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, July 25, 2023, 6:00 PM
AGENDA

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 July 25, 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.*

4. **MINUTES**

Action
- **A.** Minutes of June 27, 2023 Regular Board Meeting 🕮

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.** Board Chair Report – Bruce Boyd
     - **i.** Correspondence 🕮
   - **B.** Chief's Report – Jason Flores
     - **i.** June 2023 Statistics 🕮
     - **ii.** Current Department Activity
   - **C.** Treasurer's Report – Rhea Williamson

Action
     - **i.** Financials- June 2023: Funds Summary, Deposit Detail, Disbursements, Cal Card 🕮
     - **ii.** Prop 172 Report 🕮
     - **iii.** FY 2022-23 Mitigation Report 🕮
     - **iv.** FY 2022-23 Year-to-Date Budget vs. Actual
   - **D.** Firefighter Association Report – Chris Rainville
   - **E.** Fire Safe Council/FireWise Coalition/Ridge FireWise Communities Report – Pat Leach
   - **F.** NCFA Report – Pat Leach

7. **OLD BUSINESS**
   - **A.** Hydrant Committee Update – Tom Browning
   - **B.** Water Tank Project Update – Bruce Boyd
   - **D.** Public Outreach – Rhea Williamson

8. **NEW BUSINESS**

Action
   - **A.** Auditor's Contract – Lynn McGarva 🕮

Action
   - **B.** Approval to Request Bids for Turnouts – Jason Flores

9. **NEXT MEETING: September 26, 2023**

10. **ADJOURNMENT**

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

4.A

Draft Minutes of
June 27, 2023
Regular Board
Meeting

NORTH SAN JUAN FIRE PROTECTION DISTRICT

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

BOARD OF DIRECTORS
REGULAR MEETING
Tuesday, June 27, 2023
Draft

PRESENT: Bruce Boyd, Chair; Samantha Hinrichs, Vice-Chair; Pat Leach (arrived at 6:04 PM); Tim Tschantz
STAFF: Jason Flores, Fire Chief; Tom Browning, Deputy Fire Chief; Lynn McGarva, Finance Manager; Heidi Ryan, Board Secretary

ABSENT: Rhea Williamson, Treasurer

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

2. **APPROVAL OF June 27, 2023, REGULAR BOARD MEETING AGENDA**
   Samantha Hinrichs moved to approve the June 27th Regular Board Meeting Agenda with item 7.B and 7.D removed, Tim Tschantz seconded, motion carried 3-0-0-2.

3. **PUBLIC COMMENT:**
   Carol Chadima asked the Board to draft a letter on her behalf that she can submit to her insurance agency.

4. **MINUTES:**
   A. **Minutes of May 22, 2023 Regular Board Meeting**
      Pat Leach moved to approve the Draft Minutes of May 22nd, Samantha Hinrichs seconded, motion carried 4-0-0-1.

5. **ANNOUNCEMENTS:**
   None.

6. **REPORTS**
   A. **Board Chair Report – Bruce Boyd**
      Bruce Boyd read an email from Nevada County Consolidated Fire Protection District (NCCFPD) Captain Jared McElhannon giving a positive review of NSJFPD firefighters on a recent incident at Bridgeport.

      Graniteville Volunteer Fire Company is back in service.

      Additionally, Bruce shared that Engineer Andy Guetebier has recently completed Swiftwater Rescue Training.

i. **Correspondence**
Email from NCCFPD Captain Jared McElhannon.

B. Chief's Report – Chief Jason Flores

i. **May 2023 Statistics**
Chief Flores provided a summary of the May 2023 statistics. Tim Tschantz asked if rescues and medical aids at the river could be highlighted in the statistics report.

Bruce Boyd asked if we are seeing an increase in calls to cover Camptonville. Chief Flores responded that we have not yet seen an increase in mutual aid responses to Camptonville's District.

ii. **Current Department Activity**

- Andy Guetebier has completed Swiftwater Rescue training, Chris Rainville would also like to complete that training. Chief Stewart of the Little Town of Washington has offered Swiftwater Awareness training to NSJFPD.
- Burn ban is in effect, campfires in campgrounds are still allowed.
- Vehicle extrication training on June 28 at the Whittlesey's Junk Yard.
- Rob Riley is now teaching Continuing Education (CE) trainings for the Department and would like to join the Department as our Medical Director.
- The US Forrest Service recently completed a 33 acre burn on Cruzon Grade.
- Station 42 is now fully staffed. Christian Moorhouse was hired with CAL FIRE and is stationed at 42.
- CAL FIRE and the US Forest Service are at peak staffing.
- 514 out of White Cloud is going back to a repel program by as early as September.
- Tom Browning announced that two individuals have recently completed Driver Operator 1A and 1B.

Tom Browning provided an update on the status of Rough and Ready Fire Protection District. A discussion ensued regarding Ad Valorem rates for Nevada County Fire Protection Districts.

C. Treasurer's Report – Lynn McGarva

i. **Financials- May 2023: Funds Summary, Disbursement Detail, Deposit Detail, Cal Card**
Lynn McGarva presented the financial reports for May 2023.

Samantha Hinrichs moved to approve the May 2023 cash disbursements as presented, Pat Leach seconded, motion carried 4-0-0-1.

D. Firefighters Association Report – Chris Rainville

- Alejandro Rodriguez is the new Vice President; all other positions are the same.
- The Association hosted a table at the Day in the Park event at Oak Tree Park.
- The Association will be selling food at the Storytelling Festival.
- Fundraiser in Ananda on July 28th, the Association will be helping and will receive a percentage of the proceeds in exchange.

E. **Fire Safe Council /FireWise Coalition/Ridge FireWise Communities Report – Pat Leach**
- There are 91 FireWise Communities in the County.
- Waiting on the report on the Green Waste Bin program to see how effective the program was.
- Currently, the Fire Safe Council is booked out 6-8 for chipper service.
- Pat introduced Erin Baldasari, a reporter from KQEB, a radio station out of the San Francisco Bay Area. Erin is currently working on a podcast that looks at the intersection of climate change and housing, including how to live in the Wildland Urban Interface.

