

May 16, 2023 Tuesday @ 6:00 PM  
**SIERRA COUNTY FIRE PROTECTION DISTRICT # 1**  
**DIRECTORS MEETING AGENDA**

Location: Fire Station 82 @ 102 E Main Street, Sierraville, CA 96126

This meeting will be conducted in person and via conference call. Those wishing to attend the meeting by telephone should dial 1-650-479-3208 and enter the meeting number below. Those who wish to attend via video conferencing should use the following link:

<https://sierracountyfireprotectiondistrictno1-771.my.webex.com/sierracountyfireprotectiondistrictno1-771.my/j.php?MTID=mddde8b46ce168ff8ac4b69f6ae37718d>

Meeting No. 2554 452 4695, Passcode: Sierra

**CALL TO ORDER:**

Roll Call of Directors

{ } Jeff McCollum, Chairperson      { } Tom Archer      { } Tom Rowson      { } Richard Maddalena  
{ } Candy Hunter      { } Victoria Fisher      { } Tony Commendatore

Quorum Yes/No

**PUBLIC INTRODUCTION:**

**PUBLIC COMMENT:** Matters under jurisdiction of the Sierra County Fire Protection District #1, and not on the agenda, may be addressed by the Public at the beginning of the regular agenda and any off-agenda matters before the Board for consideration. However, California law prohibits the Board from taking action on any matter which is not on the posted agenda. Any member of the public wishing to address the Board during the "Public Comment" period will be limited to a maximum of five minutes.

**CORRESPONDENCE:**

1. Letter to County regarding mitigation plan participation
2. State Compensation Insurance Fund renewal

**MINUTES APPROVAL:** Approval of the Minutes: 4/18/23

**FINANCIAL STATEMENT:**

1. Review P&L, Balance Sheet, Report of Funds as of April 30, 2023 **H**
2. Approve Bill Payments **H**
3. Fire Mitigation Fee Update **H**
4. FY 23/24 Budget Planning **H**

**REPORTS & REQUESTS FROM DISTRICT CHIEF, BATTALION CHIEFS AND EMS COORDINATOR:**

1. Chief's Report (Response Summary, Fleet, Communications System, Facilities)
2. Training / Recruitment/ Retention
3. Update on Station 82 water heater
4. Cal Fire fixed price sale of surplus Type 3 engine expected in May
5. WT82 repairs

**UNFINISHED BUSINESS:**

1. Update on Cal OES prepositioning and dozer resource needs (Victoria)
2. Update on planned investments (Tom R)
3. TdM Trademark (Tom A)
4. 501c3 update (Rick)
5. Olympic Valley surplus water tender (Mick/Jeff)
6. Discussion regarding Verdi-Sierra Pines water storage (Candy)
7. 2023 Fire Palooza (Tom A)
8. Sattley Pumphouse (Jeff)
9. Calpine Siren (Rick/Mick)
10. Calpine Reservoir dredging update (Rick)

**NEW BUSINESS:**

1. Cal Fire Volunteer Fire Capacity (VFC) Grant submitted \$39,000 for 10 sets structure fire turnouts, 50/50 match
2. Proposal to fly California flag at Station 82

**ANNOUNCEMENTS AND COMMENTS:**

**NEXT SCHEDULED MEETING:** June 20, 2023 at 6:00pm in Sierraville

**ADJOURNMENT:**

Key: **T** – Tabled from previous meeting **H** –Handout

**THIS INSTITUTION IS AN EQUAL OPPORTUNITY PROVIDER & EMPLOYER, PLEASE CALL 530.604.4013 AHEAD IF YOU NEED ANY ACCOMODATIONS.**

May 16, 2023

Sierra County Office of Emergency Services  
Attn: Lee Brown  
PO Box 530  
Downieville, CA 95936

Re: Letter of intent to participate in Hazard Mitigation Planning/Projects

Lee:

The Sierra County Fire Protection District wishes to participate in the multi-jurisdictional local hazard mitigation plan.

A District representative will attend planning meetings on behalf of the District.

