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 28, 2026, 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 28, 2026 REGULAR BOARD MEETING AGENDA**

3. **PUBLIC COMMENT ON MATTERS NOT ON AGENDA** *In accordance with the Brown Act, members of the public may address the Board on any item within its subject matter jurisdiction. At regular meetings, public comment may include items not listed on the agenda; however, no action may be taken on those items. A minimum of 15 minutes will be provided for public comment, with individual speakers limited to 3 minutes, depending on the number of requests. At special meetings, public comment is limited to items listed on the agenda. Each speaker will have one opportunity to speak, in the order requests are received.*

4. **MINUTES**

Action
- **A.** Draft Minutes of June 23, 2026 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 – Samantha Hinrichs
     - **i.** Correspondence 🕮
   - **B.** Chief's Report – Chief Mike Stewart
     - **i.** June 2026 Statistics 🕮
     - **ii.** Current Department Activity
   - **C.** Treasurer's Report – Rhea Williamson

Action
     - **i.** Financials- June 2026: Funds Summary, Deposit Detail, Disbursements, Cal Card 🕮
     - **ii.** End of Year Mitigation Report FY 2025-26 🕮
   - **D.** Firefighter Association Report – Sambhava Burke
   - **E.** NCFA Report – Bruce Boyd
   - **F.** Auxiliary Report- Pam Morey
   - **G.** Public Education/Outreach Committee– Rhea Williamson

7. **OLD BUSINESS**
   - **A.** Hydrant Committee Update – Deputy Chief Tom Browning
   - **B.** Capital Improvement – Bruce Boyd
     - i. Apparatus Committee Update – Mike Stewart
   - **C.** Newsletter – Samantha Hinrichs
   - **D.** Water Storage Committee- Rhea Williamson

8. **NEW BUSINESS**

Action
   - **A.** FY 2025-26 Audit Engagement Letter 🕮
   - **B.** California Special Districts Association – Dane Wadle 🕮

Action
   - **C.** Direction to Personnel Committee on Fire Chief Job Search – Heidi Ryan

Action
   - **D.** Directions to Fire Chief on Disposal of Excess Items – Chief Mike Stewart 🕮

Action
   - **E.** Wildland PPE Purchase- Chief Mike Stewart 🕮

Action
   - **F.** Resolution 2026-10 Applying a COLA to Measure Q – Rhea Williamson 🕮
     - 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**

Action
   - **G.** Resolution 2026-11 Collection of Special Tax (Measure Q) - Rhea Williamson 🕮

Agenda posted 72 hours prior to the meeting at: Fire Stations 1 and 3, Mother Trucker's, Sierra Energy, NSJ Post Office. 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.

Action

H. Resolution 2026-12 Federal Excess Personal Property Cooperative Agreement – Chief Mike Stewart 🕮

9. NEXT MEETING: September 22, 2026 at 6:00 PM

10. ADJOURNMENT

4.A

Draft Minutes
June 23, 2026

NORTH SAN JUAN FIRE PROTECTION DISTRICT

13200 Tyler Foote Crossing Rd., Nevada City, California 95959
P.O. Box 299, North San Juan, CA 95960
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BOARD OF DIRECTORS
REGULAR MEETING
Tuesday, June 23, 2026
Draft

PRESENT: Bruce Boyd, Vice-Chair; Rhea Williamson, Treasurer; Tim Tschantz; Pam Morey

ABSENT: Samantha Hinrichs, Chair

STAFF PRESENT: Chief Mike Stewart; Deputy Chief Tom Browning; Lynn McGarva, Finance and Facilities Manager; Heidi Ryan, Board Secretary

1. **CALL TO ORDER:** The meeting was called to order at 6:00 PM by Vice-Chair Bruce Boyd. Roll was taken. A quorum was established.
   The Pledge of Allegiance was recited.

2. **APPROVAL OF June 23, 2026, REGULAR BOARD MEETING AGENDA**
   Heidi Ryan asked to remove item 8.C, Deputy Chief Tom Browning asked to remove item 7.A, Rhea Williamson asked to remove item 7.D.

   Rhea Williamson moved to approve the agenda for June 23, 2026, as amended, Tim Tschantz seconded, motion carried 4-0-0-1.

3. **PUBLIC COMMENT:**
   Rusty Fites-Kaufman asked to receive the specs on water storage tanks.

4. **MINUTES:**
   A. **Draft Minutes of May 25 2026**
      Rhea Williamson moved to adopt the May 26 Draft Minutes as presented, Tim Tschantz seconded, motion carried 4-0-0-1.

5. **ANNOUNCEMENTS:**
   Bruce Boyd asked staff to get a copy of the policy manual template from California Special District Association. This document was referenced during the SB827 required training that the Board members attended on June 17th through the California Special District Association.

   Pam Moey will not be at the July 28th Board meeting.

6. **REPORTS**
   A. **Board Chair Report – Bruce Boyd**
      i. **Correspondence-**

Cindy Browning thanked NSJ Fire for participation in the annual Summer Safety Event held at Grizzly Hill School on June 3, 2026. Deputy Chief Tom Browning provided details on the event.

Board members expressed frustration that they were not made aware of the Town Hall Sue Hoek hosted at Fire House 1 on June 16th.

B. Chief's Report – Fire Chief Mike Stewart

i. **May 2026 Statistics:**

Chief Mike Stewart provided a summary of the May 2026 Statistics.

ii. **Current Department Activity:**

- Chief Stewart spoke during the Town Hall hosted by Sue Hoek on June 16th.
- Western Nevada County Fire Chief's Association is drafting a letter to the County asking to open negotiations on the ad valorum rates for local Fire Protection Districts. With the Board's blessing, Chief Stewart would like to sign the letter on behalf of the NSJFPD.
- Nevada County will start running the shuttle bus from the Rood Center to the South Fork at Highway 49, which will help with parking at the river.
- The Apparatus Design Committee does not have any new updates on the specs to replace 6132.
- Deputy Chief Tom Browning will be having knee surgery on July 3rd. In his absence, Andy Guetebier will be promoted to Battalion Chief and the Chief officers will be holding interviews to fill Andy's empty Captain position.
- Board members received the Grass Valley Emergency Command Center's (GV ECC) annual report.

C. Treasurer's Report – Presented by Rhea Williamson

i. **Financials- May 2026: Funds Summary, Disbursement Detail, Deposit Detail, Cal Card**

Rhea Williamson presented the Financial Reports for May 2026.

Rhea Williamson asked the Chief to clarify why the District has spent over $16,000 this year on uniforms (not gear), which far exceeds what has been spent in previous years. Rhea asked if every firefighter receives these items as soon as they sign up? And do they turn it in when they resign? Do we have a uniform policy? Tom Browning responded that some of that expense is replacement, we also purchased new sweatshirts for all firefighters, staff, and Board members (except for Rhea who declined a sweatshirt). We got caught up on winter jackets that are personalized, name tags and badges for dress shirts. Firefighters are provided with these items when they are clear to respond to calls. Also, in the past the Association and Auxiliary would sometimes purchase these items.

Rhea Williamson moved to approve the Financial Reports for May 2026 as presented, Pam Morey seconded, motion carried 4-0-0-1

ii. **End of Year Transfers**

Rhea Williamson presented the proposed End of Year Transfers which includes transferring $70,880 from the Measure Q Fund to the General Fund and $3,300 from the Mitigation Fund to the General Fund.

