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, October 27, 2020
AGENDA

Due to Covid-19, This Board Meetings will be held remotely
To access a Board Meeting by phone:
Dial: 1-669-900-6833
Meeting ID: 978-6079-4506
Password:970154

1. **5:00 P.M. – CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE**

2. **5:01 P.M. or as soon thereafter as possible – PUBLIC COMMENT ON MATTERS NOT ON AGENDA** *As per the Brown Act, members of the community are free to speak on any item of interest to the public that is within the subject matter jurisdiction of the Board. The Chair will recognize individuals who wish to speak. Comments should be directed to the Board. Each individual shall be given one opportunity to speak. Please limit your comments to five minutes.*

3. **CONSENT CALENDAR.** *These items are expected to be routine and non-controversial. The Board will act upon them at one time without discussion. Any Board member, staff member or interested party may request that an item be removed from the consent calendar for discussion.*

Action **A.** Minutes of September 22, 2020 Regular Board Meeting 🕮

4. **ANNOUNCEMENTS.** *As per the Brown Act, a Board member may make a brief announcement or report on his or her own activities. Board members may also provide a reference to staff or other resources for factual information, request staff to report back to the Board at a subsequent meeting concerning any matter, or take action to direct staff to place a matter of business on a future agenda.*

5. **REPORTS**
   - **A.** Chief's Report – Jason Flores
     - **i.** September 2020 Statistics 🕮
   - **B.** Treasurer's Report – Pat Leach
     - **i.** Donations- September 2020 🕮
     - *Action* **ii.** Financials- September 2020: Funds Summary, Disbursement Detail, Deposit Detail, CalCard🕮
     - *Action* **iii.** Budget vs. Actual as of September 30, 2020🕮
   - **C.** District Manager Report – Lynn McGarva
   - **D.** Firefighter Association Report – Kritters Blevins
   - **E.** LAFCo Report – Ed Beckenbach
   - **F.** Fire Safe Council/FireWise Coalition/Ridge FireWise Communities Report – Pat Leach
   - **G.** NCFA Report – Pat Leach

6. **OLD BUSINESS**
   - **A.** Auditor Update – Pat Leach
   - **B.** Water Storage Committee Update – Bruce Boyd

7. **NEW BUSINESS**
   - *Action* **A.** CLOSED SESSION: Pursuant to Section 54967 of the Brown Act: Public Employee Performance Evaluations: District Manager of Finance and Facilities, District Manager of Operations and Personnel.
   - **B.** Report on Closed Session

7. **NEXT MEETING: November 24, 2020**

8. **ADJOURNMENT**

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

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Draft Minutes of September 22, 2020

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, September 22, 2020
Held via Zoom
Draft -MINUTES

PRESENT: Ed Beckenbach, Chair; Tim Tschantz, Vice Chair; Pat Leach, Treasurer; Bruce Boyd;

ABSENT: Rhea Williamson.

1. **CALL TO ORDER:** Meeting called to order at 5:02 PM. Roll taken. Quorum established. Pledge of Allegiance.
2. **PUBLIC COMMENT:**
   No public comment.
3. **CONSENT CALENDAR:**
   - Minutes of July 28, 2020 Regular Board Meeting

   Ed Beckenbach requested to have the spelling of his name corrected, and Tim Tschantz requested the size of the water tank he referenced during Public Comment be corrected from 8,000 to 80,000 gallons.

   Boyd Johnson submitted a copy of the General Fund's Cash Disbursements page from the April, 2019 Board Meeting. This is a follow-up from the July 28, 2020 Regular Board Meeting in which Pat Leach requested documentation for the defamation campaign Boyd Johnson claimed the Board held against him.

   Bruce Boyd moved to approve the July 28, 2020 minutes as corrected, Pat Leach seconded, motion passed by unanimous vote.

   Rhea Williamson joined the meeting at 5:07 PM.

4. **ANNOUNCEMENTS:**
   Rhea Williamson relayed that the San Juan Ridge Taxpayers Association (SJRTA) is rethinking the concept of a FireWise Community workshop in terms of the format, attendees, and content. However, all plans for a workshop is currently on hold.

   Rhea Williamson announced that the West Sages FireWise Community has filed all paperwork, final approval is pending.

5. **REPORTS**
   - **A. Chief's Report – Chief, Jason Flores**
   - Fire Season has been busy.