Sincerely,

Jeff McCollum, Chair  
Sierra County Fire Protection District #1



\*SIERRA COUNTY FIRE PROTECTION DISTRICT#1\*

PO BOX 255

SIERRAVILLE, CA 96126 - 0255

Policy: 9013012 - 2022

Kelly Champion

Quote ID # 802361755

Quote Date: 5/12/2023

## State Compensation Insurance Fund

State Fund has operated for more than 100 years and is California's leading provider of workers' compensation Insurance. State Fund offers comprehensive workers' compensation products and services that provide a strong and stable option for employers and injured employees with fast, reliable claims service and medical and indemnity benefits. State Fund's loss prevention services and return to work programs—provided to policyholders at no additional cost—ultimately help save money for employers.

This policy is scheduled to automatically renew. If you choose not to renew this policy, please notify us immediately. Your notification should include the name and policy number of your State Fund account and the name of the new carrier and date policy is to begin.

## Workers' Compensation Quote Summary

Base Premium	\$24,864.20
Standard Premium	\$24,864.20
Estimated Annual Premium	\$20,467.00
Mandatory Surcharges	\$1,198.24
<b>Estimated Premium &amp; Surcharges</b>	<b>\$21,665.24</b>

Coverage Period: 5/15/2023 at 12:01 a.m. to 5/15/2024 at 12:01 a.m.

The estimated annual premium is primarily based on the payroll for your employees, and the type of work they perform, which was provided by you. Please review the information to confirm the payroll is accurate and assigned to the correct job classification.



## Estimated Base Premium Calculation

5/15/2023 - 5/15/2024

Location Number	Number of Full-Time Employees	Number of Part-Time Employees	Class Code	Description	Base Rate	Estimated Payroll	Estimated Base Premium
1	12	0	7707-1	FIREFIGHTING-VOLUNTEERS	731.30	\$12.00	\$8,775.60
2	11	0	7707-1	FIREFIGHTING-VOLUNTEERS	731.30	\$11.00	\$8,044.30
3	11	0	7707-1	FIREFIGHTING-VOLUNTEERS	731.30	\$11.00	\$8,044.30
<b>Total Before Modifications</b>						\$34.00	\$24,864.20

## Class Code and Rate Summary

*Coverage Period*  
05/15/2023 - 05/15/2024

Class Code	Base Rate	Interim Billing Rate
7707-1	731.30	601.97

The interim billing rate is the estimated class code base rate after any modifications and discounts have been applied. Final billing rates will be based on the actual payroll reported and subject to audit.



## Modifications and Premium Calculations

5/15/2023 - 5/15/2024

<b>Estimated Base Premium</b>		\$24,864.20
<b>Experience Modification</b>	N/A	
<b>Standard Premium</b>		\$24,864.20
<b>Rating Plan Modifier</b>	0.90240	
<b>Premium Discount</b>	0.91218	
<b>Estimated Annual Premium</b>		\$20,467.00
<b>Mandatory Surcharges</b>		\$1,198.24
	<b>Estimated Premium and Surcharges</b>	<b>\$21,665.24</b>

All policies are subject to surcharges mandated by California law in rates approved by the Department of Industrial Relations. This quote reflects the currently published surcharges and rates. If new surcharges or rates applicable to this policy are published by the Department of Industrial Relations, they will be applied to your policy and reflected in your premium billing statement.

Your policy is written directly with State Fund. As a result, we are able to apply a 6% Direct Placement Credit to your policy. This credit is available only for policies in which there is no Broker of Record letter on file and in force with State Fund. This Direct Placement Credit will not reduce the final premium to below the stated minimum premium for your account.



