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 24, 2023, 6:00 PM
AGENDA

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

Action

2. **6:01 PM or as soon thereafter as possible - APPROVAL OF October 24, 2023 REGULAR BOARD MEETING AGENDA**

3. **PUBLIC COMMENT ON MATTERS NOT ON AGENDA** *As per the Brown Act, members of the community are free to speak on any item of interest to the public that is within the subject matter jurisdiction of the Board. The Chair will recognize individuals who wish to speak. Comments should be directed to the Board. Each individual shall be given one opportunity to speak. Please limit your comments to five minutes. No action may be taken by the Board concerning items not on the agenda.*

4. **MINUTES**

Action

A. Minutes of September 26, 2023 Regular Board Meeting 🕮

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

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

Action

     - **i.** Financials- September 2023: Funds Summary, Deposit Detail, Disbursements, Cal Card 🕮
     - **ii.** FY 2023-24 Year-to-Date Budget vs. Actuals 🕮
   - **D.** Firefighter Association Report – Chris Rainville
   - **E.** Fire Safe Council/FireWise Coalition/Ridge FireWise Communities Report – Pat Leach
   - **F.** NCFA Report – Pat Leach
   - **G.** Auxiliary Report – Nancy Lorenz

7. **OLD BUSINESS**
   - **A.** Water Tank Project Update – Bruce Boyd
   - **B.** Public Outreach – Rhea Williamson

Action

   - **C.** Second Reading – Ordinance 2023-01; Imposition of Fees in Cases of Negligence, Criminal Activity and False Alarms – Bruce Boyd 🕮
   - **D.** Hydrant Committee Update – Tom Browning

8. **NEW BUSINESS**
   - **A.** Remote Access to Public Meetings – Bruce Boyd 🕮

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

10. **ADJOURNMENT**

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

4.A

Minutes of
September 26, 2023

NORTH SAN JUAN FIRE PROTECTION DISTRICT

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

BOARD OF DIRECTORS
REGULAR MEETING
Tuesday, September 26, 2023
Draft

PRESENT: Bruce Boyd, Chair; Samantha Hinrichs, Vice-Chair; Pat Leach; Tim Tschantz
STAFF: Tom Browning, Deputy Fire Chief; Lynn McGarva, Finance Manager; Heidi Ryan, Board Secretary

ABSENT: Rhea Williamson, Treasurer; Jason Flores, Fire Chief

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

2. **APPROVAL OF September 26, 2023, REGULAR BOARD MEETING AGENDA**
   Samantha Hinrichs moved to approve the September 26th Regular Board Meeting Agenda, Pat Leach seconded, motion carried 4-0-0-1.

3. **PUBLIC COMMENT:**
   None.

4. **MINUTES:**
   A. **Draft Minutes of July 25th, 2023 Regular Board Meeting**
      Pat Leach moved to approve the Draft Minutes of July 25th, Tim Tschantz seconded, motion carried 4-0-0-1.

5. **ANNOUNCEMENTS:**
   Samantha Hinrichs announced that she is now teaching full-time at Grizzly Hill School for grades 7 and 8 and has about a year left of school to complete her teaching credential.

6. **REPORTS**
   A. **Board Chair Report – Bruce Boyd**
      Bruce Boyd informed the Board that we have a memo from our counsel summarizing new rules for remote access to Board meetings which will be presented at the October Board meeting. Additionally, Sue Hoek will be hosting a town hall meeting on October 4th at Station 1.

      Deputy Chief Tom Browning provided a summary of recent out of County assignments District personnel have been committed to.

      i. **Correspondence**
         1. Letter from the IRS.

Boyd Johnson asked specifically how much the proposed penalty is for the issue identified in the IRS correspondence. Lynn McGarva responded that she does not have the exact number in hand but left the meeting to grab the IRS folder from her office. Boyd then suggested he and Lynn could discuss this further later in the week.

2. Letter from Kevin Kiley.

B. Chief's Report – Deputy Chief Tom Browning

i. July and August 2023 Statistics

Deputy Chief Browning announced that Chief Flores is currently assigned to the Six Rivers Incident with his Incident Management Team. Tom provided a summary of the July and August 2023 statistics.

ii. Current Department Activity

- Chief Officers continue to work on ensuring each duty shift has at least two firefighters on duty.
- E6168 was part of a Nevada County strike team and the team received glowing reviews from the strike team leader. The crew consisted of Chris Rainville, Chris Dorn, Andy Guetebier, Bill Scott, and Forrest Simpson.
- During Chief Browning's light duty, Nathaniel Van Order was promoted to temporary Battalion Chief, and Chris Rainville was promoted to temporary Captain. Those temporary assignments are going to be made permanent. Additionally, Andy Guetebier will be promoted to Captain in charge of EMS. These promotions will help the department prioritize mentoring of new recruits and firefighters working towards promotion.
- Highway 20 will be closed between now and October 4th.
- Sierra Gold Foundation is holding a fundraiser on October 7th inside the covered bridge at Bridgeport.

Pat Leach asked Tom Browning if he is aware of plans to save the covered bridge at Bridgeport in the event of a fire. Tom responded that he, along with CAL FIRE and Penn Valley FPD, have provided water storage and pump recommendations to State Parks but have not had a follow-up conversation.

C. Treasurer's Report – Lynn McGarva

i. Financials- July and August 2023: Funds Summary, Disbursement Detail, Deposit Detail, Cal Card

Lynn McGarva presented the financial reports for July and August 2023.

Pat Leach moved to approve the September and August 2023 Financials and Cal Card as presented, Tim Tschantz seconded, motion carried 4-0-0-1.

ii. FY 2023-24 Final Budget

Tom Browning presented the Final Budget for FY 2023-24. Upon approval, this will need to be submitted to the Nevada County Auditor Controller.

Lynn McGarva noted that the most significant changes between this Final Budget and the Preliminary Budget the Board approved in June is highlighting transfers between funds, as well as an increase to Strike Team revenue.

Pat Leach moved to approve the Final Budget for FY 2023-24, Samantha Hinrichs seconded, motion carried by the following roll call vote:

Samantha Hinrichs – Aye
Rhea Williamson – Absent
Pat Leach – Aye
Tim Tschants – Aye
Bruce Boyd – Aye

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

D. Firefighters Association Report – Tom Browning

- Spaghetti Dinner will be on October 28th at 5:00 PM at Station 1.
- The Association received a $15,000 anonymous donation for the purchase of battery powered extrication equipment, which brings their current bank balance to roughly $30,000. The desired battery powered extrication equipment will cost around $50,000, the Association would like the Board to consider contributing to the purchase of the equipment.

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

- 94 certified FireWise Communities, with an additional 14 in the process of obtaining certification, and 25 and waiting to begin the process.

F. NCFA Report – Pat Leach.

Items from this meeting will be covered in New Business.

7. OLD BUSINESS

A. Water Tank Project Update – Bruce Boyd

Bruce Boyd announced that the water tanks have been installed and filled at the Cruzon Grade location. Bruce will be working on signage for the tanks and site.

B. Public Outreach – Rhea Williamson

This item was removed from the agenda.