Rhea Williamson moved to approve the End of Year Transfers as presented, Pam Morey seconded, motion carried by the following roll call vote:

Rhea Williamson:		Aye	
Tim Tschantz:		Aye	
Pam Morey:		Aye	
Samantha Hinrichs:		Absent	
Bruce Boyd:		Aye	
Ayes:4	Noes:0	Abstain:0	Absent:1

iii. **Weist Law Contract Discussion**
Rhea Williamson reminded the group that she and Chief Stewart had a meeting with Weist Law to discuss what services they provide. Weist Law would require $150,000 to go into contract with them to rebuild Fire House 1 to search and apply to grants, fund raise, and manage projects on our behalf. If successful, the $150,000 will be written into the grant. At this point in time, Rhea does not recommend using Weist Law as more research needs to be done on other funding possibilities. Bruce Boyd agreed that the District has other avenues that need to be exhausted before considering using Weist Law to rebuild Fire House 1.

D. Firefighters Association Report – Sambhava Burke
Heidi Ryan shared that the Association is looking forward to the Newsletter coming out soon, and firefighters are working on the prep for the concrete pour at the Wazapond.

E. NCFA Report – Bruce Boyd
Nothing to report.

F. Auxiliary Report – Pam Morey
Pam Morey announced that the Auxiliary approved a $100 weekly stipend to Rusty Fites-Kaufman for training night meals. Additionally, the Auxiliary will be keeping the Appreciation Dinner (November 6) more casual. The Auxiliary will not be meeting until September.

G. Public Education/Outreach Committee – Rhea Williamson
Rhea Williamson shared that the Committee had to cancel their last meeting, but they continue to update their annual calendar as needed.

7. OLD BUSINESS

A. Hydrant Committee Update – Deputy Chief Tom Browning
Removed from Agenda.

B. Capital Improvement- Bruce Boyd
Bruce Boyd shared that we have a new resident, Cole Nichols, in the District that is currently worings with Stinson Beach Fire to build a new station, and he completes similar work that Weist Law provides. Bruce would like to establish a committee to

keep moving forward on rebuilding Fire House 1. Bruce Boyd and Rhea Williamson will be the two Board members on the Committee. Bruce would like to ask Marilyn Mociun to join the committee, as well as Mike or Tom. The Committee will be called the Station 1 Replacement. The committee will begin with a meeting with Cole Nichols.

C. **Newsletter – Heidi Ryan**
Heidi Ryan shared that Sam has been working with Allison Rees and have developed a beautiful draft. Heidi is in touch with the API Marketing about printing and mailing services. They hope to have the Newsletter done by mid-June.

D. **Water Storage Committee – Rhea Williamson**
Removed from Agenda.

8. **NEW BUSINESS**

A. **Operations and Personnel Manager Evaluation and Contract Review – Chief Mike Stewart**
Chief Mike Stewart announced that Heidi received a favorable evaluation. Mike is recommending the Board provide the same merit increase (2%), cost of living increase (3%), and vacation and bereavement leave as Lynn McGarva, which totals 5% and an adjustment to her contract to include paid time off. Rhea Williamson expressed her concern with the language in vacation pay. Rhea believes the language could be more clear and specific. Tom Browning responded that we budget for office staff to work 20 hours a week and feels comfortable with how it is stated.

Tim Tschantz moved to approve a 2% merit increase and a 3% cost of living increase for Heidi Ryan, Operations and Personnel Manager, Pam Morey seconded, motion carried by the following roll call vote:

Rhea Williamson:	Aye
Tim Tschantz:	Aye
Pam Morey:	Aye
Samantha Hinrichs:	Absent
Bruce Boyd:	Aye

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

B. **Approve Quote for Fire House 3 Roof Repairs – Tom Browning**
Deputy Chief Tom Browning announced that roof rot was discovered on the side of Fire House 3 where the gutters extend. It was also discovered that some of the screws are backing out of the roof as well. Tom reached out to 15 different contractors, two of which responded with bids; one from Jim Meadows Construction for $7,414 and one from Aaron Crew Construction for $13,220. Deputy Chief Tom Browning recommends the Board award the bid to Jim Meadows Construction.

Rhea Williamson moved to award the bid to Jim Meadows Construction, Pam Morey seconded, motion carries 4-0-0-1.

C. **Resolution 2026-07 Collection of Special Tax (Measure Q) – Rhea Williamson**
Removed from the Agenda.

D. **Resolution 2026-08 Authorizing Nevada County Auditor Controller to Collect Special Taxes – Rhea Williamson**
This is an annual requirement.

Rhea Williamson moved to adopt Resolution 2026-08 Authorizing Nevada County Auditor Controller to Collect Special Taxes, Tim Tschantz seconded, motion carried by the following roll call vote:

Rhea Williamson:	Aye
Tim Tschantz:	Aye
Pam Morey:	Aye
Samantha Hinrichs:	Absent
Bruce Boyd:	Aye

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

E. **Resolution 2026-09 Capital Improvement Expenditure Plan (Mitigation fund AB 1600) – Rhea Williamson**
This is an annual requirement outlining what items we are anticipating purchasing with the Mitigation Fund over the next five years. Tom Browning noted that the amount listed in our annual budget is different than what is listed in the expenditure plan. Ultimately, the Capital Improvement Expenditure Plan is just a plan, numbers may not be exact.

Rhea Williamson moved to adopt Resolution 2026-09 Capital Improvement Expenditure Plan (Mitigation fund AB 1600), Pam Morey seconded, motion carried by the following roll call vote:

Rhea Williamson:	Aye
Tim Tschantz:	Aye
Pam Morey:	Aye
Samantha Hinrichs:	Absent
Bruce Boyd:	Aye

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

F. **CLOSED SESSION: Pursuant to Section 54967 of the Brown Act: Public Employee Performance Evaluations: Fire Chief**
The Board went into closed session at 7:37.

G. **Report on Closed Session – Bruce Boyd**
Bruce Boyd closed Closed Session at 8:06. Chief Stewart received a positive evaluation.

9. **NEXT MEETING:** Tuesday July 28, 2026, at 6:00 PM
10. 10. **ADJOURNMENT:** Meeting adjourned at 8:07 PM

Heidi Ryan
Heidi Ryan, Board Secretary

6.A.i

Correspondence

July 19, 2026

To: Board of Directors North San Juan Fire Protection District

Bruce Boyd, Samantha Hinrichs, Pam Morey, Tim Tschantz, Rhea Williamson

This is a note of caution and concern on issues surrounding fire district coverage.

A news story caught my eye years ago. The headline was "Firefighters get into Fight at Fire." This happened in the Maryland suburbs of Washington, D.C. and one of the two responding departments involved was described as having a reputation for being aggressive. This was the Kentland Fire Department whose t-shirt at the time bore the motto "Better than You."