## Coverage

Proposed Coverage Period: 5/15/2023 to 5/15/2024  
Employer's Liability Limit: \$1,000,000.00  
Entity: Unincorporated Public Agency

### Officers/Partners:

<b>Officer Name</b>	<b>Title</b>	<b>Status</b>
Candy Hunter	Other Non-Excludable	Not Covered: Non-working and Non-paid
Jeff McCollum	President	Not Covered: Non-working and Non-paid
Rick Maddalena	Other Non-Excludable	Not Covered: Non-working and Non-paid
Thomas Archer	Other Non-Excludable	Not Covered: Non-working and Non-paid
Thomas Rowson	Other Non-Excludable	Not Covered: Non-working and Non-paid
Victoria Fisher	Other Non-Excludable	Not Covered: Non-working and Non-paid

Volunteers are not covered by your policy.

### Your coverage includes the following endorsements:

Endorsement 0750 Full Salary Benefits Not Insured

### Trade Name(s)

\*SIERRA COUNTY FIRE PROTECTION DISTRICT#1\*



## Payment Plan

Billing Type:	Recurring Billing
Frequency:	Monthly
Deposit Premium:	\$0.00
Mandatory Surcharges:	\$1,198.24
Recurring Payment:	\$1,705.58

Your bills are based on your Estimated Annual Premium (EAP), which may be adjusted to reflect current payroll information. Your EAP must be accurate to avoid an unexpectedly large premium bill. Notify State Fund in the event you have an increase or decrease in payroll at any time during the policy term.

Twelve (12) premium payments, each in the amount of \$1,705.58, must be submitted on a monthly basis during the policy year.

You will be required to submit two payroll reports: (1) an interim payroll report to cover the first six months, due after the sixth month, and; (2) a final payroll report, due after the policy year.

Failure to submit payroll reports or premium payments when due may result in cancellation of your policy.

The minimum premium is \$905.00 and is **not subject to proration or refund.**





## Important Information about Your Quote

*Estimated Premium Disclaimer:* This quote was prepared using information provided by you and/or your insurance broker, applying current underwriting guidelines and factors. The quoted premium amount to obtain coverage is an estimate. The final premium will be based on the actual premium basis, proper classifications, rates and applicable modifications at the end of your policy period. Final premium can also be affected by changes to the policy authorized by law, or the regulating governmental agency. If the final premium is more than the premium you paid us, you must pay the balance. If the final premium is less, we will issue a refund.

State Fund periodically files revisions to our rating plan, including rating factor updates that may apply to your quote or policy. This quote may include rates that are pending the authorization of the Insurance Commissioner. Any authorized rates that apply to your policy will be reflected in your premium billing statement.

The Workers' Compensation Insurance Rating Bureau (WCIRB) periodically makes updates to classification descriptions and wage thresholds. This quote reflects the classification rules in effect at the time of quoting. Subsequently published updates to these WCIRB-mandated rules may apply to your policy. Any WCIRB update that affects the pricing of the policy will be reflected in your premium billing statement.

*Medical Provider Network:* State Fund's Medical Provider Network (MPN) helps employers manage their medical costs through a diverse network of qualified physicians, specialists, and providers that specialize in the treatment of occupational injuries. The State Fund MPN is made up of a group of select physicians and other medical service providers within California:

- Many of the MPN physicians and providers primarily treat occupational injuries.
- Other MPN providers specialize in general areas of medicine.
- If necessary, the MPN will provide specialists to treat the injury or illness.

Using the MPN helps keep medical treatment costs in check while ensuring quality medical treatment for injured employees.

*Short-Rate Cancellation:* If you cancel during the policy term, final premium may be more than pro rata. Under the policy for which you've applied, final premium may be increased by the short-rate cancellation table. This penalty may be 5% to 100% depending on the length of time the policy was active.