8. NEW BUSINESS

A. **First Reading – Ordinance 2023-01; Imposition of Fees in Cases of Negligence, Criminal Activity and False Alarms – Bruce Boyd**

Heidi Ryan announced that this Ordinance will supersede Ordinance 2010-01, with the only significant change in Ordinance 2023-01 was to take away the annual requirement to set the fees. Under Ordinance 2023-01, the Board can set new fees by Resolution after a publicly noticed public hearing. However, the Board will no longer be required to set the fees annually.

B. JPA Dues 2023-24 – Pat Leach

Pat Leach announced that NSJFPD's annual Nevada County Fire Authority (NCFA) JPA dues for FY 2023-24 have increased by $793.35 to $2,744.83, which represents a 40%

increase. Among other things, these fees are used to maintain communication vaults throughout the county.

Samantha Hinrichs moved to approve the District's JPA dues for FY 2023-24 in the amount of $2,744.83, Tim Tschantz seconded, motion carried 4-0-0-1.

C. **Grass Valley's Air Station – Pat Leach**
Pat Leach announced that although NSJFPD does not currently utilize the Grass Valley Air Station, the attached document shows what our contribution would be if we chose to buy into the resource. NSJFPD is not interested in utilizing this resource.

D. **Hydrant Committee Update – Tom Browning**
The Hydrant Committee is currently investigating possible well sites on NSJFPD property in North San Juan, including using Station 1's current well. Ideally, if a new well is required it will not negatively impact parking at Station 1.

i. **Letter(s) of Authorization**
Tom Browning announced that the County has requested NSJFPD sign the Letter(s) of Authorization to give them the authority to begin the permit process for the project. The Board nominated the Board Chair to sign the two Letters of Authorization.

9. **NEXT MEETING:** October 24th, 2023, at 6:00 PM.
10. **ADJOURNMENT:** Meeting adjourned at 7:32 PM.

Heidi Ryan
Heidi Ryan, Board Secretary

6.A.i

Correspondence

District Manager

From: ricebiz1@gmail.com
Sent: Friday, October 6, 2023 12:37 PM
To: District Manager
Subject: RE: IRS Letter Attached
Attachments: 2023.02.13 Response to IRS Notice re Q3 2022 Combined.pdf

Thanks for sending, Lynn.

Based on this notice, it looks like they removed all penalties and interest. I am attaching the original response and notice.

Wonderful!

Catherine
Rice Business Solutions
Wk: 530-292-3165
Fax: 530-292-3130

From: District Manager <districtmanager@nsjfire.org>
Sent: Wednesday, October 4, 2023 8:49 AM
To: ricebiz1@gmail.com
Subject: IRS Letter Attached

Good morning Catherine, this letter made me giggle. When you read it notice that we Inquired March 6, 2022. Long before the Tax Period Sep. 30, 2022. 😊 😊 😊.
Sincerely,
Lynn McGarva, Finance Manager
North San Juan Fire Protection District
P.O. Box 299
North San Juan, CA 95960
Office Telephone: 530.292.9159
Mobile: 530.575.1504
districtmanager@nsjfire.org

IRS Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

In reply refer to: 0242503301
Sep. 25, 2023 LTR 288C 0
68-0335204 202209 01
00001239
BODC: TE

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

003882

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

Form: 941

Dear Taxpayer:

Thank you for the inquiry dated Mar. 06, 2022.

We have adjusted your account as requested.

You can get any IRS forms or publications you need from our website at www.irs.gov/formspubs or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Telephone number ( )_____ Hours _____

Keep a copy of this letter for your records.

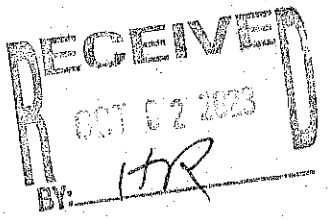
Thank you for your cooperation.

IRS Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

003882.369526.385502.29332 1 MB 0.561 693

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



003882

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT, EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.
0242503301

BODCD-

Use for inquiries only
Letter Number: LTR0288C
Letter Date : 2023-09-25
Tax Period : 202209

*****5204

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

INTERNAL REVENUE SERVICE

CINCINNATI OH 45999-0038

680335204 DN NORT 01 2 202209 670 00000000000

The IRS address must appear in the window.
0242503301

BODCD-

Use for payments
Letter Number: LTR0288C
Letter Date : 2023-09-25
Tax Period : 202209

*****5204

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

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0102

680335204 DN NORT 01 2 202209 670 00000000000

003882

IRS

Notice 1462 (en-sp)

Important! You Have More Time to File and Pay Your Taxes Due to a Disaster

The Federal Emergency Management Agency (FEMA) issued a disaster declaration for your area. This means the IRS has automatically granted you disaster relief which includes a **postponement of the deadline for you to file your return and make your payment**. This means you have additional time to pay beyond the due date listed on any other notice in this mailing.

Please note: You do not need to contact us to get this extra time to pay; it is automatic.

To determine your filing and payment due date, scan the code below or visit IRS.gov/DisasterTaxRelief to locate your specific state and county by disaster area. Remember to **pay the amount you owe by the extended due date, to avoid paying additional penalties and interest.**

Scan here to find your extended payment due date based on your disaster area.

For disaster questions, please call the IRS Disaster Hotline at 866-562-5227.

Notice 1462 (en-sp) (Rev. 7-2023) Catalog Number 94158V
Department of the Treasury **Internal Revenue Service**
www.irs.gov

Rice Business Solutions
14618 Tyler Foote Rd., Suite #144
Nevada City, Ca. 95959
(530) 292-3165/ Fax (530) 292-3130
ricebiz1@gmail.com

February 28, 2023

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

Re: North San Juan Fire Protection
EIN #68-0335204
Tax Period: September 30, 2022
Tax Form 941
Notice: CP220

To whom it may concern:

This letter is in response to your notice dated 2/20/23 to the NSJ Fire Protection District. In reviewing the details for this quarter, I believe that all the payments were made on a timely basis. I am enclosing schedule B of form 941 for tax period 9/30/22 along with a printout of the payments made. You will see that there are no delinquent payments.

In addition, I am including a letter we received from the IRS dated 2/13/23 for tax period 9/30/22 stating that our account is paid in full. I would like to request the removal of all penalties and interest.

I look forward to your response.

Sincerely,

Catherine Rice EA

Catherine Rice, EA
Reporting Agent
cc: NSJ Fire Protection District

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

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

126386.297038.120921.22698 1 AB 0.507 697

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

126386

Changes to your September 30, 2022 Form 941

Amount due: $560.74

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

As a result, your amount due is $560.74.

Billing Summary

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

RECEIVED
BY: HR

Continued on back...

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

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

Payment

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

Amount due by March 13, 2023

$560.74

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0039

680335204 DN NORT 01 2 202209 670 00000056074

What you need to do immediately

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

If you agree with the changes we made

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

If you don't agree with the changes

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

If we don't hear from you

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

Penalties

We are required by law to charge any applicable penalties.

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

Failure to make a proper federal tax deposit

126386

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

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

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

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

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

Designation of deposit

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

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

Removal or reduction of penalties

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

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

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

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

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

Continued on back...