Their current website says they are 100% volunteer and handle about 5000 calls a year, making them one of the busiest volunteer departments in the country. How do they do it? Their Station 33 includes "room for 25 live-in members, 17 of which are single person rooms." So much for station coverage. I believe that many of their volunteers also work as career firefighters at neighboring departments. This must ease the burden on their training budget as well. And one can imagine that some personal relationships have found relief in knowing that their 24/7/365 firefighting partners have an alternate place to live. Perhaps the only downside was the fighting

When I was chief at NSJ Fire I experimented with improving station coverage by allowing firefighter couples to live in the residence. Since the sleeping room was not being used, they were allowed exclusive use of the bedroom but were required to share the main room and the bathroom with other firefighters. You can imagine how problematic and unsatisfactory this arrangement could be but at least three couples and one single firefighter took advantage of this offer, each for a number of months. Overall I do not remember it being of great benefit to the department.

Now the NSJ Fire Department has almost $3 million dollars in assets. This is almost ten times what it had only a few years ago. Now there are about 40 firefighters too, 25% more than the department had previously at its largest. This suggests that resources and opportunities are available for many good things including, perhaps, insuring 2/0 District coverage.

The origins and details of this wealth, which comes from our active strike team involvement, should be made clear to the Board of Directors and to the public. Certainly it comes partly from the charisma of our leadership, cooperation with other Nevada County fire departments, and the fact that, over the years we have developed the basis for a credible fire department. It's also the result of our being a volunteer fire department that doesn't pay CalPERS retirement benefits. Because of this we have become a refuge for fire officers, receiving CalPERS

retirement benefits from their career departments, who wish to continue working in incident command staff positions without jeopardizing their retirement benefits.

In its budgeting the District has recognized the link between strike team income and wildland fire activity in the west and continues to point out what the original income from our tax base is. It is not only a few seasons of diminished wildland fire activity that could reduce our additional income, but also changes in Nevada County fire politics or CalPERS regulations which might limit the attractiveness of our participation in strike team activity. Recognizing that we might have to return to square one financially is therefore prudent.

I ask the District to disclose in greater detail each year, so its easily understood, our annual sources of income from strike team activity:

1. How much income do we receive from NSJ equipment sent on out of county assignments.

2. What is amount of money paid to NSJ firefighters sent on out of county assignments and the amount received by the District for managing this money.

3. What is the amount of money paid to CalPERS retirees with NSJ sent on out of county assignments and the amount received by the District for managing this money.

This information would help us understand in a more granular way what our strike team participation means to the District. An additional topic related to our strike team participation, which the Board has never discussed openly and has, perhaps, never thought about, is what effect reverting to our original tax base income would have on the volunteer organization which grew up on these limited funds but now attracts many to the more lucrative opportunities currently on offer. In that case would we end up with less money and without and fewer people willing to volunteer?

The recent history of fire departments in Nevada County is odd. All western Nevada County Fire Districts that have transitioned from volunteer to paid are still well within the population range of communities protected by volunteer fire departments in the rest of the US. As part of Nevada County fire districts transition to paid they had to "show" to their Boards and residents that coverage provided by volunteers was not adequate. And now their career firefighters are members of the union that considers volunteer firefights to be a "rival" organization.

There is some irony here. Currently most western Nevada County Fire Districts are struggling to provide 2/0 coverage and stay out of the red financially. Witness

the latest call from the Nevada County Fire Chiefs Association to "modernize" fire service funding. Oddly NSJ, the last remaining all volunteer fire district in the County, appears to be doing well financially and with our personnel. What could go wrong? The Board of Directors should be on record as having thought about these issues.

Sincerely,

Boyd Johnson

Chiefs –

On behalf of the California Wildfire Coordinating Group and California Interagency Incident Management Team 7, I wanted to thank each and every one of you for your continued support of the California Master Mutual Aid System and the IMT's.

Over the past several years, we have seen a reduction in Teams and the past year has been no exception. After several years of staffing challenges, CWCG dropped from (10) Teams to (8). Despite these challenges, Team 7 has been exceptionally well staffed and stronger than ever and that is entirely due to the support our members get from their leaders – ***meaning YOU!***

The out of region deployment to the Ferris Fire in Cortez, Colorado was a challenging and rewarding assignment. Team 7 travelled with 101 members and assumed Command on July 7th at 0700 after a smooth transition with the San Juan County Type 3 Team. Despite multiple challenges and related complexities, all your members served at the highest level and with immense professionalism. We could not be more impressed with their performance.

These assignments are not possible without your advocacy, patience and effort. We are extremely grateful for the continual support you demonstrate to each and every year.

From your Incident Commanders on California Team 7, thank you for placing your trust in us.

Respectfully –

Tom Clemo – Incident Commander
Jon Lucas – Deputy Incident Commander
Stepehen Fillmore – Deputy Incident Commander
Nic Elmquist – Incident Commander Trainee

City of Santa Monica

Tom Clemo
Deputy Fire Chief
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C: (424) 280-0490
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6.B.i

