~~800.00~~	N/A	5								$ 100.00	$ 400.00	$ 100.00		
Tuff Shed	8/18/2018	$ 6,879.00	✓	N/A	10								$ 687.90	$ 6,191.10	$ 687.90		
Poly Water Tanks (2) 5K gallons stn #2	5/8/2018	$ 13,327.00	✓	N/A	10								$ 1,332.70	$ 11,994.30	$ 1,332.70		
Gas Hot Water Heater Stn #3	8/13/2018	$ 1,100.00	✓	N/A	5								$ 220.00	$ 880.00	$ 220.00		
Super LED Lightbar for 6162	9/26/2018	$ 3,027.00	✓	JY2RRRR	10								$ 302.70	$ 2,724.30	$ 302.70		
KNG HT Radio for #6130	11/16/2018	$ 2,121.48	✓	118360069	5								$ 212.15	$ 1,909.33	$ 212.15		
KNGP150CMD HT Radio	1/8/2019	~~$ 2,500.00~~	2,462. ✓	360044	5								$ 250.00	$ 2,250.00	$ 250.00		
KNGP150CMD HT Radio	1/8/2019	$ 2,500.00	2462 ✓	510074	5								$ 250.00	$ 2,250.00	$ 250.00		
KNGP150CMD HT Radio	1/8/2019	$ 2,500.00	2462 ✓	360069	5								$ 250.00	$ 2,250.00	$ 250.00		
Totals		$ 305,348.84					$ 10	$ 30,185.99	$ 210,405.73	$ 10,055.81	$ 27,831.18	$ 47,176.84	$ 14,105.96	$ 59,891.50	$ 41,901.74		
		304,920.84							(2)	(3)			(2)				

✓ traced to supporting invoices, agreed

ED Physical counts (1406.93) (965.00) 299,888.91 7-1

(2) 234567.50 7-1

Schedule: Furniture office equipment - 5 years; computer equipment - 3 years; firefightment - 10 years; communications equipment - 10 years; medical equipment - 5 years

7-5

7 C

Policy Change: Fixed Asset Definition, Second Reading

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~~ **$5,000** 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.

7 D

Surplus and Sale of Engine 6160

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.

SALE OF SURPLUS APPARATUS AND INDEMNIFICATION AGREEMENT

This Sale of Surplus Apparatus and Indemnification Agreement (the "Agreement") is made and Effective March 23, 2021, by and between the North San Juan Fire Protection District, a California Special District (the "District") and Pliocene Ridge Community Service District, a California Special District ("Grantee"), for the sale of a surplus fire apparatus.

RECITALS

WHEREAS, the District owns a 1999 Ford F550 (the "Apparatus"), with a Vehicle Identification Number of 1FDAF57F6XEB96755 and a State of California Exempt license plate number of 1022688; and,

WHEREAS, the District has determined that the Apparatus is surplus to its needs and, consistent with direction given by the District Board of Directors on March 23, 2021, has authorized the sale of the Apparatus to fire agencies that may put the Apparatus to beneficial use; and,

WHEREAS, Grantee has a need for the Apparatus and wishes to purchase and take title to the Apparatus from the District; and,

WHEREAS, Grantee intends to utilize the apparatus for, among other things, emergency response, fire suppression, and safety training; and,

WHEREAS, the District does not want to incur liability in connection with Grantee purchase and use of the Apparatus, and Grantee is willing to hold the District and all other covered parties harmless subject to the following agreed upon terms and conditions.

AGREEMENT

NOW THEREFORE, based upon the foregoing Recitals, which are fully incorporated by reference as provisions of this Agreement, the parties agree to the following:

1. **Consideration.** In consideration for the receipt and ownership of the Apparatus, Grantee shall tender Fifteen Thousand Dollars ($15,000.00) to the District upon taking possession of the Apparatus and indemnify and hold harmless the District as set forth in this Agreement. Notwithstanding the foregoing, the obligations of the parties under this Agreement shall not be contingent upon the District' s receipt of payment from Grantee at the time of transfer of the Apparatus.