- Presented call statistics for July and August, 2020.
- Water Tender 6191 and Engine 6164 have been out a lot.
- Boyd Johnson has been busy coordinating coverage in the District.
- There have been a few double tone outs. This is because some of our responders do not have radios, so they are not able to communicate with the Command Center immediately.
- 6164 Just returned from the North Complex.
- WT 6191 is still assigned to the North Complex.
- Reserve Firefighter Doug Lingen staffed 6164 with Firefighters Bill Scott and Andy Guetebier. Doug relayed an incident where Bill Scott and Andy Guetebier helped assist firefighters get out of danger and into a safe area for rest. Our firefighters did an excellent Job, we should all be proud of their work.
- We have equipment that will be going in for maintenance soon.
- Tom Browning is currently in Oregon with his Management Team.
- Trainings: ongoing, Boyd Johnson and Will Green have been coordinating.
- Long fire season ahead. Above normal temperatures are anticipated into November.
- Our Facebook page has been helpful providing information to our community.

Tim Tschantz inquired on the status of the new fire Engine. Chief Flores replied that due to unforeseen setbacks resulting from Covid-19, delivery has been delayed to January 2021.

Rhea Williamson asked for an update on the water tanks at Grizzly Hill School that were discussed during the Chief's Report in July. Boyd Johnson responded that Chief Flores could write a letter to the school stating that the Department supports 10,000 gallons as being satisfactory for the schools. That will enable the school to install the proper fitting.

B. Treasurer's Report – Pat Ieach

i. Donations – Donations were received as follows: $170 for the months of July and August 2020.

ii. Financials for July and August 2020

Boyd Johnson asked why the Board would attempt to approve Disbursements for July and August without discussing the line item titled "Payroll Liability" for $7,000. Boyd Johnson asked if this amount was above normal and why. Lynn McGarva informed the group that this amount was higher than normal because it included the payout for the Ranch Fire as well as penalties from payroll processed in 2019. An incorrect rate was used while processing some of the payroll in 2019, which resulted in the District under paying these tax liabilities, which resulted in penalties.

After review of the financial reports, Rhea Williamson moved to accept the July and August 2020 financials as presented, Bruce Boyd seconded, motion passed by unanimous vote.

Pat Leach was dropped from Zoom during this item. Lynn McGarva offered to go through the Mitigation Report in her absence.

iii. Mitigation Report FY 2019-20-
Lynn McGarva presented the Mitigation Report for 2019-20 as required by the County of Nevada.

Rhea Williamson asked for clarification on the ending balance presented twice on the Mitigation Report, the numbers did not match. Lynn McGarva discovered she incorrectly transposed the ending balance in one of the instances and thanked Rhea for pointing that out.

Pat Leach returned to the Zoom call.

iv. Prop 172 Report FY 2019-20-
Pat Leach presented this report, which is an annual requirement by the County of Nevada

Rhea Williamson asked for clarification on how the revenue from Prop 172 was spent. Lynn McGarva replied that we purchased services and supplies. Bruce Boyd further added that the revenue from Prop 172 is included in our budget, it is used to help fund our operations within the General Fund.

C. District Manager's Report – Lynn McGarva
Lynn McGarva is currently working on creating the new company in QuickBooks, on top of all other tasks. Ed Beckenbach asked for a report on the process of creating the new company so the Board can have a clear understanding of what was done.

D. Firefighters Association Report – Angela Flores
- Discussing officer changes.
- Will be purchasing pants soon.
- Discussing the new engine and how it will be outfitted.
- The Association wanted to thank the Board for what they do.

Tim Tschantz asked about possibly purchasing radios for all firefighters. A discussion ensued about the pros and cons. Bruce Boyd interjected a *Point of Order* and asked this discussion to be agendized at a future meeting.

Angel fell off the Zoom call, Chief Flores provided the report on her behalf.

E. LAFCo Report – Ed Beckenbach
Attended a meeting on August 20, the entire meeting consisted of a discussion of the preliminary draft Environmental Impact Report for the City of Nevada City change of the Spear of Influence. Purpose of an environmental impact report is

to ensure little impact to the environment. Residents were given the opportunity to voice their concerns. LAFCo is looking to respond adequately and legally to resident concerns.

