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 14, 2023, 6:00 PM
AGENDA

Meetings are open to the public,
remote access available upon request

1. **6:00 PM - CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE**

Action 2. **6:01 PM or as soon thereafter as possible - APPROVAL OF MARCH 14, 2023 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 January 24, 2023 Regular Board Meeting 🕮
- Correspondence from IRS (3) 🕮

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.** January 2023 Statistics 🕮
     - **ii.** Current Department Activity
     - **iii.** New Firefighters Introductions
   - **B.** Treasurer's Report – Lynn McGarva

Action
- **i.** Financials- January 2023: Funds Summary, Deposit Detail, Disbursements, Cal Card 🕮
- **ii.** Finance Committee Report

Action
- **iii.** Proposed Budget Revision – Tom Browning 🕮

   - **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
   - **B.** Newsletter Update – Samantha Hinrichs
   - **C.** Hydrant Committee Update – Tom Browning
   - **D.** Station 3 Flooring Quotes – Jason Flores 🕮
   - **E.** Water Storage Committee – Bruce Boyd

Action
- i. Bid Proposal Requests: Water Storage Tank Materials, and Water Storage Tank Installation

8. **NEW BUSINESS**

Action
- **A.** 2021-22 Audit – Tom Browning 🕮
- **B.** Board Goals – Bruce Boyd

Action
- **C.** Resolution 2023-01 Apply COLA to Measure Q Rate – Tom Browning
  - i. **Public Hearing:** 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.
  - **ii. Board Discussion/Adoption**

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.

D. CLOSED SESSION: Pursuant to Section 54967 of the Brown Act: Public Employee Performance Evaluation: Fire Chief
E. Report on Closed Session
F. Form-700 – Heidi Ryan

9. **NEXT MEETING: March 28, 2023**

10. **ADJOURNMENT**

4.A

Draft Minutes
January 24, 2023

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, January 24, 2021
Draft

PRESENT: Tim Tschantz, Chair; Bruce Boyd, Vice-Chair; Samantha Hinrichs (arrived at 6:22)
STAFF: Lynn McGarva, Finance Manager; Heidi Ryan, Board Secretary
ZOOM: Pat Leach, Treasurer; Rhea Williamson; Jason Flores, Chief; Tom Browning, Deputy Chief

ABSENT:

1. **CALL TO ORDER:** Meeting called to order at 6:00 PM. Roll taken. Quorum established. Pledge of Allegiance.

2. **APPROVAL OF January 25, 2023, REGULAR BOARD MEETING AGENDA**
   Bruce Boyd asked to move item 8.C (and 8.D) to February. Rhea Williamson asked to remove item 7.B and to pull item 4.C from the Consent Calendar for discussion.

   Bruce Boyd moved to approve the agenda as amended, Rhea Williamson seconded, motion passed by the following vote:
   Aye – 4
   No – 0
   Absent – 1
   Abstain – 0

3. **PUBLIC COMMENT:**
   Liz Walsh wanted to thank the Board and staff of all their work.

4. **CONSENT CALENDAR:**
   A. **Minutes of December 6, 2022, Regular Board Meeting**
   This item was pulled for discussion.
   Rhea Williamson asked to have the full statement for item 7.D (Statement from Board of Directors) included in the Final minutes.

   Pat Leach moved to approve the Minutes of December 6, 2022 with the complete Board Member Statement included, Rhea Williamson seconded, motion passed by the following vote:
   Aye – 4
   No – 0
   Absent – 1
   Abstain - 0

5. **ANNOUNCEMENTS:**
Tim Tschantz asked to have the title on the agenda adjusted so it was clear that the public was welcome to attend in person. Heidi Ryan responded that she could make the change to the agenda and board approval would not be required.

6. **REPORTS**
   A. **Chief's Report – Chief Jason Flores**
      i. **November & December 2022 Statistics**
         - Total Calls for 2022 was 361.
         - Chris Dorn and Nathaniel Van Order stepped up to cover behind leave of the Chief, Deputy Chief, and one Battalion Chief.
         - Nathaniel Van Order is on an out of state assignment with the Forrest Service.
         - Engine 6168 was stood up under an OES assignment for the recent storm.
         - Confidence Course is set up at Station 1. Neighboring districts (Camptonville, Pike, and Nevada County Consolidated) have also made use of the training opportunity.
         - Chris Rainville is conducting a Rookie Class for our new firefighters.
         - Some of our new firefighters will be attending an EMR class, beginning next week, at Sierra College.
         - Eugene Lehman finished top of his EMT class.

      Rhea Williamson noted that there were many calls in November where only one firefighter responded and asked if there was a policy about how many firefighters are needed to respond to a call. Chief Flores responded that there is not a policy dictating how many firefighters must respond to calls, but it is not ideal for only one firefighter to be on a call.

      Samantha Hinrichs arrived at 6:22

      Rhea Williamson also noted that the Department only provided two Public Education trainings for the year. A discussion ensued about all the outreach and public education the Department completes annually, and Heidi Ryan suggested developing a training record sheet for these instances to ensure it gets documented and tracked.

   B. **Treasurer's Report – Pat leach**
      i. Financials- November & December 2021: Funds Summary, Disbursement Detail, Deposit Detail, Cal Card
      Pat Leach presented the financials for November and December2022.

      Bruce Boyd moved to approve the November and December 2022 Financials as presented, Rhea Williamson seconded, motion passed by unanimous.

      ii. Year to Date Budget vs. Actuals FY 2022-23
      Tom Browning reminded the Board that this is a great tool to monitor the budget. There are clearly areas where we need to tighten the belt, but overall, the budget looks

good 6 months into the fiscal year. Our next goals is to create the process to move our large cash balance to other funds; capital improvement, apparatus replacement, etc.

C. Firefighters Association Report

- The Association has obtained 501c3 status.
- The Association will be meeting February 1st and will be holding an election, although no changes to officer positions is anticipated.

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

The County now has 89 FireWise Communities.

The Fire Safe Council will be holding a fundraiser on June 3, all proceeds will be provided to FireWise Communities that participate in the event.

The FireWise Coalition will be meeting in March.

The San Juan Ridge Taxpayers Association hosted a meeting with the Ridge FireWise Communities. The focus was "Naming your Hazard". The intention is to include each FireWise Communities primary hazard in the NSJ CWPP (Community Wildfire Prevention Plan). This will help the communities obtain grant funds for their projects.

E. NCFA Report – Pat Leach.

No meeting to report on.

7. OLD BUSINESS

A. "Preparing for Large Fires" – Tim Tschantz

Tim Tschantz asked the group how to get OES focused on large fire breaks on the Ridge. Pat Leach responded that there is currently 3 major Fire Breaks being constructed in the County, including the Montezuma fire break that impacts the Ridge. Large fire breaks are slow going (multi-year process) as they involve many agencies and require the addition of successful grants for the work to be completed. Additionally, CALFIRE is interested in a fuel break that runs, essentially, from Bridgeport to Edwards Crossing, but there is currently no estimate of when that will begin.

Tim Tschantz wants to ensure all our residents are signed up for Code Red (the County's emergency alert system). Pat Leach offered to check her supplies for Code Red handouts and added that 211 is also a great tool to help individuals sign up for Code Red. Lynn McGarva added that the County will be conducting a test of the Code Red system on February 1st. Heidi Ryan offered to make a Facebook post on the District's page about Code Red.

B. Newsletter Update – Rhea Williamson

This item was removed from the Agenda

C. Hydrant Committee Update – Tom Browning

The County is currently negotiating with the Church regarding the placement of the tank on their property with their next meeting scheduled for the 30th.

8. NEW BUSINESS

A. **SCI Consulting Group Report - Pat Leach**
This is an annual report from SCI displaying all property taxes collected for Measure Q and the original property tax assessment from the 1986 Fire Tax.

Rhea Williamson asked why the taxable parcel totals were different between Measure Q(1,811) and the 1986 Fire Tax(1,803). Pat Leach responded that there are less taxable parcels for the 1986 Fire Tax because some property owners had obtained exemption from the tax.

B. **Annual Board Organization – Tim Tschantz**

i. **Selection of Board Chair** – Bruce Boyd
ii. **Selection of Vice – Chair** – Samantha Hinrichs
iii. **Selection of Treasurer** – Rhea Williamson
iv. **Appoint of those Authorized to Sign Warrant Requests** – All Board Members, the Fire Chief, and the Deputy Fire Chief
v. **Appointment of those Authorized to Sign Checks** – All Board Members, the Fire Chief, and the Deputy Fire Chief
vi. **Finance Committee Membership** – Rhea Williamson, Pat Leach, Fire Chief (Deputy Chief has voting power in Fire Chief's absence), Finance and Facilities Manager, and Liz Walsh
vii. **Personnel Committee Membership** – Bruce Boyd, Tim Tschantz, and the Fire Chief
viii. **Selection of Representative and Alternate to Nevada County Fire Agency (NCFA)** – Pat Leach, Bruce Boyd as Alternate
ix. **Selection of Board Member Liaison to LAFCo** – Open
x. **Selection of Board Member Liaison to Fire Safe Council** – Pat Leach
xi. **Selection of Newsletter Editor** – Samantha Hinrichs
xii. **Setting of Regular Board Meeting Dates** – 4th Tuesday of the month

Samantha Hinrichs moved to approve the Board Organization, Bruce Boyd seconded, motion passed by unanimous vote.

C. **CLOSED SESSION; Pursuant to Section 54967 of the Brown Act: Public Employee Performance Evaluation: Fire Chief**
This was postponed to the February meeting.

D. **Report on Closed Session**
This was postponed to the February meeting.

9. **NEXT MEETING:** February 28, 2023 at 6:00 PM.
10. **ADJOURNMENT:** Meeting adjourned at 7:33 PM.

Heidi Ryan
Heidi Ryan, Board Secretary

4.B

Correspondence from IRS (3)

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0038

In reply refer to: 0439800000
Jan. 19, 2023 LTR 2645C KO
68-0335204 202209 01
Input Op: 0509905045 00029590
BODC: WI

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

029082

Taxpayer identification number: 68-0335204
Tax periods: Sep. 30, 2022

Form: 941

Dear Taxpayer:

Thank you for your inquiry of Dec. 01, 2022.

We're working on your account. However, we need an additional 60 days to send you a complete response on what action we are taking on your account. We don't need any further information from you right now.

If you prefer, you can write to that office at the address we provided in this letter.

If you have questions, you can call 1-800-829-0115.

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

Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).

Whenever you write, include a copy of this letter and your telephone numbers along with the hours we can reach you.

Keep a copy of this letter for your records.

Thank you for your cooperation.

RECEIVED
JAN 25 2023
BY: HR

IRS Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

In reply refer to: 0231504901
Feb. 13, 2023 LTR 2782C 0
68-0335204 202209 01
00012630
BODC: TE

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

069764

Taxpayer identification number: 68-0335204
Tax periods: Sep. 30, 2022

Form: 941

Dear Taxpayer:

Thank you for your reply dated Nov. 25, 2022, to our letter proposing a federal tax deposit penalty for not meeting deposit requirements.

We made the adjustments, and you are paid in full for the tax period listed above.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

If you have questions, you can call 800-829-0115.

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

When you write, include a copy of this letter, and write your telephone number and the hours we can reach you.

Keep a copy of this letter for your records.

Thank you for your cooperation.

0231504901
Feb. 13, 2023 LTR 2782C 0
68-0335204 202209 01
00012631

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

Sincerely yours,

Warren R Burton

Warren R. Burton, Operations Mgr
Accounts Management Operations 1

Enclosures:

2 of 2

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0039

Notice	CP220
Tax period	September 30, 2022
Notice date	February 20, 2023
Employer ID number	68-0335204
To contact us	Phone 800-829-0115
Page 1 of 4	

126386.297038.120921.22698 1 AB 0.507 697

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

126386

Changes to your September 30, 2022 Form 941

Amount due: $560.74

We made changes to your September 30, 2022 Form 941.

As a result, your amount due is $560.74.

Billing Summary

Amount due on account before adjustment	$0.00
Penalty increase - Failure to make a proper federal tax deposit	560.74
Amount due by March 13, 2023	**$560.74**

RECEIVED
FEB 22 2023
BY: HR

Continued on back...

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

Notice	CP220
Notice date	February 20, 2023
Employer ID number	68-0335204

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number (68-0335204), the tax period (September 30, 2022), and the form number (941) on your payment and any correspondence.

Amount due by March 13, 2023

$560.74

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0039

1 of 4

680335204 DN NORT 01 2 202209 670 00000056074

What you need to do immediately

Review this notice, and compare our changes to the information on your tax return.

If you agree with the changes we made

- Pay the amount due of $560.74 by March 13, 2023 to avoid additional penalty and interest charges.
- If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you may use that method of payment instead of paying by check or money order.
- If you can't pay the amount due, pay as much as you can now and call us at 800-829-0115 to discuss your options for paying the remaining balance.

If you don't agree with the changes

- Call 800-829-0115 to review your account.
- If we don't hear from you, we'll assume you agree with the information in this notice.
- If you've already paid your balance in full within the past 14 days or made payments arrangements, please disregard this notice.

If we don't hear from you

If you don't pay $560.74 by March 13, 2023, interest will increase, and additional penalties may apply.

Penalties

We are required by law to charge any applicable penalties.

The amount of penalty and interest shown is based on this adjustment.

