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, June 28, 2022, 7:00 PM
AGENDA

To access this Board Meeting by phone:
Dial: 1-669-900-6833/ Meeting ID:874 7864 9418 / Passcode: 429913

1. **7:00 PM - CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE**

Action 2. **7:01 PM or as soon thereafter as possible - APPROVAL OF June 28, 2022 REGULAR BOARD MEETING AGENDA**

3. **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. No action may be taken by the Board concerning items not on the agenda.*

Action 4. **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 May 24, 2022 Regular Board Meeting 🕮
- **B.** Correspondence From IRS🕮

5. **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.*

6. **REPORTS**
   - **A.** Chief's Report – Jason Flores
     - **i.** May 2022 Statistics 🕮
     - **ii.** Current Department Activity
   - **B.** Treasurer's Report – Pat Leach

Action **i.** Financials- May 2022🕮
Action **ii** FY 2022/23 Preliminary Budget 🕮
Action **Iii** Funds Transfer Authorization 🕮

   - **C.** Firefighter Association Report – Chris Rainville
   - **D.** Fire Safe Council/FireWise Coalition/Ridge FireWise Communities Report – Pat Leach
   - **E.** NCFA Report – Pat Leach

7. **OLD BUSINESS**
   - **A.** "Preparing for Large Fires" Discussion – Tim Tschantz
     - **i.** Prescribed Fire Burn Class – Tom Browning
   - **B.** Hydrant Committee Update – Tom Browning

8. **NEW BUSINESS**

Action **A.** Resolution 2022-06, Capital Mitigation Plan Update – Bruce Boyd 🕮
Action **B.** Resolution 2022-07, Authorizing Nevada County Auditor Controller to Collect Special Taxes – Pat Leach 🕮
Action **C.** Resolution 2022-08, Collection of Special Tax (Measure Q) – Pat Leach 🕮
Action **D.** Contract for Auditor – Pat Leach 🕮

9. **NEXT MEETING: July 26, 2022**
10. **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.

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Draft Minutes of
May 24, 2022
Regular Board
Meeting

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, May 24, 2022
Draft

PRESENT: Tim Tschantz, Chair; Pat Leach, Treasurer; Samantha Hinrichs

ABSENT: Bruce Boyd, Rhea Williamson

1. **CALL TO ORDER:** Meeting called to order at 7:00 PM. Roll taken. Quorum established. Pledge of Allegiance.

2. **APPROVAL OF May 24, 2022 REGULAR BOARD MEETING AGENDA**
   Samantha Hinrichs moved to approve the agenda, Pat Leach seconded, motion passed by unanimous vote.

3. **PUBLIC COMMENT:**
   Boyd Johnson submitted two documents as his public comment.

4. **CONSENT CALENDAR:**
   A. **Minutes of April 26, 2022, Regular Board Meeting**
   B. **Correspondence From Catherine Rice to IRS**

   Tim Tschantz asked to have item 4.B removed for an edit, Boyd Johnson asked to have item 4.B removed for discussion.

   Discussion of Item 4.A
   Tim Tschantz asked for a correction on the April 26, 2022 regarding a comment he made during Announcements.

   Pat Leach moved to approve the minutes of April 26, 2022 as corrected, Samantha Hinrichs seconded, motion passed by unanimous vote.

   Discussion of Item 4.B
   Boyd Johnson asked questions regarding Catherine Rice (of Rice Business Solutions) and her status with the district.

   Samantha Hinrichs moved to approve item 4.B, Pat Leach seconded, motion passed by unanimous vote.

5. **ANNOUNCEMENTS:**
   Samantha Hinrichs wanted to convey how wonderful the Open House was, especially for

parents with small children. Pat Leach noted that the pilot for Sac Metro relayed they would like to respond to this area, cost free.

6. **REPORTS**
   A. **Chief's Report – Deputy Chief Tom Browning**
      i. **April 2022 Statistics**
      ii. **Department Activity**
      - Summer is here.
      - River activity is picking up.
      - The fire activity on the Golden Incident was significant for this time of year.
      - Firefighter Appreciation Day involved catching up on three years of awards.
      - There has been a lot of service and maintenance of apparatus and equipment.
      - The US Forest Service is experiencing a staffing shortage.
      - CAL FIRE hand crews are dwindling.
      - Air Resources will be standard with one additional helicopter out of Auburn for drops only.
      - Station 42 will be a peak staffing in June.
      - Deputy Chief Tom Browning is deployed with his Team in New Mexico.
      - The US Forest Service is experiencing staffing shortages on their 10 Incident Management Teams. This will be impactful. A discussion ensued on why the US Forest Service, and wildland firefighting in general.

        Tim Tschantz inquired about the vehicle replacement plan, to which Chief Flores responded that it is on the shoulders of the Finance Committee.

        Samantha Hinrichs asked about the status of call boxes at the river crossings and tender operators within the Department. Chief Flores responded that his understanding is that all the call boxes are functioning, and the Department currently has 10 firefighters who can drive the tender.

   B. **Treasurer's Report – Pat leach**
      i. **Financials – April, 2022**
      Lynn McGarva presented the financial reports for April 2022.