F. **NCFA Report – Pat Leach.**
No report.

7. **OLD BUSINESS**

A. **Hydrant Committee Update – Tom Browning**
The Committee has reached an agreement with the United Methodist Church in North San Juan to place the tank on the site but are waiting for the geo-survey on the ground. The results of the survey will confirm the feasibility of the site.

B. **Hydrant Committee Update – Tom Browning**
This item was removed from the agenda.

C. **Second Reading: Fire Chief's Job Description – Jason Flores**
Public Hearing: No comments.

Samantha Hinrichs moved to approve the second reading of the Fire Chief's Job Description, Tim Tschantz seconded, motions carried 4-0-0-1.

D. **Public Outreach – Rhea Williamson**
This item was removed from the agenda.

8. **NEW BUSINESS**

A. **Response Expectations Discussion – Jason Flores**
Chief Flores acknowledged that the Board has shown concern regarding firefighter staffing, specifically when they see calls with only one responder. A discussion ensued regarding current staffing, best practices, and response expectations. Ultimately, the Board set the goal of having at least two firefighters on every shift, one of which is an EMT, with 5% or less of all calls having only one person responding.

B. **Deputy Chief of Administrative Job Description – Bruce Boyd**
Bruce Boyd is interested in developing a new position that will specialize in the administrative side of the Fire Chief's job, specifically as it relates to the budget and finance components. This position would not go out of County on fire assignments. Bruce asked Board members to look at the job description provided and come back with comments or concerns.

Bruce noted that under *Qualifications*, instead of 'Accounting Experience', he would like that to read 'Bookkeeping and Budget Experience'.

C. **Resolution 2023-03 Authorizing Nevada County Auditor Controller to Collect Special Taxes – Heidi Ryan**
This is an annual requirement for the Nevada County Auditor Controller.

Pat Leach moved to approve Resolution 2023-03, Samantha Hinrichs seconded, motion carried by the following roll call vote:
Samantha Hinrichs – Aye
Rhea Williamson – Absent
Pat Leach – Aye
Tim Tschantz – Aye
Bruce Boyd – Aye

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

D. **Resolution 2023-04 Collection of Special Tax (Measure Q) – Heidi Ryan**
This is an annual requirement for the Nevada County Auditor Controller.

Pat Leach moved to approve Resolution 2023-04, Samantha Hinrichs seconded, motion carried by the following roll call vote:
Samantha Hinrichs – Aye
Rhea Williamson – Absent
Pat Leach – Aye
Tim Tschantz – Aye
Bruce Boyd – Aye

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

E. **Resolution 2023-05 Capital Mitigation Plan Update – Heidi Ryan**
This is an annual requirement for AB 1600. The plan has been reduced to reflect the typical mitigation revenues the District earn annually. Pat Leach noted that Engine 6168 will be paid off before FY 2027-28, there should be no expense for that line item in FY 2027-28.

Samantha Hinrichs moved to approve Resolution 2023-05 as amended, Pat Leach seconded, motion carried by the following roll call vote:
Samantha Hinrichs – Aye
Rhea Williamson – Absent
Pat Leach – Aye
Tim Tschantz – Aye
Bruce Boyd – Aye

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

9. **NEXT MEETING:** July 25, 2023 at 6:00 PM.
10. **ADJOURNMENT:** Meeting adjourned at 7:55 PM.

Heidi Ryan
Heidi Ryan, Board Secretary

6.A.i

Correspondence

Twin Ridges Elementary School District
Scott Mikal-Heine, Superintendent/Principal
16661 Old Mill Rd.
Nevada City, CA 95959
(530) 265-9052
FAX (530) 265-3049

June 15, 2023

North San Juan Fire Department
Board of Directors
Bruce Boyd, Board President
13200 Tyler Foote Road Crossing
North San Juan, CA 95960

Dear President Boyd,

Last week, your firefighter and TRESD staff member, Judy Stead suggested we do something to promote water safety on the river. With only a week left of school, Judy began contacting agencies to join us in a Water Safety Assembly scheduled for Monday, June 12, 2023. North San Juan Chief Tom Browning, along with State Parks and Nevada County Consolidated Fire joined our assembly and presented a Yuba Water Safety video and follow up discussion with our Transition kindergarten through 8th grade students about the safety hazards the Yuba River presents this summer. We appreciate the support as we reach out to our students, staff, and families in a shared community effort to provide current information and keep our families safe. We appreciate your partnership.

Respectfully,

Scott Mikal-Heine
Superintendent/Principal
Grizzly Hill School

RECEIVED
JUL 18 2023
BY: HR

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0038

In reply refer to: 0439800000
June 13, 2023 LTR 2644C KO
68-0335204 202209 01
Input Op: 0509905480 00072707
BODC: WI

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

RECEIVED
JUN 26 2023
BY: KTR

.18997

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

Form: 941

Dear Taxpayer:

We previously sent you a letter about your inquiry received Mar. 06, 2023. Although we try to respond quickly, we often need additional time for research. We can't provide a complete response at this time because:

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

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

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

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

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

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

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

Your Telephone Number (___)_____ Hours _____

Thank you for your cooperation.

6.B

June 2023

Statistics

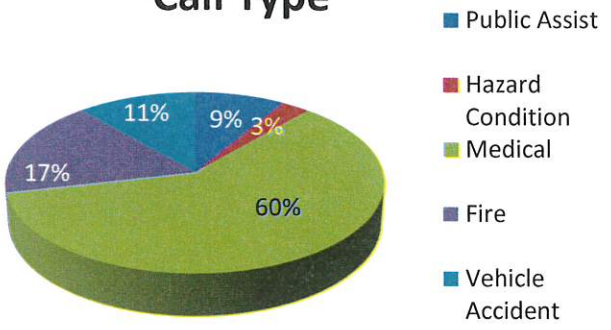
NSJFPD INCIDENT RESPONSE DETAIL - June 2023