2. **Transport of Apparatus; Transfer of Ownership.** Grantee shall be responsible for transporting the Apparatus from the District. Full title and ownership of the Apparatus shall be deemed to have transferred to Grantee no later than the time at which Grantee takes possession of the Apparatus.

3. **"AS IS" Condition.** Grantee will take possession, title, and ownership to the Apparatus in an "AS IS" condition. The parties acknowledge and agree that the District

makes no representations or warranties of any kind, express or implied, as to the condition of the Apparatus or its fitness for any purpose, and the District disclaims all warranties, including but not limited to any warranty of fitness for a particular purpose or merchantability.

4. **Indemnification.** In consideration for the receipt of the Apparatus, Grantee agrees to indemnify, defend, release, and hold harmless the District, its elected officials, officers, employees, attorneys, and agents from any and all damages, costs, fees, awards, court costs, attorney's fees and other expenses or liability arising from or related to any litigation or claim of injury or damage associated with, or claim or litigation to be associated with, the ownership, use, or operation of the Apparatus.

5. **Repairs.** Grantee accepts responsibility for any and all existing or future damage or defects to the Apparatus and the costs of any and all repairs or maintenance of the Apparatus.

6. **Attorney's Fees.** If litigation is required to enforce the terms of this Agreement, the prevailing party shall be entitled to recover reasonable costs and attorney's fees.

7. **Entire Agreement.** This document constitutes the entire Agreement between the parties and supersedes any prior written or oral communications on the same subjects covered by this Agreement.

8. **Amendments.** Amendments to this Agreement shall be in writing and made only with the mutual written consent of all parties to the Agreement.

9. **Controlling Law; Venue.** The interpretation and performance of this Agreement shall be governed by the laws of the State of California. Any challenge to the validity, interpretation, or implementation of this Agreement may only be filed in the Superior Court of California for the County of Nevada.

10. **Severability.** If any part of this Agreement is found to conflict with applicable laws, that Agreement part shall be inoperative, null and void insofar as it conflicts with said laws, but the remainder of this Agreement shall remain in full force and effect.

IN WITNESS THEREOF, the District and Grantee execute this Agreement on the dates set forth below.

NORTH SAN JUAN FIRE PROTECTION DISTRICT
(the "District")

By: _____

Title: _____

Date: _____

[NAME OF DISTRICT PURCHASING APPARATUS]
("Grantee")

By: _____

Title: _____

Date: _____

STATE OF CALIFORNIA
DMV
DEPARTMENT OF MOTOR VEHICLES
A Public Service Agency

APPLICATION FOR DUPLICATE OR TRANSFER OF TITLE

DMV USE ONLY		
DL/ID #	STATE	TECH. INITIALS

This form cannot be used to release a lien on a vehicle with an Electronic Lien Title (ELT)

☐ **Duplicate Title** *(Complete Sections 1 - 3)*

☐ **Transfer of Title with Duplicate** *(Seller completes Sections 1 - 4, New Owner completes Sections 6 and 7, as needed.)*

VEHICLE LICENSE PLATE OR VESSEL CF NUMBER	VEHICLE/HULL IDENTIFICATION NUMBER	YEAR/MAKE OF VEHICLE OR VESSEL BUILDER

SECTION 1 — REGISTERED OWNER(S) OF RECORD — *Please print name as it appears on the Title/Registration*

TRUE FULL NAME (*LAST, FIRST, MIDDLE, SUFFIX*), BUSINESS NAME, OR LESSOR | DRIVER LICENSE/ID CARD NUMBER | STATE

CO-OWNER TRUE FULL NAME (*LAST, FIRST, MIDDLE, SUFFIX*) | DRIVER LICENSE/ID CARD NUMBER | STATE

PHYSICAL RESIDENCE OR BUSINESS ADDRESS (*INCLUDE ST., AVE., ETC.*) APT./SPACE/STE. # CITY STATE ZIP CODE

COUNTY OF RESIDENCE OR COUNTY WHERE VEHICLE/VESSEL IS PRINCIPALLY GARAGED

MAILING ADDRESS (*IF DIFFERENT FROM ABOVE*) APT./SPACE/STE. # CITY STATE ZIP CODE

SECTION 2 — LEGAL OWNER OF RECORD (*LIENHOLDER/TITLE HOLDER*) — *Do not enter name of owners above.*