      Samantha Hinrichs moved to approve the Financials for April 2022 as presented, Tim Tschantz seconded, motion passed by unanimous vote.

      ii. **FY 2021-22 Budget vs. Actuals through May 9, 2022 and Review of the Preliminary Budget for FY 2022-23**
      Lynn McGarva provided an overview of the title document and thoroughly described how the Finance Committee developed it and pointed out highlights.

      Liz Walsh commended Lynn McGarva and the Finance Committee's work and remarked how helpful it has been to have Tom Browning on the Finance Committee.

   C. **Firefighters Association Report – Chris Rainville**

- Department Appreciation Lunch went well, the group would like to do this more often.
- The Association had a meeting on May 18th.
- Looking to plan specialized training with our neighboring jurisdictions.
- Next Association meeting is June 22nd.

D. Fire Safe Council /FireWise Coalition/Ridge FireWise Communities Report – Pat Leach
Pat Leach is working with Paul Cummings) and Alex Keeble-Tole to get projects included in the Community Wildfire Prevention Plan from local FireWise Communities.

E. NCFA Report – Pat Leach.
No Report.

7. OLD BUSINESS

A. Water Storage Committee Update, Resolution 2022-04 – Jason Flores
This resolution will designate the site on Cruzon Grade as the pilot program to strategically expand water storage throughout the District. The Water Storage Committee will still need to develop a budget for the project and identify funding sources. Chief Flores informed the group of the benefit of building water storage in the Cruzon Grade area. Samantha Hinrichs added that the Yuba Watershed Institute may be interested in contributing to the project.

Samantha Hinrichs moved to approve Resolution 2022-04, Pat Leach seconded, motion passed by roll call vote as follows:
Bruce Boyd - Absent
Pat Leach – Aye
Rhea Williamson – Absent
Samantha Hinrichs – Aye
Tim Tschantz – Aye

Ayes: 3 Noes: 0 Abstain: 0 Absent: 2

B. "Preparing for Large Fires" – Tim Tschantz
Tim Tschantz noted that the window for prescribed fire burning is closed, but homeowners can focus on mowing and clearing brush. A discussion ensued regarding large Zone Haven maps to hang throughout the District. Samantha Hinrichs suggested developing a YouTube "How To" video further describing Zone Haven. Tim Tschants also suggested setting up a Zone Haven information table at Mother Truckers. Tim would like hanging pockets to hold our *Please Be Fire Ready! Flyers*.

i. Prescribed Fire Burn Class – Tom Browning
Tim Tschantz relayed that the class was well attended.

C. Hydrant Committee Update – Tom Browning
Pat Leach announced that Congressman Doug LaMalfa held a press conference on Friday highlighting three projects he pushed grant funding for including the NSJ Hydrant Project. The project will include a large water tank and 10 hydrants.

8. NEW BUSINESS

A. Authorizing OES Compensation, Resolution 2022-05 – Jason Flores
The District needed to update this resolution to reflect our current organization chart.

Samantha Hinrichs moved to approve Resolution 2022-05, Pat Leach seconded, motion passed by roll call vote as follows:
Bruce Boyd - Absent
Pat Leach – Aye
Rhea Williamson – Absent
Samantha Hinrichs – Aye
Tim Tschantz – Aye

Ayes: 3 Noes: 0 Abstain: 0 Absent: 2

9. **NEXT MEETING:** June 28, 2022, 7:00 PM.
10. **ADJOURNMENT:** Meeting adjourned at 8:27 PM.

Heidi Ryan
Heidi Ryan, Board Secretary

4 B

Correspondence
from IRS

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0038

In reply refer to: 0439800000
May 26, 2022 LTR 2644C KD
68-0335204 202003 01
Input Op: 0509909972 00022629
BODC: WI

NORTH SAN JUAN FIRE PROTECTION
DISTRICT
PO BOX 299
N SAN JUAN CA 95960-0299

RECEIVED
MAY 31 2022
BY: HR

043303

Taxpayer Identification number: 68-0335204
Tax periods: Mar. 31, 2020

Form: 941

Dear Taxpayer:

We previously sent you a letter about your inquiry received Nov. 22, 2021. Although we try to respond quickly, we often need additional time for research. We can't provide a complete response at this time because:

We need more time to provide you with a complete response to your inquiry.

While waiting to hear from us, if you have a balance, you can still make payments to reduce your tax liability and interest charges. To help us apply payments properly, make your check or money order payable to the United States Treasury and provide on each payment:

- Name
- Address
- Social security or employer identification number
- Daytime telephone number
- Tax year
- Tax form

Please allow an additional 60 days for us to obtain the information we need and let you know what action we're taking. You don't need to do anything else right now.

If you have questions, you can call us toll free at 1-800-829-0115.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, please include a copy of this letter and provide your telephone number and the hours we can reach you in the spaces below. Keep a copy of this letter for your records.

Your Telephone Number (___)_____ Hours _____

Thank you for your cooperation.