Date	ER Type	Location	Minutes	Number of Personnel	Notes	River	Out of District Responses	Response Time
6/1	Wildland Fire	Pacheco (015345)	133	7	Extinguished			3
6/1	Medical Aid	School St. (015364)	59	1	SNMH Transport			12
6/1	Medical Aid	Tyler Foote (015368)	37	1	SNMH Transport			13
6/3	Medical Aid	Tyler Foote (015552)	35	5	SNMH Transport			8
6/4	Medical Aid	Cruzon Grade (015643)	21	4	SNMH Transport			11
6/4	Medical Aid	Bridgeport (015686)	171	4	River Rescue Dispatch	1		25
6/4	Wildland Fire	Lat/Long (015694)	56	1	Canceled		*	
6/4	Vehicle Accident	Hwy 49 (015716)	36	5	Non-Injury			20
6/5	Public Assist	Bridgeport (015739)	380	4	River Rescue Continued	1		
6/6	Medical Aid	Sunrise (015832)	46	2	SNMH Transport			19
6/6	Hazard Condition	Tyler Foote (015892)	6					
6/6	Medical Aid	Tyler Foote (015907)	49	2	Patient Contact			14
6/8	Medical Aid	Hwy 49 (016054)	34	4	SNMH Transport			9
6/9	Medical Aid	South Yuba (016162)	78	2	SNMH Transport	1	*	37
6/9	Medical Aid	Feather Ct. (016176)	53	1	Patient Contact			22
6/9	Medical Aid	Francisco (016198)	36	2	SNMH Transport			18
6/9	Vehicle Accident	Tyler Foote (016208)	25	2	Unable to locate			
6/11	Medical Aid	Tyler Foote (016343)	83	3	SNMH Transport			3
6/12	Medical Aid	Cruzon Grade (016468)	51	2	SNMH Transport			19
6/13	Medical Aid	Lat/Long (016527)	158	4	SNMH Transport			61
6/15	Wildland Fire	American Ranch Ct. (016728)	62	1	Canceled		*	
6/16	Public Assist	Robinson Rd. (016786)	14	1	Patient Contact			9
6/16	Wildland Fire	Long Point (016843)	214	6	Extinguished			29
6/16	Medical Aid	Long Point (016885)	37	2	Patient Contact			22
6/17	Vehicle Accident	Lat/Long (016937)	22					
6/18	Medical Aid	Hwy 49 (017037)	84	6	Patient Contact			8
6/20	Vehicle Accident	Tyler Foote (017290)	52	1	Patient Contact			10
6/21	Medical Aid	Blind Shady (017410)	53	3	SNMH Transport			53
6/23	Structure Fire	Raccoon Mountain (017590)	289	2	WT Assignment		*	134
6/23	Medical Aid	Hwy 49 (017592)	20	1	Canceled	1		
6/25	Medical Aid	Prophets (017794)	63	2	SNMH Transport			10
6/25	Medical Aid	Badger Hill (017795)	37	3	SNMH Transport			13
6/27	Medical Aid	Blind Shady (018012)	59	2	Patient Contact			11
6/30	Public Assist	Drunken Miners (018304)	27	2	Non-Injury			17
6/30	Wildland Fire	Bear Trap Springs (018334)	42	5	Unable To Locate			

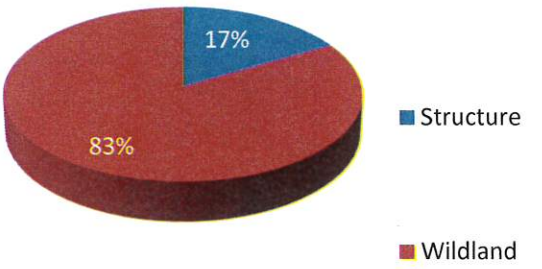
Total Calls:	**4**	**35**
Total Man Hours:	**40**	**145.53**
Average FF/Call:	**2.8**	**2.7**

