NSJ Fire Protection District
Profit & Loss Budget vs. Actual
July 1 through September 24, 2024

	ACTUALS	PRELIMINARY	PROPOSED FINAL
	Jul 1 - Sep 24, 24	Budget	Budget
Ordinary Income/Expense			
Income			
12200 · Due to Other Funds	0.00	0.00	0.00
39600 · Inter Fund Transfer	0.00	204,000.00	204,000.00
40000 · Revenue			
40010 · Current Secured Tax	0.00	161,000.00	161,000.00
40020 · Prior Secured Taxes	0.00	5.00	5.00
40030 · Current Unsecured Tax	0.00	3,000.00	3,000.00
40040 · Prior Unsecured Tax	0.00	60.00	60.00
40160 · St-Other in Lieu	0.00	85.00	85.00
40170 · Supplemental Secured Tax	0.00	7,700.00	7,700.00
40180 · Supplemental Unsecured Tax	0.00	200.00	200.00
40280 · Supplemental Prior Unsecured	0.00	20.00	20.00
40290 · Fire Tax Revenue	0.00	0.00	0.00
40300 · Measure Q Revenue	0.00	0.00	0.00
40310 · Special Assessments	0.00	155,897.00	155,897.00
40000 · Revenue - Other	0.00	0.00	0.00
Total 40000 · Revenue	0.00	327,967.00	327,967.00
43000 · Inter-Governmental			
43000.1 · 2020 AFG FEMA Grant Revenue	0.00	0.00	0.00
43010 · Interest-General Fund	0.00	18,350.00	18,350.00
44190 · Homeowner Exemption	0.00	500.00	500.00
44960 · Prop 172 Public Safety	0.00	54,500.00	54,500.00
45000 · Grants Received			
45000.1 · Forrest Reserve Grant	0.00	18,000.00	18,000.00
46574 · NSJFD Auxillary	0.00	0.00	0.00
45000 · Grants Received - Other	0.00	0.00	0.00
Total 45000 · Grants Received	0.00	18,000.00	18,000.00
45170 · Direct Charges	0.00	0.00	0.00
43000 · Inter-Governmental - Other	0.00	0.00	0.00
Total 43000 · Inter-Governmental	0.00	91,350.00	91,350.00
46100 · Miscellaneous Revenue			
46110 · Strike Team			
46110.1 · Strike Team Personnel	24,501.72	50,000.00	50,000.00
46110.2 · Strike Team Admin	5,762.08	11,000.00	211,416.00
46110.3 · Strike Team Personal Vhcl Miles	0.00	0.00	0.00
46110.4 · Strike Team Travel/Lodging/Meal	0.00	0.00	0.00
46110.5 · Strike Team Engine	0.00	0.00	218,152.00
46110.6 · Strike Team Support Vehicle	2,490.00	0.00	0.00
46110.7 · Strike Team Water Tender	0.00	0.00	0.00
46110 · Strike Team - Other	0.00	0.00	0.00
Total 46110 · Strike Team	32,753.80	61,000.00	479,568.00
46180 · Donations	6,061.18	1,000.00	1,000.00
46190 · Refund Misc	0.00	0.00	0.00
46210 · Station 1 Rental	130.00	500.00	500.00
46220 · Station 3 Rental	0.00	0.00	0.00
46260 · Road Sign	0.00	0.00	0.00
46270 · Refunds US Bank	0.00	0.00	0.00
46100 · Miscellaneous Revenue - Other	0.00	0.00	0.00
Total 46100 · Miscellaneous Revenue	38,944.98	62,500.00	481,068.00
47000 · Other Income			
47000.1 · Mitigation Fees	0.00	3,000.00	3,000.00
47000.2 · Mitigation Interest	0.00	300.00	300.00
47000.3 · Measure Q Interest	0.00	1,600.00	1,600.00

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47000 · Other Income - Other	0.00	0.00	0.00
Total 47000 · Other Income	0.00	4,900.00	4,900.00
48700 · CPR/First Aid Classes	0.00	0.00	0.00
Total Income	38,944.98	690,717.00	1,109,285.00