6 A i

May 2022

Statistics

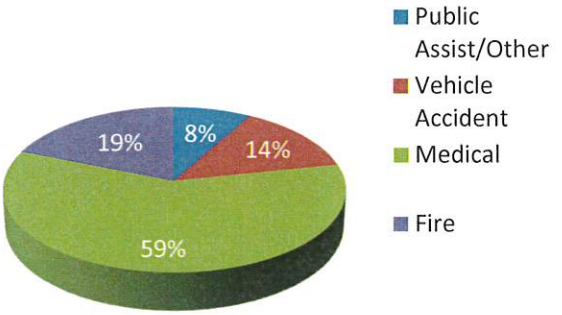
NSJFPD INCIDENT RESPONSE DETAIL - May 2022

Date	ER Type	Location	Minutes	Number of Personnel	Notes	Out of District	Response Time
5/1	MA	Tyler Foote (011546)	53	3	Canceled		18
5/2	MA	Backbone (011559)	70	3	SNMH Transport		20
5/3	MA	Pathfinder (011667)	46	1	Patient Contact		23
5/3	MA	Crescent Moon (011706)	45	2	SNMH Transport		14
5/5	DSC	Pleasant Valley (011883)	36	2	Fire Out on Arrival		21
5/5	DSC	Station 3 (011922)					
5/6	MA	Pathfinder (011966)	30	2	Patient Contact		10
5/6	MA	Old Mill (011967)	27	3	Patient Contact		12
5/6	MA	Cruzon (011979)	46	4	SNMH Transport		17
5/8	MA	Tyler Foote (012141)	52	3	Canceled		
5/9	O	Hwy 49 (012245)	25	1	Non-Injury		22
5/10	PA	Rices Crossing (012321)	172	1	Medic 44 Transport		142
5/11	MA	Hwy 49 (012402)	40	1	Patient Contact		13
5/12	MA	Shady Creek (012447)	41	2	SNMH Transport		9
5/12	VA	Tyler Foote/Burda (012492)					
5/14	FS	Hwy 49 (012650)	127	8	Extinguished		15
5/14	MA	Sages (012668)	45	3	SNMH Trasnported		11
5/14	MA	Hwy 49 (012708)	57	3	Agency Assist	*	19
5/15	MA	Texas Hill (12787) R6134					
5/16	MA	School St. (012813)	46	2	Patient Contact		13
5/16	VA	Pleasant Valley (012882)	51	2	SNMH Transport		12
5/17	VA	Old Hwy 49 (12882)	55	2	SNMH Transport		26
5/18	FV	Milhous (013074)					
5/19	VA	Hwy 49 (013161)	44	2	Traffic Control	*	20
5/20	FW	Hwy 49 (013193)	718	2	Extinguished	*	60
5/21	MA	McNab Cypress (013331)	67	2	SNMH Transport		22
5/21	MA	Edward's Crossing (013343)	25	2	Canceled		
5/21	FS	Assasi Hill (013368)	10	3	False Alarm		7
5/22	MA	Highway 49 (013473)	72	2	SNMH Transport		22
5/23	O	Hwy 49 (013536)	9	2	Canceled		
5/24	MA	Purdon (013619)	42	2	Non-Injury		22
5/24	DSC	Purdon (013675)	35	2	Extinguished		
5/25	MA	Blue Sage (013688)	46	2	SNMH Transport		17
5/25	MA	Bridgeport (013751)	16	1	Canceled		
5/29	VA	Moonshine (014133)	63	3	Patient Contact	*	24
5/29	MA	Hwy 49 (014145)	21	4	Cleared	*	18
5/31	MA	Fawnbrook (014358)	56	1	SNMH Transport		25

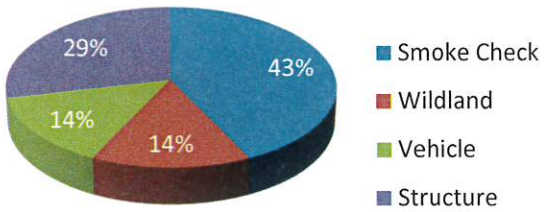
Total Calls:	**37**
Total Man Hours:	**2.65**
Average FF/Call:	**2.1**