## Quote Details

\*SIERRA COUNTY FIRE PROTECTION DISTRICT#1\*

PO BOX 255

SIERRAVILLE, CA 96126 - 0255

Policy: 9013012 - 2022

Kelly Champion

Quote ID # : 802361755

Quote Date: 5/12/2023

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**Coverage Period:** 05/15/2023 - 05/15/2024

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<b>Base Premium</b>	\$24,864.20
<b>Experience Modification</b>	N/A
<b>Estimated Standard Premium</b>	\$24,864.20
<b>Direct Placement Credit</b>	0.94000
<b>Territory Modifier</b>	0.96000
<b>Tier Modifier</b>	1.00000
<b>Rating Plan Modifier</b>	0.90240
<b>Estimated Modified Premium</b>	\$22,437.45
<b>Estimated Premium Discount Credit Factor*</b>	0.91218
<b>Estimated Annual Premium</b>	\$20,467.00
<b>Interim Billing Factor</b>	0.82315

### Mandatory Surcharges

WCA Surcharge	2.52080%	\$515.93
WCFA Surcharge	0.46790%	\$95.77
UEBT Surcharge	0.13720%	\$28.08
SIBT Surcharge	1.37030%	\$280.46
OSHF Surcharge	0.65720%	\$134.51
LEC Surcharge	0.70110%	\$143.49
CIGA Surcharge	0.00000%	\$0.00

\*Premium Discount: Modified Premium is discounted according to the following schedule:

First \$5,000 - 0.0%

Above \$5,000 – 11.3%



## CALIFORNIA ASSEMBLY BILL NO. 5 - INDEPENDENT CONTRACTORS

With respect to workers' compensation, California Assembly Bill No. 5 (AB 5) goes into effect on **July 1, 2020** and applies to policies issued on or after **July 1, 2020**, as well as policies in force as of **July 1, 2020**. AB 5 creates a presumption that an entity's workers are employees rather than independent contractors unless the hiring entity can show that the worker meets three conditions, known as the "ABC Test":

### The "ABC" Test:

- (A) The person is free from the control and direction of the hiring entity in connection with the performance of the work, both under the contract for the performance of the work and in fact.
- (B) The person performs work that is outside the usual course of the hiring entity's business.
- (C) The person is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed.

### Exemptions:

AB 5 provides an extensive list of occupations that are conditionally exempt from the application of Section 2750.3(a)(1). Occupations that are exempt from the "ABC" Test are instead governed by the 11-factor test found in the California Supreme Court's decision in *S.G. Borello & Sons, Inc. v. Department of Industrial Relations* (1989) 48 Cal.3d 341.

### Resources:

- You can visit [www.statefundca.com](http://www.statefundca.com) for comprehensive resources related to this important topic.
- The pertinent sections of the California Labor Code and Unemployment Insurance Code may be accessed at <http://leginfo.legislature.ca.gov>.
- You may access the California Labor & Workforce Development Agency webpage at <https://www.labor.ca.gov/employmentstatus/> for more information.

### Policy/Premium Impact:

It is very important that employers determine the correct status of their workers. If we find workers who are regarded by you as independent contractors, but are actually considered by law to be "employees," we will include their compensation in the premium base of your policy.

Should you have any questions, please contact your broker or call us at **888-782-8338**.

April 18, 2023 Tuesday @ 6:00 PM **MINUTES**  
**SIERRA COUNTY FIRE PROTECTION DISTRICT # 1**  
**DIRECTORS MEETING AGENDA**

Location: Fire Station 82 @ 102 E Main Street, Sierraville, CA 96126

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Meeting No. 2554 452 4695, Passcode: Sierra

**CALL TO ORDER: 6:14pm**

**Roll Call of Directors**

{X} Jeff McCollum, Chairperson    {X} Tom Archer    { } Tom Rowson    {X} Richard Maddalena  
{ } Candy Hunter    { } Victoria Fisher    {X} Tony Commendatore

Quorum **Yes/No**

**PUBLIC INTRODUCTION: Volunteers Ben Edwards & Ben Hitchcock, Chief Connolly, Clerk Kelly Champion**

**PUBLIC COMMENT:** Matters under jurisdiction of the Sierra County Fire Protection District #1, and not on the agenda, may be addressed by the Public at the beginning of the regular agenda and any off-agenda matters before the Board for consideration. However, California law prohibits the Board from taking action on any matter which is not on the posted agenda. Any member of the public wishing to address the Board during the "Public Comment" period will be limited to a maximum of five minutes. **None**