Cost of Goods Sold			
50000 · Cost of Goods Sold			
50100 · Road Sign Manufacturing	0.00	0.00	0.00
51200 · CPR/First Aid Public Classes	0.00	0.00	0.00
50000 · Cost of Goods Sold - Other	0.00	0.00	0.00
Total 50000 · Cost of Goods Sold	0.00	0.00	0.00
Total COGS	0.00	0.00	0.00
Gross Profit	38,944.98	690,717.00	1,109,285.00
Expense			
55000 · Grant Expenses			
55000.1 · 2020 FEMA AFG Grant Expense	0.00	0.00	0.00
55400 · NSJFD Auxillary	0.00	0.00	0.00
55000 · Grant Expenses - Other	0.00	0.00	0.00
Total 55000 · Grant Expenses	0.00	0.00	0.00
56000 · Capital Outlay			
56000.1 · Measure Q Capital Equipment	0.00	19,122.00	19,122.00
56000.2 · Mitigation Capital Improvement	0.00	3,300.00	3,300.00
56000.3 · GF Capital Equpment	0.00	34,635.00	34,635.00
56000.4 · GF Capital Improvement	0.00	222,000.00	222,000.00
56000 · Capital Outlay - Other	0.00	0.00	0.00
Total 56000 · Capital Outlay	0.00	279,057.00	279,057.00
60000 · Advertising and Promotion	0.00	0.00	0.00
61100 · Permanent Salaries	0.00	0.00	0.00
61110 · Employer Tax Expense	5,158.03	9,800.00	9,800.00
61120 · Stipend to Chief	5,700.00	22,800.00	22,800.00
61140 · Clerical Admin Staff Wages			
61140.1 · Measure Q Administration	0.00	5,643.00	5,643.00
61140 · Clerical Admin Staff Wages - Other	11,205.89	44,500.00	44,500.00
Total 61140 · Clerical Admin Staff Wages	11,205.89	50,143.00	50,143.00
61300 · Firefighters Stipend/Paid Call			
61300.1 · GF Paid Call &Train & Certif	0.00	0.00	20,000.00
61300.2 · Measure Q Rank	6,735.00	33,550.00	33,550.00
61300.3 · Measure Q (B) Certifications	0.00	0.00	0.00
61300.4 · Measure Q - Prev Qtr Certs	0.00	0.00	0.00
61300 · Firefighters Stipend/Paid Call - Other	4,999.96	0.00	0.00
Total 61300 · Firefighters Stipend/Paid Call	11,734.96	33,550.00	53,550.00
61310 · Volunteer Comp (Comp) Paid Call	0.00	0.00	0.00
61312 · Volun Paid Train	0.00	0.00	0.00
61320 · Mileage Reimbursement	0.00	0.00	0.00
61330 · Firefighter Physicals	127.10	500.00	500.00
61340 · Firefighter Trainer			
61341 · Training Materials	0.00	1,026.00	3,000.00
61342 · Classes &Licensing	691.56	8,000.00	8,000.00
61340 · Firefighter Trainer - Other	0.00	5,500.00	5,500.00
Total 61340 · Firefighter Trainer	691.56	14,526.00	16,500.00
61350 · Strike Team Pmts			
61350.1 · Strike Team Personnel	10,356.00	12,500.00	12,500.00
61350.2 · Strike Team Pmts. OT	12,427.52	37,500.00	37,500.00
61350.3 · Strike Team FF Misc Rmbrsements	0.00	0.00	0.00
61350.5 · Strike Team Employee Mileage	0.00	0.00	0.00
61350.6 · Strike Team Fuel	445.28	0.00	0.00
61350.7 · Strike Team Rmbse Overpay	0.00	0.00	0.00

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61350.8 · Strike Team Lodging/Meals	5,201.82	0.00	0.00
61350 · Strike Team Pmts - Other	0.00	0.00	0.00
Total 61350 · Strike Team Pmts	28,430.62	50,000.00	50,000.00
61400 · Insurance (Personnel)			
61410 · Workers Compensation	0.00	20,000.00	20,000.00