North San Juan Fire Department
Call Details
May 2022

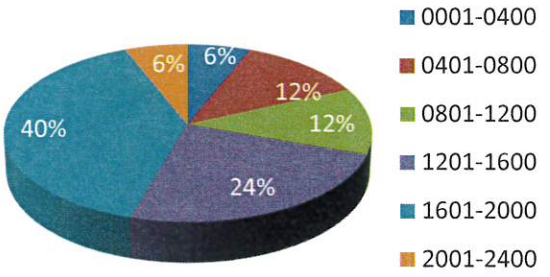
Call Type



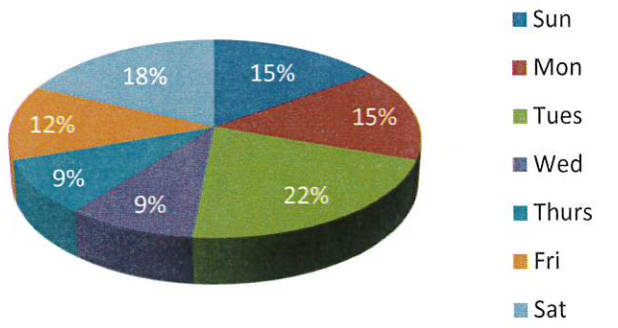
Fire Type



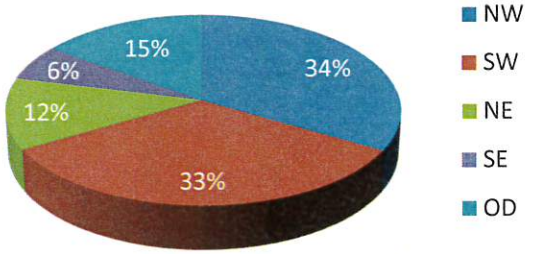
Time of Day

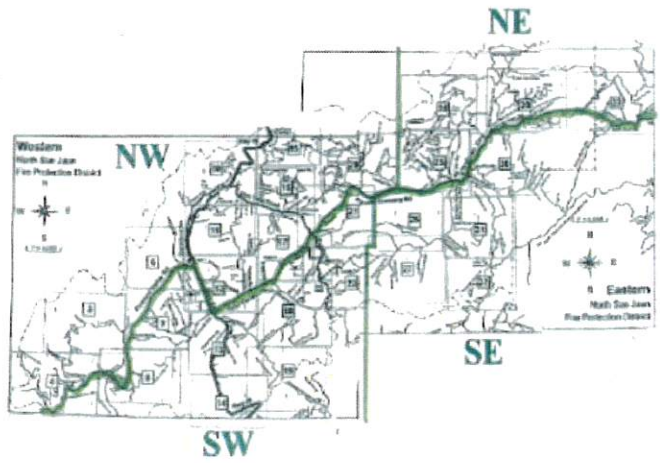


Day of Week



District Area





NORTH SAN JUAN VOLUNTEER FIRE DEPARTMENT

2022 SUMMARY/YEAR TO DATE ACTIVITIES													
Emergency Response	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Medical Aid	17	19	12	14	22								**84**
Vehicle Accident	1		6	3	5								**15**
Fire - Structure	1	1	1	1	1								**5**
Fire - Wildland		1	6	1	1								**9**
Fire - Structure/Wildland	1												**1**
Fire - Vehicle	1			2	1								**4**
Fire - Vehicle/Wildland													**0**
Fire - Smoke Check		3	1	1	3								**8**
Fire - Debris Check													**0**
Fire - Other													**0**
Fire - False Alarm					1								**1**
Fire - Menace Standby													**0**
Hazard													**0**
Public Assist	2	1	2	1	1								**7**
Other			1		2								**3**
Totals:	**23**	**25**	**29**	**23**	**37**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**137**

Previous Years Summary				
2022	**2021**	**2020**	**2019**	**2018**
84	215	188	189	207
15	69	44	50	40
5	22	8	7	8
9	31	23	9	21
1	0	0	0	0
4	7	6	13	1
0	0	0	1	2
8	32	30	8	25
0	0	1	31	5
0	0	1	0	0
1	0	0	2	9
0	8	2	0	0
0	12	12	19	8
7	15	10	13	18
3	4	5	5	3
137	**415**	**330**	**347**	**347**

2022 Monthly Totals:	**23**	**25**	**29**	**23**	**37**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**137**
2021 Monthly Totals:	28	21	16	35	48	50	39	39	32	42	32	33	**415**
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**

Other Activities	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Department Training	4	4	5	4	4								**21**
Special Training	1	1	1	2									**5**
External Training													**0**
Work Party													**0**
Public Education					2								**2**
Public Service													**0**
Totals:	**5**	**5**	**6**	**6**	**6**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**28**

Out of District Responses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2022 Monthly Totals:	1	3	5	3	5								16
2021 Monthly Totals:		1	2	7	5	5	3	2	3	2	4	1	35
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**

6 B i

May 2022
Financials

NSJ Fire Protection District

Funds Summary

Period Ending 05/31/2022

			May 31,2022
Current Assets			
(Petty Cash)	Tri-Counties Bank	$	400.00
	General Fund	$	854,771.02
	Mitigation Fund	$	20,080.32
	Measure Q Fund	$	229,846.80
	Total Checking/Savings	$	1,105,098.14
	Total Current Assets	$	1,105,098.14

	6720 General Fund	6777 Mitigation Fund	6717 Measure Q
Beginning Bal	$ 739,832.27	$ 20,080.32	$ 186,597.10
Revenue	$ 161,868.73		$ 43,249.70
Expenditure	$ 46,929.98		
Balance	$ 854,771.02	$ 20,080.32	$ 229,846.80