June 2026

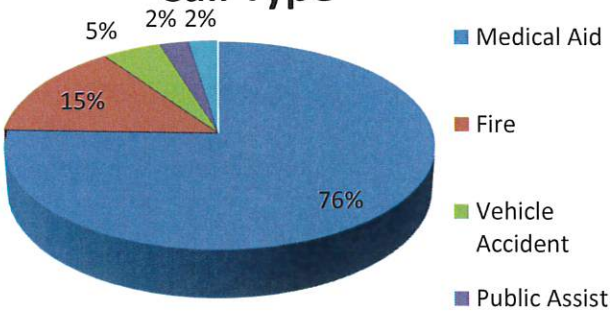
Statistics

NSJFPD INCIDENT RESPONSE DETAIL - June 2026

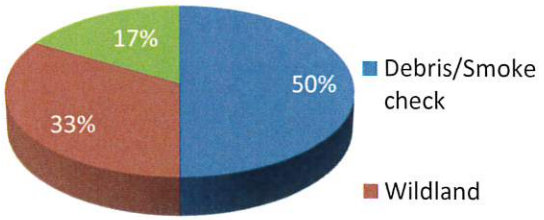
Date	Type	Location	Response Time	Commitment Time	Number of NSJ Personnel Responding	Total Responders	Notes	River	Out of District
6/2	Medical Aid	Hwy 49 (015846)	11	34	2	7	SNMH Transport		
6/3	Medical Aid	Edwards Crossing (015925)		4	4		Canceled	1	
6/3	Medical Aid	Robinson (015928)	8	48	3	8	Patient Contact		
6/3	Medical Aid	Tyler Foote (015996)	3	46	5	10	SNMH Transport		
6/3	Wildland Fire	Vicki Dr. (015998)	7	13					
6/4	Structure Fire	Salmon Mine (016052)	12	18	4	7	False Alarm		
6/5	Medical Aid	Sages Rd. (016215)	15	40	3	6	SNMH Transport		
6/5	Medical Aid	Lat/Long (016246)		9	4		Canceled		
6/6	Medical Aid	Shady Creek (016375)	9	103	5	14	SNMH Transport		
6/7	Medical Aid	Hwy 49 (016498)	8	44	5		Patient Contact		
6/7	Other	Cruzon Grade (016529)	8	11	5		Canceled		
6/8	Medical Aid	Almora Rd. (016613)	14	53	2	9	Patient Contact		
6/8	Medical Aid	Pleasant Valley Rd. (016627)	11	28	3	8	SNMH Transport		
6/9	Public Assist	Drunken Miners (016759)	21	38	3		Non-Injury		
6/10	Medical Aid	Miller Rd. (016870)		3	3		Canceled		
6/11	Medical Aid	Sweetland (016963)	17	41	3	9	SNMH Transport		
6/11	Wildland Fire	Sumi (016995)	34	244	8	40	Extinguished		
6/12	Medical Aid	Snow Tent (017109)	16	36	2	7	Patient Contact		
6/12	Medical Aid	Hwy 49 (017116)	11	22	3	8	SNMH Transport		
6/12	Vehicle Accident	Tyler Foote (017142)	4	34	7	9	Patient Contact		
6/12	Medical Aid	Tyler Foote (017162)	8	35	5	10	SNMH Transport		
6/13	Medical Aid	Donaldine (017242)	7	49	2	7	SNMH Transport		
6/13	Medical Aid	Oak Tree (017245)	16	43	5	7	SNMH Transport		
6/14	Medical Aid	Bridgeport (017390)	19	62	3	8	Canceled	1	
6/14	Medical Aid	Pleasant Valley Rd. (017398)	20	39	4	9	Medic 44 Transport	1	
6/15	Smoke Check	Jackass Flats (017445)		17	2	9	Canceled		
6/16	Medical Aid	49 Bridge (17583)	14	84	2	12	Patient Contact	1	
6/16	Debris Check	Sages Rd. (017638)		16	3	7	Unable to Locate		
6/17	Medical Aid	Tyler Foote (017710)	4	32	4	9	Patient Contact		
6/19	Medical Aid	Hwy 49 (017919)	11	34	4	9	SNMH Transport		
6/19	Medical Aid	Hwy 49 (017983)	9	39	3	9	SNMH Transport		
6/21	Medical Aid	Edwards Crossing (018231)	33	91	6	15	SNMH Transport	1	*
6/22	Medical Aid	Pleasant Valley Rd. (018322)	14	37	3	6	Medic 44 Transport		
6/22	Medical Aid	Tyler Foote (018330)	6	11	2	8	Non-Injury		
6/22	Medical Aid	Tyler Foote (018347)	5	72	2	8	SNMH Transport		
6/24	Vehicle Accident	Hwy 49 (018591)	11	80	6	17	Patient Contact		
6/25	Debris Check	Milhous Dr. (018700)		35	4		Unable to Locate		
6/26	Medical Aid	Independence Trail (018817)	19	35	3	12	Canceled	1	*
6/27	Medical Aid	Tyler Foote		30	4		Patient Contact		
6/29	Medical Aid	Bridgeport (019147)		19	2		Canceled	1	*
6/30	Medical Aid	Shady Creek (019292)	6	85	2	6	SNMH Transport		
						Total Calls:	41	7	
						Total Man Hours	126	20	
						Average FF/Call:	3.54	3.43	

North San Juan Fire Department
Call Details
June 2026

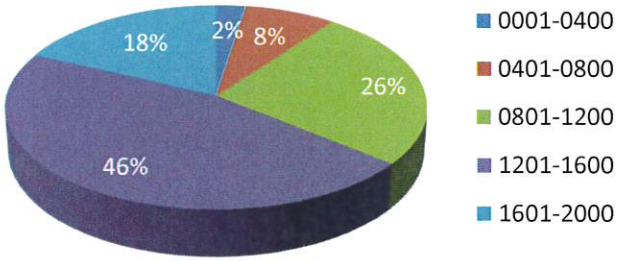
Call Type



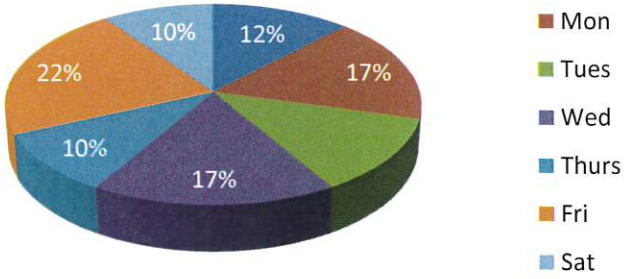
Fire Type



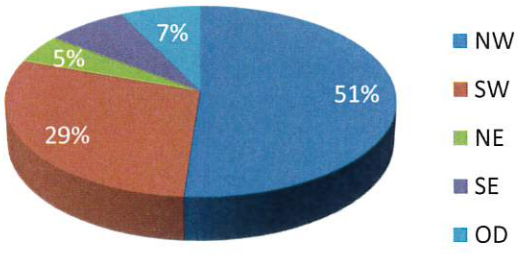
Time of Day

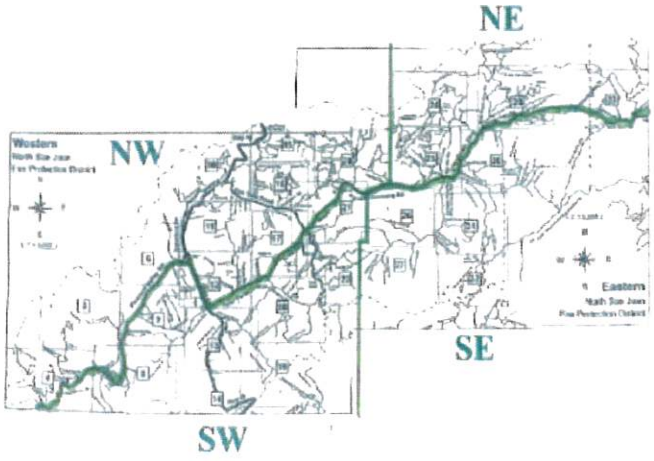


Day of Week



District Area





2026 SUMMARY/YEAR TO DATE ACTIVITIES

Emergency Response	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Medical Aid	28	21	24	20	28	31							**152**
Vehicle Accident	1	1	1	2		2							**7**
Fire - Structure	4	3			1	1							**9**
Fire - Wildland			2	1		2							**5**
Fire - Structure/Wildland													**0**
Fire - Vehicle	2												**2**
Fire - Vehicle/Wildland													**0**
Fire - Smoke Check						1							**1**
Fire - Debris Check	1			1		2							**4**
Fire - Other													**0**
Fire - False Alarm													**0**
Fire - Menace Standby	1		1										**2**
Hazard	2	2	1	1	2								**8**
Public Assist	1					1							**2**
Other				2		1							**3**
Totals:	**40**	**27**	**29**	**27**	**31**	**41**	**0**	**0**	**0**	**0**	**0**	**0**	**195**

Previous Years Summary				
2026	**2025**	**2024**	**2023**	**2022**
152	265	304	267	224
7	21	41	43	45
9	21	17	17	14
5	26	33	20	18
0	2	0	0	5
2	7	8	3	7
0	0	0	0	1
1	11	15	2	17
4	20	15	15	0
0	1	0	0	0
0	3	0	0	1
2	0	0	2	4
8	14	7	12	5
2	13	22	13	16
3	6	3	0	4
195	410	**465**	**394**	**361**

2026 Monthly Totals:	**40**	**27**	**29**	**27**	**31**	**41**	**0**	**0**	**0**	**0**	**0**	**0**	**195**
2025 Monthly Totals	29	36	26	32	55	56	30	32	27	37	22	28	**410**
2024 Monthly Totals	26	32	32	32	34	63	70	46	42	31	36	18	**462**
2023 Monthly Totals:	21	25	43	37	42	35	38	29	34	35	24	31	**394**
2022 Monthly Totals:	23	25	29	23	37	25	35	40	32	27	31	34	**361**

