

Sierra County Fire Protection District #1
Profit & Loss Budget vs. Actual
July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Income				
A · Tax Income	187,384.33	294,000.00	-106,615.67	63.7%
B · Fire Income	190,810.67			
G · Interest Income	66.77	250.00	-183.23	26.7%
H · Donation Income	15,710.16	2,600.00	13,110.16	604.2%
L · Miscellaneous Income	217.07	1,400.00	-1,182.93	15.5%
M · Mitigation Fees	10,693.42	30,000.00	-19,306.58	35.6%
N · Transfer in From Mitigation ...	0.00	0.00	0.00	0.0%
O · Transfer In From Carryover	0.00	300,000.00	-300,000.00	0.0%
Total Income	<u>404,882.42</u>	<u>628,250.00</u>	<u>-223,367.58</u>	<u>64.4%</u>
Gross Profit	404,882.42	628,250.00	-223,367.58	64.4%
Expense				
1.0 · General	69,120.14	112,735.00	-43,614.86	61.3%
2.0 · Emergency Medical	92.00	6,000.00	-5,908.00	1.5%
3.0 · Communications	2,926.53	21,500.00	-18,573.47	13.6%
4.0 · Fire Protection	79,489.34	146,000.00	-66,510.66	54.4%
5.0 · Insurance	29,349.81	29,000.00	349.81	101.2%
6.0 · Vehicle Repair & Maintenanc...	11,022.90	40,000.00	-28,977.10	27.6%
7.0 · Utilities	9,383.53	21,927.00	-12,543.47	42.8%
8.0 · Capital Asset/Mitigation Exp	34,634.96	21,088.00	13,546.96	164.2%
10.0 · Transfer to Reserves	0.00	230,000.00	-230,000.00	0.0%
Total Expense	<u>236,019.21</u>	<u>628,250.00</u>	<u>-392,230.79</u>	<u>37.6%</u>
Net Income	<u>168,863.21</u>	<u>0.00</u>	<u>168,863.21</u>	<u>100.0%</u>

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Income				
A · Tax Income				
A.1 · Secured Property Tax	145,744.59			
A.2 · Unsecured Property Tax				
A.2 · Unsecured Property Tax - Other	7,018.18			
Total A.2 · Unsecured Property Tax	7,018.18			
A.3 · Verdi Zone of Benefits	9,291.03	18,000.00	-8,708.97	51.6%
A.9 · County Interest Income	60.60			
A.11 · Transient OccupancyTax	25,269.93	16,000.00	9,269.93	157.9%
A · Tax Income - Other	0.00	260,000.00	-260,000.00	0.0%
Total A · Tax Income	187,384.33	294,000.00	-106,615.67	63.7%
B · Fire Income				
B.9 · CalOES Preposition	190,810.67			
Total B · Fire Income	190,810.67			
G · Interest Income	66.77	250.00	-183.23	26.7%
H · Donation Income	15,710.16	2,600.00	13,110.16	604.2%
L · Miscellaneous Income	217.07	1,400.00	-1,182.93	15.5%
M · Mitigation Fees	10,693.42	30,000.00	-19,306.58	35.6%
N · Transfer in From Mitigation Res	0.00	0.00	0.00	0.0%
O · Transfer In From Carryover	0.00	300,000.00	-300,000.00	0.0%
Total Income	404,882.42	628,250.00	-223,367.58	64.4%
Gross Profit	404,882.42	628,250.00	-223,367.58	64.4%
Expense				
1.0 · General				
1.1 · Professional Fees	4,174.00	7,000.00	-2,826.00	59.6%
1.2 · Clerical	16,260.00	35,000.00	-18,740.00	46.5%
1.3 · Office Expense	1,251.52	3,000.00	-1,748.48	41.7%
1.4 · Fire House Maintenance	3,745.24	15,700.00	-11,954.76	23.9%
1.5 · Bank Fee	0.00	50.00	-50.00	0.0%
1.6 · CSDA Membership	756.00	2,700.00	-1,944.00	28.0%
1.7 · Retention Incentives	672.08	3,000.00	-2,327.92	22.4%
1.8 · County Admin Fees	34,774.67	33,785.00	989.67	102.9%
1.9 · Training & Personnel Services	7,486.63	12,000.00	-4,513.37	62.4%
1.10 · Miscellaneous Expense	0.00	500.00	-500.00	0.0%
Total 1.0 · General	69,120.14	112,735.00	-43,614.86	61.3%
2.0 · Emergency Medical				
2.1 · EMS Training	92.00	3,500.00	-3,408.00	2.6%
2.2 · EMS Medical Supplies	0.00	2,500.00	-2,500.00	0.0%
Total 2.0 · Emergency Medical	92.00	6,000.00	-5,908.00	1.5%