126386

Failure to make a proper federal tax deposit

Description	Amount
Total failure to make a proper federal tax deposit	**$560.74**

We charged a penalty because you did not make a proper tax deposit based on your record of federal tax liability. Common reasons why we charge this penalty are:

- You did not deposit your tax on time
- You did not deposit enough tax
- You paid your tax directly to the IRS
- You did not deposit your tax electronically, as required by law

For information about depositing taxes, see the Employer's Tax Guide (Publication 15) or the Agricultural Employer's Tax Guide (Publication 51). (Internal Revenue Code Section 6656)

For a detailed calculation of your penalty charges, call 800-829-0115.

Designation of deposit

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Removal or reduction of penalties

We understand that circumstances—such as a serious illness or injury, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your request and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Continued on back...

Penalties—**continued**

Removal of penalties due to erroneous written advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- You wrote us asking for written advice on a specific issue
- You gave us adequate and accurate information
- You received written advice from us
- You reasonably relied on our written advice and were penalized based on that advice

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the address shown above. For a copy of the form, go to www.irs.gov or call 800-TAX-FORM (800-829-3676).

Additional information

- Visit www.irs.gov/cp220.
- Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your employer ID number and the tax period and form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

6.A.i

January 2023
Statistics

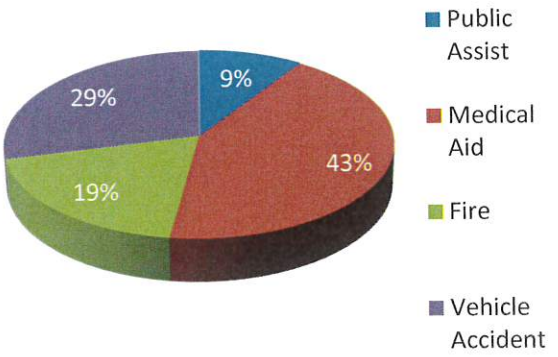
NSJFPD INCIDENT RESPONSE DETAIL - January 2023

Date	Type	Location	Mins.	FFs	Notes	OD	Response
1/2	PA	Tyler Foote (000219)	20	2	Non-Injury		7
1/2	MA	MaidenLn (000268)	167	2	Patient Contact		24
1/3	PA	Maiden Ln (000279)	99	2	Non-Injury		12
1/6	MA	Hwy 49 (000683)	61	1	SNMH Transport		10
1/7	MA	Old Marysville (000767)	14	3	Canceled	*	
1/8	VA	Old Mill (000852)	43	5	SNMH Transport		12
1/10	VA	Pleasant Valley (001086)	26	2	Canceled		
1/11	VA	Tyler Foote (001184)	71	1	Non-Injury		19
1/15	VA	Tyler Foote (001625)	38	6	Patient UTL		7
1/16	FS	Pine Grove (001701)	19	1	False Alarm		14
1/17	FS	Pathfinder (001790)	51	3	False Alarm		15
1/18	DSC	Hwy 49 (001911)	22	3	False Alarm		
1/19	MA	Shady Creek (002004)	72	3	Patient Contact		
1/25	MA	Hwy 49 (002558)	50	1	SNMH Transport		11
1/25	VA	Sages (002625)	45	11	Non-njury		19
1/26	VA	Pendola (002706)	94	4	Bi-County Transport	*	38
1/27	MA	Old Mill (002753)	43	3	Patient Contact		13
1/27	MA	Hwy 49 (002817)	38	3	SNMH Transport		14
1/28	FS	Hwy 49 (002902)	150	10	Extinguished		16
1/30	MA	Ivey (003084)	37	5	SNMH Transport		10
1/30	MA	Pacheco (003089)	42	5	SNMH Transport		10

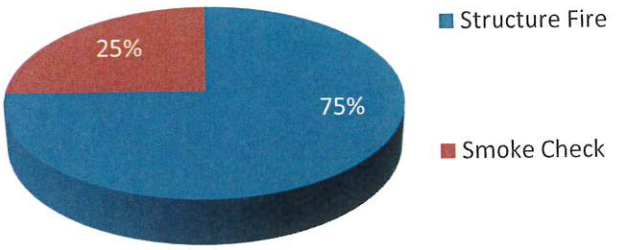
Total Calls:	**21**
Total Man Hours:	**79.23**
Average FF/Call:	**3.6**

North San Juan Fire Department
Call Details
January, 2023

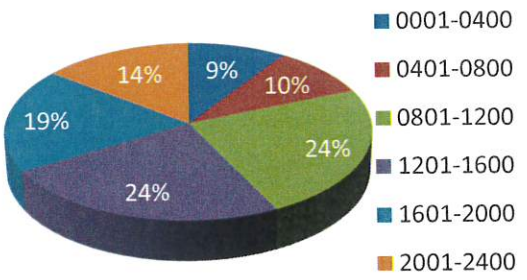
Call Type



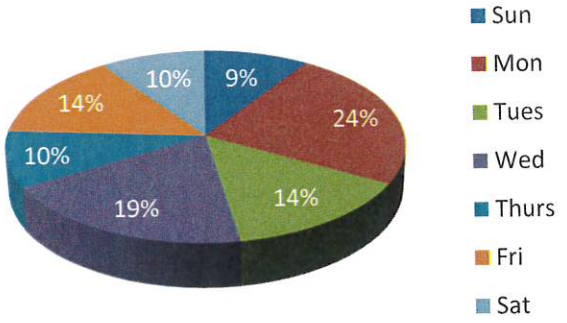
Fire Type



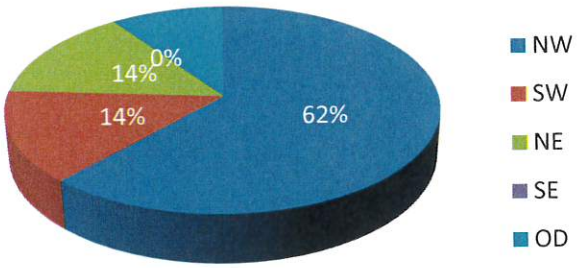
Time of Day

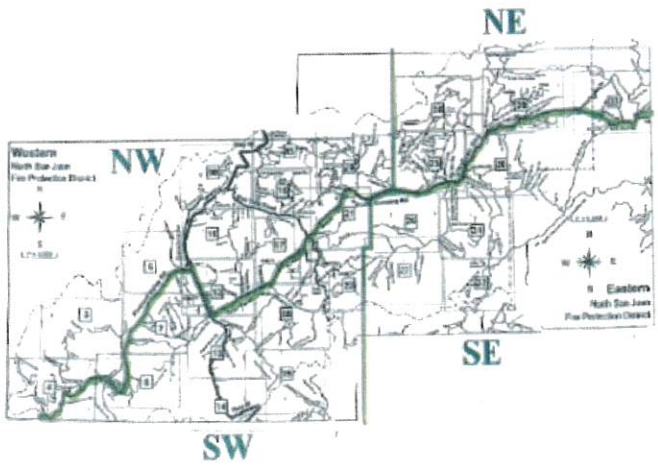


Day of Week



District Area





NORTH SAN JUAN VOLUNTEER FIRE DEPARTMENT

2023 SUMMARY/YEAR TO DATE ACTIVITIES													
Emergency Response	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Medical Aid	9												**9**
Vehicle Accident	6												**6**
Fire - Structure	3												**3**
Fire - Wildland													**0**
Fire - Structure/Wildland													**0**
Fire - Vehicle													**0**
Fire - Vehicle/Wildland													**0**
Fire - Smoke Check	1												**1**
Fire - Debris Check													**0**
Fire - Other													**0**
Fire - False Alarm													**0**
Fire - Menace Standby													**0**
Hazard													**0**
Public Assist	2												**2**
Other													**0**
Totals:	**21**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**21**

Previous Years Summary				
2023	**2021**	**2021**	**2020**	**2019**
9	224	215	188	189
6	45	69	44	50
3	14	22	8	7
0	18	31	23	9
0	5	0	0	0
0	7	7	6	13
0	1	0	0	1
1	17	32	30	8
0	0	0	1	31
0	0	0	1	0
0	1	0	0	2
0	4	8	2	0
0	5	12	12	19
2	16	15	10	13
0	4	4	5	5
21	**361**	**415**	**330**	**347**

2022 Monthly Totals:	**21**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**21**
2021 Monthly Totals:	23	25	29	23	37	25	35	40	32	27	31	34	**361**
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**

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

Out of District Responses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2023 Monthly Totals:	2												0
2022 Monthly Totals:	1	3	5	3	5	1	3	3	3	3	0	2	31
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**

6.B.i

January 2023
Financials

NSJ Fire Protection District

Funds Summary

Period Ending 01/31/2023

		January 31, 2023
Current Assets		
(Petty Cash)	Tri-Counties Bank	$ 350.00
	General Fund	$ 951,448.26
	Mitigation Fund	$ 22,995.88
	Measure Q Fund	$ 209,394.14
	Total Checking/Savings	$ 1,184,188.28
	Total Current Assets	$ 1,184,188.28

	6720 General Fund	6777 Mitigation Fund	6717 Measure Q
Beginning Bal	$ 949,637.10	$ 22,995.88	$ 209,394.14
Revenue	$ 162,435.41		
Transfer		$ -	
Expenditure	$ (160,624.25)	$ -	
Balance	$ 951,448.26	$ 22,995.88	$ 209,394.14

Ending Balance Dec 31, 2022	$ 951,448.26	$ 22,995.88	$ 209,394.14

Notes

Tri Counties: No Transactions

General Fund: Revenue and Expenditures enclosed

Donations INCLUDED in General Fund Revenue

Jane Price Hill	**$100.00**
Mariana Nielsen	**$75.00**
Bob Erickson/Lisa Greensfelder	**$750.00**
Donation total :	**$925.00**

Mitigation AB1600: No Transactions

Measure Q : No Transactions

NSJ Fire Protection District

Deposit Detail

January 2023

Date	Memo	Account	Amount
01/19/2023	**Deposit**	**10720 · 6720 General Fund**	**5,396.52**
	PrePosition Wildland/Wind	46110.1 · Strike Team Personnel	-4,410.00
	PrePosition Wildland/Wind	46110.2 · Strike Team Admin	-986.52
TOTAL			-5,396.52
01/19/2023	**Deposit**	**10720 · 6720 General Fund**	**100.00**
	Jane Price Hill	46180 · Donations	-100.00
TOTAL			-100.00
01/19/2023	**Deposit**	**10720 · 6720 General Fund**	**75.00**
	Mariana Nielsen	46180 · Donations	-75.00
TOTAL			-75.00
01/19/2023	**Deposit**	**10720 · 6720 General Fund**	**750.00**
	Donation Bob Erickson/Liese Greensfelder	46180 · Donations	-750.00
TOTAL			-750.00
01/20/2023	**Deposit**	**10720 · 6720 General Fund**	**74,229.26**
	Mill Incident	46110.1 · Strike Team Personnel	-46,061.36
	Mill Incident	46110.2 · Strike Team Admin	-10,520.41
	Mill Incident	46110.5 · Strike Team Engine	-14,366.24
	Mill Incident	46110.2 · Strike Team Admin	-3,281.25
TOTAL			-74,229.26
01/23/2023	**Deposit**	**10720 · 6720 General Fund**	**77,240.11**
	McKinney	46110.1 · Strike Team Personnel	-41,257.41
	Admin Personnel McKinney	46110.2 · Strike Team Admin	-9,423.19
	McKinney	46110.5 · Strike Team Engine	-12,570.46
	Admin Engine	46110.2 · Strike Team Admin	-2,871.09
	McKinney	46110.4 · Strike Team Travel/Lodging/Meal	-142.84
	Overhead McKinney	46110.1 · Strike Team Personnel	-8,079.75
	Overhead McKinney	46110.4 · Strike Team Travel/Lodging/Meal	-425.92
	Admin Overhead Personnel McKinney	46110.2 · Strike Team Admin	-1,845.41
	McKinney Overhead 6130 PU	46110.5 · Strike Team Engine	-508.00
	McKinney Admin Overhead 6130	46110.2 · Strike Team Admin	-116.04
TOTAL			-77,240.11
01/23/2023	**Deposit**	**10720 · 6720 General Fund**	**4,361.97**

NSJ Fire Protection District
Deposit Detail
January 2023

Date	Memo	Account	Amount
	Dec- 2022 Prop 172	44960 · Prop 172 Public Safety	-4,361.97
TOTAL			-4,361.97
01/27/2023	**Deposit**	**10720 · 6720 General Fund**	**282.55**
	Deposit	40030 · Current Unsecured Tax	-17.90
	Deposit	40040 · Prior Unsecured Tax	-15.24
	Deposit	40170 · Supplemental Secured Tax	-220.17
	Deposit	40180 · Supplemental Unsecured Tax	-19.68
	Deposit	40280 · Supplemental Prior Unsecured	-9.56
TOTAL			-282.55
		Total Deposit General Fund 6720	162,435.41