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

Fire Safe Council has a new team, currently creating helpful videos to make available on multiple platforms. Pat will be attending a meeting on Wednesday with Supervisor Hoek as well as a meeting on Thursday with the South Yuba River Coalition.

The Fire Wise Coalition continues to hold meetings monthly, very interesting and informative.

Increasing outreach to all FireWise Communities to increase activity and involvement.

G. **NCFA Report – Pat Leach.**

No meeting, no report.

6. **OLD BUSINESS**

A. **Auditor Contract- Pat Leach**

Zach Pehling was the only entity that was interested in taking NSJFPD on as clients. Mr. Pehling was highly recommended from Nevada County Consolidated Fire Protection District. Pat Leach recommends moving forward with Zach Pehling.

Ed Beckenbach asked how Mr. Pehling's fee compared to other auditors. Pat Leach responded that the rate provided by Mr. Pehling is comparable to what we have paid for auditors in the past.

Bruce Boyd moved to accept the proposal from Zach Pehling for Auditor Services for FY 2019-20, Tim Tschantz seconded, motion passed by unanimous vote.

B. **Water Storage on Cruzon Grade- Bruce Boyd**

Bruce Boyd referenced a letter received by the Board from the community in the Cruzon Grade area, signed by 11 residents. Bruce Boyd recommended the District consider policy implementation before starting to place water storage tanks throughout the District. There are many aspects to consider: logical location of tanks throughout the District; amount of storage; whether the District should lease, own, or have a legal easement at the tank site; securing a reliable water source; and ensuring the tanks are both durable and vandal proof. This is a public interest and we are representing the entire District.

Bruce suggested we start with a Committee to discuss and develop this concept further. There is an opportunity we could work with the Cruzon Grade Community as we develop our policy.

Chief Flores asked to be involved on a Water Storage Committee.

Rhea Williamson would also like to be involved on a Water Storage Committee to help investigate possible grants and coordinate with FireWise Communities.

Bruce Boyd said the Resource Conservation District (RCD) is currently funding grants for water tanks on Agricultural Zoned properties. Additionally, USDA offers loans the District could use for this purpose.

Bruce Boyd suggested Rich Mead or Kurt Lorenz be invited to the first Water Storage Committee Meeting.

C. Second Reading of Proposed Changes to the Organizational Manual Section 2300- Pat Leach

Heidi Ryan pointed out the only change requested at the July 28, 2020, Regular Board Meeting.

Rhea Williamson asked for clarification on staff titles.

Pat Leach moved to accept the Proposed Changes to the Organizational Manual Section 2300, Bruce Boyd seconded, motion approved by unanimous vote as follows:
Ed Beckenbach – Aye
Tim Tschantz - Aye
Pat Leach – Aye
Bruce Boyd – Aye
Rhea Williamson - Aye

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

Bruce Boyd made a point of order that the Chair needs to vote last in a Roll Call Vote.

7. NEW BUSINESS

A. Resolution 2020-08 Measure Q Rate Increase – Ed Beckenbach

We are given the opportunity each year to raise the rates to Measure Q. Resolution 2020-08 represents the Districts decision to decline a rate increase for FY 2020-21. Moving forward, Ed Beckenbach would like to agendized this discussion annually.

Ed Beckenbach asked to have an addition of "for FY 2020-21" added to the end of the paragraph beginning with "NOW, THEREFORE, IT IS HEREBY RESOLVED..."

Bruce Boyd moved to adopt Resolution 2020-08 as corrected, Rhea Williamson seconded, motion approved by unanimous vote as follows:
Tim Tschantz– Aye
Pat Leach – Aye
Bruce Boyd – Aye
Rhea Williamson – Aye
Ed Beckenbach – Aye

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

8. **Sick Leave Policy – Bruce Boyd**

This draft Sick Leave Policy directly reflects the California Sick Leave Law which took effect January 2015 and was discussed by the Personnel Committee. It is recommended a sick leave policy is included in the Organizational Manual.

Rhea Williamson asked to whom this policy would apply. Pat Leach replied that only the two administrative employees are impacted by this policy.

Rhea Williamson questioned why the accrued sick leave would not be paid out a termination. Bruce Boyd replied that our staff is part time, and staff is encouraged to use their sick leave as needed. Tim Tschantz pointed our that it was a big hit for the Department when we paid out sick leave balances for two employees earlier in the year, this policy is intended to provide clarity on the California law. Heidi Ryan added that the California Sick Leave Law does not require employers to pay out sick leave balances at employee termination.