North San Juan Fire Department
Call Details
June 2023

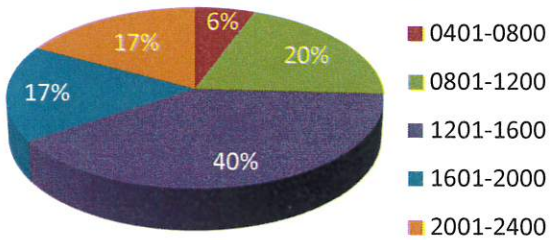
Call Type



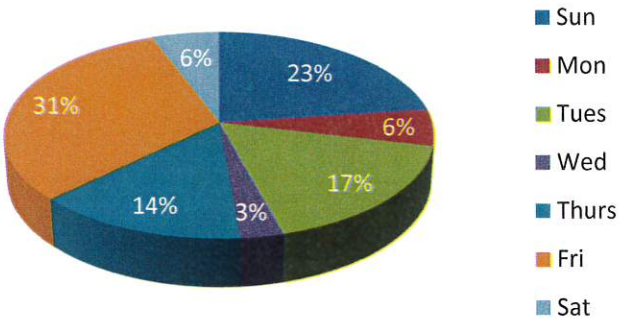
Fire Type



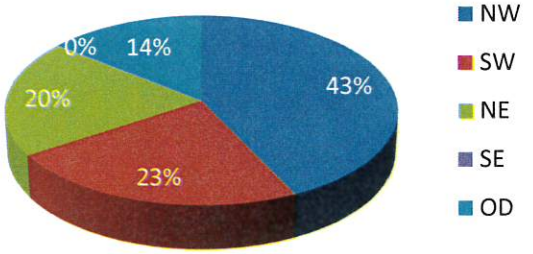
Time of Day

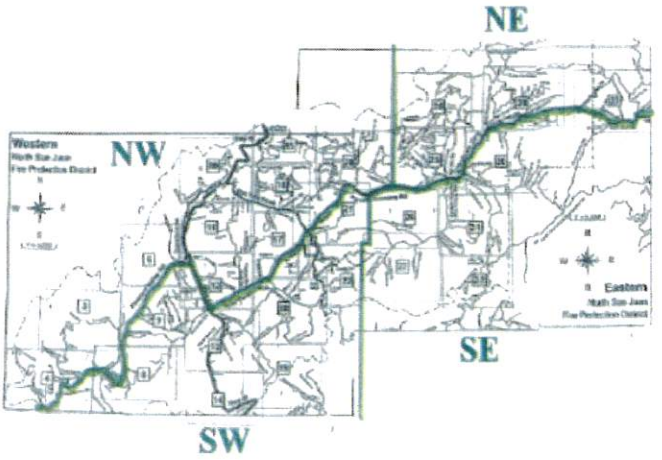


Day of Week

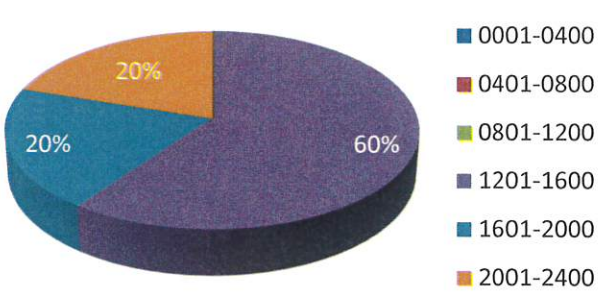


District Area

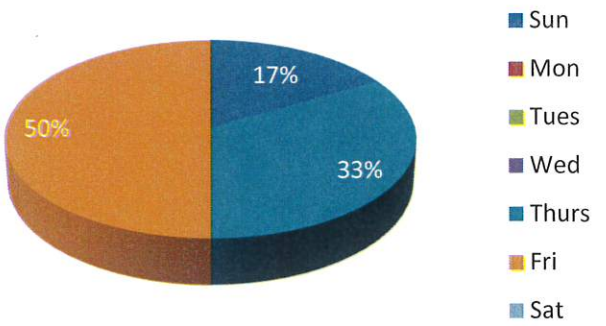




Fire: Time of Day



Fire: Day of Week



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	16	28	29	34	21							**137**
Vehicle Accident	6	2	7	3	4	4							**26**
Fire - Structure	3	3	1			1							**8**
Fire - Wildland		1		3	4	5							**13**
Fire - Structure/Wildland													**0**
Fire - Vehicle			1	1									**2**
Fire - Vehicle/Wildland													**0**
Fire - Smoke Check	1												**1**
Fire - Debris Check		1		1									**2**
Fire - Other													**0**
Fire - False Alarm													**0**
Fire - Menace Standby													**0**
Hazard			4			1							**5**
Public Assist	2	2	2			3							**9**
Other													**0**
Totals:	**21**	**25**	**43**	**37**	**42**	**35**	**0**	**0**	**0**	**0**	**0**	**0**	**203**

Previous Years Summary				
2023	**2022**	**2021**	**2020**	**2019**
137	224	215	188	189
26	45	69	44	50
8	14	22	8	7
13	18	31	23	9
0	5	0	0	0
2	7	7	6	13
0	1	0	0	1
1	17	32	30	8
2	0	0	1	31
0	0	0	1	0
0	1	0	0	2
0	4	8	2	0
5	5	12	12	19
9	16	15	10	13
0	4	4	5	5
203	**361**	**415**	**330**	**347**

2023 Monthly Totals:	**21**	**25**	**43**	**37**	**42**	**35**	**0**	**0**	**0**	**0**	**0**	**0**	**203**
2022 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	4	4	5	4							**25**
Special Training	1		1		2								**4**
External Training													**0**
Work Party													**0**
Public Education		1				3							**4**
Public Service													**0**
Totals:	**5**	**5**	**5**	**4**	**7**	**7**	**0**	**0**	**0**	**0**	**0**	**0**	**33**

Out of District Responses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2023 Monthly Totals:	2	3	5	3	4	4							19
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.C.i

June 2023

Financial Reports

NSJ Fire Protection District

Funds Summary

Period Ending 06/30/2023

	June 30, 2023
Current Assets	
Tri-Counties Bank (Petty Cash)	**$ 500.00**
6720 General Fund	**$ 345,942.78**
GF Capital Equipment Fund	**$ 400,000.00**
GF Improvement Fund	**$ 289,842.04**
GF Reserves	**$ 200,000.00**
6717 Measure Q	**$ -**
Measure Q Reserves	**$ 105,296.40**
6777 Mitigation	**$ 19,226.19**
Total Current Assets	**$ 1,360,807.41**

Account	Begin Balance	Deposits	Transfer IN	Expenses	Transfer OUT	Balance
Tri-Counties (Petty Cash)	$ 497.96	$ 116.40		$ (114.36)		$ 500.00
Total Petty Cash						**$ 500.00**
General Fund	$ 338,177.60	$ 34,371.46		$ (26,606.28)		$ 345,942.78
GF Equipment Fund	$ 400,000.00					$ 400,000.00
GF Improvement	$ 289,842.04					$ 289,842.04
GF Reserves	$ 200,000.00					$ 200,000.00
Total 6720 General Fund						**$ 1,235,784.82**
Measure Q Fund						$ -
Measure Q Fund Reserve	$ 98,481.58	$ 6,814.82				$ 105,296.40
Total 6717 Measure Q Fund						**$ 105,296.40**
Mitigation Fund	$ 17,975.43	$ 1,250.76				$ 19,226.19
Total Mitigation Fund						**$ 19,226.19**

Assests as of June 30, 2023 $ 1,360,807.41

NSJ Fire Protection District
Deposit Detail
June 2023

Type	Date	Account	Amount
Deposit	**06/08/2023**	**10777 · 6777 -Mitigation (AB1600) Fund**	**139.50**
		47000.1 · Mitigation Fees	-139.50
TOTAL			-139.50
Deposit	**06/08/2023**	**10777 · 6777 -Mitigation (AB1600) Fund**	**510.00**
		47000.1 · Mitigation Fees	-510.00
TOTAL			-510.00
Deposit	**06/08/2023**	**10720 · GF General Fund**	**3,177.00**
		46190 · Refund Misc	-3,177.00
TOTAL			-3,177.00
Deposit	**06/08/2023**	**10720 · GF General Fund**	**200.00**
		46180 · Donations	-200.00
TOTAL			-200.00
General Journal	**06/08/2023**	**10720 · GF General Fund**	**100.00**
		62800 · Memberships/ Voided Check	-100.00
TOTAL			-100.00
Deposit	**06/09/2023**	**10720 · GF General Fund**	**7,775.58**
		40010 · Current Secured Tax	-7,775.58
TOTAL			-7,775.58
Deposit	**06/09/2023**	**10720 · GF General Fund**	**159.38**
		44190 · Homeowner Exemption	-159.38
TOTAL			-159.38
Deposit	**06/09/2023**	**10720 · GF General Fund**	**2,201.35**
		40310 · Special Assessments	-2,201.35
TOTAL			-2,201.35
Deposit	**06/09/2023**	**10720 · GF General Fund**	**8,280.02**
		46110.1 · Strike Team Personnel	-984.37