Ending Balance April 30, 2022	$ 854,771.02	$ 20,080.32	$ 229,846.80

Notes

Tri Counties: $0.00 Transactions

General Fund: This Revenue total includes two voided checks totalling, $1,140

Mitigation AB1600: $0.00 Transactions

Measure Q : $0.00 Transactions

NSJ Fire Protection District
General Fund Expenses
May 2022

	Date	Name	Memo	Amount
1	05/06/2022	DMV	Snowmobile Registration	-54.00
2	05/06/2022	FF Fites-Kaufman, Casey (reim)	Dump Run	-8.05
3	05/06/2022	FF Fites-Kaufman, Casey (reim)	Vaccine	-25.00
4	05/06/2022	Chardon Corporation B & C	Hardware	-62.41
5	05/06/2022	Northern Sierra Propane	Propane	-133.60
6	05/06/2022	Northern Sierra Propane	Propane	-308.37
7	05/06/2022	Hennig's Automotive Repair	6132 Service/ Replace, remove air cleaner element	-346.76
8	05/06/2022	Boyett Petroleum	Fuel	-405.84
9	05/06/2022	AT&T CALNET 3	Telephone Service	-473.80
10	05/06/2022	US Bank	See Cal Card Expenses	-1,066.81
11	05/06/2022	Payroll Admin/Glenn Incident	Total	-29,247.94
19	05/25/2022	EDD	State Payroll Taxes	-348.39
21	05/25/2022	Internal Revenue Service	Federal Payroll Taxes	-5,592.40
22	05/25/2022	Clientworks	Software/Email Problem solving, Malware Installation on Office Computers	-337.50
23	05/25/2022	Colantuono, Highsmith & Whatley, PC	General Counsel	-20.00
24	05/25/2022	PG&E	Electricity Charge	-30.53
25	05/25/2022	Grass Valley Air Conditioning, Inc.	Spring Service	-48.00
26	05/25/2022	FF Mead, Rich (reimb)	Water Filter, Plumbing Parts for Ice Machine	-71.77
27	05/25/2022	Lynn McGarva	Water, Face Paint, for Open House	-73.85
28	05/25/2022	Sierra Office Systems (APi Marketing)	Post Cards	-80.10
29	05/27/2022	Gold Country Copier,Inc.	Monthly Copier Maintenance	-98.38
30	05/27/2022	FF Rainville, Christopher (reim)	Dump Runs	-122.90
31	05/27/2022	AT&T CALNET 3	Telephone Services	-132.19
32	05/27/2022	Fire Districts Assn of California	June Life Ins	-155.35
33	05/27/2022	FF Fites-Kaufman, Casey (reim)	EMT Classes	-261.94
34	05/27/2022	Hennig's Automotive Repair	6130 Replace Purge Solenoid and Evaporation Control Canister	-350.56
35	05/27/2022	FF Scott, William S. (reim)	Mileage Reimbrse for trainings	-378.51
36	05/27/2022	Rice Business Solutions	Payroll and Tax Services	-420.00
37	05/27/2022	Boyett Petroleum	Fuel	-629.86
38	05/27/2022	Verizon Wireless	Tablet Service	-121.72
39	05/27/2022	Palmer Enterprises	6130 Transmission & Battery	-5,523.45
			Total Expenditures	-46,929.98

NSJ Fire Protection District
CAL Card / US Bank Charges
March 22 through April 22, 2022

Date	Name	Memo	Amount
03/24/2022	AT&T CALNET 3	Telephone Monthly Charge	-473.80
03/31/2022	Dish Network	Monthly TV Charge for Residence	-92.63
04/07/2022	Tofanelli's	Chiefs Breakfast Meeting	-18.19
04/11/2022	Staples	Wide Hanging File Folders, Highlighters, Batteries	-133.26
04/11/2022	Microsoft 365	Monthly Subscription Charge	-178.70
04/11/2022	Gold Country Copier,Inc.	Monthly Service Charge	-87.24
04/21/2022	Zoom	Monthly Meeting Service Charge	-14.99
04/21/2022	SVS - EMS Agency	FF EMT Renewal	-68.00
		Total Charges	-1,066.81

NSJ Fire Protection District
Deposit Detail
May 2022

	Name	Account	Amount
		10720 · 6720 General Fund	**5,701.38**
	Nevada County	40030 · Current Unsecured Tax	-0.67
	Nevada County	40040 · Prior Unsecured Tax	-2.53
	Nevada County	40170 · Supplemental Secured Tax	-1,577.59
	Nevada County	40180 · Supplemental Unsecured Tax	-9.13
	Nevada County	40170 · Supplemental Secured Tax	-0.33
	Nevada County	44960 · Prop 172 Public Safety	-4,022.86
	US Bank	46270 · Refunds US Bank	-88.27
TOTAL			-5,701.38
		10720 · 6720 General Fund	**56,561.63**
		GLENN Incident	
	Cal OES	46110.1 · Strike Team Personnel	-36,365.63
	Cal OES	46110.5 · Strike Team Engine	-20,196.00
TOTAL			-56,561.63
		10720 · 6720 General Fund	**98,235.72**
	FEMA	43000.1 · 2020 AFG FEMA Grant Revenue	-98,235.72
TOTAL			-98,235.72
		10720 · 6720 General Fund	**230.00**
	Racko	46210 · Station 1 Rental	-230.00
TOTAL			-230.00
		10720 · 6720 General Fund	**1,000.00**
	Nevada County Consolidated Fire	42690 Voided Check Duplicate Payment Nevada County Consolidated Fire Training/Classes	-1,000.00
TOTAL			-1,000.00
		10720 · 6720 General Fund	**140.00**
		42690 Voided Check / Lester Enterprises	-140.00
TOTAL			-140.00