Penalties—continued

Removal of penalties due to erroneous written advice from the IRS

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

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

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

Additional information

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

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

COPY

960311

Schedule B (Form 941):

Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. January 2017) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN): 68-0335204

Name *(not your trade name)*: North San Juan Fire Protection Di

Calendar year: 2022

(Also check quarter)

Report for this Quarter... (Check one.)

- ☐ **1:** January, February, March
- ☐ **2:** April, May, June
- ☒ **3:** July, August, September
- ☐ **4:** October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; don't use it to show your deposits. When you file this form with Form 941 or Form 941-SS, don't change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you're a semiweekly schedule depositor or became one because your accumulated tax liability on any day was $100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 for details.

Month 1

1		9		17		25	
2		10		18		26	
3		11		19		27	
4		12		20		28	
5		13		21	2,400.22	29	
6		14		22		30	
7		15		23		31	
8		16		24			

Tax liability for Month 1: 2,400.22

Month 2

1		9		17		25	11,865.02
2		10		18		26	
3		11		19		27	
4		12		20		28	
5		13		21		29	
6		14		22		30	
7		15		23		31	
8		16		24			

Tax liability for Month 2: 11,865.02

Month 3

1		9		17		25	
2		10		18		26	
3		11		19		27	
4		12		20		28	
5		13		21		29	
6		14		22	828.50	30	
7		15		23		31	
8		16		24			

Tax liability for Month 3: 828.50

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ▶

Total must equal line 12 on Form 941 or Form 941-SS.

Total liability for the quarter: 15,093.74

REV 10/04/22 QBDT

IRS Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

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

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

069764

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

Form: 941

Dear Taxpayer:

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

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

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

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

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

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

Keep a copy of this letter for your records.

Thank you for your cooperation.

IRS Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

069764.495984.327082.7436 1 AB 0.507 532

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

RECEIVED
BY: HR

069764

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT, EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.
0231504901
BODCD-

Use for inquiries only
Letter Number: LTR2782C
Letter Date : 2023-02-13
Tax Period : 202209

*****5204

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

INTERNAL REVENUE SERVICE

CINCINNATI OH 45999-0038

680335204 DN NORT 01 2 202209 670 00000000000

The IRS address must appear in the window.
0231504901
BODCD-

Use for payments
Letter Number: LTR2782C
Letter Date : 2023-02-13
Tax Period : 202209

*****5204

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

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0102

680335204 DN NORT 01 2 202209 670 00000000000

North San Juan Fire District
EFTPS Pmt. History

EFT Number	Tax Form	Tax Type	Tax Period	Total Payment	Pmt Input Method	Settlement Date	ACH Trace Number	Payment Status	Transaction Code	Input D
5266964829718	941	Federal Tax Deposit	2022/Q3	$828.50	Web	9/26/2022	'061036010002163	Settled	Debit Payment on Demand Account	9/10/2
5264150563166	941	Federal Tax Deposit	2022/Q3	$11,865.02	Web	8/29/2022	'061036010003161	Settled	Debit Payment on Demand Account	8/16/2
5260661187175	941	Federal Tax Deposit	2022/Q3	$2,400.22	Web	7/25/2022	'061036010006639	Settled	Debit Payment on Demand Account	7/9/2

6.B.i

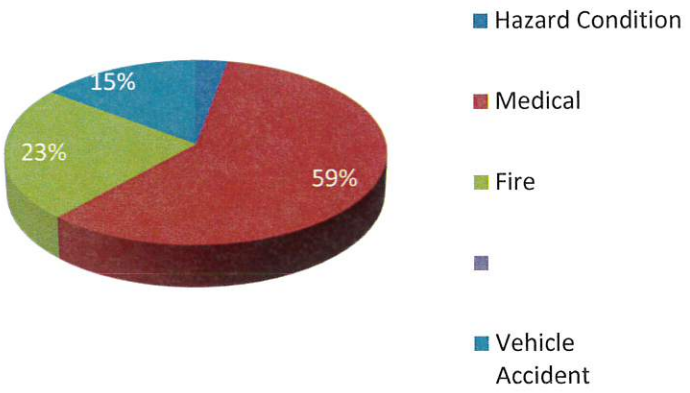
September 2023
Statistics

NSJFPD INCIDENT RESPONSE DETAIL - September 2023

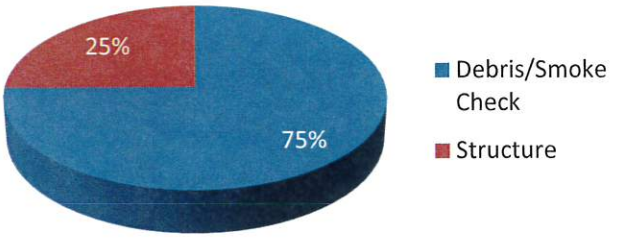
Date	ER Type	Location	Minutes	Number of Personnel		Notes	River	Out of District Responses	Response Time
9/2	Vehicle Accident	Hwy 49 (025376)	51	3	153	Non-Injury	1	*	13
9/2	Medical Aid	Poplar Meadows (025416)	66	2	132	Patient Contact			5
9/2	DebrisCheck	School St. (025435)	56	3	168	Fire Out on Arrival			0
9/2	Medical Aid	Malakoff Diggins (025460)	83	3	249	Patient Contact			21
9/3	Medical Aid	Cruzon Grade (025502)	91	5	455	Patient Contact			12
9/4	DebrisCheck	Pacheco rd. (025587)	49	2	98	Unable to Locate			
9/4	Vehicle Accident	S. Yuba (025650)	91	2	182	SNMH Transport	1	*	14
9/5	Vehicle Accident	S. Yuba (025722)	22	1	22	Unable to Locate	1		
9/6	DebrisCheck	Moonshine (025841)	32		0			*	
9/7	DebrisCheck	Tyler Foote Rd. (025862)	33	5	165	False Alarm			16
9/8	Medical Aid	Hwy 49 (025976)	19	2	38	Non-Injury			
9/8	Medical Aid	Elliot Way (026013)	20	2	40	Canceled		*	
9/8	Medical Aid	Bridgeport (026018)	31	2	62	Patient Contact	1	*	17
9/8	DebrisCheck	Hwy 49 (026046)	24	3	72	Canceled			9
9/9	Medical Aid	Tyler Foote Rd. (026095)	35	3	105	SNMH Transport			4
9/10	Medical Aid	Hwy 49 (026148)	30	2	60	SNMH Transport			3
9/10	Medical Aid	Ranikhet (026183)	47	2	94	SNMH Transport			15
9/11	Medical Aid	Scenic (026299)	37	5	185	SNMH Transport			5
9/11	Hazard Condition	Assisi (026361)	32	2	64	False Alarm			12
9/13	Vehicle Accident	Purdon (026541)	69	2	138	Non-Injury	1	*	15
9/14	Medical Aid	Carson Trail (026608)	26	3	78	Patient Contact		*	
9/14	Medical Aid	Edwards X-ing (026650)	152	2	304	Patient Contact	1		68
9/15	Medical Aid	Francisco (026789)	25	4	100	Patient Contact			
9/16	Structure Fire	Pathfinder (026814)	42	3	126	False Alarm			23
9/17	Medical Aid	Salmon Mine (026923)	50	3	150	SNMH Transport			17
9/17	Structure Fire	Long Point (026931)	85	5	425	Fire Out on Arrival			46
9/19	Medical Aid	Old Camptonville (027137)	18	3	54	Patient Contact		*	18
9/20	Vehicle Accident	Hwy 49 (027291)	59	6	354	Patient Contact			13
9/21	Medical Aid	Sweetland (027310)	41	1	41	SNMH Transport			16
9/23	Smoke Check	Hwy 49 (027478)	33	3	99	UTL			
9/27	Medical Aid	School St. (027920)	36	2	72	SNMH Transport			10
9/28	Medical Aid	Shady Creek (027993)	38	2	76	Reach Transport			6
9/28	Medical Aid	Columbia Hill L. (027994)	43	3	129	Canceled			16
9/28	Medical Aid	Ivey (028008)	46	3	138	SNMH Transport			6
					0				
					0				
						Total Calls:	**6**	**34**	
					4628	**Total Man Hours:**	**14.35**	**77.13**	
						Average FF/Call:	**1.67**	**2.7**	