**CORRESPONDENCE: Clerk Champion reviewed various correspondence items.**

**MINUTES APPROVAL:** Approval of the Minutes: 3/21/23 **Dir. Commendatore moved to approve the minutes as presented, Dir. Maddalena seconded. 4 Ayes (McCollum, Archer, Maddalena, Commendatore), 3 Absent (Rowson, Hunter, Fisher). Motion passed.**

**FINANCIAL STATEMENT:**

1. Review P&L, Balance Sheet, Report of Funds as of March 31, 2023 **H**
2. Approve Bill Payments **H**
3. Fire Mitigation Fee Update **H Dir. Commendatore moved to approve the financial report and payment of bills, Dir. Maddalena seconded. 4 Ayes (McCollum, Archer, Maddalena, Commendatore), 3 Absent (Rowson, Hunter, Fisher). Motion passed.**

**REPORTS & REQUESTS FROM DISTRICT CHIEF, BATTALION CHIEFS AND EMS COORDINATOR:**

1. Chief's Report (Response Summary, Fleet, Communications System, Facilities) **There were 3 medical calls and a vegetation fire. The Directors considered the need to purchase a side-by-side off-road vehicle for transport over snow, discussion ensued regarding Tablet Command and communications with the County to assist in implementing the program, issues with radio coverage were noted along with updates needed at repeater sites.**
2. Training / Recruitment/ Retention **Chief Connolly thanked volunteer Mike Cory for his work on electrical wiring needs. This upcoming training would be on water rescue. 3 members currently doing operator 1B training. Chief noted outdated PPE and requested to budget for at least 7 people at around \$3,000.**
3. Update on Station 82 compressor **In progress.**
4. Update on Station 82 water heater **There was discussion regarding water heater types and electrical needs. Dir. Archer moved to accept the proposal from Alley Electric, Dir. Commendatore seconded. 4 Ayes (McCollum, Archer, Maddalena, Commendatore), 3 Absent (Rowson, Hunter, Fisher). Motion passed.**
5. Cal Fire fixed price sale of surplus Type 3 engine expected in May **No update.**

**UNFINISHED BUSINESS:**

1. Update on Cal OES prepositioning and dozer resource needs (Victoria) **County prepared a similar letter, no response to date from OES.**

1. Update on planned investments including authorization to open account (Tom R) **Clerk Kelly pointed out Dir. Rowson's recommendation to open an investment account with Live Oak Bank. The Directors had discussion regarding the availability of funds invested and if there were a penalty for removal. Clerk suggested investment holdings to match designated reserve amounts. FY 22/23 budget shows transfers to reserves of \$180,000 for Capital Asset Reserve, \$30,000 to Mitigation Reserves, and \$20,000 for the out of district volunteer prepayment reserve. Dir. Commendatore made a motion to open an account with Live Oak Bank and invest \$230,000 with the intent of opening three 6-month CD's matching the reserve account amounts, Dir. Maddalena seconded. 4 Ayes (McCollum, Archer, Maddalena, Commendatore), 3 Absent (Rowson, Hunter, Fisher). Motion passed.**
2. SAFER grant registration (Tony/Mick) **Dir. Commendatore stated there was no conflict with the existing coverage in adding this benefit. Maddalena moved to participate in the program, Dir. Commendatore seconded. 4 Ayes (McCollum, Archer, Maddalena, Commendatore), 3 Absent (Rowson, Hunter, Fisher). Motion passed.**
3. TdM Trademark (Tom A) **In progress.**
4. 501c3 evaluation (Rick) **In progress.**
5. Olympic Valley surplus water tender (Mick/Jeff) **No update.**
6. Discussion regarding Verdi-Sierra Pines water storage (Candy) **Tabled to May meeting.**
7. Volunteer Appreciation BBQ budget (Tom A) **Discussion continued regarding the District hosting a volunteer appreciation event.**