Total General Fund Deposits 161,868.73

6 B ii

FY 2022/23
Preliminary
Budget

NSJ Fire Protection District
PRELIMINARY BUDGET 2022-2023

	Measure Q	General Fund	Mitigation	TOTAL
Ordinary Income/Expense				
Income				
40000 · Tax Revenue	110,500.00	257,340.00	0.00	367,840.00
43000 · Inter-Governmental	0.00	43,000.00	0.00	43,000.00
46100 · Miscellaneous Revenue	0.00	70,600.00	0.00	70,600.00
Total Income	110,500.00	370,940.00	0.00	481,440.00
Cost of Goods Sold				
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.00
Total COGS	0.00	0.00	0.00	0.00
Gross Profit	110,500.00	370,940.00	0.00	481,440.00
Expense				
56000 · Capital Expenses	19,890.00	0.00	0.00	19,890.00
60000 · Advertising and Promotion	0.00	500.00	0.00	500.00
61110 · Employer Tax Expense	0.00	25,000.00	0.00	25,000.00
61120 · Stipend to Chief	0.00	21,600.00	0.00	21,600.00
61140 · Clerical Staff Wages	5,525.00	39,745.00	0.00	45,270.00
61310 · Volunteer Comp (Comp) Paid Call	33,150.00	21,850.00	0.00	55,000.00
61312 · Volun Paid Train	0.00	0.00	0.00	0.00
61320 · Call Attendance (Old Mileage)	0.00	0.00	0.00	0.00
61330 · Firefighter Physicals	0.00	1,300.00	0.00	1,300.00
61340 · Firefighter Training/Co-op Agreements	4,500.00	10,024.00	0.00	14,524.00
61350 · Strike Team Pmts	0.00	30,000.00	0.00	30,000.00
61400 · Insurance (Personnel)	0.00	63,700.00	0.00	63,700.00
61450.1 · Strike Team On Site Pay	0.00	3,000.00	0.00	3,000.00
61450.2 · Strike Team Off Site Pay	0.00	6,000.00	0.00	6,000.00
62200 · FF Uniform/Clothing	0.00	1,700.00	0.00	1,700.00
62225 · PPE-Personnel Protective Equip	0.00	5,000.00	0.00	5,000.00
62226 · Operational Supplies & Service	0.00	1,000.00	0.00	1,000.00
62300 · Dispatch Fees	0.00	6,000.00	0.00	6,000.00
62350 · Engine and Fire Fighting Supply	0.00	5,000.00	0.00	5,000.00
62375 · Equipment - Non-Fire Fighting	0.00	2,300.00	0.00	2,300.00
62376 · Equipment Repair Non Fire Fight	0.00	1,000.00	0.00	1,000.00
62400 · Communicating Equip	0.00	3,100.00	0.00	3,100.00
62502 · Legal Public Notice	0.00	500.00	0.00	500.00
62510 · Public Relation - Fire Prevent	0.00	4,000.00	0.00	4,000.00
62600 · Fuel	0.00	20,000.00	0.00	20,000.00
62700 · Cleaning Supplies	0.00	1,200.00	0.00	1,200.00
62750 · Insurance Bldg, Veh, & Liablty	0.00	22,407.00	0.00	22,407.00
62800 · Memberships	0.00	1,300.00	0.00	1,300.00
62850 · Medical Supplies	0.00	7,500.00	0.00	7,500.00
62910 · Office Equipment Maintenance	0.00	0.00	0.00	0.00
62911 · Office Machine Maintenance	0.00	1,700.00	0.00	1,700.00
63000 · Nevada County Services	0.00	7,000.00	0.00	7,000.00
63700 · 6168 Engine	18,785.00	32,172.00	6,100.00	57,057.00
63701 · Structure Maintenance	0.00	1,000.00	0.00	1,000.00
63705 · Equipment Maintenance	0.00	1,200.00	0.00	1,200.00
63706 · Engine Maintenance & Repair	0.00	20,000.00	0.00	20,000.00
63707 · New Engine 6168 Tools/Euipment	0.00	0.00	0.00	0.00
63710 · Ground Maintenance	0.00	2,500.00	0.00	2,500.00
64900 · Office Supplies	0.00	2,500.00	0.00	2,500.00
64990 · Meeting Supplies & Subscription	0.00	300.00	0.00	300.00
66500 · Postage and Delivery	0.00	750.00	0.00	750.00
66700 · Professional Fees	0.00	14,000.00	0.00	14,000.00
68600 · Utilities	0.00	15,262.00	0.00	15,262.00
80400 · Firefighters Stipend	0.00	0.00	0.00	0.00
80450 · FF Paid Call Officer Stipend	0.00	0.00	0.00	0.00
Total Expense	81,850.00	403,110.00	6,100.00	491,060.00