NSJ Fire Protection District
Deposit Detail
June 2023

Type	Date	Account	Amount
		46110.2 · Strike Team Admin	-220.20
		46110.5 · Strike Team Engine	-1,514.63
		46110.2 · Strike Team Admin	-338.82
		46110.1 · Strike Team Personnel	-984.38
		46110.1 · Strike Team Personnel	-909.38
		46110.1 · Strike Team Personnel	-834.38
		46110.2 · Strike Team Admin	-344.33
		46110.5 · Strike Team Engine	-1,539.25
		46110.2 · Strike Team Admin	-610.28
TOTAL			-8,280.02
Deposit	**06/12/2023**	**10717 · Measure Q Fund**	**5,567.08**
		40310 · Special Assessments	-5,567.08
TOTAL			-5,567.08
Deposit	**06/12/2023**	**10720 · GF General Fund**	**4,497.69**
		44960 · Prop 172 Public Safety	-4,497.69
TOTAL			-4,497.69
Deposit	**06/26/2023**	**10720 · GF General Fund**	**75.00**
		46180 · Donations	-75.00
TOTAL			-75.00
Deposit	**06/27/2023**	**10720 · GF General Fund**	**7,905.44**
		40030 · Current Unsecured Tax	-18.89
		40040 · Prior Unsecured Tax	-2.20
		40170 · Supplemental Secured Tax	-517.32
		40180 · Supplemental Unsecured Tax	-4.44
		40280 · Supplemental Prior Unsecured	-0.58
		43010 · Interest-General Fund	-7,362.01
TOTAL			-7,905.44
Deposit	**06/28/2023**	**10777 · 6777 -Mitigation (AB1600) Fund**	**463.43**
		47000.1 · Mitigation Fees	-463.43
TOTAL			-463.43
Deposit	**06/28/2023**	**10250 · Tri-Counties Bank - Petty Cash**	**114.36**
		10720 · GF General Fund	-114.36

NSJ Fire Protection District
Deposit Detail
June 2023

Type	Date	Account	Amount
TOTAL			-114.36
Deposit	**06/28/2023**	**10717 · Measure Q Fund**	**1,247.74**
		47000.3 · Measure Q Interest	-1,247.74
TOTAL			-1,247.74
Deposit	**06/28/2023**	**10777 · 6777 -Mitigation (AB1600) Fund**	**137.83**
		47000.2 · Mitigation Interest	-137.83
TOTAL			-137.83

NSJ Fire Protection District
DONATIONS
June 2023

	Memo	Amount
46100 · Miscellaneous Revenue		
46180 · Donations		
	Thomas & Gloria Meyers	200.00
	Marianna Nielsen	75.00
Total 46180 · Donations		275.00
Total 46100 · Miscellaneous Revenue		275.00
TOTAL		**275.00**

NSJ Fire Protection District

Check/Transfer Listing by Bank Account

June 2023

	Type	Date	Name	Memo	Paid Amount
	10250 · Tri-Counties Bank - Petty Cash				
1	Check	06/26/2023	FF Stead, Judy (Reim)	Transfer Station Fees	-7.48
2	Check	06/26/2023	FF Shay, Cameron (reimb)	6134 Transmission Inspection Cap / Mower Blades	-73.47
3	Check	06/26/2023	FF Michal Gross (reimb)	Rmbrs Hat	-33.41
	Total 10250 · Tri-Counties Bank - Petty Cash				-114.36
	10720 · GF General Fund				
4	Check	06/08/2023	Hills Flat Lumber	File	-25.13
5	Check	06/08/2023	FF Gross, Michal (reimb)	Miles to Yuba City to pick up 6132 (Ford Dealership)	-52.65
6	Check	06/08/2023	Clientworks	Annual Fee for Malware	-225.00
7	Check	06/08/2023	Hennig's Automotive Repair	Altenator for 6134	-268.29
8	Check	06/08/2023	FF Shay, Cameron (reimb)	S-236 Training	-275.00
9	Check	06/08/2023	ACC Business	Broadband	-487.79
10	Check	06/08/2023	Hennig's Automotive Repair	Brakes 6134	-587.91
11	Check	06/08/2023	Empire Energy, Inc	Annual Generator Service	-695.00
12	Check	06/08/2023	Burton's Fire	Foam Flow Sensor & Cable Flow Meter	-1,067.15
13	Check	06/08/2023	FF Flores, Jason (reim)	Reimburse T Shirts	-1,459.42
14	Check	06/14/2023	Rice Business Solutions	Payroll & Taxes	-150.00
15	Check	06/14/2023	Gold Country Copier, Inc.	Copier Agreement	-153.37
16	Check	06/14/2023	Boyett Petroleum	Fuel	-811.47
17	Check	06/14/2023	Nevada County Fire Chief's Association	Replace Torn Check #252794	-100.00
18	Check	06/14/2023	FF Michal Gross (reimb)	Mileage to pick up Truck in Yuba City	-56.16
19	Check	06/14/2023	Geweke Ford	Repair 6132	-1,103.06
20	Check	06/14/2023	Palmer Enterprises	6168 Annual Inspection and Service	-1,640.41
21	Check	06/14/2023	US Bank	See Cal Card Expenses	-7,632.65
22	Check	06/14/2023	Admin	June 2023 Admin Pay	-367.95
23	Check	06/14/2023	Admin	June 2023 Admin Payroll	-1,664.64
24	Check	06/14/2023	Admin	June 2023 Admin Payroll	-2,164.60
25	Check	06/14/2023	EDD	State Payroll Tax	-53.01
26	Check	06/14/2023	Internal Revenue Service	Federal Payroll Taxes	-1,254.35
27	Transfer	06/15/2023	Transfer to Tri-Counties Petty Cash	Funds Transfer to Petty Cash	-2.04
28	Check	06/28/2023	Hills Flat Lumber	Weedeater Twine	-45.46
29	Check	06/28/2023	OCCU-MED	FF Drug Test	-52.10
30	Check	06/28/2023	OCCU-MED	FF Drug Test	-47.50
31	Deposit	06/28/2023	Transfer to Tri-Counties Petty Cash	Deposit	-114.36
32	Check	06/28/2023	PG&E	Station I and II	-132.76