Pat Leach said the state law requires 24 hours per year, the way the draft is written would mean the employees would make more than that.

Bruce Boyd reminded the group that this is a draft, and comments and suggestions are welcome.

9. **NEXT MEETING:** October 27, 2020, time and location to be determined.
10. **ADJOURNMENT:** Meeting adjourned at 6:35 PM.

Heidi Ryan

Heidi Ryan, Board Secretary

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September 2020

Statistics

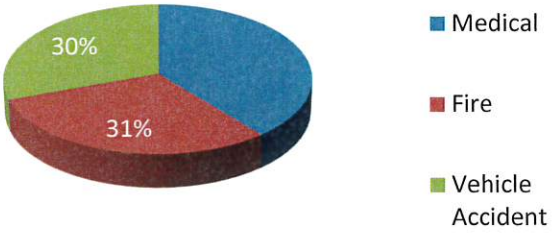
NSJFPD INCIDENT RESPONSE DETAIL - September 2020

Date	ER Type	Location	Minutes	Number of Personnel	Notes	Out of District Responses	Response Time
9/1	VA	Tyler Foote (020631)	29	3	Non-Injury		10
9/1	FW	Oak Tree (020638)	17	2	Canceled		
9/1	MA	School St (020693)	106	1	Patient Contact		17
9/6	MA	Tyler Foote (021187)	53	1	Canceled		40
9/6	MA	Tyler Foote (021205)	57	1	SNMH Transport		39
9/7	DSC	Hwy 49 (021230)	28	1	Canceled		
9/8	DSC	Long Point (021356)	27	5	UTL		
9/9	FW	Pleasant Valley (021485)	35	5	Canceled		
9/10	VA	South Yuba (021595)	31	3	SNMH Transport	*	17
9/10	MA	Tyler Foote (021613)	30	5	Patient Contact		15
9/11	MA	Tyler Foote (021711)	158	2	Patient Contact		17
9/15	FW	Hwy 49 (021961)	46	4	Canceled	*	
9/15	VA	Freeman (021988)	39	3	SNMH Transport		20
9/15	MA	Skyland (022005)	36	2	Canceled		
9/15	MA	Reservior (022022)	40	1	SNMH Transport		16
9/18	MA	Foxfire (022219)	52	4	SNMH Transport		23
9/21	VA	Pleasant Valley (022498)	180	3	Non-Injury		15
9/22	VA	Oak Tree (022590)	2	1	Non-Injury		
9/22	MA	Station 3 (022594)	33	3	SNMH Transport		
9/24	VA	Hwy 49 (022740)	160	2	Patient Contact		17
9/25	VA	Hwy 49 (022883)	86	4	SNMH Transport	*	27
9/26	FW	Tyler Foote (022936)	77	9	extinguished		13
9/28	FW	Cruzon (023124)	195	14	extinguished		31

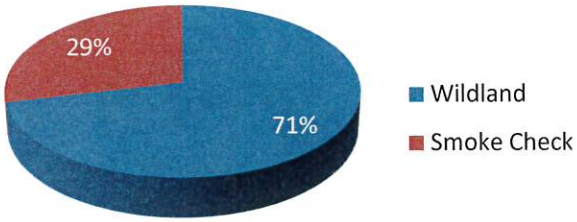
Total Calls:	**23**
Total Man Hours:	**109.72**
Average FF/Call:	**3.4**