	Measure Q	General Fund	Mitigation	TOTAL
Net Ordinary Income	28,650.00	-32,170.00	-6,100.00	-9,620.00
Other Income/Expense				
Other Income				
46290 · Voided/Stop Payment	0.00	0.00	0.00	0.00
66901 · Stale Dated Checks	0.00	0.00	0.00	0.00
70000 · Mitigation Fee (AB1600)	0.00	0.00	6,000.00	6,000.00
70100 · Mitigation Fund Interest	0.00	0.00	100.00	100.00
80100 · - Measure Q Interest Income	1,200.00	0.00	0.00	1,200.00
Total Other Income	1,200.00	0.00	6,100.00	7,300.00
Other Expense				
10900 · Refund Sprinklers Installed	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00
Net Other Income	1,200.00	0.00	6,100.00	7,300.00
Net Income	**29,850.00**	**-32,170.00**	**0.00**	**-2,320.00**

Reserves				
Training	8,760.00			
Capital Improvements	10,040.00			10,040.00
Recommended Reserve in Fund	11,050.00			11,050.00
From Reserves/Rollover/Carryover	0.00	32,170.00	0.00	32,170.00
	29,850.00	**0.00**	**0.00**	**29,850.00**

6 B iii

Funds Transfer Authorization

NORTH SAN JUAN FIRE PROTECTION DISTRICT

FUNDS TRANSFER AUTHORIZATION

The Board of Directors of the North San Juan Fire Protection District, during a Regular Meeting on Tuesday, June 28, 2022, has authorized the following transfer of revenue **from** its Measure Q Fund (6717) **to** its General Fund (6720).

Amount of Transfer: $44,239.00

By a Vote of: YES _____ NO _____

_____ _____

Bruce Boyd, Vice Chair Pat Leach, Treasurer

Submitted By:

_____

Lynn McGarva, Finance Manager

Attached: Request Detail

MEASURE Q

REQUESTED TRANSFER TO THE GENERAL FUND

2021/2022

Request for Funds Transfer

FROM:	Measure Q (Acct #6717)
To:	General Fund (Account #6720

Firefighter Trainers		
	W. Green, K. Varga, A. Flores and EMS Administrator Contract	$ 2,140.00
Firefighter Stipends		
	FF Meets all Training on Matrix	
	plus Qtrly Skills plus Duty Shifts	$ 28,557.00
Recruitment / Retention		
	Officer Supplemental plus FF attended partial trainings	
	plus travel to trainings	$ 8,366.00
Equipment		$ -
Capital Improvement		$ -
Administrative		
	SCI Consultant	$ 2,176.00
	Administration	$ 3,000.00
	Total Transfer	$ 44,239.00

8 A

Resolution 2022-06, Capital Mitigation Plan Update

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

Resolution 2022-06

RESOLUTION TO UPDATE CAPITAL IMPROVEMENT PLAN

WHEREAS, the Board of Directors of the North San Juan Fire Protection District did, pursuant to Government Code Section 66000 et seq., adopt Resolution 91-13, creating and establishing a fee for new development within the District to finance capital equipment and facilities expenditures; and

WHEREAS, said Board did adopt Resolution 2003-04 on June 3, 2003 adopting a Capital Improvement Expenditure Plan for 2003-2008;

NOW THEREFORE BE IT RESOLVED that the North San Juan Fire Protection District Board of Directors duly adopts an Update to the Capital Improvement Expenditure Plan as outlined in the accompanying Exhibit A – 2022-26 Capital Improvement Plan, as per Government Code Section 66002;

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 28 day of June 2022, by the following vote:

AYES: _____ NOES: _____ ABSTAIN: _____ ABSENT: _____

ATTEST:

_____ _____

Bruce Boyd, Vice Chair Heidi Ryan, Board Secretary

NORTH SAN JUAN FIRE PROTECTION DISTRICT
PROPOSED CAPITAL OUTLAY CHART
2022 – 2026

IMPROVEMENT PROJECT	CAPITAL COST 2022	CAPITAL COST 2023	CAPITAL COST 2024	CAPITAL COST 2025	CAPITAL COST 2026	TOTAL ESTIMATEL COST
COMMITED: TYPE II ENGINE (7 YEAR LEASE) PAID IN 2019 $111,246	$56,056.78	$56,056.78	$56,056.78	$56,056.78	$56,056.78	$392,398
STATION # 3: ENGINE BAY EXTENSION		DESIGN & ENGINEERING $16,000.00	CONSTRUCTION $130,000.00			$146,000
STATION # 1 ADA IMPROVEMENTS: NEW RESTROOMS		DESIGN & ENGINEERING $20,000	CONSTRUCTION $120,000			$140,000
DISTRICT WIDE WATER STORAGE: 6 - 30,000 GAL TANKS						$180,000
N. SAN JUAN WATER SYSTEM DISTRICT: $160,000.00. COUNTY: ($2,000,000*)						$160,000
STATION # 1 RENOVATION AND REPAIRS: KITCHEN & HALL						$380,000
NEW STATION # 4 EAST END OF FIRE DISTRICT						$240,000

NOTES:

1 TOTAL ESTIMATED COST INCLUDES DIRECT DISTRICT CAPITAL EXPENDITURE.
2 TOTAL PROJECT ACTUAL COST INCLUDES DISTRICT BORROWING & COST SHARING
3 TOTAL DISTRICT ESTIMATED FUTURE CAPITAL EXPENSES : $1,168,429
4 TOTAL ESTIMATED FINANCING (TRANS, LEASE, BONDS, GRANTS): $ 919,229 (78%)
5 TOTAL ESTIMATED GENERAL FUND OUTLAY: $ 249,200 (22%)
6 NSJ WATER SYSTEM (HYDRANTS) COUNTY PORTION PER BOS $ 1,840,000*