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3.0 · Communications				
3.1 · Repeater Site Rental	1,920.00			
3.2 · Web Site	900.00			
3.4 · Radio & Repeater Batteries	106.53			
3.0 · Communications - Other	0.00	21,500.00	-21,500.00	0.0%
Total 3.0 · Communications	2,926.53	21,500.00	-18,573.47	13.6%
4.0 · Fire Protection				
4.1 · Personal Protection Equipment	2,589.45	14,000.00	-11,410.55	18.5%
4.3 · Operating Supplies & Equipment	22,171.77	23,000.00	-828.23	96.4%
4.5 · Equipment Repair & Maintenance	4,727.45	4,000.00	727.45	118.2%
4.6 · Fire Training	262.50	3,000.00	-2,737.50	8.8%
4.7 · Fire Protection Verdi Long Vall	0.00	48,000.00	-48,000.00	0.0%
4.8 · Fire Protection Loyalton	0.00	52,000.00	-52,000.00	0.0%
4.9 · Fire Labor				
4.905 · OES Preposition	47,175.99			
4.998 · Meals	2,562.18			
Total 4.9 · Fire Labor	49,738.17			
4.11 · Uniforms	0.00	2,000.00	-2,000.00	0.0%
Total 4.0 · Fire Protection	79,489.34	146,000.00	-66,510.66	54.4%
5.0 · Insurance				
5.1 · Workers Compensation Insur	9,397.50			
5.2 · Liability, Facility, Vehicle	19,952.31			
5.0 · Insurance - Other	0.00	29,000.00	-29,000.00	0.0%
Total 5.0 · Insurance	29,349.81	29,000.00	349.81	101.2%
6.0 · Vehicle Repair & Maintenance				
6.1 · Fuel	3,372.85			
6.2 · Labor - Vehicles	4,000.00			
6.3 · Parts	3,571.91			
6.7 · Tools Auto	78.14			
6.0 · Vehicle Repair & Maintenance - Other	0.00	40,000.00	-40,000.00	0.0%
Total 6.0 · Vehicle Repair & Maintenance	11,022.90	40,000.00	-28,977.10	27.6%
7.0 · Utilities				
7.1 · Electric	2,525.61			
7.2 · Propane	3,635.35			
7.3 · Water	346.98			
7.4 · Solid Waste & Groundwater	1,011.64			
7.5 · Telephone	555.95			
7.6 · Internet	1,308.00			
7.0 · Utilities - Other	0.00	21,927.00	-21,927.00	0.0%
Total 7.0 · Utilities	9,383.53	21,927.00	-12,543.47	42.8%