61415 · Work Comp Special Assessment	0.00	0.00	0.00
61420 · Life and Accident Insurance	169.60	2,300.00	2,300.00
61400 · Insurance (Personnel) - Other	0.00	0.00	0.00
Total 61400 · Insurance (Personnel)	169.60	22,300.00	22,300.00
61450.1 · Strike Team On Site Pay	5,828.00	300.00	300.00
61450.2 · Strike Team Off Site Pay	1,360.00	100.00	100.00
62200 · FF Uniform/Clothing	0.00	100.00	100.00
62225 · PPE-Personnel Protective Equip			
62225.9 · PPE-Personnel Protective Equip	499.04	0.00	0.00
62225 · PPE-Personnel Protective Equip - Other	0.00	0.00	0.00
Total 62225 · PPE-Personnel Protective Equip	499.04	0.00	0.00
62226 · Operational Supplies & Service	0.00	0.00	0.00
62300 · Dispatch Fees / Co-op Agreement	0.00	15,000.00	15,000.00
62350 · Fire Fighting Expenses			
62350.1 · Fleet Repair & Maint	12,915.69	15,000.00	30,000.00
62350.2 · Fire Fighter Fighting Supplies	6,205.27	1,498.00	10,600.00
62350.3 · New Firefighting Equip	0.00	500.00	500.00
62350 · Fire Fighting Expenses - Other	664.32	2,000.00	5,000.00
Total 62350 · Fire Fighting Expenses	19,785.28	18,998.00	46,100.00
62351 · Structure Maint	0.00	1,000.00	1,000.00
62352 · Non FireFight Equp Maint&Repair	21.53	1,000.00	1,000.00
62375 · Equipment - Non-Fire Fighting	0.00	100.00	1,000.00
62376 · Equipment Repair Non Fire Fight	0.00	0.00	0.00
62400 · Communicating Equip			
62400.1 · Tablets for Engines	0.00	0.00	0.00
62400.2 · Radios/Pagers/Phones (New)	0.00	0.00	0.00
62400.3 · Repair Radios/Pagers/Telephone	0.00	1,000.00	1,000.00
62400 · Communicating Equip - Other	0.00	0.00	0.00
Total 62400 · Communicating Equip	0.00	1,000.00	1,000.00
62500 · Subscriptions	513.99	3,500.00	3,500.00
62502 · Legal Public Notice	0.00	500.00	500.00
62510 · Public Relation - Fire Prevent			
62510.1 · CPR/Public First Aid Classes	0.00	0.00	3,000.00
62510.2 · Newsletter & Christmas Cards	0.00	0.00	3,000.00
62510 · Public Relation - Fire Prevent - Other	0.00	400.00	400.00
Total 62510 · Public Relation - Fire Prevent	0.00	400.00	6,400.00
62550 · Food Supplies	0.00	0.00	500.00
62600 · Fuel	4,152.47	15,000.00	15,000.00
62700 · Cleaning Supplies	702.95	1,000.00	1,000.00
62750 · Insurance Bldg, Veh, & Liablty	0.00	51,000.00	51,000.00
62800 · Memberships	2,109.00	5,000.00	5,000.00
62810 · Recognition & Awards	0.00	500.00	500.00
62850 · Medical Supplies	1,376.41	5,000.00	5,000.00
62905 · Office Equipment Purchase	0.00	0.00	0.00
62910 · Office Equipment Maintenance	1,268.50	0.00	0.00
62911 · Office Machine Maintenance			
62915 · Copier Maintenance	0.00	1,700.00	1,700.00
62911 · Office Machine Maintenance - Other	0.00	0.00	0.00
Total 62911 · Office Machine Maintenance	0.00	1,700.00	1,700.00
62950 · Fees	0.00	0.00	0.00
63000 · Nevada County Services	0.00	6,000.00	6,000.00

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	Jul 1 - Sep 24, 24	Budget	Budget
63400 · Interest Expense	0.00	0.00	0.00
63700 · 6168 Engine	0.00	0.00	0.00