North San Juan Fire Department
Call Details
September 2020

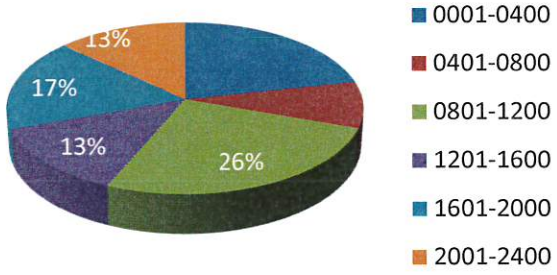
Call Type



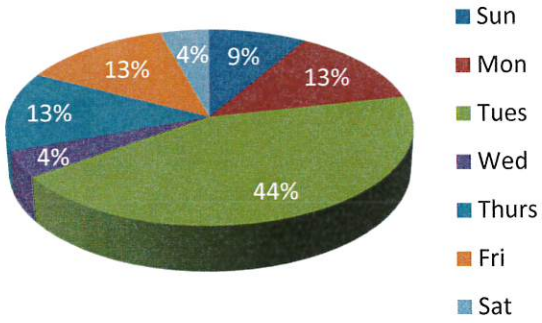
Fire Type



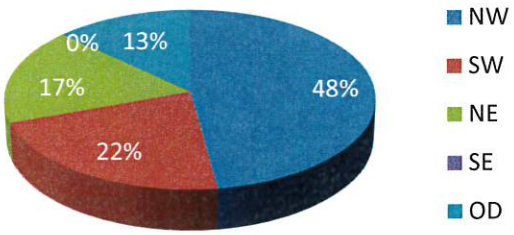
Time of Day

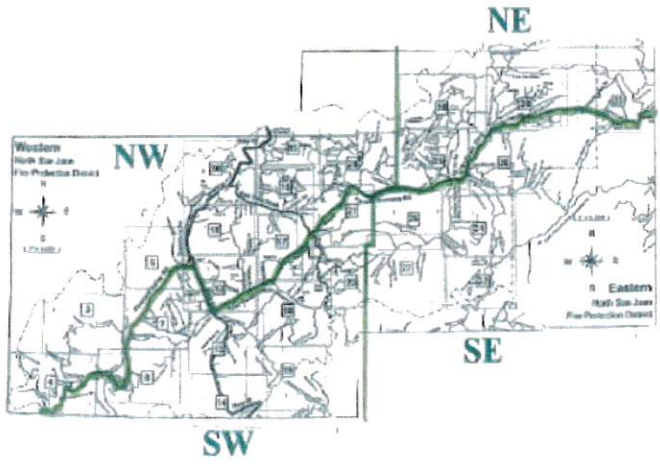


Day of Week



District Area





NORTH SAN JUAN VOLUNTEER FIRE DEPARTMENT

2020 SUMMARY/YEAR TO DATE ACTIVITIES													
Emergency Response	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Medical Aid	9	14	9	13	16	29	30	17	9				**146**
Vehicle Accident	1	3	3	1	3	4	6	6	7				**34**
Fire - Structure	2		2				1						**5**
Fire - Wildland		6	2	3			1	3	5				**20**
Fire - Structure/Wildland													**0**
Fire - Vehicle	1	1		1		1							**4**
Fire - Vehicle/Wildland													**0**
Fire - Smoke Check	1	5	5	4	3		2		2				**22**
Fire - Debris Check						1							**1**
Fire - Other													**0**
Fire - False Alarm													**0**
Fire - Menace Standby			1			1							**2**
Hazard	4		5				1						**10**
Public Assist	3	1					2						**6**
Other			1		2	1		1					**5**
Totals:	**21**	**30**	**28**	**22**	**24**	**37**	**43**	**27**	**23**	**0**	**0**	**0**	**255**

Previous Years Summary				
2020	**2019**	**2018**	**2017**	**2016**
146	189	207	198	185
34	50	40	60	42
5	7	8	8	6
20	9	21	22	16
0	0	0	0	0
4	13	1	5	7
0	1	2	0	0
22	8	25	7	11
1	31	5	8	2
0	0	0	0	1
0	2	9	9	9
2	0	0	1	2
10	19	8	17	5
6	13	18	15	14
5	5	3	0	6
255	**347**	**347**	**350**	**306**

2020 Monthly Totals:	21	26	28	22	24	37	43	27	23	0	0	0	**251**
2019 Monthly Totals:	18	31	23	22	29	33	35	33	27	40	33	23	**347**
2018Monthly Totals:	24	23	24	25	30	38	40	37	28	27	25	26	**347**
2017 Monthly Totals:	31	35	21	17	25	33	51	40	34	32	16	15	**350**
2016 Monthly Totals:	21	13	25	24	25	34	30	36	23	31	21	23	**306**

Other Activities	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Department Training	4	4	3	4	3	3	5	3	5				**34**
Special Training			1			4	2	2	2				**11**
External Training		2				2							**4**
Work Party		1											**1**
Public Education													**0**
Public Service													**0**
Totals:	**4**	**7**	**4**	**4**	**3**	**9**	**7**	**5**	**7**	**0**	**0**	**0**	**50**