Other Activities	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Department Training	4	3	4	5	4	4							**24**
Special Training													**0**
External Training													**0**
Work Party													**0**
Public Education					2	2							**4**
Public Service	2												**2**
Totals:	**6**	**3**	**4**	**5**	**6**	**6**	**0**	**0**	**0**	**0**	**0**	**0**	**30**

Out of District Responses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2026 Monthly Totals:	4	0	4	6	1	3							18
2025 Monthly Totals:	2	0	1	2	1	5	4	3	3	5	4		30
2024 Monthly Totals:	0	1	3	3	2	12	15	3	4	0	0	1	44
2023 Monthly Totals:	2	3	5	3	4	4	7	3	8	7	1		45
2022 Monthly Totals:	1	3	5	3	5	1	3	3	3	3	0	2	31

8.A

FY 2025-26 Audit Engagement Letter

July 2, 2026

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 , 2026. 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.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements] will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that [identify the included supplementary information, such as management's discussion and analysis and budgetary comparison information] be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

Auditor Responsibilities

We will conduct our audit in accordance with GAAS *and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements*. As part of an audit in accordance with GAAS *and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting

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

from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.

- Obtain an understanding of the system of internal control 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.[2] However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about North San Juan Fire District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS *and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements.*

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

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of North San Juan Fire District's compliance with the provisions of applicable laws, regulations, 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 Responsibilities

Our audit will be conducted on the basis that *management and, when appropriate, those charged with governance* acknowledge and understand that they have responsibility:

a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America *or, the applicable financial reporting framework*;
b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
c. To provide us with:
    i. Access to all information of which *management* is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
    ii. Additional information that we may request from *management* for the purpose of the audit;
    iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
    iv. A written acknowledgement of all the documents that *management* expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
    v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

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d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.[1]

As part of our audit process, we will request from [*management and, when appropriate, those charged with governance*], written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, *financial statement preparations,*

We will not assume management responsibilities on behalf of North San Juan Fire District. However, we will provide advice and recommendations to assist management of North San Juan Fire District in performing its responsibilities.

North San Juan Fire District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitoring the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.

- The nonattest services are limited to the *financial statement preparations as* previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

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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 $ 8000 for the audit for this contract. An initial deposit of $$4,000 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,
PNPCPA

PNPCPA

RESPONSE:

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

APPROVED:

North San Juan Fire District

Date

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

8.D

Direction to Fire Chief on Disposal of Excess Items

- Firefighting equipment: 10 years
- Medical equipment: 5 years

2308.3. EXPENDABLE PROPERTY

Expendable property has the following characteristics:

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

2308.4. SURPLUS PROPERTY

(Section 2308.4 adopted 11/16/2004)

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

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

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

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

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

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

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

3000: OPERATIONS

8.E

Wildland Personal Protective Equipment Purchase

Fire Equipment Inc.

12328 Lower Azusa Road
Arcadia, CA 91006
(626) 652-0900

When Paying with a Credit Card, a 2.5% Fee Will Be Charged

Sourcewell Contract #PS26050

2613 Barrington Court
Hayward, CA 94545
(510) 887-6295

SALES QUOTE
NSJFPD0706
Written By
Adriana Cruz

Bill To: North San Juan FPD
13200 Tyler Foote Rd.
Nevada City, CA 95959

Ship To: Same-
Attn: Cameron Shay
10057 Reservoir St.
North San Juan, CA 95960

Phone: 530-263-9660

Email: cameronwshay@gmail.com

Date		Date Required	Cust. Order #	Tax Exempt #	Terms	F.O.B.	Salesperson	Ship Via
7/6/2026					Net 30	Origin	Sisco	Fedex

Quantity	U/M		Description	Price	Amount
10	ea		Bullard **FH911XL** Full Brim Wildland Helmet with Ratchet Suspension, Extra Large, **Colors: To be Determined**	76.64	766.40
			Sourcewell Price for Bullard is List ($117.90) -35% = $76.64 The price quoted reflects the Sourcewell Discount		
10	ea		ESS **740-0283** Striketeam NFPA 1977 XTO Wildland Goggles long strap	36.00	360.00
			This item mentioned above is not on a Sourcewell Contract.		
15	ea		CrewBoss **WLS2072** CAL FIRE Dual Compliant Wildland Jacket, **Yellow**, **Sizes: XS - XL**	219.00	3,285.00
			Sourcewell Price for CrewBoss is List ($294) -35% = $191.10 The price quoted reflects an additional 12.73% Discount		
10	ea		CrewBoss **WLS2072** CAL FIRE Dual Compliant Wildland Jacket, **Yellow**, **Sizes: XXL**	239.00	2,390.00
			Sourcewell Price for CrewBoss is List ($323.40) -35% = $210.21 The price quoted reflects an additional 12.04% Discount		

				This Quote is valid for 60 days.	Subtotal		$6,801.40
					Service Fee	2.5%	$0.00
					Sales Tax	7.500%	$510.11
					Freight		$80.00
					Total		$7,391.51

8.F

Resolution 2026-10
Applying a Cost of
Living Adjustment
(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 2026-10

RESOLUTION TO APPLY A COLA TO SPECIAL TAX MEASURE Q FOR FY 2026-27

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 2026-27 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 2026-27; 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 3.03%; and

WHEREAS, applying a 3.00% COLA to Measure Q would equate to the following changes per parcel type: Primary Residential – from $68.55 to $70.61; Additional Dwellings – from $51.41 to $52.95; Commercial – from $137.10 to $141.21; Industrial – from $205.65 to $211.82; Vacant/Agricultural/Open Space – from $48.67 to $50.13; Mixed Use (Residential and Commercial) Primary – from $109.68 to $112.97; Mixed Use (Residential and Commercial) Additional Units – from $51.41 to $52.95.

NOW, THEREFORE, IT IS HEREBY RESOLVED, that the North San Juan Fire Protection District Board of Directors does hereby approve applying a 3.00% COLA to Measure Q effective FY 2026-27.

PASSED AND ADOPTED as a Resolution of the Board of Directors of the North San Juan Fire Protection District at a regular meeting of said Board, held on the 28 day of July, by the following vote:

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

_____ _____

Samantha Hinrichs, Board Chair Heidi Ryan, Board Secretary

8.G

Resolution 2026-11
Collection of Special
Tax (Measure Q)

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

Resolution 2026-11

RESOLUTION FOR THE COLLECTION OF A SPECIAL TAX PURSUANT TO NORTH SAN JUAN FIRE PROTECTION DISTRICT RESOLUTION #2014-06 (MEASURE Q) FOR FY 2026-27

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

WHEREAS, the Board of Directors of the North San Juan Fire Protection District has passed and adopted Resolution #2014-06, of said District, which provides for the collection of a Special Tax on each taxable entity as defined in Section I of Resolution #2014-06, and pursuant to Government Code Section 53978, to be collected by the Tax Collector of the County of Nevada for FY 2026-27 to meet the emergency medical response and fire protection costs for the North San Juan Fire Protection District community; and

WHEREAS, the Measure Q special tax allows for an inflationary adjustment equal to the San Francisco-Oakland-San Jose Consumer Price Index (CPI) or 3%, whichever is lower, and the current CPI for the San Francisco-Oakland-San Jose area is 3.03%; and

WHEREAS, the Board of Directors of the North San Juan Fire Protection District on July 28, 2026, passed and adopted Resolution 2026-10 approving a 3.00% increase for the Measure Q tax rate for FY 2026-27; and

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

WHEREAS, the taxes on each parcel shall be billed on the secured tax roll bills for FY 2026-27; and

WHEREAS, charges placed on the secured tax roll shall be rounded to flat dollar amounts divisible by two; and

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

WHEREAS, The North San Juan Fire Protection District acknowledges that the tax amounts must be rounded down to the even penny for purposes of complying with the collection requirements from the Auditor-Controller of Nevada County. Therefore, the total assessment amount for all parcels subject to the assessments will be altered as such, and the net amount to be assessed will change accordingly.