63701 · Structure Maintenance	0.00	0.00	0.00
63705 · Equipment Maintenance	0.00	0.00	0.00
63706 · Engine Maintenance & Repair	0.00	0.00	0.00
63707 · New Engine 6168 Tools/Euipment	0.00	0.00	0.00
63710 · Ground Maintenance	0.00	0.00	0.00
64900 · Office Supplies	96.43	3,000.00	3,500.00
64990 · Meeting Supplies & Subscription	0.00	0.00	0.00
66000 · Payroll Expenses	0.00	0.00	0.00
66500 · Postage and Delivery	91.34	150.00	150.00
66600 · Printing and Reproduction	0.00	250.00	250.00
66700 · Professional Fees			
66701 · Payroll Services	325.00	1,800.00	1,800.00
66702 · Audit	3,550.00	7,300.00	7,300.00
66703 · Legal	0.00	1,000.00	1,000.00
66704 · Background Checks / Fingerprint	10.76	500.00	500.00
66705 · SCI Consulting	0.00	6,500.00	6,500.00
66706 · Election Share of Cost	0.00	0.00	0.00
66700 · Professional Fees - Other	0.00	0.00	0.00
Total 66700 · Professional Fees	3,885.76	17,100.00	17,100.00
66900 · Reconciliation Discrepancies	0.00	0.00	0.00
68100 · Telephone Expense	0.00	0.00	0.00
68400 · Travel Expense	0.00	0.00	0.00
68600 · Utilities			
68601 · Telephone Service	896.97	3,000.00	3,000.00
68602 · Propane	0.00	4,000.00	4,000.00
68603 · Electric	191.41	3,000.00	3,000.00
68604 · Sewer Station 1	0.00	1,200.00	1,200.00
68606 · Satellite TV	205.32	1,000.00	1,000.00
68607 · Internet & Web Page	711.98	700.00	700.00
68609 · Broadband	487.79	6,000.00	6,000.00
68610 · Tablets	60.86	800.00	800.00
68600 · Utilities - Other	0.00	0.00	0.00
Total 68600 · Utilities	2,554.33	19,700.00	19,700.00
80210 · Adv EMT Training Incentive	0.00	0.00	0.00
80400 · Firefighters Stipend			
80410 · Paid Call (A) Met ALL Qtr Skill	0.00	0.00	0.00
80420 · Paid Call (B) PART of Qtr Skill	0.00	0.00	0.00
80430 · Paid Call (C) Officers	0.00	0.00	0.00
80440 · Officer Supplemental (D)	0.00	0.00	0.00
80400 · Firefighters Stipend - Other	0.00	0.00	0.00
Total 80400 · Firefighters Stipend	0.00	0.00	0.00
80450 · FF Paid Call Officer Stipend	0.00	0.00	0.00
Total Expense	107,462.79	650,074.00	707,050.00
Net Ordinary Income	-68,517.81	40,643.00	402,235.00
Other Income/Expense			
Other Income			
46290 · Voided/Stop Payment			
46290.1 · Staledated Checks	0.00	0.00	0.00
46290 · Voided/Stop Payment - Other	0.00	0.00	0.00
Total 46290 · Voided/Stop Payment	0.00	0.00	0.00
66901 · Stale Dated Checks	-29.84	0.00	0.00
70000 · Mitigation Fee (AB1600)	0.00	0.00	0.00
70100 · Mitigation Fund Interest	0.00	0.00	0.00
80100 · - Measure Q Interest Income	0.00	0.00	0.00

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	Jul 1 - Sep 24, 24	Budget	Budget
Total Other Income	-29.84	0.00	0.00
Other Expense			
10900 · Refund Sprinklers Installed	0.00	0.00	0.00
64300 · Interest Expense (Leases)	0.00	0.00	0.00
66902 · Reimburse Stale Dated Check	0.00	0.00	0.00
80000 · Ask My Accountant	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00
Net Other Income	-29.84	0.00	0.00
Net Income	-68,547.65	40,643.00	402,235.00