33	Check	06/28/2023	AT&T CALNET 3	Telephone Service	-422.62
34	Check	06/28/2023	ACC Business	Broadband	-487.79
35	Check	06/28/2023	Life Assist, Inc.	Gloves, Cold Packs, OB Kits, Nasal Cannula's, Tourniquet	-506.50
36	Check	06/28/2023	Boyett Petroleum	Fuel	-649.35
37	Check	06/28/2023	Airgas	Oxygen	-679.60
38	Check	06/28/2023	Code 3 Rescue	FF Swiftwater Rescue Training	-1,050.00
39	Check	06/28/2023	Northern Sierra Propane	Propane	-121.19
	Total 10720 · GF General Fund				-26,606.28
					-26,720.64

NSJ Fire Protection District

US Bank/Cal Card Transaction Detail Report

April 22 through May 22, 2023

Date	Name	Memo	Paid Amount
Apr 22 - May 22, 23			
05/01/2023	Dish Network	Residence TV	97.65
05/01/2023	B & C Home Center	Return of Pain	-80.27
05/02/2023	Tofanelli's	Chief's Meeting Breakfast	42.44
05/04/2023	Home Depot	Air Compressor	322.17
05/06/2023	Heiman Fire Equipment	Nomex	1,458.70
05/06/2023	Cascade Fire Equipment	Hose Packs and Hose Bands	1,008.63
05/09/2023	Staples	Batteries, Rulers, Paper	226.16
05/09/2023	ACC Business	Broadband Payment (Previous Che	975.58
05/11/2023	Column HTTPS (The Union Newspaper)	Public Notice	107.45
05/12/2023	Microsoft 365	Computer Licenses	106.70
05/12/2023	Microsoft 365	Microsoft License	92.00
05/14/2023	Intuit	Annual Subscription	549.00
05/15/2023	Siteground Hosting	Annual Website Charge	299.88
05/15/2023	AED USA	AED Supplies	922.00
05/15/2023	L.N. Curtis & Sons	Hose Bands	68.43
05/16/2023	Staples	Binder Clips	18.93
05/18/2023	Gold Rush Car Wash	6191 Car Wash	4.00
05/18/2023	Geweke Ford	6132 Pump Repair	1,234.28
05/18/2023	Zoom	Monthly Meeting Charge	15.99
05/20/2023	Safeway	Food for Field Day Training	83.92
05/20/2023	Savemart	Food for Training Field Day	79.01
Apr 22 - May 22, 23			**7,632.65**

6.C.ii

Prop 172
Report

ANNUAL PROP 172 REPORT FOR
Fiscal Year
2022-2023
NORTH SAN JUAN FIRE PROTECTION DISTRICT

Entity Name: **North San Juan Fire Protection District**

$53,455.25 Total Proposition 172 Revenue received in 2022-2023 fiscal year

100% of the revenue was spent on Public Safety related activities.

Defensible Space Advisory Visits were completed in the 2022-2023 fiscal year.

Proposition 172 funds were used for Services and Supplies in the amount of $53,455.25.

Defensible space visits were conducted and multiple Fire Preparedness inspections were completed. Newsletters and postcards were mailed to Community Members with Zonehaven maps and fire prevention information. A Family Open House was held for the Community. Multiple Fire and Law Enforcement Agencies assisted in providing a fun visual and verbal education relating to Fire preparedness at the Open House. Our website features updated information containing educational resources as well as information about the North San Juan Fire Protection District.

Prop 172 Revenue is crucial to North San Juan Fire in order to provide services.

Lynn McGarva	
Print Name	Signature
Finance Manager	7/25/2023
Title	Date

Form sent to: County of Nevada
County Executive Office
950 Maidu Ave.
Nevada City, CA 95959

Presented to the NSJ Board of Directors at a regular meeting July 25, 2023

6.C.iii

FY 2022-23

Mitigation Report

North San Juan Fire Protection District
Mitigation Fund (AB-1600)
Fund # 6777
Report for FY 2022-2023

The fee rate schedule did not change during the 2022-2023 year.

A total of 12 permits were issued.

Beginning Balance of Mitigation (AB1600) (Fund #6777)	20,857.82
Annual Interest earned for the Mitigation (AB1600) Fund was	449.38
Total Fees	4,018.99
Transfers made from the Mitigation Fund (6777)	(6,100.00)
Ending Fund Balance June 30 of Mitigation Fund (AB1600) (6777)	19,226.19

Following statistics are Provided:

Month	Year	Permits	Amount	Sq Ft	Issued to
July	2022	0			
August	2022	1	109.12	352	Bisnett
Septembe	2022	4	836.96	1684	Jamison Brandon (Brown
October	2022	0			
Novembe	2022	1	1034.27	1753	Rainville
Decembe	2022	0			
January	2023	0			
February	2023	0			
March	2023	0			
April	2023	1	217.71	369	Pollachek
May	2023	1	708.00	1200	Leach
June	2023	4	1,112.93	2062	Anderson (2) Damian Cryer
Totals:		12	4018.99	7420	

6.C.iv

FY 2022-23
Year-to-Date
Budget vs. Actuals

NSJ Fire Protection District
Budget vs. Actual ALL Funds
July 2022 through June 2023