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

PASSED AND ADOPTED at a meeting of the Board of Directors of the North San Juan Fire Protection District duly called and held in said District on the 28th day of July 2026, by the following vote:

AYES: _____ **NOES:** _____ **ABSTAIN:** _____ **ABSENT:** ____

ATTEST:

_____ _____

Samantha Hinrichs, Board Chair Heidi Ryan, Board Secretary

EXHIBIT A

Resolution 2026-11

Classification of Real Property Residence Equivalent

By Parcel Type

For Fiscal Year 2026-27

Residential Equivalent - $70.61

(Effective July 2026)

Parcel Type	Tax Rate
Residential	
First Residential Unit (1.0 RE)	$ 70.61
Subsequent Units (0.75 RE each)	$ 52.95
Commercial	
Two (2.0) RE	$ 141.21
Industrial	
Three (3.0) RE	$ 211.82
Vacant / Agricultural / Open Space	
0.71 RE	$ 50.13
Mixed Use - Residential & Commercial	
Commerical Use & First Residential Unt (1.6 RE)	$ 112.97
Subsequent Residential Units (0.75 RE)	$ 52.95

This special tax shall be collected within the following Tax Area Codes:

68-026, 79-005, 79-006, 79-008, 79-011, and 79-013

8.H

Resolution 2026-12
Federal Excess
Personal Property
Cooperative
Agreement

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

Serving Since 1862

Resolution 2026-12

RESOLUTION AUTHORIZING APPLICATION FOR THE FEDERAL EXCESS PERSONAL PROPERTY (FEPP) PROGRAM IN ACCORDANCE WITH Cooperative Forestry Assistance Act (CFAA) of 1978 (16 U.S.C Chapter 41 § 2101)

WHEREAS, the Board of Directors of the North San Juan Fire Protection District finds there is a need for excess personal property from the United States Department of Agriculture (USDA) Forest Service through the Federal Excess Personal Property (FEPP) program to help actively engage in the prevention, protection, and suppression of all wildland, rural, structural, or other fires in the County of Nevada; and

WHEREAS, the loan of certain FEPP items is available for local fire agencies as described in the UDSA Forest Service FEPP Desk Guide, in accordance with the Cooperative Forestry Assistance Act (CFAA) of 1978 (16 U.S.C Chapter 41 § 2101).

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the North San Juan Fire Protection District accepts the agreement between the State of California, Department of Forestry and Fire Protection (CAL FIRE) and the North San Juan Fire Protection District for the acquisition of FEPP, and, authorizes Fire Chief Mike Stewart to sign the agreement on behalf of the Board of Directors.

PASSED AND ADOPTED as a Resolution of the Board of Directors of the North San Juan Fire Protection District at a regular meeting of said Board, held on the 28th day of July 2026, by the following vote:

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

_____ _____

Samantha Hinrichs, Board Chair Heidi Ryan, Board Secretary

DEPARTMENT OF FORESTRY & FIRE PROTECTION
BUSINESS SERVICES OFFICE
Federal Property Unit
P. O. Box 944246
Sacramento, CA 94244-2460
Website: www.fire.ca.gov

July 15, 2026

Fire Chief Mike Stewart
North San Juan Fire Protection District
P.O. Box 299
North San Juan, CA 95960

Subject: Federal Excess Personal Property (FEPP) Cooperative Agreement Number 992311

Dear Chief Stewart,

Enclosed is a renewal Cooperative Agreement with the California Department of Forestry and Fire Protection (CAL FIRE) for the Federal Excess Personal Property (FEPP) Program. Currently, your district has one (1) federal property item as noted in Attachment A.

A Want/Wish list form has been included for you to complete, at your option. This form gives our office an idea of your fire district's needs, allowing us to work more efficiently as a team to acquire property.

Please review the agreement for accuracy, ensuring that all details are correct, and then complete the following:

1. Review the Cooperative Agreement and sign page six (6).
2. Include a signed *resolution from the governing board/council approving participation in the FEPP Program. A blank resolution letter is included, but you may use your own version.
3. GSA PPMS Screener Request Form – gives access to selected individuals to view available property on the GSA website.
4. Email your completed agreement and additional paperwork listed above to: Taylor.Simmons@fire.ca.gov.

   Alternatively, you may mail your completed packet to:
   CAL FIRE BSO Federal Property Unit, P.O. Box 944246, Sacramento, CA 94244-2460
   Attn: Taylor Simmons.

**NOTE: Per the United States Department of Agriculture (USDA) Forest Service, the signed resolution from the governing board/council is a crucial part of the agreement. Without it, the agreement is considered incomplete and will prevent CAL FIRE from completing the agreement process.*

A copy of the agreement will be emailed to you when the additional signatures have been obtained.

If your district no longer wishes to participate in the FEPP Program, please let me know so I can close the agreement file. The agreement can be re-established at any time should your district wish to participate in the FEPP Program later.

We appreciate your prompt assistance in completing this agreement. Your cooperation is instrumental in this process. Please do not hesitate to contact me if you have any questions.

Sincerely,

Taylor Simmons

Federal Property Coordinator

cc: Cassie Miller, Nevada-Yuba-Placer Unit Forestry Logistics Officer, CAL FIRE (NEU)
Matt Siebecke, Nevada-Yuba-Placer Unit Forestry Logistics Officer, CAL FIRE (NEU)

STATE OF CALIFORNIA
THE NATURAL RESOURCES AGENCY
DEPARTMENT OF FORESTRY AND FIRE PROTECTION (CAL FIRE)

COOPERATIVE AGREEMENT FOR THE
USDA FOREST SERVICE
FEDERAL EXCESS PERSONAL PROPERTY (FEPP) PROGRAM
Under the United States Forest Service Cooperative Forestry Assistance Act (CFAA) of 1978

This agreement is entered into by and between

THE STATE OF CALIFORNIA
DEPARTMENT OF FORESTRY AND FIRE PROTECTION (CAL FIRE)

AND

NORTH SAN JUAN FIRE PROTECTION DISTRICT

This agreement made and entered into this day of , **20** , by and between the State of California acting by and through the Director of the Department of Forestry and Fire Protection (CAL FIRE), hereinafter referred to as the STATE and the **North San Juan Fire Protection District**, hereinafter referred to as the COOPERATOR, covenants as follows:

I. PURPOSE

The STATE has been approved as an agent of the United States Department of Agriculture (USDA) Forest Service for administering Federal Excess Personal Property (FEPP) as part of the Cooperative Fire Protection Program, which allows the COOPERATOR to take custody and use FEPP property for wildland and rural community fire protection services.