#### **NEW BUSINESS:**

2. Request to fund lunch at the 2023 Sierra County Fire Safe Celebration of Fire Wise Organizations, June 3<sup>rd</sup> at Sierraville School, not to exceed \$2,000 (Rick) **Dir. Commendatore moved to approve \$1,500 to support the event, \$1,250 for food and \$250 for promotional materials, Dir. Archer seconded. 4 Ayes (McCollum, Archer, Maddalena, Commendatore), 3 Absent (Rowson, Hunter, Fisher). Motion passed.**

**ANNOUNCEMENTS AND COMMENTS: Dir. Maddalena announced that the County Fire Safe Council needs to do an update and will need an updated inventory of District equipment. He noted a request for the station to fly the California flag. Chair McCollum will be out of town in August. Dir. Commendatore will be out of town in July.**

**NEXT SCHEDULED MEETING:** May 16, 2023 at 6:00pm in Sierraville

**ADJOURNMENT: 8:25 pm**

Key: T – Tabled from previous meeting H – Handout

**THIS INSTITUTION IS AN EQUAL OPPORTUNITY PROVIDER & EMPLOYER, PLEASE CALL 530.604.4013 AHEAD IF YOU NEED ANY ACCOMODATIONS.**

Sierra County Fire Protection District #1  
Profit & Loss Budget vs. Actual  
July 2022 through April 2023

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>A · Tax Income</b>				
A.1 · Secured Property Tax	242,690.48			
A.2 · Unsecured Property Tax	7,018.18			
A.3 · Verdi Zone of Benefits	15,777.22	18,000.00	-2,222.78	87.7%
A.9 · County Interest Income	60.60			
A.11 · Transient OccupancyTax	33,566.57	16,000.00	17,566.57	209.8%
A · Tax Income - Other	0.00	260,000.00	-260,000.00	0.0%
<b>Total A · Tax Income</b>	<b>299,113.05</b>	<b>294,000.00</b>	<b>5,113.05</b>	<b>101.7%</b>
<b>B · Fire Income</b>				
B.9 · CalOES Preposition	190,810.67			
<b>Total B · Fire Income</b>	<b>190,810.67</b>			
G · Interest Income	1,098.12	250.00	848.12	439.2%
H · Donation Income	15,710.16	2,600.00	13,110.16	604.2%
L · Miscellaneous Income	1,417.11	1,400.00	17.11	101.2%
M · Mitigation Fees	24,383.08	30,000.00	-5,616.92	81.3%
N · Transfer in From Mitigation Res	0.00	0.00	0.00	0.0%
O · Transfer In From Carryover	345,701.48	300,000.00	45,701.48	115.2%
<b>Total Income</b>	<b>878,233.67</b>	<b>628,250.00</b>	<b>249,983.67</b>	<b>139.8%</b>
<b>Gross Profit</b>	<b>878,233.67</b>	<b>628,250.00</b>	<b>249,983.67</b>	<b>139.8%</b>
<b>Expense</b>				
<b>1.0 · General</b>				
1.1 · Professional Fees	7,124.00	7,000.00	124.00	101.8%
1.2 · Clerical	27,870.00	35,000.00	-7,130.00	79.6%
1.3 · Office Expense	2,077.40	3,000.00	-922.60	69.2%
1.4 · Fire House Maintenance	8,047.72	15,700.00	-7,652.28	51.3%
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	872.08	3,000.00	-2,127.92	29.1%
1.8 · County Admin Fees	34,774.67	33,785.00	989.67	102.9%
1.9 · Training & Personnel Services	11,486.63	12,000.00	-513.37	95.7%
1.10 · Miscellaneous Expense	0.00	500.00	-500.00	0.0%
<b>Total 1.0 · General</b>	<b>93,008.50</b>	<b>112,735.00</b>	<b>-19,726.50</b>	<b>82.5%</b>
<b>2.0 · Emergency Medical</b>				
2.1 · EMS Training	590.00	3,500.00	-2,910.00	16.9%
2.2 · EMS Medical Supplies	0.00	2,500.00	-2,500.00	0.0%
<b>Total 2.0 · Emergency Medical</b>	<b>590.00</b>	<b>6,000.00</b>	<b>-5,410.00</b>	<b>9.8%</b>
<b>3.0 · Communications</b>				
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%
<b>Total 3.0 · Communications</b>	<b>2,926.53</b>	<b>21,500.00</b>	<b>-18,573.47</b>	<b>13.6%</b>