	Fiscal Year 2022-2023		
	Jul '22 - Jun 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
12200 · Due to Other Funds	-207,189.00	0.00	100.0%
39600 · Due from other Funds	207,189.00	126,089.00	164.32%
40000 · Revenue			
40010 · Current Secured Tax	155,518.09	200,480.00	77.57%
40020 · Prior Secured Taxes	4.38	20.00	21.9%
40030 · Current Unsecured Tax	2,518.53	2,500.00	100.74%
40040 · Prior Unsecured Tax	57.00	80.00	71.25%
40160 · St-Other in Lieu	85.00	0.00	100.0%
40170 · Supplemental Secured Tax	6,578.80	4,000.00	164.47%
40180 · Supplemental Unsecured Tax	220.57	30.00	735.23%
40280 · Supplemental Prior Unsecured	25.29	10.00	252.9%
40290 · Fire Tax Revenue	0.00	0.00	0.0%
40310 · Special Assessments	155,457.60	154,500.00	100.62%
Total 40000 · Revenue	320,465.26	361,620.00	88.62%
43000 · Inter-Governmental			
43010 · Interest-General Fund	20,845.88	6,260.00	333.0%
44190 · Homeowner Exemption	1,062.54	1,000.00	106.25%
44960 · Prop 172 Public Safety	53,455.25	40,000.00	133.64%
43000 · Inter-Governmental - Other	32.29	0.00	100.0%
Total 43000 · Inter-Governmental	75,395.96	47,260.00	159.53%
46100 · Miscellaneous Revenue			
46110 · Strike Team			
46110.1 · Strike Team Personnel	608,067.75	201,324.00	302.03%
46110.2 · Strike Team Admin	163,377.81	53,905.00	303.09%
46110.3 · Strike Team Personal Vhcl Mil	2,834.34	1,976.00	143.44%
46110.4 · Strike Team Travel/Lodging/M	3,399.19	1,601.00	212.32%
46110.5 · Strike Team Engine	101,460.16	32,388.00	313.27%
46110.6 · Strike Team Support Vehicle	10,887.00	0.00	100.0%
46110 · Strike Team - Other	0.00	0.00	0.0%
Total 46110 · Strike Team	890,026.25	291,194.00	305.65%
46180 · Donations	2,400.00	2,000.00	120.0%
46190 · Refund Misc	4,058.72	0.00	100.0%
46210 · Station 1 Rental	105.00	0.00	100.0%
46270 · Refunds US Bank	170.71	0.00	100.0%
Total 46100 · Miscellaneous Revenue	896,760.68	293,194.00	305.86%
47000 · Other Income			
47000.1 · Mitigation Fees	4,018.99	6,000.00	66.98%
47000.2 · Mitigation Interest	449.38	100.00	449.38%
47000.3 · Measure Q Interest	3,818.39	1,200.00	318.2%
Total 47000 · Other Income	8,286.76	7,300.00	113.52%
Total Income	1,300,908.66	835,463.00	155.71%
Cost of Goods Sold			
50000 · Cost of Goods Sold			
50100 · Road Sign Manufacturing	-25.00	0.00	100.0%
Total 50000 · Cost of Goods Sold	-25.00	0.00	100.0%
Total COGS	-25.00	0.00	100.0%
Gross Profit	1,300,933.66	835,463.00	155.71%
Expense			
56000 · Capital Outlay			
56000.1 · Measure Q Capital Equipment	56,056.78	57,057.00	98.25%
56000.2 · Mitigation Capital Improvement	19,803.79	19,890.00	99.57%
56000.3 · GF Capital Equpment	0.00	0.00	0.0%

NSJ Fire Protection District
Budget vs. Actual ALL Funds
July 2022 through June 2023

	Fiscal Year 2022-2023		
	Jul '22 - Jun 23	Budget	% of Budget
Total 56000 · Capital Outlay	75,860.57	76,947.00	98.59%
60000 · Advertising and Promotion	200.00	500.00	40.0%
61110 · Employer Tax Expense	48,849.53	25,000.00	195.4%
61120 · Stipend to Chief	22,200.00	21,600.00	102.78%
61140 · Clerical Admin Staff Wages			
61140.1 · Measure Q Administration	0.00	0.00	0.0%
61140 · Clerical Admin Staff Wages - Other	44,580.27	48,270.00	92.36%
Total 61140 · Clerical Admin Staff Wages	44,580.27	48,270.00	92.36%
61300 · Firefighters Stipend/Paid Call			
61300.1 · GF Paid Call &Train & Certif	17,174.49	0.00	100.0%
61300.2 · Measure Q Rank	11,965.00	0.00	100.0%
61300.3 · Measure Q (B) Certifications	18,325.00	0.00	100.0%
61300.4 · Measure Q - Prev Qtr Certs	0.00	0.00	0.0%
61300 · Firefighters Stipend/Paid Call - Oth	0.00	91,923.00	0.0%
Total 61300 · Firefighters Stipend/Paid Call	47,464.49	91,923.00	51.64%
61310 · Volunteer Comp (Comp) Paid Call	0.00	0.00	0.0%
61312 · Volun Paid Train	0.00	0.00	0.0%
61320 · Call Attendance (Old Mileage)	0.00	0.00	0.0%
61330 · Firefighter Physicals	1,127.60	1,300.00	86.74%
61340 · Firefighter Trainer			
61341 · Training Materials	0.00	10,024.00	0.0%
61342 · Classes &Licensing	4,209.86	0.00	100.0%
61340 · Firefighter Trainer - Other	1,200.00	4,500.00	26.67%
Total 61340 · Firefighter Trainer	5,409.86	14,524.00	37.25%
61350 · Strike Team Pmts			
61350.1 · Strike Team Personnel	119,718.30	250,661.00	47.76%
61350.2 · Strike Team Pmts. OT	364,560.53	0.00	100.0%
61350.4 · Strike Team Lodging/Meals	4,814.30	2,170.00	221.86%
61350.5 · Strike Team Employee Mileage	2,723.16	1,976.00	137.81%
61350.6 · Strike Team Fuel	40.15	0.00	100.0%
Total 61350 · Strike Team Pmts	491,856.44	254,807.00	193.03%
61400 · Insurance (Personnel)			
61410 · Workers Compensation	64,916.60	63,700.00	101.91%
61420 · Life and Accident Insurance	2,092.79	2,100.00	99.66%
Total 61400 · Insurance (Personnel)	67,009.39	65,800.00	101.84%
61450.1 · Strike Team On Site Pay	4,676.00	3,000.00	155.87%
61450.2 · Strike Team Off Site Pay	640.00	6,000.00	10.67%
62200 · FF Uniform/Clothing	1,675.25	1,700.00	98.54%
62225 · PPE-Personnel Protective Equip	2,058.70	5,000.00	41.17%
62226 · Operational Supplies & Service	335.73	1,000.00	33.57%
62300 · Dispatch Fees / Co-op Agreement	12,166.87	6,000.00	202.78%
62350 · Fire Fighting Expenses			
62350.1 · Fleet Repair & Maint	6,374.48	0.00	100.0%
62350.2 · Fire Fighter Fighting Supplies	1,174.63	0.00	100.0%
62350 · Fire Fighting Expenses - Other	2,668.83	5,000.00	53.38%
Total 62350 · Fire Fighting Expenses	10,217.94	5,000.00	204.36%
62351 · Structure Maint	1,039.61	0.00	100.0%
62352 · Non FireFight Equp Maint&Repair	73.47	0.00	100.0%
62375 · Equipment - Non-Fire Fighting	532.77	2,300.00	23.16%
62376 · Equipment Repair Non Fire Fight	61.85	1,000.00	6.19%
62400 · Communicating Equip			
62400.1 · Tablets for Engines	0.00	0.00	0.0%
62400.2 · Radios/Pagers/Phones (New)	0.00	0.00	0.0%
62400.3 · Repair Radios/Pagers/Telephone	460.00	0.00	100.0%
62400 · Communicating Equip - Other	1,951.48	3,100.00	62.95%