II. MUTUAL INTEREST OF PARTIES

Both the STATE and the COOPERATOR have a mutual interest in the prevention, protection and suppression of all wildland and rural community fires near and adjacent to the property and the people of California.

III. AUTHORITIES

The Federal Property and Administrative Services Act of 1949, as amended (40 U.S.C. § 483) and the Cooperative Forestry Assistance Act of 1978 (16 U.S.C. § 2106(c)) authorizes the FEPP Program as an element of the Cooperative Fire Protection Program (16 U.S.C. § 2106(b)). Under these authorities, the USDA Forest Service may lend FEPP property needed for wildland and rural community fire protection to the STATE and to local paid or unpaid fire departments for their use.

IV. RESPONSIBILITIES
THE COOPERATOR AGREES:

1. Primary use of FEPP property must be 90 percent for activities directly related to wildland and rural community fire protection; however, situations may occur that make this exclusive use impractical. Non-fire emergency use of FEPP property is authorized and limited to no more than 10 percent total usage. Abuse of the 10 percent non-fire use standard could result in recall of the property on loan, suspension from the program, or other sanctions.

2. FEPP property acquired by the COOPERATOR is not permitted to be rented, leased, loaned, or traded to another party; no exceptions. FEPP property is not permitted to be transferred or sold without prior approval from the STATE or the USDA Forest Service. FEPP property is for official use only; personal use of FEPP property is prohibited, violates the law, and this Cooperative agreement. Any personal use violations found, subjects the COOPERATOR to penalties and FEPP property recall as determined by the STATE and the USDA Forest Service.

3. To immediately notify the STATE of receipt of FEPP property during the acquisition process.

4. To bear the entire cost of transportation, retrofit, modification, maintenance, repairs, and operation of acquired FEPP property while in the COOPERATOR's possession.

5. The COOPERATOR must paint any FEPP rolling stock acquired directly from the USDA Forest Service that has the distinct Forest Service green color. If the FEPP property is acquired from the Department of Defense (DoD) and has military colors or markings, it must be painted. This is mandatory per the STATE and the USDA Forest Service. The painting of the FEPP vehicle must be accomplished within one (1) calendar year of the acquisition.

6. To register all FEPP rolling stock with the California Department of Motor Vehicles (DMV) within 60 days of receipt of property. Lien Holder will remain as the USDA Forest Service. This is mandatory as ownership remains with the USDA Forest Service. Registered Owner will be the COOPERATOR.

7. To obtain prior to operation of any FEPP property the minimum liability insurance in the amount required by State law to cover the operation of FEPP rolling stock. The COOPERATOR must maintain adequate insurance to cover damages or injuries to cover persons or property relating to the use of the property. Proof of insurance coverage must be provided to the STATE in the form of an insurance policy or a self-insured statement on an official letterhead.

8. Drivers of FEPP property must take the necessary equipment training and have a valid California operator license to operate the loaned vehicle(s).

9. To make FEPP property operable and ready to be placed into service for wildland and rural community fire protection, including fire suppression and prevention. Operational condition of the property will be achieved within one (1) year to the date of property pick up/receipt.

10. FEPP property cannot be modified or cannibalized without prior authorization from the STATE and the USDA Forest Service. The COOPERATOR shall contact the STATE with a request and justification to modify or cannibalize any FEPP property. The request must be submitted for approval before any modification or cannibalization to FEPP property takes place.

11. The COOPERATOR is responsible for the proper care, maintenance, security and storage of all acquired FEPP property.

12. All FEPP property must be identified as property belonging to the USDA Forest Service and for fire use only. The STATE will provide USDA Forest Service property tags along with a property number assigned to accountable FEPP property.

13. To promptly report any FEPP property when it is no longer needed by the COOPERATOR to the STATE and the USDA Forest Service for disposal authority. The COOPERATOR is not to release FEPP property to anyone unless the STATE and the USDA Forest Service have provided the proper authorization and documentation needed. The COOPERATOR is to provide reasonable access to authorized personnel for inspection and removal of FEPP property.

14. Ownership of all accessories, tools, light bars, sirens and equipment which is added to the loaned FEPP property remains with the COOPERATOR and must be removed prior to the disposal process.

15. Accidents involving FEPP property must be reported directly to the STATE within 10 days of the situation. This includes accidents that result in death, injury, illness, or property damage (more than $350). Depending on the type of accident, the STATE will provide direction to the COOPERATOR on the information required to be submitted to the USDA Forest Service.

16. Lost, stolen, damaged or destroyed FEPP property shall be reported to the STATE for proper documentation and handling.

17. When FEPP property is lost, damaged, destroyed or stolen, a determination is required whether there was negligence on the part of the COOPERATOR. The STATE shall make a recommendation to the USDA Forest Service Property Management Officer (PMO) whether there was negligence or gross negligence.
    a. Negligence: The failure to abide by Federal rules and regulations.
        i. Repeated instances of negligent damage to FEPP property by staff of the COOPERATOR may be cause for the STATE to suspend further acquisitions by the COOPERATOR until the reasons for the negligence are identified and steps taken to prevent further instances.
    b. Gross negligence: The intentional, willful, or wanton failure to exercise a reasonable degree of care to protect FEPP property in one's custody in reckless disregard of the consequences of the actions.
        i. If the STATE determines that there is apparent gross negligence on the part of the COOPERATOR staff, the findings plus all supporting documentation shall be forwarded by the STATE to the USDA Forest Service PMO for a final determination.
        ii. Should the USDA Forest Service submit the final determination is one of gross negligence and sends the STATE a Bill of Collection for FEPP property under the COOPERATOR's care, the COOPERATOR will reimburse the STATE for all the costs listed on the Bill of Collection.
        iii. The COOPERATOR shall be suspended from acquiring any additional FEPP property for a set time as determined by the STATE.
        iv. A second case of gross negligence will cause the COOPERATOR to lose all privileges of participation in the FEPP program as determined by the STATE.

18. To perform/participate in the physical inventory process on FEPP property in the COOPERATOR's possession every two (2) years.

19. The STATE and the USDA Forest Service will periodically conduct joint reviews of the FEPP program to ensure compliance with the USDA Forest Service and other applicable statutes, regulations and policies are being followed. The COOPERATOR must participate and provide access to all physical FEPP property along with access to all FEPP documentation during the review. The STATE is authorized to perform audits and reviews by STATE personnel, in between joint reviews, to provide the USDA Forest Service information for FEPP program improvements.

20. To retain all documentation on all inventoried FEPP property for six (6) years and three (3) months after the year designated for the disposal of the property. The STATE will send all mandatory documentation required for acquisition, management and disposal of FEPP property to the COOPERATOR as these processes occur.

21. The COOPERATOR must provide access to and the right to examine all records, books, papers or documents relating to the FEPP program to the USDA Forest Service, the USDA Office of the Inspector General (OIG), the Comptroller General of the United States, the STATE and their authorized representatives.

22. To comply with Title VI of the Civil Rights Act of 1964 (P. L. 88-352) and in accordance with Title VI of that Act, no person in the United States shall, on the ground of race, color, or natural origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination, under any program or activity for which the applicant receives Federal financial assistance and will immediately take any measures necessary to effectuate this agreement. To comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d) prohibiting discrimination where discriminatory practices will result in unequal treatment of persons who are or should be benefiting from the activity.