Out of District Responses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2020 Monthly Totals:	1	2	2	2	1	4	2	7	3				**24**
2019 Monthly Totals:	3	1	8	6	6	5	8	6	3	1	4	3	**54**
2018 Monthly Totals	3	1	1	2	7	6	8	4	7	1	5	2	**47**
2017 Monthly Totals:	5	1	3	3	2	7	18	4	4	6	1	0	**54**
2016 Monthly Totals:	1	2	1	3	4	2	12	12	6	7	2	3	**55**

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September 2020

Donations

NSJ Fire Protection District

DONATIONS

Period Ending 09/30/2020

From:	Note	Amount
Rhonda Lucas	Tracy's Memory	500.00
Tom Browning		450.00
	Total Donations	$950.00

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September 2020
Financials

NSJ Fire Protection District

Funds Summary

Period Ending 09/30/2020

		September 30, 2020
Current Assets		
Checking/Savings		
Tri-Counties Bank	$	500.00
Measure Q - Nevada County	$	134,228.10
General Fund - Nevada County	$	103,594.40
Mitigation Fund - Nevada County	$	17,838.72
Total Checking/Savings	$	256,161.22
Total Current Assets	$	256,161.22

	General Fund	Mitigation Fund	Measure Q
Beginning Bal	$127,580.67	$18,090.80	$133,730.68
Revenue	$5,800.39	$115.72	$497.42
Expenditure	$29,786.66	$367.80	$0.00
Ending Balance	$103,594.40	$17,838.72	$134,228.10

Notes

Tri Counties there were no transactions.

General Fund Revenue and Expenditures enclosed.

Mitigation AB1600 Revenue is Interest, Expense $367.80 Partial Fee Return for Sprinkler Installation

Measure Q is Interest with Direct Fee of $369.00 (Teeter Adj)

NSJ Fire Protection District
Disbursement Detail
General Fund, Period Ending 09/30/2020

Date	Name	Memo	Amount
09/04/2020	SCI Consulting Group	Parcel Tax	-3,525.86
09/04/2020	AT&T CALNET 3	Broadband	-731.63
09/04/2020	House of Print & Copy	Structure Fire Guide	-145.39
09/04/2020	SPD Saw Shop	Chainsaw Maintenance	-71.04
09/04/2020	Hills Flat Lumber	Cleaning Spray	-25.33
09/04/2020	FF Moorhouse, Christian (reim)	Fingerprints	-24.50
09/04/2020	FF Scott, William S	Chainsaw Oil, Windshield Clean	-23.76
09/11/2020	US Bank	Misc	-1,911.88
09/11/2020	Boyett Petroleum	Fuel	-604.58
09/11/2020	Mountain Woman Gardening	Ground Maintenance	-498.75
09/11/2020	Boyd, Bruce	Reimburse Tablet	-470.54
09/11/2020	Hennig's Automotive Repair	6132 Pickup Installation	-399.39
09/11/2020	Riebes Auto Parts	Battery and Battery Spray	-266.78
09/11/2020	Wind, Rachel	Cleaning of Station I	-150.00
09/11/2020	Gold Country Copier,Inc.	Copier Lease	-78.58
09/11/2020	Hills Flat Lumber	Cleaning Spray	-25.33
09/16/2020	Internal Revenue Service	Federal Payroll Tax	-369.82
09/18/2020	Colantuono, Highsmith &	General Legal Counsel	-680.00
09/18/2020	AIRGAS	Oxygen	-410.37
09/18/2020	AT&T CALNET 3	Telephone Services	-208.44
09/18/2020	Hennig's Automotive Repair	6132 Pickup Service/Maint	-129.78
09/18/2020	PG&E Station #3	Station 3	-70.23
09/18/2020	PG&E Station #1	Station 1	-63.72
09/23/2020	Admin	September 2020 Payroll	-1,551.48
09/23/2020	Admin	September 2020 Payroll	-1,397.79
09/23/2020	Admin	September 2020 Payroll	-1,224.40
09/23/2020	Banner Comm & Electronics	Booster for Phones	-488.25
09/23/2020	Boyett Petroleum	Fuel	-205.87
09/23/2020	FF Lingen, Doug (reim)	N. Complex Incident Lodging	-151.87
09/25/2020	Atwood Insurance	Insurance Bldg, Veh, Liability	-12,718.00
09/25/2020	AT&T CALNET 3	Broadband	-731.63
09/25/2020	Carl Alford	Water Testing/Service	-200.10
09/25/2020	FF Green, William (reim)	Trauma and Triage Training	-100.00
09/25/2020	Kennan & Associates	Life Insurance	-52.79
09/25/2020	FF Dorn, Christopher (reim)	Icebox	-41.28
09/25/2020	Clientworks	Internet and Webpage Support	-37.50
		Total Payments	-29,786.66