North San Juan Fire Department
Call Details
September 2023

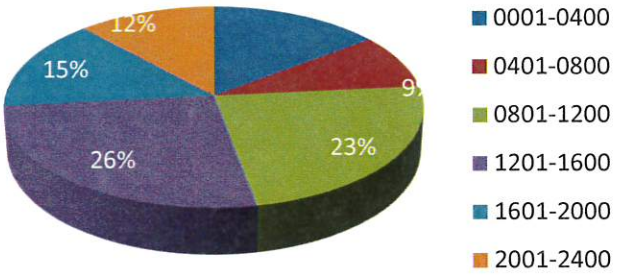
Call Type



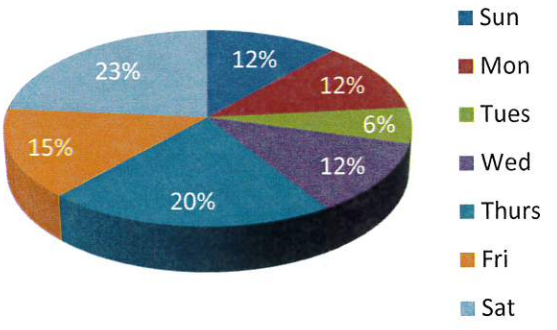
Fire Type



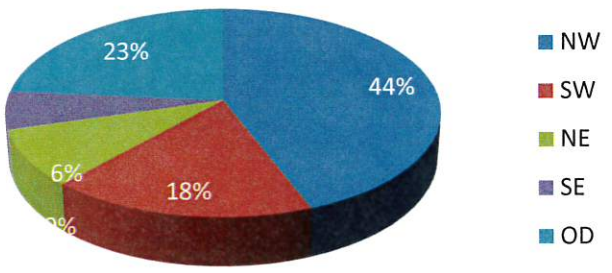
Time of Day

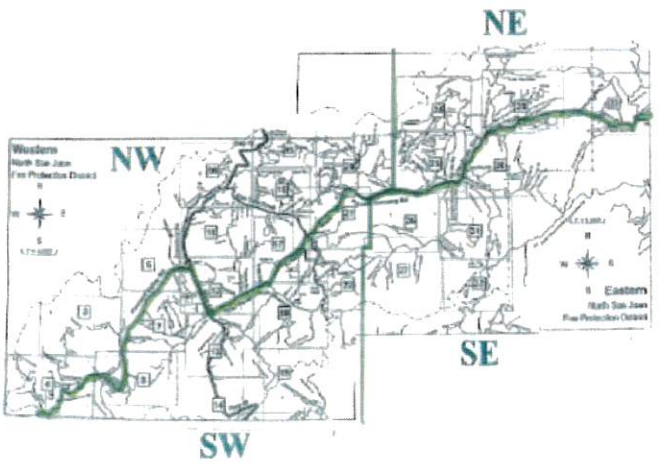


Day of Week

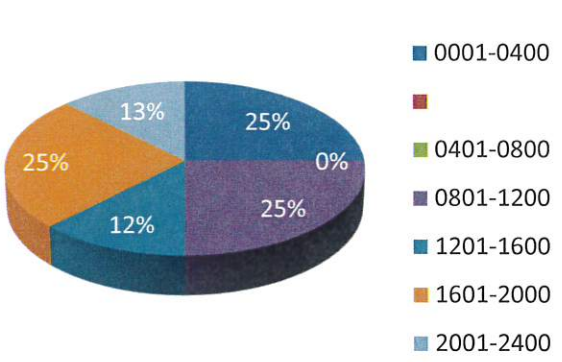


District Area

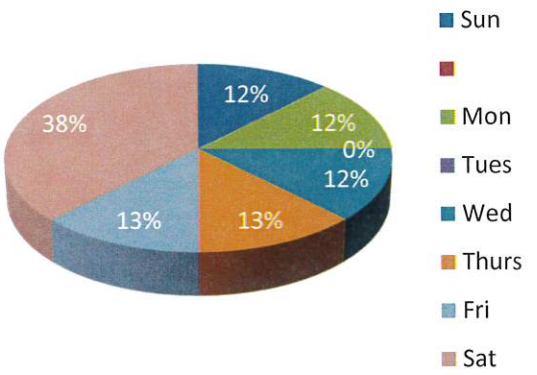




Fire: Time of Day



Fire: Day of the Week



NORTH SAN JUAN VOLUNTEER FIRE DEPARTMENT

2023 SUMMARY/YEAR TO DATE ACTIVITIES													
Emergency Response	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Medical Aid	9	16	28	29	34	21	30	17	20				**204**
Vehicle Accident	6	2	7	3	4	4	4	2	5				**37**
Fire - Structure	3	3	1			1		1	2				**11**
Fire - Wildland		1		3	4	5	2	4					**19**
Fire - Structure/Wildland													**0**
Fire - Vehicle			1	1									**2**
Fire - Vehicle/Wildland													**0**
Fire - Smoke Check	1								1				**2**
Fire - Debris Check		1		1				1	5				**8**
Fire - Other													**0**
Fire - False Alarm													**0**
Fire - Menace Standby							2						**2**
Hazard			4			1		3	1				**9**
Public Assist	2	2	2			3		1					**10**
Other													**0**
Totals:	**21**	**25**	**43**	**37**	**42**	**35**	**38**	**29**	**34**	**0**	**0**	**0**	**304**

Previous Years Summary				
2023	**2022**	**2021**	**2020**	**2019**
204	224	215	188	189
37	45	69	44	50
11	14	22	8	7
19	18	31	23	9
0	5	0	0	0
2	7	7	6	13
0	1	0	0	1
2	17	32	30	8
8	0	0	1	31
0	0	0	1	0
0	1	0	0	2
2	4	8	2	0
9	5	12	12	19
10	16	15	10	13
0	4	4	5	5
304	**361**	**415**	**330**	**347**

2023 Monthly Totals:	**21**	**25**	**43**	**37**	**42**	**35**	**38**	**29**	**34**	**0**	**0**	**0**	**304**
2022 Monthly Totals:	23	25	29	23	37	25	35	40	32	27	31	34	**361**
2021 Monthly Totals:	28	21	16	35	48	50	39	39	32	42	32	33	**415**
2020 Monthly Totals:	21	26	28	22	24	37	43	27	23	32	26	17	**326**
2019 Monthly Totals:	18	31	23	22	29	33	35	33	27	40	33	23	**347**