V. OTHER AGREEMENT TERMS
IT IS MUTUALLY AGREED THAT:

1. Title to all FEPP property shall remain vested in the United States federal government.

2. The COOPERATOR shall complete a resolution, or a statement from their governing board/council, approving participation in the FEPP program. The resolution must be received with this Cooperative agreement as a requirement of the Terms and Conditions before the STATE will prepare or continue (in the case of a renewal agreement) the COOPERATOR's access to screen and manage FEPP property.

3. All FEPP property loaned to the COOPERATOR shall be for an indefinite period of time, unless the COOPERATOR is negligent of program requirements as detailed in the Terms and Conditions of this Cooperative agreement as well as any Federal regulations that govern the FEPP program. The agreement may be terminated by either party after giving notice 60 days in advance of such termination to the other party.

4. The STATE will not be responsible for furnishing spare parts for FEPP property and the COOPERATOR accepts all FEPP property "as is" without any warranties of any kind, either expressed or implied.

5. Amendments to this Cooperative agreement covering acquisitions and disposals of FEPP property will be submitted by the STATE to the COOPERATOR for review and signature. These Amendments will be sent upon completion of the action taken and must be returned signed and dated by the COOPERATOR to the STATE to maintain accurate record keeping as required by the USDA Forest Service.

6. COOPERATORS with any FEPP property will cooperate with regulatory agencies to ensure compliance with Federal and State regulations, program and property management requirements.

7. In the event of any dispute over FEPP loaned equipment or any terms or conditions contained herein, the dispute shall be decided by the STATE and its decision shall be binding and final.

8. The parties hereto agree that the COOPERATOR, their officers, employees, agents, servants, contractors, volunteers, paid firefighters, and all others acting on behalf of the COOPERATOR, performing under the terms of this Cooperative agreement, are not acting as officers, employees or agents of the State or the Federal government.

9. The COOPERATOR agrees to defend, indemnify, save and hold harmless the STATE as defined herein, and the Department of Forestry and Fire Protection (CAL FIRE), their officers, agents and employees against all claims, demands, causes of action or liability of any kind whatsoever arising out of the acts of the COOPERATOR, its agents or employees in the performance of any function provided for under the terms of this agreement or the use of property transferred.

10. The period of this agreement is for five (5) years from the date of last signature on page six (6) and entered on page one (1), if no violations or signatory changes occur. Thereafter, the agreement shall be reviewed every other year for compliance by the STATE during the agreement review process and extended if no violations or changes have occurred, not to exceed a five (5) year term renewal. This Cooperative agreement supersedes all prior agreements related to the FEPP program.

11. Either party may terminate this agreement by providing written notice to the other party 60 days prior to the termination date. If the agreement is terminated, the COOPERATOR shall be ineligible to continue participation in the FEPP program. Upon termination of this Cooperative agreement, all FEPP property assigned to the COOPERATOR shall be returned to the STATE. Prior to terminating a COOPERATOR's eligibility for cause, the STATE shall attempt alternative resolutions.

12. Any information provided to the STATE under this Cooperative agreement is subject to the Freedom of Information Act (5 U.S.C. §§ 551 *et seq.*).

13. The primary contact information of the parties hereto, for all notices, payments, repayments, or any other activity required or contemplated under the terms of this Cooperative agreement are:

Cooperator Name: North San Juan Fire Protection District	Department of Forestry and Fire Protection (CAL FIRE) Federal Property Programs
Contact Name: Mike Stewart	
Title: Fire Chief	
Street Address: 13200 Tyler Foote Rd.	Street Address: 710 Riverpoint Court West Sacramento, CA 95605
Mailing Address: P.O. Box 299, North San Juan, CA 95960	Mailing Address: P.O. Box 944246
City: Nevada City	City: Sacramento
Zip: 95959	Zip: 94244-2460
Phone Number: (530) 292-9159 Ext.	Phone Number: (916) 956-7610
Cell Phone Number: ( ) -	Fax Phone Number: (916) 894-9880
Email: chief61@nsjfire.org	Email: FederalProperty@fire.ca.gov

14. Local CAL FIRE Unit contact information:

CAL FIRE Unit: Nevada - Yuba - Placer Unit (NEU)	Point of Contact: NEU Forestry Logistics Officer
Physical Address: 13760 Lincoln Way	
City: Auburn	Zip Code: 95603
Phone Number: (530) 889-0111 Ext. :	

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the day and year of the last signature below.

COOPERATOR	
NAME OF COOPERATOR: **North San Juan Fire Protection District**	
BY (Authorized Signature): ✍	DATE SIGNED:
PRINTED NAME AND TITLE OF PERSON SIGNING: **Mike Stewart, Fire Chief**	
STATE OF CALIFORNIA **Department of Forestry and Fire Protection (CAL FIRE)**	
BY (CAL FIRE Unit Chief): ✍	DATE SIGNED:
PRINTED NAME AND TITLE OF PERSON SIGNING: **Jim Hudson, Unit Chief, Nevada-Yuba-Placer Unit (NEU)**	
BY (CAL FIRE State and Federal Property and Recycling Manager): ✍	DATE SIGNED:
PRINTED NAME AND TITLE OF PERSON SIGNING: **Melissa Hillis, State and Federal Property and Recycling Supervisor I**	

STATE OF CALIFORNIA
THE NATURAL RESOURCES AGENCY
DEPARTMENT OF FORESTRY AND FIRE PROTECTION (CAL FIRE)

COOPERATIVE AGREEMENT FOR THE
USDA FOREST SERVICE
FEDERAL EXCESS PERSONAL PROPERTY (FEPP) PROGRAM
Under the United States Forest Service Cooperative Forestry Assistance Act (CFAA) of 1978

ATTACHMENT A

NORTH SAN JUAN FIRE PROTECTION DISTRICT

	ITEM:	SERIAL #:	PROPERTY #
1.	1982 Libby Welding Co. 10kw Trailer Mounted Generator; Mdl: MEP003A	RZ81816	AG0001485614
2.			
3.			
4.			
5.			
6.			
7.			

Rev. November 2022

AGREEMENT #: 992311

RESOLUTION AUTHORIZING APPLICATION
FOR THE FEDERAL EXCESS PERSONAL PROPERTY (FEPP) PROGRAM
IN ACCORDANCE WITH
Cooperative Forestry Assistance Act (CFAA) of 1978 (16 U.S.C. Chapter 41 § 2101)

_____
Date

The Board of Directors of the _____ Fire Protection District finds:

WHEREAS, there is a need for excess personal property from the United States Department of Agriculture (USDA) Forest Service through the Federal Excess Personal Property (FEPP) program to help actively engage in the prevention, protection, and suppression of all wildland, rural, structural, or other fires in the County of _____, and,

WHEREAS, the **loan** of certain FEPP items is available for local fire agencies as described in the USDA Forest Service FEPP Desk Guide, in accordance with the Cooperative Forestry Assistance Act (CFAA) of 1978 (16 U.S.C. Chapter 41 § 2101).

THEREFORE, be it resolved that the Board of Directors of the _____ Fire Protection District accepts the agreement between the State of California, Department of Forestry and Fire Protection (CAL FIRE) and the _____ Fire Protection District for the acquisition of FEPP, and, authorizes Fire Chief _____ to sign the agreement on behalf of the Board of Directors.

_____
Secretary

Board of Directors of the _____ Fire Protection District