Sierra County Fire Protection District #1  
Profit & Loss Budget vs. Actual  
July 2022 through April 2023

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
<b>4.0 · Fire Protection</b>				
4.1 · Personal Protection Equipment	6,186.11	14,000.00	-7,813.89	44.2%
4.3 · Operating Supplies & Equipment	22,899.73	23,000.00	-100.27	99.6%
4.5 · Equipment Repair & Maintenance	4,727.45	4,000.00	727.45	118.2%
4.6 · Fire Training	2,862.50	3,000.00	-137.50	95.4%
4.7 · Fire Protection Verdi Long Vall	48,000.00	48,000.00	0.00	100.0%
4.8 · Fire Protection Loyalton	27,546.60	52,000.00	-24,453.40	53.0%
4.9 · Fire Labor				
4.905 · OES Preposition	47,175.99			
4.998 · Meals	2,562.18			
<b>Total 4.9 · Fire Labor</b>	<b>49,738.17</b>			
4.10 · Fire Response Equipment	91,682.00			
4.11 · Uniforms	0.00	2,000.00	-2,000.00	0.0%
<b>Total 4.0 · Fire Protection</b>	<b>253,642.56</b>	<b>146,000.00</b>	<b>107,642.56</b>	<b>173.7%</b>
<b>5.0 · Insurance</b>				
5.1 · Workers Compensation Insur	15,662.50			
5.2 · Liability, Facility, Vehicle	27,328.05			
5.3 · Firefighter Insurance	2,338.00			
5.0 · Insurance - Other	0.00	29,000.00	-29,000.00	0.0%
<b>Total 5.0 · Insurance</b>	<b>45,328.55</b>	<b>29,000.00</b>	<b>16,328.55</b>	<b>156.3%</b>
<b>6.0 · Vehicle Repair &amp; Maintenance</b>				
6.1 · Fuel	4,192.79			
6.2 · Labor - Vehicles	6,400.00			
6.3 · Parts	5,011.46			
6.7 · Tools Auto	328.76			
6.0 · Vehicle Repair & Maintenance -...	0.00	40,000.00	-40,000.00	0.0%
<b>Total 6.0 · Vehicle Repair &amp; Maintena...</b>	<b>15,933.01</b>	<b>40,000.00</b>	<b>-24,066.99</b>	<b>39.8%</b>
<b>7.0 · Utilities</b>				
7.1 · Electric	5,054.89			
7.2 · Propane	13,471.51			
7.3 · Water	578.30			
7.4 · Solid Waste & Groundwater	1,220.80			
7.5 · Telephone	927.96			
7.6 · Internet	2,180.00			
7.0 · Utilities - Other	0.00	21,927.00	-21,927.00	0.0%
<b>Total 7.0 · Utilities</b>	<b>23,433.46</b>	<b>21,927.00</b>	<b>1,506.46</b>	<b>106.9%</b>
<b>8.0 · Capital Asset/Mitigation Exp</b>				
8.1 · USDA Rescue Truck Loan Pay...				
8.101 · Interest Expense	515.76			
8.1 · USDA Rescue Truck Loan Pay...	32,810.53	6,088.00	26,722.53	538.9%
<b>Total 8.1 · USDA Rescue Truck Loan...</b>	<b>33,326.29</b>	<b>6,088.00</b>	<b>27,238.29</b>	<b>547.4%</b>
8.11 · Sattley Well Pump	1,308.67	15,000.00	-13,691.33	8.7%
<b>Total 8.0 · Capital Asset/Mitigation Exp</b>	<b>34,634.96</b>	<b>21,088.00</b>	<b>13,546.96</b>	<b>164.2%</b>