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	<u>Jul - Dec 22</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
8.0 · Capital Asset/Mitigation Exp				
8.1 · USDA Rescue Truck Loan Payment				
8.101 · Interest Expense	515.76			
8.1 · USDA Rescue Truck Loan Payment - ...	<u>32,810.53</u>	<u>6,088.00</u>	<u>26,722.53</u>	<u>538.9%</u>
Total 8.1 · USDA Rescue Truck Loan Payment	<u>33,326.29</u>	<u>6,088.00</u>	<u>27,238.29</u>	<u>547.4%</u>
8.11 · Sattley Well Pump	<u>1,308.67</u>	<u>15,000.00</u>	<u>-13,691.33</u>	<u>8.7%</u>
Total 8.0 · Capital Asset/Mitigation Exp	<u>34,634.96</u>	<u>21,088.00</u>	<u>13,546.96</u>	<u>164.2%</u>
10.0 · Transfer to Reserves				
10.1 · Transfer to Capital Reserve	0.00	180,000.00	-180,000.00	0.0%
10.2 · Transfer to Mitigation Reserve	0.00	30,000.00	-30,000.00	0.0%
10.3 · Transfer to Prepayment Reserve	<u>0.00</u>	<u>20,000.00</u>	<u>-20,000.00</u>	<u>0.0%</u>
Total 10.0 · Transfer to Reserves	<u>0.00</u>	<u>230,000.00</u>	<u>-230,000.00</u>	<u>0.0%</u>
Total Expense	<u>236,019.21</u>	<u>628,250.00</u>	<u>-392,230.79</u>	<u>37.6%</u>
Net Income	<u>168,863.21</u>	<u>0.00</u>	<u>168,863.21</u>	<u>100.0%</u>

Sierra County Fire Protection District #1

Balance Sheet

01/16/23

As of December 31, 2022

Accrual Basis

	<u>Dec 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
105 · Sierra County Investment Pool	109,810.85
110 · Wells Fargo Operating 7568	220,414.01
115 · Wells Fargo Savings 6564	50,321.36
120 · Plumas Bank Operating	343,543.98
125 · Plumas Bank Savings	50,000.00
Total Checking/Savings	<u>774,090.20</u>
Total Current Assets	774,090.20
Fixed Assets	
150 · Buildings and Land	311,412.14
152 · Equipment	136,603.37
154 · Vehicles	530,852.81
160 · Accumulated Depreciation	-535,484.00
Total Fixed Assets	<u>443,384.32</u>
TOTAL ASSETS	<u><u>1,217,474.52</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	-35,737.83
Total Accounts Payable	-35,737.83
Credit Cards	
6729 · US Bank CalCard	298.52
Total Credit Cards	<u>298.52</u>
Total Current Liabilities	-35,439.31
Long Term Liabilities	
250 · USDA Loan	37,667.47
Total Long Term Liabilities	<u>37,667.47</u>
Total Liabilities	2,228.16
Equity	
302 · Net Investment in Fixed Assets	401,019.76
306 · Capital Asset Reserve	59,839.37
309 · Out of District Response Reserv	20,000.00
310 · Retained Earnings	565,524.02
Net Income	168,863.21
Total Equity	<u>1,215,246.36</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,217,474.52</u></u>

Sierra County Fire Protection District #1
Unpaid Bills Detail
All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
AT&T					
Bill	12/20/2022	000019246785	01/26/2023		68.17
Total AT&T					68.17
AT&T- Calpine					
Bill	12/20/2022	000019246787	01/26/2023		22.37
Total AT&T- Calpine					22.37
Beckwourth Fire District					
Bill	12/29/2022	103	12/29/2022	18	262.50
Total Beckwourth Fire District					262.50
Cascade Fire Equipment					
Bill	06/24/2022	117425	06/30/2022	200	2,625.57
Total Cascade Fire Equipment					2,625.57
City of Loyalton					
Bill	12/20/2022	12.20.22	01/19/2023		66.80
Bill	01/17/2023	01.17.23	02/16/2023		27,546.60
Total City of Loyalton					27,613.40
High Sierra Gas					
Credit	12/31/2022	Credit			-117.00
Bill	12/22/2022	U0325868	01/21/2023		654.02
Bill	12/30/2022	U0015612	01/29/2023		160.48
Bill	01/13/2023	U0016095	02/12/2023		631.95
Bill	01/13/2023	U0016083	02/12/2023		1,299.89
Total High Sierra Gas					2,629.34
Intermountain Disposal Inc.					
Bill	12/25/2022	74640	01/24/2023		52.29
Total Intermountain Disposal Inc.					52.29
Kelly Champion					
Bill	01/13/2023	1900	01/13/2023	3	1,210.00
Bill	01/15/2023	01.15.23	01/15/2023	1	2,600.00
Total Kelly Champion					3,810.00
L.N. Curtis & Sons					
Bill	10/27/2022	INV644993	11/26/2022	51	2,460.50
Bill	10/27/2022	INV645045	11/26/2022	51	1,564.84
Bill	12/12/2022	INV657403	01/11/2023	5	4,115.03
Total L.N. Curtis & Sons					8,140.37
Mick Connolly					
Bill	01/01/2023	01.01.23	01/15/2023	1	1,000.00
Total Mick Connolly					1,000.00
O'Reilly Automotive					
Credit	12/16/2022	4426417605			-73.57
Bill	12/27/2022	4426420322	01/20/2023		80.49
Bill	12/05/2022	4426414429	01/20/2023		71.45
Bill	12/03/2022	4426414105	01/20/2023		56.77
Bill	12/03/2022	4426414104	01/20/2023		373.03
Bill	11/28/2022	SC04167340	01/20/2023		2.92
Total O'Reilly Automotive					511.09
Plumas-Sierra REC					
Bill	12/30/2022	3310	01/21/2023		52.09
Bill	12/30/2022	5410	01/21/2023		51.94
Bill	12/30/2022	17453	01/21/2023		106.71