NSJ Fire Protection District
Transaction Detail Report
January 2023

		Date	Name	Memo	Original Amount
Jan 23					
	1	01/06/2023	PG&E	Power Station 3	-10.84
	2	01/06/2023	Clientworks	Password Reset	-26.25
	3	01/06/2023	OCCU-MED	FF Physical	-47.50
	4	01/06/2023	AT&T CALNET 3	Telephone Service	-203.19
	5	01/06/2023	House of Print & Copy	Patient Care Report Forms	-227.85
	6	01/06/2023	Boyett Petroleum	Fuel	-276.84
	7	01/13/2023	FF Mead, Rich(reim)	Blades for Grinder	-12.85
	8	01/13/2023	Life Assist, Inc.	Aspirin	-36.76
	9	01/13/2023	Verizon Wireless	Service for Tablets	-60.86
	10	01/13/2023	FF Chen See, Jacqueline (reimb)	Reimburse Background Check	-61.00
	11	01/13/2023	Gold Country Copier, Inc.	Copier Agreement	-71.77
	12	01/13/2023	Rice Business Solutions	Payroll Services	-87.50
	13	01/13/2023	Fire Districts Assn of California	Life Ins Premium	-176.16
	14	01/13/2023	Boyett Petroleum	Fuel	-206.39
	15	01/13/2023	Northern Sierra Propane	Propane	-254.53
	16	01/13/2023	ACC Business	Broadband	-487.79
	17	01/13/2023	Northern Sierra Propane	Propane	-598.21
	18	01/13/2023	US Bank	See Cal Card Expenses	-761.19
	19	01/13/2023	ESO	INFERS Contract / CADS	-956.34
	20	01/13/2023	Triple M Towing	Pull Out / Tow 6191	-1,550.00
	21	01/13/2023	Fire Agencies Self Insurance	Work Comp Qtrly payment	-15,819.00
	22	01/18/2023	WestAmerica Bank	6168 Engine Loan Payment	-56,056.78
	23	01/19/2023	Nevada County Clerk - Recorder	Cost Share Elections	-2,640.96
	24	01/19/2023	Napa Auto Parts	6191 Step Light Bulb	-7.58
	25	01/20/2023	FF	2nd Qtr Paid Call	-13,252.27
	26	01/20/2023	Chief & Admin	Admin Pay	-3,313.51
	27	01/20/2023	FF	GVELL Preposition Strike Team	-2,765.55
	28	01/20/2023	FF	Strike Team - Mill	-7,480.23
	29	01/20/2023	FF	Strike Team - Mill	-8,628.24
	30	01/20/2023	FF	Strike Team - Mill	-8,717.10
	31	01/20/2023	FF	Preposition - Strike Team	-11,239.38
	32	01/20/2023	FF	Strike Team Mill Incident	-6,977.72
	33	01/20/2023	FF Fites-Kaufman, Casey (reim)	Dump Run	-7.48
	34	01/25/2023	EDD	State Payroll Tax PIT	-512.54
	35	01/25/2023	EDD	State Payroll Tax UI and TT	-1,056.90
	36	01/25/2023	Internal Revenue Service	Federal Payroll Tax	-13,857.32
	37	01/25/2023	PG&E	Station 3 Electric	-9.85
	38	01/25/2023	Northern Sierra Propane	Annual Fee	-105.00
	39	01/25/2023	House of Print & Copy	ID Cards	-52.68
	40	01/25/2023	Wind, Rachel	Cleaning Station 1 - Aug thru Dec 2022	-150.00
	41	01/25/2023	PG&E Station #1	Station 1 & 2 + Cherokee Street Meter	-152.18
	42	01/25/2023	Clientworks	Two Laptop Setup	-183.75
	43	01/25/2023	FF Rainville, Christopher (reim)	Jan 14-16, 2023 OES Prepostion Mobilization Meals	-196.79
	44	01/25/2023	AT&T CALNET 3	Telephone Service	-201.78
	45	01/25/2023	Boyett Petroleum	Fuel	-228.93
	46	01/25/2023	Airgas	Oxygen	-285.09
	47	01/25/2023	Northern Sierra Propane	Propane	-543.67

NSJ Fire Protection District
Transaction Detail Report
January 2023

	Date	Name	Memo	Original Amount
48	01/25/2023	FF Rainville, Christopher (reim)	Reimbrse Cleaning Supplies	-28.16
49	01/25/2023	FF Rainville, Christopher (reim)	Rmbrs Tire Repair	-39.99
Jan 23				-160,624.25

NSJ Fire Protection District

CAL Card / US Bank Charges

November 23 through December 22, 2022

	Date	Name	Memo	Amount
Nov 23 - Dec 22, 22				
	11/23/2022	Shutterfly	Christmas Cards	-356.24
	11/30/2022	USPS	Stamps	-72.00
	12/01/2022	Dish Network	Resident TV	-92.63
	12/20/2022	Zoom	Service Charge	-14.99
	12/20/2022	Tofanelli's	Chiefs Meeting	-40.53
	12/20/2022	Microsoft 365	Office 365 Subscription	-88.00
	12/20/2022	Microsoft 365	Office 365 Subscription	-96.80
Nov 23 - Dec 22, 22				**-761.19**

6.B.iii

Proposed Budget Revisions

NSJ Fire Protection District
Budget Overview All Funds
02/28/2023

	Final Budget Sept 2022	Proposed Budget Revisions	Revised Budget Total
Ordinary Income/Expense			
Income			
12200 · Due to Other Funds		126,089.00	126,089.00
39600 · Due from other Funds	0.00	126,089.00	126,089.00
40000 · Revenue			
40010 · Current Secured Tax	200,480.00		200,480.00
40020 · Prior Secured Taxes	20.00		20.00
40030 · Current Unsecured Tax	2,500.00		2,500.00
40040 · Prior Unsecured Tax	80.00		80.00
40160 · St-Other In Lieu			0.00
40170 · Supplemental Secured Tax	4,000.00		4,000.00
40180 · Supplemental Unsecured Tax	30.00		30.00
40280 · Supplemental Prior Unsecured	10.00		10.00
40290 · Fire Tax Revenue	0.00		0.00
40300 · Measure Q Revenue			0.00
40310 · Special Assessments	154,500.00		154,500.00
40000 · Revenue - Other			0.00
Total 40000 · Revenue	361,620.00		361,620.00
43000 · Inter-Governmental			
43000.1 · 2020 AFG FEMA Grant Revenue			0.00
43010 · Interest-General Fund	6,260.00		6,260.00
44190 · Homeowner Exemption	1,000.00		1,000.00
44960 · Prop 172 Public Safety	40,000.00		40,000.00
45000 · Grants Received			
46574 · NSJFD Auxillary			0.00
45000 · Grants Received - Other			0.00
Total 45000 · Grants Received			0.00
45170 · Direct Charges			0.00
43000 · Inter-Governmental - Other			0.00
Total 43000 · Inter-Governmental	47,260.00		47,260.00
46100 · Miscellaneous Revenue			
46110 · Strike Team			
46110.1 · Strike Team Personnel	50,000.00	151,324.00	201,324.00
46110.2 · Strike Team Admin		53,905.00	53,905.00
46110.3 · Strike Team Personal Vhcl Miles		1,975.00	1,975.00
46110.4 · Strike Team Travel/Lodging/Meal		1,601.00	1,601.00
46110.5 · Strike Team Engine	9,560.00	22,828.00	32,388.00
46110.6 · Strike Team Support Vehicle			0.00
46110.7 · Strike Team Water Tender			0.00
46110 · Strike Team - Other	11,000.00	-11,000.00	0.00
Total 46110 · Strike Team	70,560.00	220,633.00	291,193.00
46180 · Donations	2,000.00		2,000.00
46190 · Refund Misc			0.00
46210 · Station 1 Rental			0.00
46220 · Station 3 Rental			0.00
46260 · Road Sign			0.00
46270 · Refunds US Bank			0.00

NSJ Fire Protection District
Budget Overview All Funds
02/28/2023

	Final Budget Sept 2022	Proposed Budget Revisions	Revised Budget Total
46100 · Miscellaneous Revenue - Other			0.00
Total 46100 · Miscellaneous Revenue	72,560.00	220,633.00	293,193.00
47000 · Other Income			
47000.1 · Mitigation Fees		6,000.00	6,000.00
47000.2 · Mitigation Interest		100.00	100.00
47000.3 · Measure Q Interest		1,200.00	1,200.00
47000 · Other Income - Other			0.00
Total 47000 · Other Income		7,300.00	7,300.00
48700 · CPR/First Aid Classes			0.00
Total Income	481,440.00	480,111.00	961,551.00
Cost of Goods Sold			
50000 · Cost of Goods Sold			
50100 · Road Sign Manufacturing			0.00
51200 · CPR/First Aid Public Classes			0.00
50000 · Cost of Goods Sold - Other			0.00
Total 50000 · Cost of Goods Sold			0.00
Total COGS			0.00
Gross Profit	**481,440.00**	**480,111.00**	**961,551.00**
Expense			
55000 · Grant Expenses			
55000.1 · 2020 FEMA AFG Grant Expense			0.00
55400 · NSJFD Auxillary			0.00
55000 · Grant Expenses - Other			0.00
Total 55000 · Grant Expenses			0.00
56000 · Capital Outlay			
56000.1 · Capital Equipment		57,057.00	57,057.00
56000.2 · Capital Improvement	19,890.00		19,890.00
56000 · Capital Outlay - Other			0.00
Total 56000 · Capital Outlay	19,890.00	57,057.00	76,947.00
60000 · Advertising and Promotion	500.00		500.00
61100 · Permanent Salaries			0.00
61110 · Employer Tax Expense	25,000.00		25,000.00
61120 · Stipend to Chief	21,600.00		21,600.00
61140 · Clerical Staff Wages	45,270.00	3,000.00	48,270.00
61300 · Firefighters Stipend/Paid Call			
61300.1 · GF Paid/Call Training			0.00
61300.2 · Measure Q (A) Rank & Steward			0.00
61300.3 · Measure Q (B) Certifications			0.00
61300.4 · Measure Q (B) Prev Qtr Certs			0.00
61300 · Firefighters Stipend/Paid Call - Other		91,923.00	91,923.00
Total 61300 · Firefighters Stipend/Paid Call		91,923.00	91,923.00
61310 · Volunteer Comp (Comp) Paid Call	55,000.00	-55,000.00	0.00
61312 · Volun Paid Train			0.00
61320 · Call Attendance (Old Mileage)			0.00
61330 · Firefighter Physicals	1,300.00		1,300.00
61340 · Firefighter Trainer			
61341 · Training Materials	10,024.00		10,024.00

NSJ Fire Protection District
Budget Overview All Funds
02/28/2023

	Final Budget Sept 2022	Proposed Budget Revisions	Revised Budget Total
61342 · Classes &Licensing			0.00
61340 · Firefighter Trainer - Other	4,500.00		4,500.00
Total 61340 · Firefighter Trainer	14,524.00		14,524.00
61350 · Strike Team Pmts			
61350.1 · Strike Team Personnel	30,000.00	220,661.00	250,661.00
61350.2 · Strike Team Pmts. OT			0.00
61350.3 · Strike Team FF Misc Rmbrsements			0.00
61350.4 · Strike Team Lodging/Meals		2,170.00	2,170.00
61350.5 · Strike Team Employee Mileage		1,975.56	1,975.56
61350.6 · Strike Team Fuel			0.00
61350.7 · Strike Team Rmbse Overpay			0.00
61350 · Strike Team Pmts - Other			0.00
Total 61350 · Strike Team Pmts	30,000.00	224,806.56	254,806.56
61400 · Insurance (Personnel)			
61410 · Workers Compensation	63,700.00		63,700.00
61415 · Work Comp Special Assessment			0.00
61420 · Life and Accident Insurance		2,100.00	2,100.00
61400 · Insurance (Personnel) - Other			0.00
Total 61400 · Insurance (Personnel)	63,700.00	2,100.00	65,800.00
61450.1 · Strike Team On Site Pay	3,000.00		3,000.00
61450.2 · Strike Team Off Site Pay	6,000.00		6,000.00
62200 · FF Uniform/Clothing	1,700.00		1,700.00
62225 · PPE-Personnel Protective Equip	5,000.00		5,000.00
62226 · Operational Supplies & Service	1,000.00		1,000.00
62300 · Dispatch Fees	6,000.00		6,000.00
62350 · Engine and Fire Fighting Supply	5,000.00		5,000.00
62375 · Equipment - Non-Fire Fighting	2,300.00		2,300.00
62376 · Equipment Repair Non Fire Fight	1,000.00		1,000.00
62400 · Communicating Equip			
62401 · Radios/Pagers/Phones (New)			0.00
62402 · Repair Radios/Pagers/Telephone			0.00
62400 · Communicating Equip - Other	3,100.00		3,100.00
Total 62400 · Communicating Equip	3,100.00		3,100.00
62500 · Dues and Subscriptions		2,500.00	2,500.00
62502 · Legal Public Notice	500.00		500.00
62510 · Public Relation - Fire Prevent			
62530 · CPR/Public First Aid Classes			0.00
62510 · Public Relation - Fire Prevent - Other	4,000.00		4,000.00
Total 62510 · Public Relation - Fire Prevent	4,000.00		4,000.00
62550 · Food Supplies			0.00
62600 · Fuel	20,000.00		20,000.00
62700 · Cleaning Supplies	1,200.00		1,200.00
62750 · Insurance Bldg, Veh, & Liabity	22,407.00	42,225.00	64,632.00
62800 · Memberships	1,300.00		1,300.00
62810 · Recognition & Awards			0.00
62850 · Medical Supplies	7,500.00		7,500.00
62905 · Office Equipment Purchase			0.00