Other Activities	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Department Training	4	4	4	4	5	4	4	2	4				**35**
Special Training	1		1		2				1				**5**
External Training									1				**1**
Work Party													**0**
Public Education		1				3							**4**
Public Service													**0**
Totals:	**5**	**5**	**5**	**4**	**7**	**7**	**4**	**2**	**6**	**0**	**0**	**0**	**45**

Out of District Responses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2023 Monthly Totals:	2	3	5	3	4	4	7	3	8				37
2022 Monthly Totals:	1	3	5	3	5	1	3	3	3	3	0	2	31
2021 Monthly Totals:		1	2	7	5	5	3	2	3	2	4	1	35
2020 Monthly Totals:	1	2	2	2	1	4	2	7	3	0	0	2	**26**
2019 Monthly Totals:	3	1	8	6	6	5	8	6	3	1	4	3	**54**

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September 2023
Financials

NSJ Fire Protection District

Funds Summary

Period Ending 09/30/2023

	September 30, 2023
Current Assets	
Tri-Counties Bank (Petty Cash)	**$ 573.47**
6720 General Fund	**$ 320,947.16**
GF Capital Equipment Fund	**$ 400,000.00**
GF Improvement Fund	**$ 289,842.04**
GF Reserves	**$ 200,000.00**
6717 Measure Q	**$ -**
Measure Q Reserves	**$ 105,874.59**
6777 Mitigation	**$ 20,401.65**
Total Current Assets	**$ 1,337,638.91**

Account	Begin Balance	Deposits	Transfer IN	Expenses	Transfer OUT	Balance
Tri-Counties (Petty Cash)	$ 573.47					$ 573.47
Total Petty Cash						**$ 573.47**
General Fund	$ 318,136.53	$ 27,389.16		$ (24,578.53)		$ 320,947.16
GF Equipment Fund	$ 400,000.00					$ 400,000.00
GF Improvement	$ 289,842.04					$ 289,842.04
GF Reserves	$ 200,000.00					$ 200,000.00
Total 6720 General Fund						**$ 1,210,789.20**
Measure Q Fund						$ -
Measure Q Fund Reserve	$ 105,128.93	$ 745.66				$ 105,874.59
Total 6717 Measure Q Fund						**$ 105,874.59**
Mitigation Fund	$ 20,455.83	$ 638.48		$ (692.66)		$ 20,401.65
Total Mitigation Fund						**$ 20,401.65**

Assests as of Sept. 30, 2023 $ 1,337,638.91

NSJ Fire Protection District
Check Listing by Bank Account
September 2023

	Date	Name	Memo	Paid Amount
10720 · GF General Fund				
1	09/01/2023	Nevada County Fire Chief's Association	Annual Membership	-100.00
2	09/01/2023	FF Guetebier, Andy (reim)	Mileage for Engine Boss Training	-145.41
3	09/01/2023	Wind, Rachel	June, July, August Cleaning Station 1	-187.50
4	09/01/2023	Boyett Petroleum	Fuel	-332.74
5	09/01/2023	FF Guetebier, Andy (reim)	Engine Boss Training	-420.82
6	09/01/2023	AT&T CALNET 3	Telephone Service	-487.79
7	09/15/2023	Verizon Wireless	Service for Tablets	-60.86
8	09/15/2023	Gold Country Copier, Inc.	Monthly Service Agreement	-63.29
9	09/15/2023	FF Browning, Tom	Close Out Dinner Reimbursement	-80.00
10	09/15/2023	FF Donald Stoner (reimb)	Mileage to Deep Incident	-185.37
11	09/15/2023	FF Gross, Michal (reimb)	Swift Water Training	-485.00
12	09/15/2023	FF Lingen, Doug (reim)	Private Vehicle Miles to Happy Camp Complex	-1,483.58
13	09/15/2023	Boyett Petroleum	Fuel	-1,484.91
14	09/15/2023	US Bank	See Cal Card Expenses	-2,951.67
15	09/15/2023	AT&T CALNET 3	Telephone Service	-14.80
16	09/15/2023	OCCU-MED	New Volunteer Drug Test	-47.50
17	09/15/2023	Life Assist, Inc.	Gloves	-73.10
18	09/15/2023	FF Shay, Cameron (reimb)	L Scan for EMR Cert	-117.00
19	09/15/2023	FF Shay, Cameron (reimb)	Driver 1A 1B Training	-428.00
20	09/15/2023	PG&E	Station 1	-213.04
21	09/15/2023	Life Assist, Inc.	O2 Rescue Packs	-710.53
22	09/15/2023	SCI Consulting Group	Parcel Tax Consulting	-4,000.00
23	09/21/2023	FF	BackFill Pay	-118.21
24	09/21/2023	FF	BackFill Pay	-265.96
25	09/21/2023	FF	BackFill Pay	-265.97
26	09/21/2023	FF	BackFill Pay	-295.52
27	09/21/2023	FF	Admin BackFill	-332.46
28	09/21/2023	FF	BackFill Pay	-886.56
29	09/21/2023	Admin Sept Pay	Admin Sept Pay	-1,212.48
30	09/21/2023	Admin Sept Pay	Admin Sept Pay	-1,301.87
31	09/21/2023	Admin Sept Pay	Admin Sept Pay	-1,664.64
32	09/21/2023	FF Scott, William S. (reim)	Reimbrse Dump Run	-7.68
33	09/21/2023	Sierra Family Medical Clinic	Covid Testing	-86.00
34	09/21/2023	Fire Risk Management Service (FRMS)	Life Ins	-163.90
35	09/21/2023	FF Gross, Michal	Swft Water Advance Train	-485.00
36	09/21/2023	FF Shay, Cameron (reimb)	Swft Water Training	-485.00
37	09/21/2023	Nevada County Fire Agency	Radio and Air Station Maintenance	-1,372.42
39	09/26/2023	EDD	State Payroll Tax	-96.79
40	09/26/2023	Internal Revenue Service	Federal Payroll Tax	-1,464.86
Total 10720 · GF General Fund				-24,578.23
10777 · 6777 -Mitigation (AB1600) Fund				
	09/25/2023	Jacob Brandon	Building Permit Cancelled	-692.66
Total 10777 · 6777 -Mitigation (AB1600) Fund				-692.66
				-25,270.89

NSJ Fire Protection District

US Bank/Cal Card Transaction Detail Report

July 22 through August 22, 2023

	Date	Name	Memo	Paid Amount
1	07/27/2023	The Emergency Store	CPR Practice Monitor, Training DVD's	163.87
2	07/31/2023	Dish Network	Monthly Fee Residence TV	97.65
3	07/31/2023	Microsoft 365	Monthly License Fee	198.70
4	07/31/2023	Zoom	Monthly Fee	15.99
5	08/01/2023	Tofanelli's	Chief's Meeting Meal	11.75
6	08/01/2023	Staples	Paper Towels for Residence	106.72
7	08/01/2023	Microsoft	Annual Fee	69.99
8	08/17/2023	Strike Team - Meals / Lodging	Deep Incident Meals / Lodging 08/17-08/19/2023	268.07
9	08/17/2023	Strike Team - Meals / Lodging	Happy Camp Complex Meals / Lodging 08/17-08/21/2023 (E 6168)	1,843.93
10	08/17/2023	NFPA	Annual Membership	175.00
				2,951.67