NAME OF BANK, FINANCE COMPANY, OR INDIVIDUAL HAVING A LIEN ON THIS VEHICLE

BUSINESS OR RESIDENCE ADDRESS APT./SPACE/STE. # CITY STATE ZIP CODE

SECTION 3 — MISSING TITLE STATEMENT — *WARNING: Issuance of a duplicate title cancels the original title.*

If your address is **different** than what appears in the Department's records, you must file this application in person, bring the original or photo copy of proof of ownership (i.e. Registration Card or Registration Renewal Notice), and your Driver License or Identification Card. If the title has been replaced within the last 90 days, a CHP vehicle verification is required.

The Certificate of Title issued for this vehicle/vessel is (*check box*): ☐ Lost ☐ Stolen ☐ Illegible/Mutilated (*Attach old title*)

☐ Not Received from Prior Owner ☐ Not Received from DMV (*Allow 30 days from issue date*)

I agree to indemnify and save harmless the Director of Motor Vehicles for any loss suffered resulting from the issuance of said duplicate Certificate of Title. I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

PRINTED NAME OF OWNER	SIGNATURE OF OWNER	DATE	DAYTIME TELEPHONE NUMBER
	X		( )

SECTION 4 — REGISTERED OWNER(S) RELEASE OF OWNERSHIP AND/OR INTEREST

I/we release interest in the described vehicle/vessel. NOTE: The signature of **EACH** owner is required if co-owners are joined by **AND** (shown by / on DMV records). The signature for a company or business **MUST** include the printed name of the company/business and an authorized representative's countersignature on the signature line (*e.g., ABC CO., by JOHN SMITH - **or** - JOSEPH SMITH for ABC CO*).

PRINTED NAME OF OWNER	SIGNATURE OF OWNER	DATE	DAYTIME TELEPHONE NUMBER
	X		( )
PRINTED NAME OF OWNER	SIGNATURE OF OWNER	DATE	DAYTIME TELEPHONE NUMBER
	X		( )

SECTION 5 — LEGAL OWNER OF RECORD RELEASE OF OWNERSHIP AND/OR INTEREST — *Must be notarized.*

The undersigned lienholder (legal owner of record) certifies release of interest in the vehicle/vessel. *This section and the Lien satisfied (REG 166) form cannot be used for non-ELT participants with vehicles 2 model years old or newer. The legal owner (i.e., bank, finance company, etc.) of record must apply for a duplicate title first, and then release interest on the actual title.*

PRINTED NAME OF AUTHORIZED AGENT SIGNING FOR COMPANY	TITLE OF AUTHORIZED AGENT SIGNING FOR COMPANY	DAYTIME TELEPHONE NUMBER
		( )

SIGNATURE OF LEGAL OWNER (*COMPANY NAME AND AUTHORIZED AGENT'S COUNTERSIGNATURE*) DATE

X

NOTARY USE ONLY

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of _____

On _____ before me, _____ (HERE INSERT NAME AND TITLE OF THE OFFICER),

personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

(SEAL)

SIGNATURE _____

THIS SIDE FOR NEW OWNERS – EACH NEW OWNER **MUST** SIGN BELOW

Complete transfer within 10 days of taking possession of vehicle/vessel.

Must complete vehicle information below:

VEHICLE LICENSE PLATE OR VESSEL CF NUMBER	VEHICLE/HULL IDENTIFICATION NUMBER	YEAR/MAKE OF VEHICLE OR VESSEL BUILDER

SECTION 6 — NEW REGISTERED OWNER(S) — *Print true full name as shown on Driver License/Identification Card.*

If the vehicle was purchased or received from a qualified relative [parent/child, grandparent/grandchild, spouse, domestic partner, siblings (must be minors, related by blood or adoption)], a Statement of Facts (REG 256) form, Statement of Use Tax Exemption, must also be submitted.