NSJ Fire Protection District
Budget Overview All Funds
02/28/2023

	Final Budget Sept 2022	Proposed Budget Revisions	Revised Budget Total
62910 · Office Equipment Maintenance			0.00
62911 · Office Machine Maintenance			
62915 · Copier Maintenance	1,700.00		1,700.00
62911 · Office Machine Maintenance - Other			0.00
Total 62911 · Office Machine Maintenance	1,700.00		1,700.00
62950 · Fees			0.00
63000 · Nevada County Services	7,000.00		7,000.00
63400 · Interest Expense			0.00
63700 · 6168 Engine	57,057.00	-57,057.00	0.00
63701 · Structure Maintenance	1,000.00		1,000.00
63705 · Equipment Maintenance	1,200.00		1,200.00
63706 · Engine Maintenance & Repair	20,000.00		20,000.00
63707 · New Engine 6168 Tools/Euipment			0.00
63710 · Ground Maintenance	2,500.00		2,500.00
64900 · Office Supplies	2,500.00	2,200.00	4,700.00
64990 · Meeting Supplies & Subscription	300.00		300.00
66000 · Payroll Expenses			0.00
66500 · Postage and Delivery	750.00		750.00
66600 · Printing and Reproduction			0.00
66700 · Professional Fees			
66701 · Payroll Services	1,800.00		1,800.00
66702 · Audit	5,300.00		5,300.00
66703 · Legal	500.00		500.00
66704 · Background Checks / Fingerprint	400.00		400.00
66705 · SCI Consulting	6,000.00	2,176.00	8,176.00
66706 · Election Share of Cost			0.00
66700 · Professional Fees - Other			0.00
Total 66700 · Professional Fees	14,000.00	2,176.00	16,176.00
66900 · Reconciliation Discrepancies			0.00
68100 · Telephone Expense			0.00
68400 · Travel Expense			0.00
68600 · Utilities			
68601 · Telephone Service	2,400.00		2,400.00
68602 · Propane	2,600.00		2,600.00
68603 · Electric	2,100.00		2,100.00
68604 · Sewer Station 1	862.00		862.00
68606 · Satellite TV	1,000.00		1,000.00
68607 · Internet & Web Page	700.00		700.00
68609 · Broadband	5,000.00		5,000.00
68610 · Tablets	600.00		600.00
68600 · Utilities - Other			0.00
Total 68600 · Utilities	15,262.00		15,262.00
80210 · Adv EMT Training Incentive			0.00
80400 · Firefighters Stipend			
80410 · Paid Call (A) Met ALL Qtr Skill			0.00
80420 · Paid Call (B) PART of Qtr Skill			0.00
80430 · Paid Call (C) Officers			0.00

NSJ Fire Protection District
Budget Overview All Funds
02/28/2023

	Final Budget Sept 2022	Proposed Budget Revisions	Revised Budget Total
80440 · Officer Supplemental (D)			0.00
80400 · Firefighters Stipend - Other			0.00
Total 80400 · Firefighters Stipend			0.00
80450 · FF Paid Call Officer Stipend			0.00
Total Expense	**491,060.00**	**315,930.56**	**806,990.56**
Net Ordinary Income	-9,620.00	164,180.44	154,560.44
Other Income/Expense			
Other Income			
46290 · Voided/Stop Payment			0.00
66901 · Stale Dated Checks			0.00
70000 · Mitigation Fee (AB1600)	6,000.00	-6,000.00	0.00
70100 · Mitigation Fund Interest	100.00	-100.00	0.00
80100 · - Measure Q Interest Income	1,200.00	-1,200.00	0.00
Total Other Income	7,300.00	-7,300.00	0.00
Other Expense			
10900 · Refund Sprinklers Installed			0.00
64300 · Interest Expense (Leases)			0.00
66902 · Reimburse Stale Dated Check			0.00
80000 · Ask My Accountant			0.00
Total Other Expense			0.00
Net Other Income	7,300.00	-7,300.00	0.00
Net Income	**-2,320.00**	**156,880.44**	**154,560.44**

7.D

Station 3 Flooring Quote Award

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

Date: 2/14/2023

Title: Flooring Bid Award

Recommendation: Award bid for the installation of new flooring at Station 3.

As directed in the Purchasing Policy, section 2307.3 of the Districts Organizational Manual, purchases between $2,000 - $25,000 require at least two documented written quotes (if possible to obtain) be presented to Board for approval before expenditure occurs.

Background: The flooring at Station 3, both the Residence and the Training Room, are in need of replacement. District staff contacted local flooring contractors and asked for quotes to have the Residence and Training Room separately. The quote for the Training room includes the District office and bathroom.

Quotes Received:
1) Premier Flooring, Residence: $4,418.85, Training Room: $7,486.19
2) KM Flooring. Residence: $3,760.37, Training Room: $6,397.59

Bid Award Vendor Name: _____.

Attachments: Quotes from Premier Flooring and KM Flooring

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

ATTEST:

_____ _____
Tim Tschantz, Board Chair Heidi Ryan, Board Secretary

Kawika Madeiros
Owner

530.559.9627

13981 Linden Road
Grass Valley, CA 94945

KM FLOORING

FLOORING & CARPET · INSTALLATION & REPAIR

CSL# 1031475

INVOICE

Date: 11/14/22

Customer: NSJ Fire Protection Dist (Training/bath/office) Phone: (530)292-9159

Address: 13200 Tyler Foote Rd City: Nevada City State: CA Zip: 95959

Quantity	Description/Comments (Labor and Materials)	Price	Total
769 sq ft	Installation of LVP Flooring		
160 Lf	Installation of 4 and 6 inch cove base		
500 ft	~~Carpet demo and disposal~~		
	Labor total		2,663.00
769 sq ft	Gaia white series LVP		
160 Lf	4 and 6 inch cove base		
1	End molding		
4 rolls	~~6 mil plastic underlayment~~		
	Material total with tax		3,734.59
	TOTAL $		6,397.59

Customer Signature

Date

INVOICE

Kawika Madeiros
Owner

530.559.9627

13981 Linden Road
Grass Valley, CA 94945

KM FLOORING
FLOORING & CARPET · INSTALLATION & REPAIR

CSL# 1031475

Date: 11/14/22

Customer: NSJ Fire Protection Dist (Residence) Phone: (530)292-9159

Address: 13200 Tyler Foote Rd City: Nevada City State: CA Zip: 95959

Quantity	Description/Comments (Labor and Materials)	Price	Total
442 sq ft	Installation of LVP Flooring		
80 Lf	4 in cove base		
284 sq ft	Laminate demo and disposal		
	Labor total		1509.00
442 sq ft	Gaia White Series LVP Flooring		
80 Lf	4 inch cove base		
3 rolls	6 mil plastic underlayment		
1	end molding		
	material total with tax		2251.37
		TOTAL $	3760.37

Customer Signature

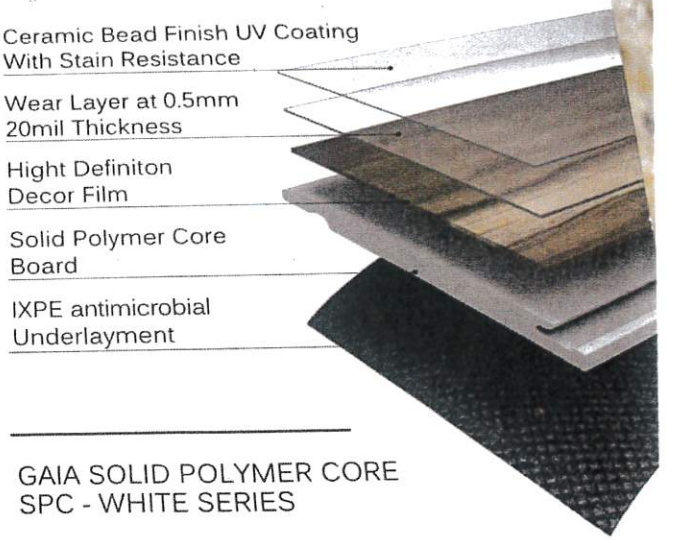
Date

GAIA

every step matters

WHITE SERIES
NATURAL WOOD

- Length: 48" Width: 7.2"
- Total Thickness: 6mm
- 4.5mm + 1.5mm IXPE antimicrobial acoustic underlayment
- Wear Layer: 20mil/0.5mm
- Ceramic Bead Finish
- Uniclic
- Sqft/Box: 19.23
- SPC Solid Polymer Core



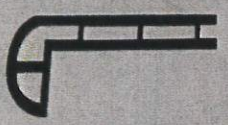
WHY CHOOSE GAIA?

- ☑ WATERPROOF
- ☑ PET SAFE
- ☑ LOW MAINTENANCE
- ☑ HIGH IMPACT RESISTANCE
- ☑ HIGH SCRATCH RESISTANCE
- ☑ HIGH THERMAL INSULATION
- ☑ LUXURY SOUND INSULATION
- ☑ STAIN RESISTENT

GAIA SOLID POLYMER CORE
SPC - WHITE SERIES

Gaia White Series SPC represents wood's natural beauty. With a wood grain embossing directly over the 20 mil with ceramic wear layer, Gaia Flooring White Series is industry leading for durability. The SPC stone based core with luxury sound and heat insulation underlayment, surpasses luxury standards for multilevel estates. Waterproof and guaranteed in all rooms in your home and all regular commercial

100% POLYMER MOLDINGS



Stairnose

Overlap Nosing

10 YEAR COMMERCIAL WARRANTY

50 YEA ESSENTIAL WARRA

floor score

SPC/eSPC Flooring Installation and Maintenance Instructions

Limited Residential Warranty

Gaia Flooring warrants our products to be free from manufacturing defects. Gaia flooring installed indoors in a climate controlled area in accordance with Gaia's Installation Guide will not warp, cup, or buckle. Flooring maintained in accordance with Gaia Floor's Maintenance Guide will not wear out, fade, or stain under normal household conditions for a specified length of time from date of purchase as set forth below. This warranty applies only to the original end user and proof of purchase is required for all claims.

Limited Commercial Warranty

Gaia Flooring warrants our products to be free from manufacturing defects. Flooring installed indoors in a climate controlled area in accordance with Gaia's Installation Guide will not warp, cup, or buckle. Flooring maintained in accordance with Gaia Flooring Maintenance Guide will not wear out, fade, or stain under light commercial use for a specified length of time from date of purchase as set forth below. This warranty applies only to the original end user and proof of purchase is required for all claims.

Limited Waterproof Warranty

Gaia Floor product is a waterproof floating floor, but it should not be used to seal an existing floor from moisture. It cannot inhibit the growth of mold or prevent structural problems associated with or caused by flooding, excessive moisture, alkalis in the subfloor, or conditions arising from moisture vapor emissions. Job site moisture issues should be addressed and corrected prior to installation. Gaia Flooring products should not be installed where excessive moisture conditions exist. This warranty does not cover any damage caused to the floor and/or surroundings structures caused by casualty events involving water coming into contact with your floor and failures normally covered by homeowner's insurance including but not limited to damages caused by flooding, standing water, leaky pipes, leaky faucets, household appliances, or hydrostatic pressure.

Series	Wear Layer	Application	Warranty
White SPC	20 MIL	Residential & Commercial	50 Years Residential / 10 Years Commercial
Red eSPC	20 MIL	Residential & Commercial	50 Years Residential / 10 Years Commercial
Herringbone eSPC	20 MIL	Residential & Commercial	50 Years Residential / 10 Years Commercial
Black eSPC	20 MIL	Residential & Commercial	50 Years Residential / 10 Years Commercial

Product Inspections

Inspection of all flooring materials must be done before installation. Materials with visible defects are not covered under warranties once they are installed. Use constitutes acceptance. Inspect each piece prior to installation and ensure that the click system is free of cracks, defects, and debris. Be sure that the Valinge 5G black tube/spring is set in the female side of the short end of the click system.

Typical Tools Required

Broom, Electric Saw (carbide blade), Eye and Ear Protection, Glue, Hammer, Painter's Tape, Pencil, Pull Bar, Straightedge (6 ft), Tape Measure, Utility Knife, Wall Spacers (1/4"), Wood Chisel

Sub-floor Preparation

Glueless and floating installation is the preferred method of installing SPC/eSPC Flooring. The flooring can be directly installed over most existing floor coverings provided that the existing sub-floor surface is clean, flat, dry and structurally sound. No loose grout, tile, or planks. Any low spots in the subfloor greater than 1/4" in a 8 feet linear area with a leveling compound. Check this by using a 6' straight edge. Remove any high spots by sanding or grinding. Remove any existing floor molding and baseboard as necessary. If installed over sheet vinyl there should be no more than one layer, it must be fully adhered and cannot be cushioned by an additional. **Do not install with any additional padding.** Check that the doors can still open and close after SPC/eSPC flooring is installed. Always undercut wood door jambs. Check local building codes for metal door jambs. To undercut door frames, lay a loose plank upside down against the frame and on top of the underlayment. This will be your guide for proper height to allow installed planks to float under the door frame. Saw the bottom of the door jamb case molding back to the wall studs so that 1/4" expansion gap is maintained when SPC/eSPC is fitted under door jamb case molding. If door jambs cannot be undercut, allow proper expansion space and fill the gully with 100% silicone. Documents must be kept of all test results for warranty purposes.