NSJ Fire Protection District
DONATIONS
September 2023

	Memo	Amount
46100 · Miscellaneous Revenue		
46180 · Donations		
	Marianna Nielsen	75.00
Total 46180 · Donations		75.00
Total 46100 · Miscellaneous Revenue		75.00
TOTAL		**75.00**

NSJ Fire Protection District
Deposit Detail
September 2023

	Type	Date	Memo	Account	Amount
	Deposit	**09/13/2023**	**Deposit**	**10777 · 6777 -Mitigation (AB1600) Fund**	**495.01**
			Deposit	47000.1 · Mitigation Fees	-495.01
TOTAL					-495.01
	Deposit	**09/21/2023**	**Deposit**	**10720 · GF General Fund**	**149.09**
			US Bank Cal Card	46190 · Refund Misc	-149.09
TOTAL					-149.09
	Deposit	**09/29/2023**	**Deposit**	**10717 · Measure Q Fund**	**745.66**
			Deposit	47000.3 · Measure Q Interest	-745.66
TOTAL					-745.66
	Deposit	**09/29/2023**	**Deposit**	**10777 · 6777 -Mitigation (AB1600) Fund**	**143.47**
			Deposit	47000.2 · Mitigation Interest	-143.47
TOTAL					-143.47
	Deposit	**09/29/2023**	**Deposit**	**10720 · GF General Fund**	**8,532.40**
			Deposit	43010 · Interest-General Fund	-8,532.40
TOTAL					-8,532.40
	Deposit	**09/29/2023**	**Deposit**	**10720 · GF General Fund**	**75.00**
			Marianna Nielsen	46180 · Donations	-75.00
TOTAL					-75.00
	Deposit	**09/29/2023**	**Deposit**	**10720 · GF General Fund**	**18,632.67**
			Mud & Debri	61350.1 · Strike Team Personnel	-10,395.84
			6168 Mud & Debri	46110.5 · Strike Team Engine	-4,104.64
			Mud & Debri	46110.2 · Strike Team Admin	-3,464.43
			Mud & Debri	46110.4 · Strike Team Travel/Lodging/Meal	-667.76
TOTAL					-18,632.67

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FY 2023-24
Year-to-Date
Budget vs. Actuals

NSJ Fire Protection District
Budget vs. Actual
July through September 2023

	TOTAL		
	Jul - Sep 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
12200 · Due to Other Funds	0.00	0.00	0.0%
39600 · Inter Fund Transfer	0.00	50,620.00	0.0%
40000 · Revenue			
40010 · Current Secured Tax	1,925.44	161,000.00	1.2%
40020 · Prior Secured Taxes	0.00	5.00	0.0%
40030 · Current Unsecured Tax	7.17	2,500.00	0.29%
40040 · Prior Unsecured Tax	0.00	60.00	0.0%
40160 · St-Other in Lieu	0.00	85.00	0.0%
40170 · Supplemental Secured Tax	319.17	7,700.00	4.15%
40180 · Supplemental Unsecured Tax	18.78	200.00	9.39%
40280 · Supplemental Prior Unsecured	0.00	20.00	0.0%
40310 · Special Assessments	-212.22	150,032.00	-0.14%
Total 40000 · Revenue	2,058.34	321,602.00	0.64%
43000 · Inter-Governmental			
43010 · Interest-General Fund	8,532.40	14,000.00	60.95%
44190 · Homeowner Exemption	0.00	500.00	0.0%
44960 · Prop 172 Public Safety	12,700.31	54,500.00	23.3%
Total 43000 · Inter-Governmental	21,232.71	69,000.00	30.77%
46100 · Miscellaneous Revenue			
46110 · Strike Team			
46110.1 · Strike Team Personnel	10,395.84	50,000.00	20.79%
46110.2 · Strike Team Admin	3,464.43	4,500.00	76.99%
46110.3 · Strike Team Personal Vhcl Miles	0.00	0.00	0.0%
46110.4 · Strike Team Travel/Lodging/Meal	667.76	0.00	100.0%
46110.5 · Strike Team Engine	4,104.64	0.00	100.0%
46110 · Strike Team - Other	0.00	0.00	0.0%
Total 46110 · Strike Team	18,632.67	54,500.00	34.19%
46180 · Donations	75.00	1,000.00	7.5%
46190 · Refund Misc	-543.57		
46210 · Station 1 Rental	0.00	100.00	0.0%
Total 46100 · Miscellaneous Revenue	18,164.10	55,600.00	32.67%
47000 · Other Income			
47000.1 · Mitigation Fees	1,724.65	2,000.00	86.23%
47000.2 · Mitigation Interest	143.47	300.00	47.82%
47000.3 · Measure Q Interest	745.66	1,600.00	46.6%
Total 47000 · Other Income	2,613.78	3,900.00	67.02%
Total Income	44,068.93	500,722.00	8.8%
Gross Profit	44,068.93	500,722.00	8.8%
Expense			
56000 · Capital Outlay			
56000.1 · Measure Q Capital Equipment	0.00	20,937.00	0.0%

NSJ Fire Protection District
Budget vs. Actual
July through September 2023

	TOTAL		
	Jul - Sep 23	Budget	% of Budget
56000.2 · Mitigation Capital Improvement	0.00	0.00	0.0%
56000.3 · GF Capital Equpment	0.00	35,120.00	0.0%
56000.4 · GF Capital Improvement	13,869.09	15,500.00	89.48%
Total 56000 · Capital Outlay	13,869.09	71,557.00	19.38%
61110 · Employer Tax Expense	2,642.54	9,800.00	26.97%
61120 · Stipend to Chief	5,700.00	22,800.00	25.0%
61140 · Clerical Admin Staff Wages			
61140.1 · Measure Q Administration	0.00	5,482.00	0.0%
61140 · Clerical Admin Staff Wages - Other	9,209.63	53,000.00	17.38%
Total 61140 · Clerical Admin Staff Wages	9,209.63	58,482.00	15.75%
61300 · Firefighters Stipend/Paid Call			
61300.1 · GF Paid Call &Train & Certif	5,499.98	20,000.00	27.5%
61300.2 · Measure Q Rank	6,735.00	32,890.00	20.48%
61300.3 · Measure Q (B) Certifications	0.00	0.00	0.0%
61300.4 · Measure Q - Prev Qtr Certs	0.00	0.00	0.0%
61300 · Firefighters Stipend/Paid Call - Other	0.00	0.00	0.0%
Total 61300 · Firefighters Stipend/Paid Call	12,234.98	52,890.00	23.13%
61310 · Volunteer Comp (Comp) Paid Call	0.00	0.00	0.0%
61330 · Firefighter Physicals	86.00	3,896.00	2.21%
61340 · Firefighter Trainer			
61341 · Training Materials	163.87	3,771.00	4.35%
61342 · Classes &Licensing	2,246.23	5,000.00	44.93%
61340 · Firefighter Trainer - Other	150.00	5,000.00	3.0%
Total 61340 · Firefighter Trainer	2,560.10	13,771.00	18.59%
61350 · Strike Team Pmts			
61350.1 · Strike Team Personnel	0.00	12,500.00	0.0%
61350.2 · Strike Team Pmts. OT	0.00	37,500.00	0.0%
61350.4 · Strike Team Lodging/Meals	2,192.00	0.00	100.0%
61350.5 · Strike Team Employee Mileage	1,668.95	0.00	100.0%
Total 61350 · Strike Team Pmts	3,860.95	50,000.00	7.72%
61400 · Insurance (Personnel)			
61410 · Workers Compensation	0.00	20,000.00	0.0%
61420 · Life and Accident Insurance	486.00	2,300.00	21.13%
Total 61400 · Insurance (Personnel)	486.00	22,300.00	2.18%
61450.1 · Strike Team On Site Pay	1,960.00	500.00	392.0%
61450.2 · Strike Team Off Site Pay	384.00	500.00	76.8%
62200 · FF Uniform/Clothing	0.00	500.00	0.0%
62225 · PPE-Personnel Protective Equip	0.00	5,000.00	0.0%
62226 · Operational Supplies & Service	0.00	0.00	0.0%
62300 · Dispatch Fees / Co-op Agreement	3,136.21	15,000.00	20.91%
62350 · Fire Fighting Expenses			
62350.1 · Fleet Repair & Maint	2,266.29	15,000.00	15.11%
62350.2 · Fire Fighter Fighting Supplies	0.00	5,000.00	0.0%