NSJ Fire Protection District
Budget vs. Actual ALL Funds
July 2022 through June 2023

	Fiscal Year 2022-2023		
	Jul '22 - Jun 23	Budget	% of Budget
Total 62400 · Communicating Equip	2,411.48	3,100.00	77.79%
62500 · Subscriptions	3,916.43	2,500.00	156.66%
62502 · Legal Public Notice	650.04	500.00	130.01%
62510 · Public Relation - Fire Prevent			
62510.2 · Newsletter & Christmas Cards	0.00	0.00	0.0%
62510 · Public Relation - Fire Prevent - Oth	3,433.66	4,000.00	85.84%
Total 62510 · Public Relation - Fire Prevent	3,433.66	4,000.00	85.84%
62550 · Food Supplies	0.00	0.00	0.0%
62600 · Fuel	11,695.84	20,000.00	58.48%
62700 · Cleaning Supplies	783.37	1,200.00	65.28%
62750 · Insurance Bldg, Veh, & Liablty	64,630.00	64,632.00	100.0%
62800 · Memberships	1,517.00	1,300.00	116.69%
62810 · Recognition & Awards	0.00	0.00	0.0%
62850 · Medical Supplies	6,220.29	7,500.00	82.94%
62911 · Office Machine Maintenance			
62915 · Copier Maintenance	1,787.15	1,700.00	105.13%
Total 62911 · Office Machine Maintenance	1,787.15	1,700.00	105.13%
62950 · Fees	0.00	0.00	0.0%
63000 · Nevada County Services	5,342.50	7,000.00	76.32%
63700 · 6168 Engine	0.00	0.00	0.0%
63701 · Structure Maintenance	1,514.56	1,000.00	151.46%
63705 · Equipment Maintenance	2,116.18	1,200.00	176.35%
63706 · Engine Maintenance & Repair	10,993.03	20,000.00	54.97%
63710 · Ground Maintenance	3,120.30	2,500.00	124.81%
64900 · Office Supplies	3,361.28	4,700.00	71.52%
64990 · Meeting Supplies & Subscription	378.33	300.00	126.11%
66500 · Postage and Delivery	310.00	750.00	41.33%
66600 · Printing and Reproduction	227.85	0.00	100.0%
66700 · Professional Fees			
66701 · Payroll Services	2,040.00	1,800.00	113.33%
66702 · Audit	5,404.00	5,300.00	101.96%
66703 · Legal	900.00	500.00	180.0%
66704 · Background Checks / Fingerprint	695.00	400.00	173.75%
66705 · SCI Consulting	6,020.00	8,176.00	73.63%
66706 · Election Share of Cost	2,640.96	0.00	100.0%
Total 66700 · Professional Fees	17,699.96	16,176.00	109.42%
68600 · Utilities			
68601 · Telephone Service	2,817.92	2,400.00	117.41%
68602 · Propane	4,525.50	2,600.00	174.06%
68603 · Electric	1,798.01	2,100.00	85.62%
68604 · Sewer Station 1	998.00	862.00	115.78%
68606 · Satellite TV	1,141.68	1,000.00	114.17%
68607 · Internet & Web Page	1,125.28	700.00	160.75%
68609 · Broadband	6,373.29	5,000.00	127.47%
68610 · Tablets	669.46	600.00	111.58%
Total 68600 · Utilities	19,449.14	15,262.00	127.44%
80210 · Adv EMT Training Incentive	0.00	0.00	0.0%
80400 · Firefighters Stipend			
80410 · Paid Call (A) Met ALL Qtr Skill	0.00	0.00	0.0%
80420 · Paid Call (B) PART of Qtr Skill	0.00	0.00	0.0%
80430 · Paid Call (C) Officers	0.00	0.00	0.0%
80440 · Officer Supplemental (D)	0.00	0.00	0.0%
Total 80400 · Firefighters Stipend	0.00	0.00	0.0%
Total Expense	999,594.73	806,991.00	123.87%
Net Ordinary Income	301,338.93	28,472.00	1,058.37%

NSJ Fire Protection District
Budget vs. Actual ALL Funds
July 2022 through June 2023

	Fiscal Year 2022-2023		
	Jul '22 - Jun 23	Budget	% of Budget
Other Income/Expense			
Other Income			
46290 · Voided/Stop Payment	0.00	0.00	0.0%
70000 · Mitigation Fee (AB1600)	0.00	0.00	0.0%
70100 · Mitigation Fund Interest	0.00	0.00	0.0%
80100 · - Measure Q Interest Income	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%
Net Income	**301,338.93**	**28,472.00**	**1,058.37%**

8.A

Auditor's Contract

June 19, 2023

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

Dear Board:

We are pleased to confirm our understanding of the services we are providing for North San Juan Fire District for the year-ended June 30 , 2023. We will audit the Statement of Net Position, Statement of Activities and where applicable the Statement of Revenues, Expenditures, and Change in Fund Balance, Balance Sheet and Statement of Cash Flows of North San Juan Fire District as of and for the year ended North San Juan Fire District.

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

- Management's Discussion and Analysis

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

Objective

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

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

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Audit Procedures

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

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

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

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

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

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

Responsibilities of Management and Those Charged with Governance

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

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

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

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

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

Written Report

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

Other Matters

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, copies, and telephone calls), except that we agree that our gross fee, including expenses, will not exceed $6,700 for the audit for this contract. An initial deposit of $3,350 due at the beginning of the year and the remainder due at completion of the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

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

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

Very truly yours,

Zach Pehling

RESPONSE:

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

APPROVED:

North San Juan Fire District

Date

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