*Once registered, to sell, gift, or otherwise transfer ownership, co-owners joined by "**AND (I)**" require the signature of **each** owner; co-owners joined by "**OR**" require the signature of only **one** owner.*

*The signature for a company or business **MUST** include the printed name of the company/business and an authorized representative's countersignature on the signature line (e.g., ABC CO., by JOHN SMITH - **or** - JOSEPH SMITH for ABC CO.).*

DATE PURCHASED OR ACQUIRED	PURCHASE PRICE	OR IF RECEIVED AS A GIFT OR TRADE, CHECK APPROPRIATE BOX AND WRITE THE MARKET VALUE:	MARKET VALUE
Mo. ____ Day ____ Yr. ____	$	☐ Gift ☐ Trade	$

TRUE FULL NAME OF NEW OWNER (*LAST, FIRST, MIDDLE, SUFFIX*), BUSINESS NAME, OR LESSOR	DRIVER LICENSE/ID CARD NUMBER	STATE
TRUE FULL NAME OF CO-OWNER OR LESSEE (*LAST, FIRST, MIDDLE, SUFFIX*) ☐ AND ☐ OR	DRIVER LICENSE/ID CARD NUMBER	STATE
TRUE FULL NAME OF CO-OWNER OR LESSEE (*LAST, FIRST, MIDDLE, SUFFIX*) ☐ AND ☐ OR	DRIVER LICENSE/ID CARD NUMBER	STATE

PHYSICAL RESIDENCE OR BUSINESS ADDRESS (*INCLUDE ST., AVE., ETC.*) APT./SPACE/STE. # CITY STATE ZIP CODE

COUNTY OF RESIDENCE OR COUNTY WHERE VEHICLE/VESSEL IS PRINCIPALLY GARAGED	EQUIPMENT NUMBER (*OPTIONAL*)

MAILING ADDRESS (*IF DIFFERENT FROM ABOVE*) APT./SPACE/STE. # CITY STATE ZIP CODE

LESSEE ADDRESS (*IF DIFFERENT FROM ADDRESS ABOVE*)

VESSEL OR TRAILER COACH PRINCIPALLY KEPT AT (*ADDRESS OR LOCATION - IF DIFFERENT FROM PHYSICAL/BUSINESS ADDRESS ABOVE*)	COUNTY

The above owner mailing address is valid, existing, and an accurate mailing address. I consent to receive service of process at this mailing address pursuant to Section 1808.21 of the California Vehicle Code. I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

SIGNATURE(S) OF ALL NEW OWNER(S)	DATE	DAYTIME TELEPHONE NUMBER
X		( )
SIGNATURE(S) OF ALL NEW OWNER(S)	DATE	DAYTIME TELEPHONE NUMBER
X		( )
SIGNATURE(S) OF ALL NEW OWNER(S)	DATE	DAYTIME TELEPHONE NUMBER
X		( )

SECTION 7 — NEW LEGAL OWNER (*LIENHOLDER/TITLE HOLDER*) — If none, write "None."

Attention ELT Legal Owners: ELT # must be shown and the name and address **must** be entered **exactly** as shown on the ELT listing.

TRUE FULL NAME OF BANK/FINANCE COMPANY OR INDIVIDUAL — DO NOT RE-ENTER NAME OF NEW REGISTERED OWNER(S) ABOVE	ELECTRONIC LIENHOLDER ID NO.
	ELT#

PHYSICAL RESIDENCE OR BUSINESS ADDRESS (*INCLUDE ST., AVE., ETC.*) APT./SPACE/STE. # CITY STATE ZIP CODE

MAILING ADDRESS (*IF DIFFERENT FROM ABOVE*) APT./SPACE/STE. # CITY STATE ZIP CODE

SECTION 8 — DEALER'S RELEASE OF ACQUIRED VEHICLE

NAME OF DEALERSHIP	NAME OF BUYER	DATE SOLD	R/S NUMBER
SIGNATURE OF DEALER AGENT	PRINTED NAME OF DEALER AGENT	DEALER NUMBER	SALESPERSON NUMBER
X			
NAME OF DEALERSHIP	NAME OF BUYER	DATE SOLD	R/S NUMBER
SIGNATURE OF DEALER AGENT	PRINTED NAME OF DEALER AGENT	DEALER NUMBER	SALESPERSON NUMBER
X			