NSJ Fire Protection District
Budget vs. Actual
July through September 2023

	TOTAL		
	Jul - Sep 23	Budget	% of Budget
62350 · Fire Fighting Expenses - Other	0.00	0.00	0.0%
Total 62350 · Fire Fighting Expenses	2,266.29	20,000.00	11.33%
62351 · Structure Maint	30.00	1,000.00	3.0%
62352 · Non FireFight Equp Maint&Repair	-73.47	1,000.00	-7.35%
62375 · Equipment - Non-Fire Fighting	0.00	1,300.00	0.0%
62376 · Equipment Repair Non Fire Fight	0.00	0.00	0.0%
62400 · Communicating Equip			
62400.1 · Tablets for Engines	0.00	0.00	0.0%
62400.2 · Radios/Pagers/Phones (New)	0.00	1,000.00	0.0%
62400.3 · Repair Radios/Pagers/Telephone	0.00	500.00	0.0%
62400 · Communicating Equip - Other	0.00	0.00	0.0%
Total 62400 · Communicating Equip	0.00	1,500.00	0.0%
62500 · Subscriptions	467.39	3,500.00	13.35%
62502 · Legal Public Notice	0.00	500.00	0.0%
62510 · Public Relation - Fire Prevent			
62510.2 · Newsletter & Christmas Cards	0.00	2,900.00	0.0%
62510 · Public Relation - Fire Prevent - Other	0.00	400.00	0.0%
Total 62510 · Public Relation - Fire Prevent	0.00	3,300.00	0.0%
62550 · Food Supplies	21.53	500.00	4.31%
62600 · Fuel	3,450.09	15,000.00	23.0%
62700 · Cleaning Supplies	301.90	1,000.00	30.19%
62750 · Insurance Bldg, Veh, & Liablty	0.00	46,000.00	0.0%
62800 · Memberships	3,065.42	1,600.00	191.59%
62810 · Recognition & Awards	0.00	500.00	0.0%
62850 · Medical Supplies	1,339.56	7,500.00	17.86%
62911 · Office Machine Maintenance			
62915 · Copier Maintenance	218.52	1,700.00	12.85%
Total 62911 · Office Machine Maintenance	218.52	1,700.00	12.85%
62950 · Fees	0.00	0.00	0.0%
63000 · Nevada County Services	0.00	5,000.00	0.0%
63700 · 6168 Engine	0.00	0.00	0.0%
63701 · Structure Maintenance	0.00	0.00	0.0%
63705 · Equipment Maintenance	0.00	0.00	0.0%
63706 · Engine Maintenance & Repair	0.00	0.00	0.0%
63710 · Ground Maintenance	128.51	0.00	100.0%
64900 · Office Supplies	398.75	3,500.00	11.39%
64990 · Meeting Supplies & Subscription	43.73	300.00	14.58%
66500 · Postage and Delivery	0.00	400.00	0.0%
66600 · Printing and Reproduction	0.00	250.00	0.0%
66700 · Professional Fees			
66701 · Payroll Services	250.00	1,800.00	13.89%
66702 · Audit	3,350.00	6,700.00	50.0%
66703 · Legal	0.00	1,000.00	0.0%

NSJ Fire Protection District
Budget vs. Actual
July through September 2023

	TOTAL		
	Jul - Sep 23	Budget	% of Budget
66704 · Background Checks / Fingerprint	61.00	500.00	12.2%
66705 · SCI Consulting	4,000.00	6,100.00	65.57%
66706 · Election Share of Cost	0.00	0.00	0.0%
Total 66700 · Professional Fees	7,661.00	16,100.00	47.58%
68600 · Utilities			
68601 · Telephone Service	931.27	2,400.00	38.8%
68602 · Propane	25.71	5,000.00	0.51%
68603 · Electric	573.38	2,100.00	27.3%
68604 · Sewer Station 1	0.00	1,000.00	0.0%
68606 · Satellite TV	195.30	1,000.00	19.53%
68607 · Internet & Web Page	455.25	700.00	65.04%
68609 · Broadband	487.79	6,000.00	8.13%
68610 · Tablets	243.44	650.00	37.45%
Total 68600 · Utilities	2,912.14	18,850.00	15.45%
Total Expense	78,360.86	477,296.00	16.42%
Net Ordinary Income	-34,291.93	23,426.00	-146.38%
Other Income/Expense			
Other Income			
70000 · Mitigation Fee (AB1600)	0.00	0.00	0.0%
70100 · Mitigation Fund Interest	0.00	0.00	0.0%
80100 · - Measure Q Interest Income	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%
Net Income	-34,291.93	23,426.00	-146.38%

7.C

Ordinance 2023-01
Second Reading

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

Serving Since 1862

ORDINANCE 2023-01

IMPOSITION OF FEES IN CASES OF NEGLIGENCE, CRIMINAL ACTIVITY AND FALSE ALARMS

WHEREAS, the North San Juan Fire Protection District provides services in cases of negligence, criminal activity and false alarms with diligence equal to services provided for the general benefit of the public; and

WHEREAS, the District is not reimbursed for the costs of providing said services and, therefore, these costs are currently paid out of the District's general fund and, therefore, borne by the general public; and

WHEREAS, pursuant to Health and Safety Code Section 13916, the District is empowered to impose service fees; and

WHEREAS, the Board previously adopted Ordinance 2001-01 on September 24, 2001, and Ordinance 2004-01 on June 15, 2004, establishing such fees; and

WHEREAS, the Board adopted Resolution 2022-09, setting the fee schedule, and

NOW THEREFORE BE IT ORDAINED:

ARTICLE I. The North San Juan Fire Protection District hereby establishes fees for fire, rescue, and first responder services in cases of negligence, criminal activity, and false alarms.