NSJ Fire Protection District
DEPOSIT DETAIL
Period Ending 09/30/2020

Name	Account	Amount
FF	Stale Dated Check	22.45
Nevada County	Current Secured Tax	238.76
Nevada County	Prior Secured Taxes	-6.01
Nevada County	Supplement Secured Tax	252.37
Nevada County	Interest-General Fund	910.79
Nevada County	Special Assesments	-165.00
Mother Truckers	Broadband	731.64
FF Browning, Tom	Donations	450.00
Mother Truckers	Road Sign	172.00
Lucas, Rhonda	Donations	500.00
FASIS	Ins Bldg, Veh, & Liablty	2,587.81
FASIS	Life and Accident Ins Pay Error	105.58
	Total Deposits	5,800.39

NORTH SAN JUAN FIRE DISTRICT
CAL CARD List by Vendor
August 22 through September 22, 2020

	Date	Memo	Amount
Strike Team Lodging/Meals/Fuel			
Water Tender Team	08/23/2020	Thru 09/13/2020	2,327.85
Strike Team Lodging/Meals			
Batallion Chief	08/26/2020	Thru 90/22/20	1,468.80
Dish Network			
	08/31/2020	Monthly Charge TV Service	82.60
Staples /Amazon			
	09/18/2020	Misc Office, Operational, and Firefighting Supplies	520.23
Zoom			
	07/28/2020	Monthly Charge August	14.99
		TOTAL CHARGES August and September	4,414.47

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Budget vs Actual as of September 30, 2020

NSJ Fire Protection District
Profit & Loss Budget vs. Actual
July through September 2020

	TOTAL			
	Jul - Sep 20	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Current Secured Tax	238.76	142,169.00	-141,930.24	0.17%
Current Unsecured Tax	0.00	2,450.00	-2,450.00	0.0%
Donations	950.00	0.00	950.00	100.0%
Due to Other Funds	0.00	29,796.00	-29,796.00	0.0%
Fire Tax Revenue	0.00	43,955.00	-43,955.00	0.0%
Homeowner Exemption	0.00	1,175.00	-1,175.00	0.0%
Interest-General Fund	910.79	2,000.00	-1,089.21	45.54%
Prior Secured Taxes	-6.01	-56.00	49.99	10.73%
Prior Unsecured Tax	0.00	68.00	-68.00	0.0%
Prop 172 Public Safety	0.00	15,000.00	-15,000.00	0.0%
Road Sign	0.00			
Strike Team Payment Revenue	0.00	35,000.00	-35,000.00	0.0%
Supplemental Prior Unsecured	0.00	9.00	-9.00	0.0%
Supplemental Secured Tax	252.37	1,612.00	-1,359.63	15.66%
Supplemental Unsecured Tax	0.00	69.00	-69.00	0.0%
Total Income	2,345.91	273,247.00	-270,901.09	0.86%
Gross Profit	2,345.91	273,247.00	-270,901.09	0.86%
Expense				
Adv EMT Training	166.67			
Advertising and Promotion	1,115.12			
Cleaning Supplies	283.71	1,200.00	-916.29	23.64%
Clerical Staff Wages	5,935.00			
Clothing - Personnel Items	0.00	3,000.00	-3,000.00	0.0%
Communicating Equip	0.00	2,000.00	-2,000.00	0.0%
Dispatch Fees	0.00	11,000.00	-11,000.00	0.0%
Employer Tax Expense	2,220.94	24,000.00	-21,779.06	9.25%
Engine and Fire Fighting Supply	2,290.26	7,500.00	-5,209.74	30.54%
Engine Maintenance	3,351.24	11,500.00	-8,148.76	29.14%
Equipment - Non-Fire Fighting	0.00	2,000.00	-2,000.00	0.0%
Equipment Maintenance	565.34	8,500.00	-7,934.66	6.65%
Fees	0.00	5,000.00	-5,000.00	0.0%
Firefighter Physicals	75.00	800.00	-725.00	9.38%
Firefighter Training				
Certifications/Licensing	31.00			
Training Materials	0.00	5,500.00	-5,500.00	0.0%