WARNING: Do not sand, dry scrape, bead blast or mechanically chip or pulverize existing resilient flooring, backing, lining felt, asphaltic "cutback" adhesive or other adhesive. These products may contain asbestos fibers and/or crystalline silica. Avoid creating dust. Inhalation of such dust is a cancer and respiratory tract hazard. Local building requirements may require that the existing floor material be tested to determine if there is asbestos materials. RFCI's (Resilient Floor Coverings Institute) Recommended Work Practices for Removal of Resilient Floor Coverings are a defined set of instructions addressed to the task of removing all resilient floor covering structures. These instructions should be consulted with each installation.

Radiant Floor Heating

Gaia Floor is rated for use over hydronic and electric heated floors that do not allow a hot point on the surface of the subfloor greater than 150 degrees. Flooring should not be stored outside and should be installed in a climate controlled location with a temperature range of 56-84 degrees Fahrenheit. A hand held infrared thermometer can be used to find and identify hot spots and to verify that the floor temperature does not exceed limitations.

Film and Etch

Gaia's design film is an artisan designed product containing natural variations in color, tone, and graining. Gaia cannot warrant against variations in color or any other variations, such as quarter marks, small knots, and grain variations from plank to plank. Nor can we warrant against natural variations or gloss level between samples/models and installed flooring. Any sample or model shown or used by your seller is for demonstrative purposes only, and such sample or model **DOES NOT** create a warranty of any kind that the goods you purchased shall conform thereto. Any warranties based on any such sample or models are specifically disclaimed.

Concrete subfloors

Concrete must be smooth and permanently dry. Concrete subfloors should meet requirements as described in ASTM F710 "Standard Practice for preparing concrete floors to receive Resilient Flooring." Holes, saw cuts, depressions and control joints must be filled using a Portland cement based floor patch.

It is necessary to test concrete subfloor for moisture vapor emissions. If the concrete tests higher than 6 pounds/24 hour per 1000 sf in accordance with ASTM F 1869 Calcium Chloride test or tests to have a Relative Humidity above 80% in accordance with ASTM F 2170 the concrete needs a sealer (seamless epoxy vapor barrier) or hydrostatic vapor barrier, (6 mil plastic). Concrete moisture encounters such as Tramex CM5 helps produce an instant test result to better determine if there is a concrete vapor problem and can help determine if a moisture barrier is needed. A Tramex concrete moisture meter readings must be lower than 5% and the installation should not proceed until moisture mitigation is resolved. Job site moisture issues should be addressed and corrected prior to installation. The moisture barrier is sufficient if it passes the concrete test as above.

Concrete subfloors should be tested for excess moisture emissions. While Gaia vinyl plank is waterproof and not affected by moisture, excessive moisture from the subfloor can breed mold, mildew and fungus which could contribute to an unhealthy interior environment. Gaia's Limited Warranties do not cover damage caused to the vinyl from mold, mildew, alkali or other possible contaminants which can surface through moisture vapor emissions. All leaking, plumbing or issues caused by appliances are not warranted.

Wood subfloors

Wood flooring glued to concrete must be removed before installation. Gaia vinyl plank floors can be installed over a wood substrate providing that the floor is smooth, flat and structurally sound with no deflection. If the wood substrate is not smooth, a ¼" (or thicker) plywood underlayment should be used to provide an adequate surface free of knots, gaps or imperfections that could affect the performance of the floor.

Moisture barrier for the wood subfloor must be at a range of 3%.

The crawl space should be adequately ventilated and dry. There should be a minimum 18" clearance between the earth and the wood substrate. The earth should be covered in a minimum 6 mil back plastic (or equivalent) with the seams overlapped 6" and taped with a moisture resistant tape. The plastic should rise up the columns and side walls and be secured. Wood floors suspended over a concrete substrate in a sleeper system or lying directly on the concrete is not an acceptable construction of a subfloor.

Start of Installation

Lay out several planks in order to determine the best installation pattern for the area. Visually, the most appealing layout will have the same width of plank at both sides of the room. Also the width of the first row of planks should be approximately the same width as the last row. This may require cutting the first row plank to a smaller width. Measure across the room (inches) and divide by the width of a plank to see how many full width planks will be used, and what size width will be needed for the last row. The last row should never be less than 2" in width. Lay out of the installation should be centered to the room when possible. The width measurement of the room may require that the full start board may need to be shortened in order to achieve the same size cut plank at each end of the row. For this reason it is advisable that you add approximately 13% waste factor into the required square footage of the installation area. Installations 45 degree diagonal to the walls of a room will decrease this waste factor to approximately 7%.

Use 1/4" spacers to maintain the proper expansion gap around the entire perimeter of the floor. Quarter Round molding will cover this expansion gap. IMPORTANT: this 1/4" gap must be maintained around cabinets, and any other obstacles in the floor. For a linear distance over 49', add another ¼" expansion gap and install molding to hide the expansion gap.

End seams should be 12" or more apart from end seams on adjacent rows and also 12" or more from the next adjacent row. This is to ensure structural integrity and to enhance the look. Random stagger is best achieved by cutting the first plank in each row with these guidelines in mind but with random lengths.

Gaia Floor installation should only be done using a licensed contractor. It is highly recommended that the homeowner be present at the start of the installation and be available for consultation, as well as to verify color and selection of the flooring. The layout of the installation should be confirmed between owner and installer prior to installation. The homeowner/installer assumes all responsibility for the quality of completed installation.

Do not install cabinets or fixed objects on top of the flooring, especially any requiring fixing to subfloor or floor covering as this is a floating floor installation. Do not fasten wall moldings or transition strips to the floor covering in any manner, but not limited to: adhesive, acrylic caulk, fasteners or other materials that can bind the floor and prohibit movement. Overlapping stair nose should be used at landings to allow for expansion and contraction. Flush stair nosing can be used on steps and must be adhered using an appropriate urethane adhesive.

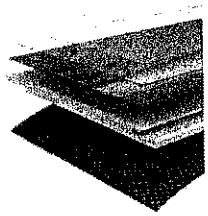
Exclusions

- Any visible issues noted after installation
- Any molding damage
- Consequential or incidental damages, such as any loss, expense or damages other than to the flooring itself that may result from a defect in the flooring
- Improper installation including, but not limited to, installation by non-licensed individual(s)
- Improper maintenance or inadequate care, including, but not limited to, mold or mildew growth as a result of excessive moisture accumulation
- Accidents, abuse, or misuse
- Building settling or uneven sub-floor
- Damages caused by furniture without felt pads or protective covers
- Damages caused by sharp objects making contact with the floor
- Damage caused by excessive sunlight
- Damages caused by urine or other bodily fluids

MAINTENANCE INFORMATION

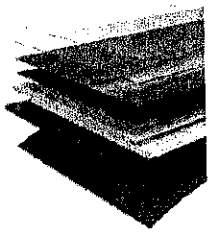
- Place natural fiber rugs at entry points to help trap grit and absorb moisture that may damage the finish. This can protect the floors from dirt or wear.
  Only natural fiber rugs should be used. No rubber rugs or pads.
- To prevent abrasive dirt and dust from accumulating and scratching the finish, vacuum, sweep or dust mop your floor once a week or more if needed.
  The vacuum head should be a brush or felt attachment. Do not use a vacuum with a beater bar head.
- We recommend a diluted solution of Bona or another gentle cleaner for regular cleaning and removing grease and smudges from your floor.
- Do not use harsh abrasive cleaners, bleach, ammonia or vinegar based cleaners, wax or acrylic polishes, or oil soaps. These may dull or damage the
  finish, leaving a greasy film and making the floor slippery and more difficult to clean.
- Protect your floor against direct sunlight or any intense source of artificial lighting. Over time, intense natural and artificial light may discolor the floors.
- Do not roll, or drag heavy objects across your floor. Do not wear shoes having heel taps, spikes, cleats, rocks, gravel or sharp objects protruding from the sole.
- Add felt pads to all furniture and chair legs to prevent damage to the floor. Replace the felt pads when dirty or worn. For extremely heavy objects, use wide, non staining rubber cups. Protective floor coverings for wheeled office furniture should be used.

WHITE SERIES
DEFINITION EIR TECH



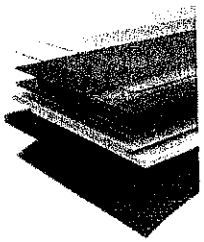
FOR INSTALLATION SCAN

RED SERIES
DEFINITION EIR TECH



FOR INSTALLATION SCAN

BLACK SERIES
LUXURY DEFINITION EIR TECH



FOR INSTALLATION SCAN

gaiafloor.com

PREMIER FLOORCOVERINGS
807 S. AUBURN STREET
GRASS VALLEY CA 95945
(530) 273-3711 Fax (530) 273-2014

ES202254

QUOTE

Sold To	Ship To
NSJ FIRE PROTECTION DIST. 13200 TYLER FOOTE RD NEVADA CITY, CA 95959	TRAINING ROOM/BATH/OFFICE 13200 TYLER FOOTE RD NEVADA CITY, CA 95959

Quote Date	Tele #1	PO Number	Quote Number
10/05/22	530-292-9159		ES202254

Style/Item	Color/Description
PARADIGM	GRANOLA
MERCER 1.5" CERCO EDGE T MOULDING	BLACK
6 MIL PLASTIC	UNDERLAYMENT
LABOR	
FREIGHT	
4" RUBBER BASE	#204 GRAY
6" RUBBER BASE	#204 GRAY

10/07/22 8:23AM

Sales Representative(s):
LORIN FOWLER

Subtotal:	7,140.59
Sales Tax:	345.60
Misc. Tax:	0.00
QUOTE TOTAL:	**$7,486.19**

PREMIER FLOORCOVERINGS
807 S. AUBURN STREET
GRASS VALLEY CA 95945
(530) 273-3711 Fax (530) 273-2014

ES202255

QUOTE

Sold To	Ship To
NSJ FIRE PROTECTION DIST. 13200 TYLER FOOTE RD NEVADA CITY, CA 95959	RESIDENCE- KITCHEN & LIVING ROOM 13200 TYLER FOOTE RD NEVADA CITY, CA 95959

Quote Date	Tele #1	PO Number	Quote Number
10/06/22	530-292-9159		ES202255

Style/Item	Color/Description
PARADIGM	GRANOLA
MERCER 1.5" CERCO EDGE T MOULDING	BLACK
6 MIL PLASTIC	UNDERLAYMENT
LABOR	
FREIGHT	
4" RUBBER BASE	#204 GRAY

10/07/22 8:27AM

Sales Representative(s):
LORIN FOWLER

Subtotal:	4,217.94
Sales Tax:	200.91
Misc. Tax:	0.00
QUOTE TOTAL:	**$4,418.85**

PARADIGM

WATERPROOF FLOORING

floor score

SPEC SHEET – PARADIGM W/ATTACHED PAD (12 MIL)

Construction	Extruded Water Proof Core (EWC) With Attached 1.5mm IXPE PAD (Entire Construction is Waterproof Includes: EWC, Pad & Adhesive used to bond the pad)
Finish	Urethane Ceramic Bead
Style	Micro Bevel and Painted Bevel Edge Varies per Collection
Embossing	Barnside
Gauge	7mm (8.5mm With Attached Pad)
Wear Layer	12 MIL
Size	Varies per Collection
SF Per Carton	Varies per Collection
Pieces Per Carton	Varies per Collection
Weight Per Carton	Varies per Collection
Cartons Per Pallet	Varies per Collection
Pallets Per Container	Varies per Collection
Warranty	Lifetime Residential / 10 Year Commercial

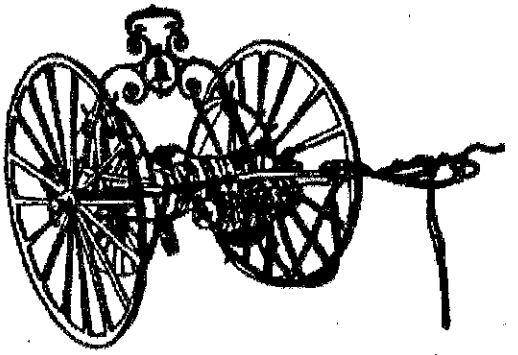
TRIMS / UNDERLAYMENT AVAILABLE
Reducer
Overlap Stair Nose
Flush Stair Nose
End Cap
T-Molding

underlayment - 6 mil plastic, moisture barrier

May 21, 2021

7.E.i

Bid Proposal Requests; Water Tank Materials, and Water Tank Installation



NORTH SAN JUAN
FIRE PROTECTION DISTRICT
Post Office Box 299
North San Juan, CA 95960
(916) 292-9159

Serving Since 1862

The North San Juan Fire Protection District is requesting bids to supply materials for the installation of two water tanks, piping, valves, hydrant, and related materials. The delivery site is located at 18554 Cruz Grade, Nevada City California 95959. Materials may be delivered with prior arrangement with the property owner.