ARTICLE II. Definitions: *Negligence* is the failure to use reasonable care; the doing of something which a reasonably prudent person would not do, or the failure to do something which a reasonably prudent person would do under like circumstances; a departure from what an ordinary reasonable member of the community would do in the same community. *Criminal offenses* are those that violate public law. A *false alarm* is the activation of a fire alarm signaling system or any audible alarm which results in a response by the fire department and which is not in fact the result of a fire or other emergency.

ARTICLE III. NSJFPD may bill in negligence and criminal activity cases where a citation has been issued by an authorized agency (e.g., NCSO, CHP, CalFire, FS, BLM, other law enforcement agencies.). The Fire Chief is hereby given the discretion to determine which cases will be billed by NSJFPD.

ARTICLE IV. The Fee for cases of negligence and criminal activity as set forth in Resolution 2022-09 shall be valid until new fees are set. New fees can be set by Resolution after a publicly noticed public hearing.

ARTICLE V. Similarly, for cases of false alarms, the fee set forth in Resolution 2022-09 shall be valid until new fees are set. New fees can be set by Resolution after a publicly noticed public hearing. A fee will be charged for false alarm activations upon the third response to the same address within any 12-month period. Notice of the policy will be sent upon the second activation.

ARTICLE VI. The Board of Directors hereby declares that should any section, paragraph, sentence, or word of this ordinance or of the fee established by resolution be declared for any reason to be invalid, it is the intent of the Board that it would have adopted all other portions of this ordinance independent of the elimination therefrom of any such portion as may be declared invalid.

ARTICLE VII. Effective Date: This Ordinance shall take effect thirty (30) days after the date of its adoption, and prior to the expiration of fifteen (15) days from the passage thereof, the Ordinance, shall be published at least once in a local newspaper of general circulation within the service area of the District.

PASSED AND ADOPTED as an Ordinance of the Board of Directors of the North San Juan Fire Protection District at a meeting of said Board, held on the 24th day of October 2023, by the following vote:

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

Bruce Boyd, Chair	Samantha Hinrichs, Vice Chair	Rhea Williamson, Treasurer
Pat Leach, Director	Tim Tschantz, Director	

ATTEST: _____
Heidi Ryan, Board Secretary

8.A

Remote Access to Public Meetings

COLANTUONO
HIGHSMITH
WHATLEY, PC

GARY B. BELL | (916) 898-0049 | GBELL@CHWLAW.US

MEMORANDUM

TO:	Heidi Ryan, Operations and Personnel Manager	FILE NO:	44023.0001
FROM:	Gary B. Bell, General Counsel	DATE:	September 20, 2023
RE:	AB 2449 (Rubio): Brown Act Procedures for Remote Meetings		

On September 13, 2022, Governor Newsom signed Assembly Bill No. 2449 (Rubio) ("AB 2449"), effective January 1, 2023. The bill amends the Brown Act to authorize teleconferencing when a Boardmember can demonstrate "just cause" or an "emergency circumstance." The teleconferencing rules under this bill, summarized below, may be used on and after March 1, 2023 when the Governor's state of emergency ends and the procedures under Assembly Bill No. 361 ("AB 361") are no longer available.

TELECONFERENCING UNDER THE BROWN ACT

Before the Covid-19 Pandemic, the Brown Act authorized teleconferencing under the following conditions:

1. the District "shall post agendas at all teleconference locations";
2. "Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding";
3. "Each teleconference location shall be accessible to the public"; and

meeting or public's ability to comment			

For an agency to invoke the procedures under AB 2449, there must at least be a quorum of the Boardmembers participating in person from a singular, physical location identified on the agenda; the location must be accessible to the public; and the meeting location must be within the local agency's jurisdiction.[6] Local agencies must provide at least one of the following to facilitate a public meeting that equally allows remote participants to interact:

- A two-way audio-visual platform (defined to mean an online platform that provides participants with the ability to participate in a meeting through an interactive video conference and a two-way telephonic function); and/or

- A two-way telephonic service and a live webcasting of the meeting (defined to mean a telephone service that does not require internet access, is not provided as part of a two-way audiovisual platform and allows participants to dial a telephone number to listen and verbally participate).[7]

When participating remotely, Boardmembers shall participate through both audio and visual technology.[8] Before any official action is taken, the Boardmember must publicly disclose whether any other individuals 18 years or older are in the room at the remote location with the Boardmember, and what the individual's relationship is to the Boardmember.[9]

If a disruption occurs that prevents the Board from convening the meeting both remotely and in person, the Board will take no further action on the meeting agenda until public access to the meeting has been restored.[10] This includes situations where the online platform for remote participation has been disrupted and the public may no longer access the meeting remotely. Actions taken during disruption may be challenged.[11]

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[6] Gov. Code, §§ 54953, subd. (d)(1)-(2) and (e)(1).
[7] Gov. Code, § 54953, subd. (f)(1)(A).
[8] Gov. Code, § 54953, subd. (f)(2)(C).
[9] Gov. Code, § 54953, subd. (f)(2)(B).
[10] Gov. Code, § 54953, subd. (f)(1)(D).
[11] *Id.*

	Just Cause	Emergency Circumstance
	remotely for more than three months or 20 percent of the regular meetings of the calendar year. If the legislative body meets fewer than 10 times a year, they cannot participate remotely in more than 2 regular meetings.	

c. Process for seeking to participate remotely for "just cause"

- Boardmember provides a general description of the just cause at the earliest opportunity possible, but before the agenda publication deadline;[15]
- Boardmember has not requested over two just cause teleconferencing opportunities; more than three months of consecutive just cause or emergency circumstances teleconferencing opportunities, or requests have not been made for more than 20 percent of meetings;[16]
- Clerk/Secretary publishes the agenda listing the means by which public may access the meeting and offer public comment;[17]
- Clerk/Secretary confirms a quorum of the Board is physically present within the agency's territorial jurisdiction;
- Teleconferencing Boardmember turns on his or her audio and video (calling in by phone is not permitted), and only turns off the audio and video when he or she must recuse himself or herself from an agenda item.[18]
- Boardmember discloses at the start of the meeting whether any other individuals 18 years of age or older are present in the room at the remote location with the Boardmember, and the Boardmember's relationship with the individual.[19]
- Clerk/Secretary ensures all votes are taken by roll call.[20]

[15] Gov. Code, § 54953, subd. (f)(2)(A)(i).
[16] Gov. Code, §§ 54953, subd. (f)(2)(A)(i) and (f)(3).
[17] Gov. Code, § 549542.2, subd. (a)(1).
[18] Gov. Code, § 54953, subd. (f)(2)(C).
[19] Gov. Code, § 54953, subd. (f)(2)(B).
[20] Gov. Code, §§ 54953, subd. (b)(2)(A).

Further, AB 2449 requires the Board to "implement a procedure for receiving and swiftly resolving requests for reasonable accommodations for individuals with disabilities, consistent with the federal Americans with Disabilities Act of 1990 ... ."[26] Many agencies include a procedure on agendas. If you would like suggested language to meet this requirement, our office can provide it.

If you would like more information regarding the issues discussed in this memo, please do not hesitate to contact Gary Bell at (916) 898-0049 or GBell@chwlaw.us.

[26] Gov. Code, § 54953, subd. (f).