NSJ Fire Protection District
Profit & Loss Budget vs. Actual
July through September 2020

	TOTAL			
	Jul - Sep 20	Budget	$ Over Budget	% of Budget
Firefighter Training - Other	300.00			
Total Firefighter Training	331.00	5,500.00	-5,169.00	6.02%
Firefighters Stipend				
Officer Supp Equip	1,333.33			
Paid Call A	2,500.00			
Paid Call B	2,693.33			
Paid Call C	806.67			
Total Firefighters Stipend	7,333.33			
Food Supplies	0.00	1,000.00	-1,000.00	0.0%
Fuel	2,189.98	9,000.00	-6,810.02	24.33%
Ground Maintenance	1,553.77	6,500.00	-4,946.23	23.9%
Insurance Bldg, Veh, & Liablty	10,130.19	12,000.00	-1,869.81	84.42%
Lease				
Copier Lease	234.63			
Total Lease	234.63			
Life and Accident Insurance	158.37			
Medical Supplies	4,340.81	8,000.00	-3,659.19	54.26%
Memberships & Subscriptions	671.00	2,600.00	-1,929.00	25.81%
Nevada County Services	0.00	7,000.00	-7,000.00	0.0%
Office Equipment Maintenance	0.00	800.00	-800.00	0.0%
Office Equipment Purchase	0.00	1,500.00	-1,500.00	0.0%
Office Supplies	470.54	1,800.00	-1,329.46	26.14%
Officer Incentive	0.00	2,000.00	-2,000.00	0.0%
Operational Supplies	644.47			
Operations	200.10			
Payroll Clearing Account	21,962.88			
Permanent Salaries	0.00	80,000.00	-80,000.00	0.0%
Personnel Protective Equipment	0.00	2,500.00	-2,500.00	0.0%
Professional Fees				
Accountant/Payroll	739.50			
Background Checks / Fingerprint	360.50			
Legal	3,267.96	10,000.00	-6,732.04	32.68%
SCI Consulting	3,525.86			
Professional Fees - Other	0.00	7,000.00	-7,000.00	0.0%
Total Professional Fees	7,893.82	17,000.00	-9,106.18	46.43%
Public Relation - Fire Prevent	145.39	2,000.00	-1,854.61	7.27%
Recognition & Awards	0.00	500.00	-500.00	0.0%

NSJ Fire Protection District
Profit & Loss Budget vs. Actual
July through September 2020

	TOTAL			
	Jul - Sep 20	Budget	$ Over Budget	% of Budget
Reconciliation Discrepancies	1,684.38			
State PR Taxes Payable	1,271.10			
Stipend to Chief	3,200.00			
Strike Team Payroll	0.00	31,500.00	-31,500.00	0.0%
Structure Maintenance	360.00	2,500.00	-2,140.00	14.4%
Travel Expense	151.87	200.00	-48.13	75.94%
Utilities				
Broadband	2,194.88			
Electric	151.13			
Internet & Web Page	37.50			
Propane	178.13			
Telephone Service	617.23			
Utilities - Other	0.00	12,000.00	-12,000.00	0.0%
Total Utilities	3,178.87	12,000.00	-8,821.13	26.49%
Volunteer Comp				
Volunteeer Paid Call	5,500.00			
Volunteer Paid Train	260.54			
Total Volunteer Comp	5,760.54			
Volunteer Incentive Program	0.00	9,000.00	-9,000.00	0.0%
Volunteer Paid Call	0.00	10,000.00	-10,000.00	0.0%
Workers Compensation	7,347.00	37,000.00	-29,653.00	19.86%
Total Expense	97,217.32	338,400.00	-241,182.68	28.73%
Net Ordinary Income	-94,871.41	-65,153.00	-29,718.41	145.61%
Other Income/Expense				
Other Income				
Special Assesments	-165.00			
Stale Dated Check	22.45			
Total Other Income	-142.55			
Other Expense				
Ask My Accountant	6,131.08			
Total Other Expense	6,131.08			
Net Other Income	-6,273.63			
Net Income	**-101,145.04**	**-65,153.00**	**-35,992.04**	**155.24%**