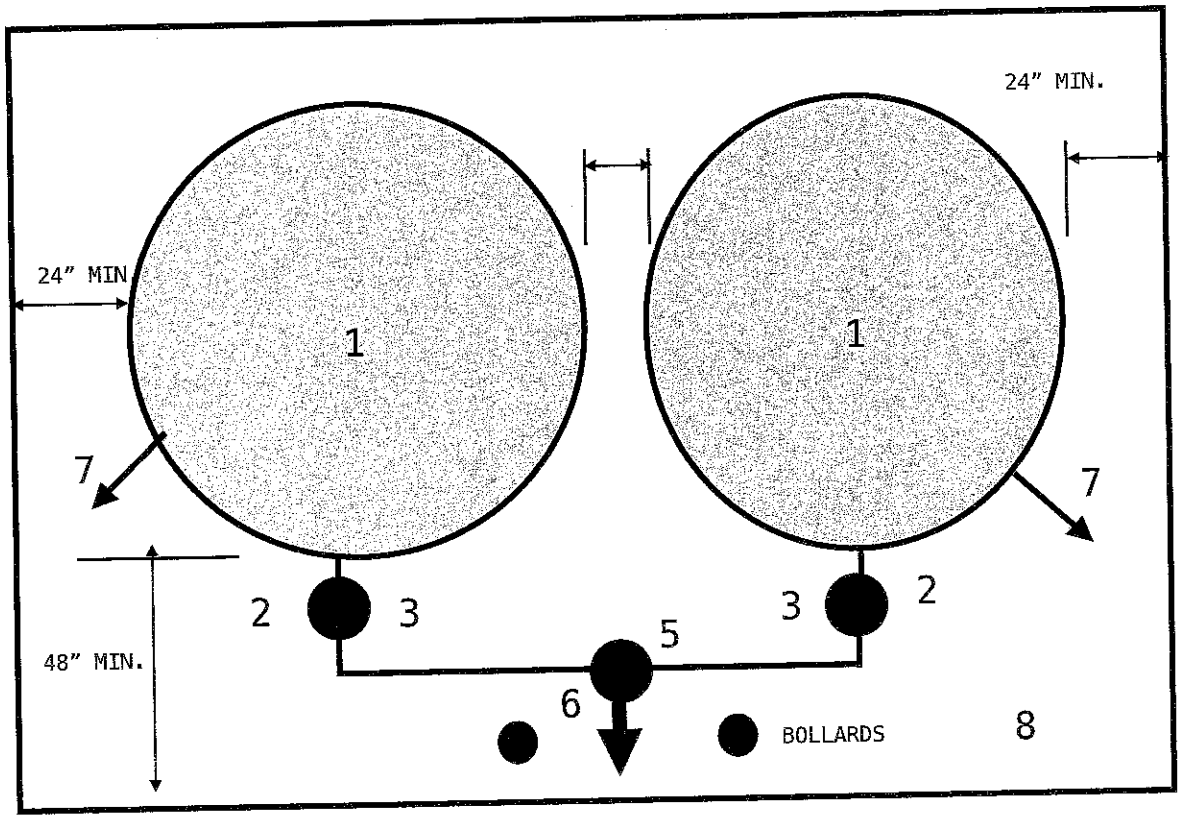
Provide all work and materials as shown on the attached diagrams, notes, and details. All work will be inspected by the Fire District. Materials, fittings, and parts are specified as "or Equal" Provide submittal information on all products that are proposed to be used on the project.

Material includes:

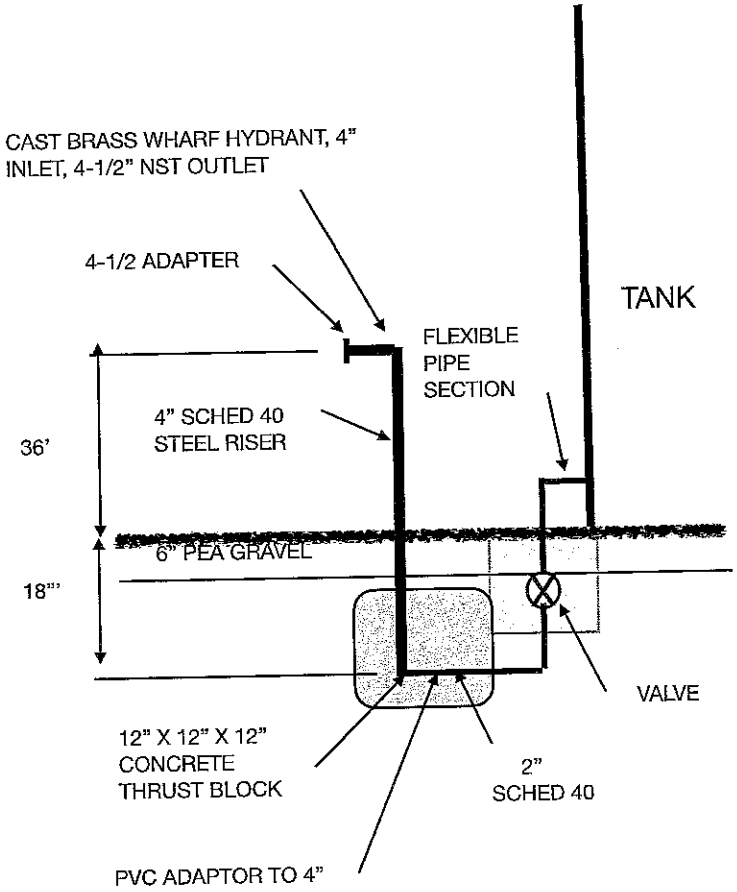
Supply and deliver to the site two 5,000 gallon black or green poly tanks and fittings
Supply and deliver Plumbing parts including valves, piping, valve boxes, standpipe and hydrant fittings

Itemized bids will be due March 14, 2023. Delivered to the office at Station 3, 13200 Tyler Foote Road, Nevada City CA 95959 or mailed to NSJFPD, POB 299, North San Juan CA 95960 postmarked no later than March 10, 2023. All bids will be evaluated by the District and the successful bidder awarded the work at the regular board meeting on March 21, 2023

All questions and requests for information shall be addressed to Bruce Boyd, 530-265-5280



TANK PIPING DIAGRAM
NTS



TANK PIPING SECTION
NTS

MATERIALS TO SUPPLY

#	DESCRIPTION
1	5,000 GAL POLY TANK W/ 2" OUTLET, 2" OVERFLOW, LOCKABLE INSPECTION HATCH - 2
2	2" X 6" FLEXIBLE PVC PIPE SECTION - 2
3	2" BRONZE QUARTER TURN VALVE IN UNDERGROUND UTILITY BOX. - 2 VALVES
4	UNDERGROUND 2" SCHEDULE 40 PVC PIPE MANIFOLD & FITTINGS, ADAPTOR TO 4" STL PIPE
5	4" GALVANIZED STEEL PIPE RISER, FITTINGS, PAINT 52" LONG
6	WHARF HYDRANT W/ 4" FEMALE NPT INLET X 4-1/2" MALE NST(NH) OUTLET - 1
7	1" PVC OVERFLOW PIPE EA TANK - 2 INCLUDE 2 90 DEGREE ELBOWS.
8	6" 3/4" MINUS AB ROAD BASE COMPACT TO 90% NIC

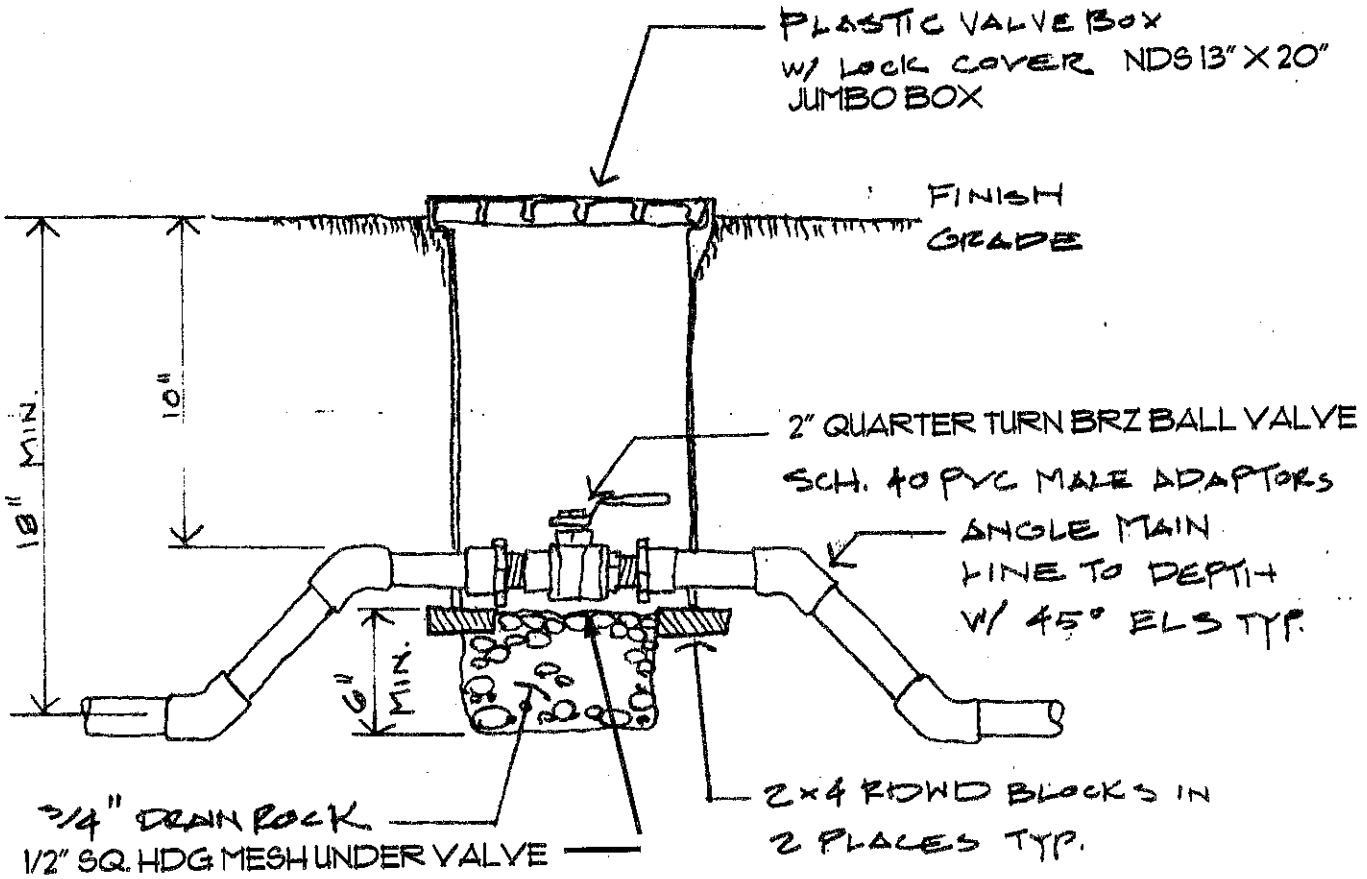
PROVIDE 20' PVC PIPE

CONSTRUCTION NOTES

1 ALL WORK RELATED TO THE INSTALLATION OF WATER STORAGE TANKS AND PIPING SHALL BE DONE TO DISTRICT STANDARDS AND AS SHOOWN ON DIAGRAM AND DETAILS.
2 TANK AND PIPING, VALVES AND LOCKS SHALL BE TO DISTRICT SPECIFICATIONS
3 DISTRICT SHALL INSPECT UNDERGROUND WORK AND PIPING INSTALLATION
4 TANK AREA SHALL BE LEVEL SLOPED FOR DRAINAGE AWAY FROM TANKS. MINIMUM SIZE 16' X 24'.
5 TANK FOUNDATION SHALL MEET COUNTY STANDARDS WITH 6" OF 3/4" MINUS ROAD BASE, COMPACTED TO 90%, OVER LEVEL SUBGRADE. REMOVE ALL ROOTS AND LARGE ROCKS FROM SUBGRADE.
6 SLOPE FINAL BASE ROCK AWAY FROM TANK IN ALL DIRECTIONS
7 MINIMUM TANK SIZE: 5,000 GALLONS. TOTAL OF TWO REQUIRED
8 PROVIDE 2 - 4"ID X 36"H STEEL BOLLARDS EMBEDDED IN 16" X 16" X 18" DEEP CONCRETE FOOTING MIN.PIPE EMBED: 16", CAP TOP, PAINT SAFETY YELLOW. TOTAL PIPE LENGTH: 52"
9 INSTALLATION OF VALVE BOXES SHALL BE AS DETAILED. PROVIDE EITHR MESH OR 2" T CONCRETE BASE TO PREVENT INTRUSIONS
10 PROVIDE CONCRETE THRUST BLOCK AT 90 DEGREE ANGLE TURN OF 4" PIPE RISER.