Sierra County Fire Protection District #1
Unpaid Bills Detail
All Transactions

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Due Date</u>	<u>Aging</u>	<u>Open Balance</u>
Bill	12/30/2022	2867	01/21/2023		189.09
Bill	12/30/2022	3656	01/21/2023		111.41
Total Plumas-Sierra REC					511.24
Plumas-Sierra Telecommunications					
Bill	12/30/2022	64988	01/21/2023		109.00
Bill	12/30/2022	65061	01/21/2023		109.00
Total Plumas-Sierra Telecommunications					218.00
Rudy Hoyos Repair					
Bill	01/01/2023	01.01.23	01/15/2023	1	600.00
Bill	12/31/2022	12.31.22	01/30/2023		200.00
Total Rudy Hoyos Repair					800.00
Sierraville Public Utilities District					
Bill	12/31/2022	031	01/27/2023		57.83
Total Sierraville Public Utilities District					57.83
Sierraville Service & County Store					
Bill	12/04/2022	1543	01/31/2023		14.99
Bill	12/30/2022	1542	01/31/2023		300.42
Bill	12/13/2022	1546	01/31/2023		70.71
Bill	12/29/2022	1350	01/31/2023		8.57
Total Sierraville Service & County Store					394.69
State Compensation Ins. Fund					
Bill	01/15/2023	9013012-22	02/09/2023		1,566.25
Total State Compensation Ins. Fund					1,566.25
US Bank					
Bill	01/10/2023	4866914555526729	02/09/2023		298.52
Total US Bank					298.52
TOTAL					50,581.63

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01/16/23

Accrual Basis

Sierra County Fire Protection District #1
Account QuickReport
July 1, 2022 through January 17, 2023

Type	Date	Num	Name	Memo	Amount
M · Mitigation Fees					
Deposit	08/15/2022	167	Sierra Co Dept of Planning and Building	Calpine- Fruechting, Mountain Quail Rd Garage	2,940.00
Deposit	10/15/2022	1025	Sierra Co Dept of Planning and Building	Sierraville- Goddard, W Willow Addition/Deck	3,709.30
Deposit	11/20/2022	112	Sierra Co Dept of Planning and Building	Calpine- T. Butler Calpine Rd Occupancy Change/Garage	2,130.52
Deposit	12/10/2022	2885	Sierra Co Dept of Planning and Building	Sierraville- J Pasquetti, E Main Storage Building	1,881.60
Deposit	12/30/2022	142529	Sierra County Tax Collector	Residual Fire Mitigation Fees	32.00
Check	01/10/2023	7711	Pamela Pasquetti	Refund Fire Mitigation Fee, Steel Storage Building Rebuild After Loss Exemption	-1,881.60
Deposit	01/17/2023	3015	Sierra Co Dept of Planning and Building	Sierraville- Mueller/Callaway, Amodei Ranch Rd Residence/Detached Garage	10,587.92
Total M · Mitigation Fees					19,399.74
TOTAL					19,399.74