8 B

Resolution 2022-07, Authorizing Nevada County Auditor to Collect Special Taxes

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 2022-07

RESOLUTION AUTHORIZING THE NEVADA COUNTY AUDITOR-CONTROLLER TO COLLECT SPECIAL TAXES FOR FISCAL YEAR 2022-23

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 November 4, 1986; and

WHEREAS, District ordinance 86-2 established the rate of said special tax to be approved by the voters within the district; and

WHEREAS, a Standard Form Tax Collection Services contract dated July 8th, 1996 and approved by District Resolution 96-01 is on file with the County of Nevada; and

WHEREAS, the taxes on each parcel shall be billed on the secured tax roll bills for FY 2022-23; and

WHEREAS, the County of Nevada shall be entitled to deduct the reasonable costs of collection and administration of this Resolution before remitting the tax revenues collected to the District.

NOW, THEREFORE, IT IS HEREBY RESOLVED, that the North San Juan Fire Protection District Board of Directors hereby requests the County of Nevada authorize the Auditor-Controller to levy and collect special taxes in the same manner as Ad Valorem County Taxes on the secured rolls as set forth in "Exhibit A", attached hereto and made a part hereof.

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 28th day of June, 2022, by the following vote:

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

Bruce Boyd, Vice Chair

Heidi Ryan, Board Secretary

EXHIBIT A
Resolution 2021-04

A special tax in the amount of $27.50 per each improved parcel and $19.50 per each unimproved parcel as shown on the Assessor's Roll of the County of Nevada, shall be collected within the following Tax Area Codes:

68-026 79-005 79-006 79-008 79-011

Excepting the following Assessor's Parcel Numbers, which have been excepted by the Board of Directors pursuant to District Ordinance 87-01:

30-020-09-000	30-020-10-000	30-020-11-000	32-490-18-000
32-500-06-000	32-500-67-000	32-510-03-000	32-510-09-000
32-520-04-000	60-090-52-000	60-280-45-000	60-290-04-000
60-290-05-000	60-300-14-000	60-360-11-000	60-360-22-000
60-370-02-000	60-370-04-000	61-010-01-000	61-250-11-000
62-020-29-000	62-020-31-000	62-030-30-000	

8 C

Resolution 2022-08, Collection of Special Tax (Measure Q)

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 2022-08

RESOLUTION FOR THE COLLECTION OF A SPECIAL TAX PURSUANT TO NORTH SAN JUAN FIRE PROTECTION DISTRICT RESOLUTION #2014-06 (MEASURE Q) FOR FY 2022-23

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 2022-23 to meet the emergency medical response and fire protection costs for the North San Juan Fire Protection District community; and

WHEREAS, the Measure Q special tax allows for an inflationary adjustment equal to the San Francisco-Oakland-San Jose Consumer Price Index (CPI) or 3%, whichever is lower, and the current CPI for the San Francisco-Oakland-San Jose area is 4.2%; and

WHEREAS, the Board of Directors of the North San Juan Fire Protection District on March 22, 2022, passed and adopted Resolution 2022-02 approving a 3.0% increase for the Measure Q tax rate for FY 2022-23; 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 2022-23; and

WHEREAS, the County of Nevada shall be entitled to deduct the reasonable costs of collection and administration of this Resolution before remitting the tax revenues collected to the District.

NOW, THEREFORE, IT IS HEREBY RESOLVED, that the North San Juan Fire Protection District hereby requests the Nevada County Board of Supervisors to instruct the Auditor-Controller of Nevada County to levy and collect special taxes in the same manner as Ad Valorem County Taxes on the secured rolls as set forth in "Exhibit A", attached hereto and made a part hereof.

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 28th day of June, 2022, by the following vote:

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

Bruce Boyd, Vice Chair

Heidi Ryan, Board Secretary

EXHIBIT A

Resolution 2022-08

Classification of Real Property Residence Equivalent

By Parcel Type

For Fiscal Year 2022-23

Residential Equivalent - $63.35

(Effective July 2022)

Parcel Type	Tax Rate
Residential	
First Residential Unit (1.0 RE))	$ 63.35
Subsequent Units (0.75 RE each)	$ 47.50
Commercial	
Two (2.0) RE	$126.69
Industrial	
Three (3.0) RE	$190.04
Vacant / Agricultural / Open Space	
0.71 RE	$ 44.97
Mixed Use - Residential & Commercial	
Commerical Use & First Residential Unt (1.6 RE)	$101.35
Subsequent Residential Units (0.75 RE)	$ 47.50

8 D

Contract for Auditor

May 31, 2022

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, 2022. 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.

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

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.

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

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.

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

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 $5,404 for the audit for this contract. An initial deposit of $2,702 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,

Pehling PNPCPA

Zach Pehling

RESPONSE:

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

APPROVED:

_____

North San Juan Fire District

_____

Date