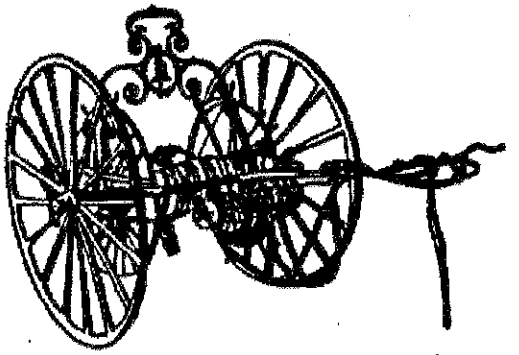
MATERIAL SPECIFICATIONS

1 TANK: NORWESCO, OR EQUAL, POLY 5,000 GALLON POTABLE WATER TANK APPROX SIZE:105" DIA X 144"H PROVIDE 2" MALE THREADED OUTLET, LOCKABLE HATCH, 1" MALE THREADED OVERFLOW OUTLET, BLACK
2 NDS 13" X 20", OR EQUAL, STANDARD SERIES, IRRIGATION CONTROL VALVE JUMBO BOX
3 QUARTER TURN VALVES: JOMAR, OR EQUAL, 2" BRASS INLINE BALL VALVE.
4 WHARF HYDRANT: DIXON, OR EQUAL, MODEL WHYD4045 CAST BRASS HYDRANT - 4" FEMALE NPT INLET X 4-1/2" MALE NST(NH) OUTLET, WRENCH



1 UNDERGROUND VALVE BOX, TYP

NTS



NORTH SAN JUAN
FIRE PROTECTION DISTRICT
Post Office Box 299
North San Juan, CA 95960
(916) 292-9159

Serving Since 1862

The North San Juan Fire Protection District is requesting bids to supply and install two water tanks, hydrant, and related work and materials. The site is located at 18554 Cruz Grade, Nevada City California 95959. Basic grading of the proposed site has been completed ready for base rock and tank installation.

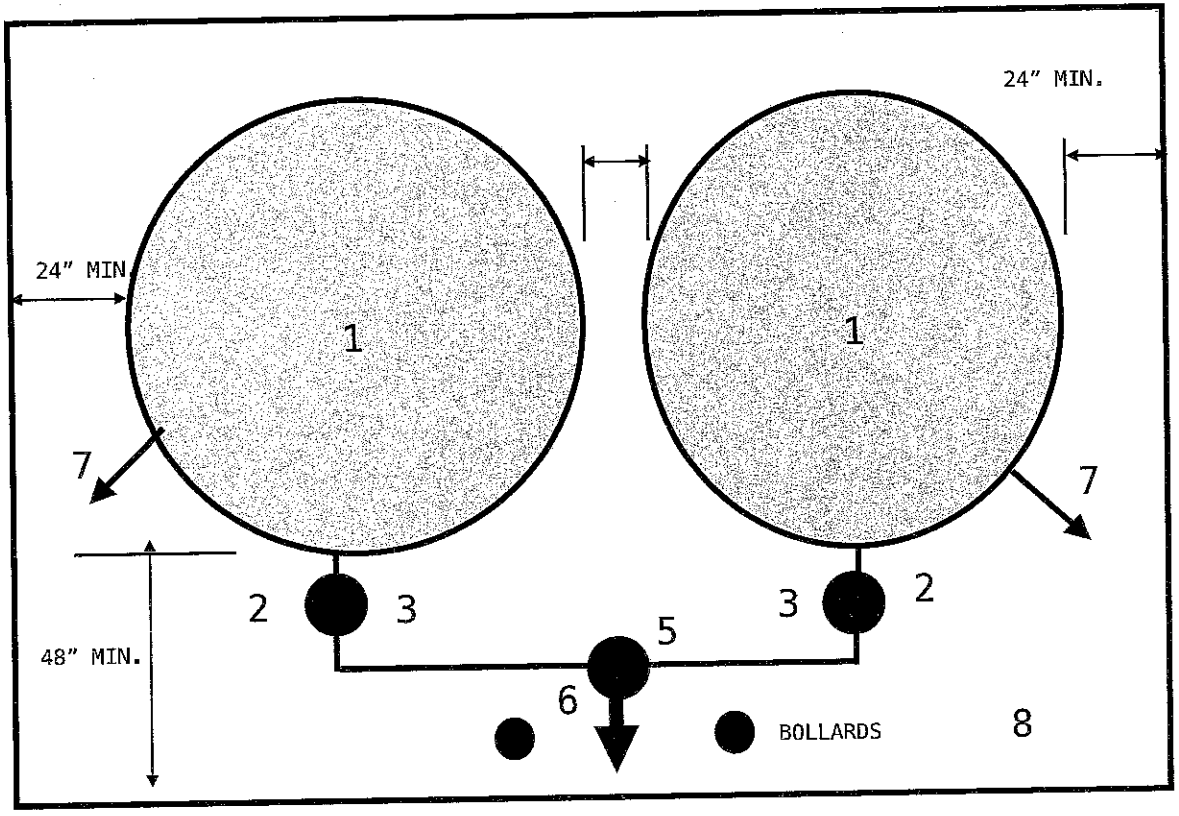
Provide all work and materials as shown on the attached diagrams, notes, and details. All work will be inspected by the Fire District. Materials, fittings, and parts are specified as "or Equal" Provide submittal information on all products that are proposed to be used on the project.

Work includes:

Finish grading, trenching, backfill, base rock placement, compaction
Supply and install two 5,000 gallon poly tanks and fittings
Plumb tanks, valves, piping, and standpipe and hydrant fittings
Install underground valve boxes
Install concrete thrust block and bollard footings
Install bollards as shown on drawings.
Paint all exposed steel piping
Test all work for leaks

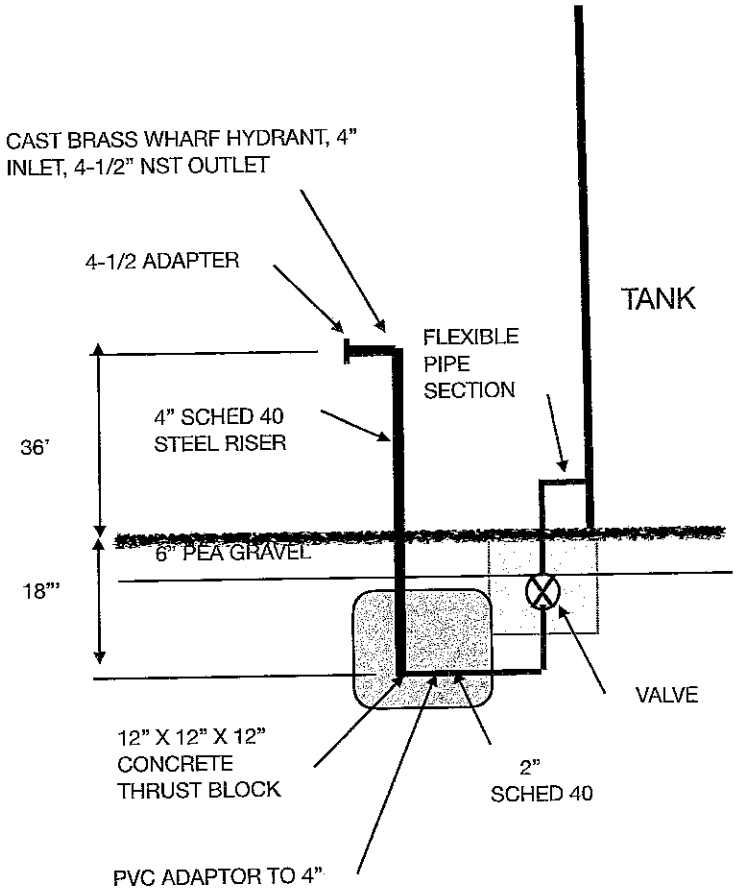
Itemized bids will be due March 14, 2023. Delivered to the office at Station 3, 13200 Tyler Foote Road, Nevada City CA 95959 or mailed to NSJFPD, POB 299, North San Juan CA 95960 postmarked no later than March 10, 2023. All bids will be evaluated by the District and the successful bidder awarded the work at the regular board meeting on March 21, 2023

All questions and requests for information shall be addressed to Bruce Boyd, 530-265-5280



TANK PIPING DIAGRAM
NTS

#	DESCRIPTION
1	5,000 GAL POLY TANK W/ 2" OUTLET, 2" OVERFLOW, LOCKABLE INSPECTION HATCH
2	2" X 6" FLEXIBLE PVC PIPE SECTION
3	2" BRONZE QUARTER TURN VALVE IN UNDERGROUND UTILITY BOX.
4	UNDERGROUND 2" SCHEDULE 40 PVC PIPE MANIFOLD & FITTINGS,ADAPTOR TO 4" STL PIPE
5	4" GALVANIZED STEEL PIPE RISER, FITTINGS, PAINT
6	WHARF HYDRANT W/ 4" FEMALE NPT INLET X 4-1/2" MALE NST(NH) OUTLET
7	1" PVC OVERFLOW PIPLE EA TANK
8	6" 3/4" MINUS AB ROAD BASE COMPACT TO 90%



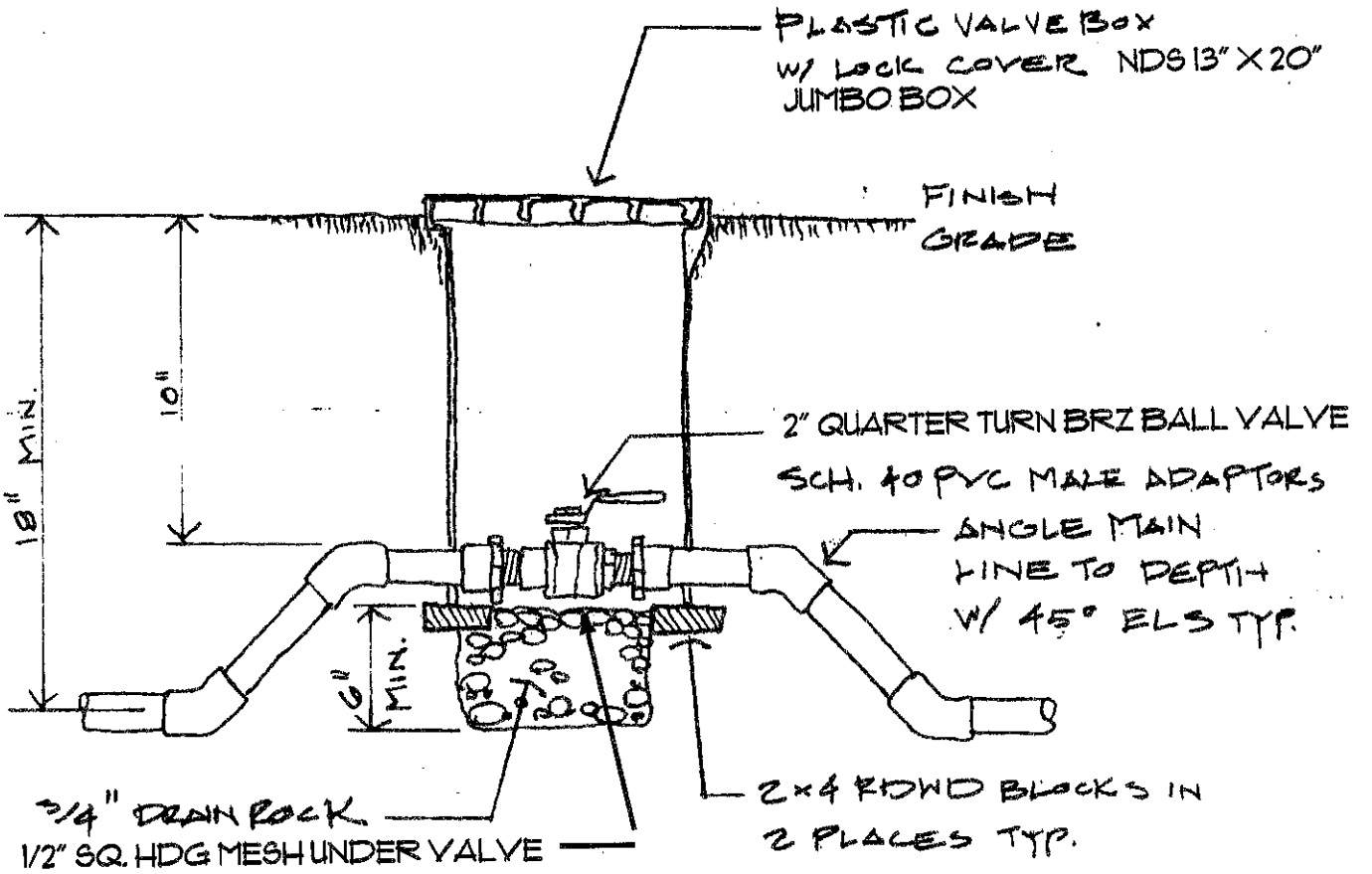
TANK PIPING SECTION
NTS

CONSTRUCTION NOTES

1 ALL WORK RELATED TO THE INSTALLATION OF WATER STORAGE TANKS AND PIPING SHALL BE DONE TO DISTRICT STANDARDS AND AS SHOOWN ON DIAGRAM AND DETAILS.
2 TANK AND PIPING, VALVES AND LOCKS SHALL BE TO DISTRICT SPECIFICATIONS
3 DISTRICT SHALL INSPECT UNDERGROUND WORK AND PIPING INSTALLATION
4 TANK AREA SHALL BE LEVEL SLOPED FOR DRAINAGE AWAY FROM TANKS. MINIMUM SIZE 16' X 24'.
5 TANK FOUNDATION SHALL MEET COUNTY STANDARDS WITH 6" OF 3/4" MINUS ROAD BASE, COMPACTED TO 90%, OVER LEVEL SUBGRADE. REMOVE ALL ROOTS AND LARGE ROCKS FROM SUBGRADE.
6 SLOPE FINAL BASE ROCK AWAY FROM TANK IN ALL DIRECTIONS
7 MINIMUM TANK SIZE: 5,000 GALLONS. TOTAL OF TWO REQUIRED
8 PROVIDE 2 - 4"ID X 36"H STEEL BOLLARDS EMBEDDED IN 16" X 16" X 18" DEEP CONCRETE FOOTING MIN.PIPE EMBED: 16", CAP TOP, PAINT SAFETY YELLOW. TOTAL PIPE LENGTH: 52"
9 INSTALLATION OF VALVE BOXES SHALL BE AS DETAILED. PROVIDE EITHR MESH OR 2" T CONCRETE BASE TO PREVENT INTRUSIONS
10 PROVIDE CONCRETE THRUST BLOCK AT 90 DEGREE ANGLE TURN OF 4" PIPE RISER.

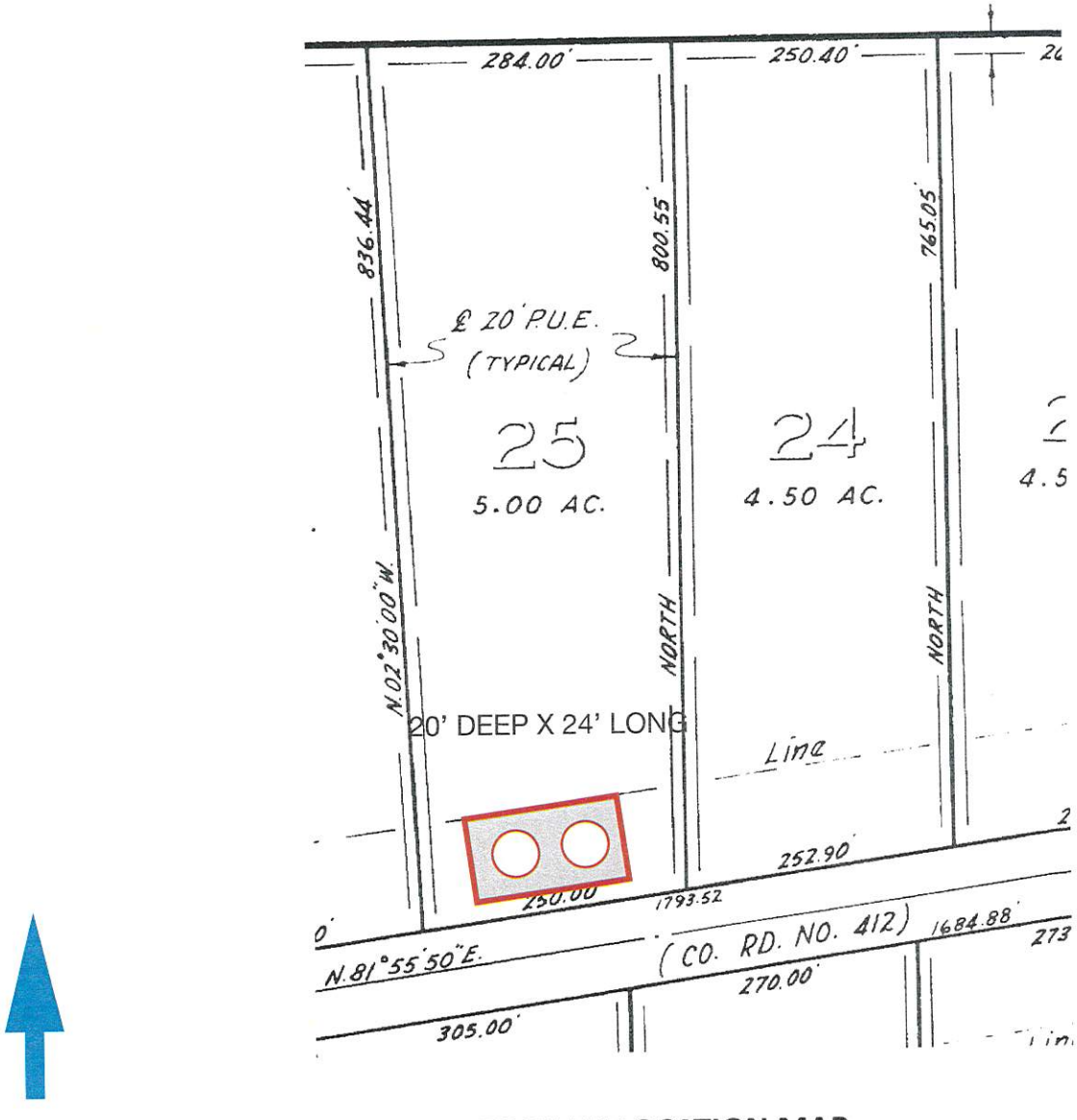
MATERIAL SPECIFICATIONS

1 TANK: NORWESCO, OR EQUAL, POLY 5,000 GALLON POTABLE WATER TANK APPROX SIZE:105" DIA X 144"H PROVIDE 2" MALE THREADED OUTLET, LOCKABLE HATCH, 1" MALE THREADED OVERFLOW OUTLET, BLACK
2 NDS 13" X 20", OR EQUAL, STANDARD SERIES, IRRIGATION CONTROL VALVE JUMBO BOX
3 QUARTER TURN VALVES: JOMAR, OR EQUAL, 2" BRASS INLINE BALL VALVE.
4 WHARF HYDRANT: DIXON, OR EQUAL, MODEL WHYD4045 CAST BRASS HYDRANT - 4" FEMALE NPT INLET X 4-1/2" MALE NST(NH) OUTLET, WRENCH



1 UNDERGROUND VALVE BOX, TYP

NTS



WATER TANK LOCATION MAP
18554 CRUZON GRADE

8.A

2021-22 Audit

North San Juan Fire Protection District

FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2022

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October 18, 2022

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, 2022, 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

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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, 2022, 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.

PNPCPA

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, 2022

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GOVERNMENT FUNDS FINANCIAL STATEMENTS

North San Juan Fire Protection District

Balance Sheet
June 30, 2022

	General Fund	Mitigation Fund	Measure Q Fund	Total
ASSETS				
Assets:				
Cash	856,127	20,858	192,268	$ 1,069,253
Prepaid	7,469	-	-	7,469
Accounts Receivable	13,919	-	-	13,919
Due from other Funds	2,418	-	-	2,418
				-
TOTAL ASSETS	879,933	20,858	192,268	1,093,059
LIABILITIES, DEFERRED INFLOWS & FUND BALANCES				
Liabilities:				
Due to Other Funds	-	2,418	-	2,418
Accrued Liabilities	14,587	-	-	14,587
Accounts Payable	13,376	-	-	13,376
				-
TOTAL LIABILIITES	27,963	2,418	-	30,381
Deferred Inflow				
Unavailable Revenue	-	-	-	-
TOTAL LIABILITIES & DEFERRED	27,963	2,418	-	30,381
Fund Balances:				
Unassigned	844,501	-	-	844,501
Restricted for Capital Improvements	-	18,440	-	18,440
Unspendable	7,469	-	-	7,469
Committed	-	-	192,268	192,268
				-
Total Fund Balance	851,970	18,440	192,268	1,062,678
TOTAL LIABILITIES & FUND BALANCE	$ 879,933	$ 20,858	$ 192,268	$ 1,093,059

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, 2022
Total Fund Balances - Governmental Funds	$ 1,062,678
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	1,717,237
Less: Accumulated Depreciation	(922,986)
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.	(262,243)
Net Position	$ 1,594,686

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, 2022

REVENUE	General Fund	Mitigation Fund	Measure Q Fund	Total
Tax Revenue	$ 159,413	$ -	$ -	$ 159,413
Special Assesment & Tax	43,997	-	108,032	152,029
State Taxes	50,959	-	-	50,959
Charges for Service	1,300,738	-	-	1,300,738
Grant Revenue	98,236	-	-	98,236
Interest & Investment Earnings	6,732	178	1,634	8,544
Mitigation Fees	-	6,934	-	6,934
Miscellaneous	6,774	-	-	6,774
TOTAL REVENUE	1,666,849	7,112	109,666	1,783,627
EXPENDITURES				
Capital Assets	116,999	-	-	116,999
Debt Service:				
Principle	-	-	47,104	47,104
Interest	-	-	8,953	8,953
Salaries and Employee Benefits	773,978	-	-	773,978
Services, Supplies and Refunds	221,345	-	1,105	222,450
TOTAL EXPENDITURES	1,112,322	-	57,162	1,169,484
Excess (Deficit) Revenues over Expenditures	554,527	7,112	52,504	614,143
Transfer in/(out)	-	-	-	-
Other financing Sources/(Uses)	-	-	-	-
CHANGE IN FUND BALANCE	554,527	7,112	52,504	614,143
FUND BALANCE, BEGINNING OF YEAR	297,443	11,328	139,764	448,535
FUND BALANCE, END OF YEAR	$ 851,970	$ 18,440	$ 192,268	$ 1,062,678

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

NORTH SAN JUAN FIRE PROTECTION DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

	2022
Net Change in Fund Balances - Total Governmental Funds	$ 614,143
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	116,999
Less: Current Year Depreciation Expense	(67,721)
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:	47,084
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.	-
Change in Net Position of Governmental Activities	$ 710,505

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, 2022

ASSETS	
Current Assets:	
Cash	1,069,253
Prepaid	7,469
Accounts Receivable	13,919
Total Current Assets	1,090,641
Capital Assets:	
Land	38,223
Buildings & Improvements	414,032
Firefighting Equipment	1,264,982
Construction in Progess	-
Less: Accumulated Depreciation	(922,986)
Total Capital Assets	794,251
TOTAL ASSETS	1,884,892
TOTAL DEFERRED OUTFLOW	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	1,884,892
LIABILITIES	
Current Liabilities:	
Accounts Payable	13,376
Accrued Expenses	14,587
Accrued Interest	5,132
Current Portion	47,103
Total Current Liabilities	80,198
Long-term Liabilities:	
Capital Lease	210,008
Total Long-term Liabilities	210,008
TOTAL LIABILITIES	290,206
TOTAL DEFERRED INFLOWS	-
TOTAL LIABILITIES AND DEFERRED INFLOWS	290,206
NET POSITION	
Net Investment in Capital Assets	532,008
Restricted for Capital Improvements	15,658
Unrestricted	1,047,020
TOTAL NET POSITION	$ 1,594,686

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, 2022

	Expenses	Operating Revenues: Charges for Services	Excess of Revenues/(Expenses)
Governmental Activities			
Public Protection	$ 996,449	$ 1,307,673	$ 311,224
Interest on Long-Term Debt	8,953	-	(8,953.00)
Depreciation (Unallocated)	67,721	-	(67,721.00)
Total Governmental Activites			$ 234,550
General Revenues:			
Tax Revenue			159,413
Special Assesment & Tax			152,029
State Taxes			50,959
Grant Revenue			98,236
Interest & Investment Earnings			8,544
Miscellaneous			6,774
Total General Revenues			475,955
NET CHANGE IN NET POSITION			710,505
NET POSITION, BEGINNING OF YEAR			884,181
NET POSITION, END OF YEAR			$ 1,594,686

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

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, 2021	June 30, 2022
County Cash	$ 627,544	$ 1,068,753
Deposits in Financial Institutions	500	500
Total	$ 628,044	$ 1,069,253

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 –Prepaid expenses

On June 30, 2021, the District has $7,469 in prepaid expenses.

Note 4 –Accounts Receivable

On June 30, 2022, the District has $13,919 in Accounts Receivable.

Note 5 – Long-Term Debt

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

	Date	Amount	Interest	Principal	Balance
					$ 257,194.02
1	1/31/2023	$ 56,056.78	$ 7,486.43	$ 48,570.35	$ 208,623.67
2	1/31/2024	$ 56,056.78	$ 6,140.81	$ 49,915.97	$ 158,707.70
3	1/31/2025	$ 56,056.78	$ 4,671.75	$ 51,385.03	$ 107,322.67
4	1/31/2026	$ 56,056.78	$ 3,159.44	$ 52,897.34	$ 54,425.33
5	1/31/2027	$ 56,056.78	$ 1,631.45	$ 54,425.33	$ -
Total		$280,283.90	$23,089.88	$257,194.02	

Accrued interest totaled $5,151

Note 6 – 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 7 – Subsequent Events

The District's management has evaluated events and transactions subsequent to June 30, 2022 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through **October 18, 2022**, the date the financial statements became+ available to be issued. The entity has not evaluated subsequent events after **October 18, 2022**.

8.C

Resolution
2023-01
Apply COLA to
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 2023-01

RESOLUTION TO APPLY A COLA TO SPECIAL TAX MEASURE Q FOR FY 2023-24

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 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 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 taxes on each parcel shall be billed on the secured tax roll bills for FY 2022-23; 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. The current CPI for San Francisco-Oakland-San Jose is 4.88%; and

WHEREAS, applying a 3% COLA to Measure Q would equate to the following changes per parcel type: Primary Residential – from $63.35 to $65.25; Additional Dwellings – from $47.50 to $48.93; Commercial – from $126.69 to $130.49; Industrial – from $190.04 to $195.74; Vacant/Agricultural/Open Space- from $44.97 to $46.32; Mixed Use (Residential and Commercial) Primary – from $101.35 to $104.39; Mixed Use (Residential and Commercial) Additional Units – from $47.50 to $48.93.

NOW, THEREFORE, IT IS HEREBY RESOLVED, that the North San Juan Fire Protection District Board of Directors does hereby approve applying a 3% COLA to Measure Q effective FY 2023-24.

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 15th day of March, 2023, by the following vote:

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

Bruce Boyd, Board Chair

Heidi Ryan, Board Secretary