**Sierra County Fire Protection District #1**  
**Profit & Loss Budget vs. Actual**  
 July 2022 through April 2023

	<u>Jul '22 - Apr 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>10.0 · Transfer to Reserves</b>				
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	0.00	20,000.00	-20,000.00	0.0%
<b>Total 10.0 · Transfer to Reserves</b>	<u>0.00</u>	<u>230,000.00</u>	<u>-230,000.00</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>469,497.57</u>	<u>628,250.00</u>	<u>-158,752.43</u>	<u>74.7%</u>
<b>Net Income</b>	<u><b>408,736.10</b></u>	<u><b>0.00</b></u>	<u><b>408,736.10</b></u>	<u><b>100.0%</b></u>



## Sierra County Fire Protection District #1

## Balance Sheet

05/15/23

As of April 30, 2023

Accrual Basis

	<u>Apr 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
110 · Wells Fargo Operating 7568	81,766.62
120 · Plumas Bank Operating	121,752.50
125 · Plumas Bank Savings	510,981.73
<b>Total Checking/Savings</b>	<u>714,500.85</u>
<b>Total Current Assets</b>	714,500.85
<b>Fixed Assets</b>	
150 · Buildings and Land	311,412.14
152 · Equipment	136,603.37
154 · Vehicles	530,852.81
160 · Accumulated Depreciation	-535,484.00
<b>Total Fixed Assets</b>	<u>443,384.32</u>
<b>TOTAL ASSETS</b>	<b><u>1,157,885.17</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · *Accounts Payable	31,625.14
<b>Total Accounts Payable</b>	31,625.14
<b>Credit Cards</b>	
6729 · US Bank CalCard	1,302.05
<b>Total Credit Cards</b>	<u>1,302.05</u>
<b>Total Current Liabilities</b>	32,927.19
<b>Long Term Liabilities</b>	
250 · USDA Loan	37,667.47
<b>Total Long Term Liabilities</b>	<u>37,667.47</u>
<b>Total Liabilities</b>	70,594.66
<b>Equity</b>	
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	219,822.54
Net Income	386,608.84
<b>Total Equity</b>	<u>1,087,290.51</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,157,885.17</u></b>

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>110 · Wells Fargo Operating 7568</b>								97,314.45
Bill Pmt -Check	04/18/2023	7772	AT&T	9391059363		20000 · *Accounts Paya...	-68.44	97,246.01
Bill Pmt -Check	04/18/2023	7773	AT&T- Calpine	9391059370		20000 · *Accounts Paya...	-22.82	97,223.19
Bill Pmt -Check	04/18/2023	7774	High Sierra Gas	4500	X	20000 · *Accounts Paya...	-855.69	96,367.50
Bill Pmt -Check	04/18/2023	7775	Intermountain Dis...			20000 · *Accounts Paya...	-52.29	96,315.21
Bill Pmt -Check	04/18/2023	7776	Kelly Champion	April 2023	X	20000 · *Accounts Paya...	-2,600.00	93,715.21
Bill Pmt -Check	04/18/2023	7777	Mick Connolly	April Professional Services		20000 · *Accounts Paya...	-1,000.00	92,715.21
Bill Pmt -Check	04/18/2023	7778	Myers-Stevens & ...	1 of 3 Annual Installments	X	20000 · *Accounts Paya...	-2,338.00	90,377.21
Bill Pmt -Check	04/18/2023	7779	O'Reilly Automotive		X	20000 · *Accounts Paya...	-217.47	90,159.74
Bill Pmt -Check	04/18/2023	7780	Plumas-Sierra REC		X	20000 · *Accounts Paya...	-565.45	89,594.29
Bill Pmt -Check	04/18/2023	7781	Plumas-Sierra Tel...		X	20000 · *Accounts Paya...	-218.00	89,376.29
Bill Pmt -Check	04/18/2023	7782	Rudy Hoyos Repair	April 2023 Contract Payment	X	20000 · *Accounts Paya...	-600.00	88,776.29
Bill Pmt -Check	04/18/2023	7783	Sierraville Public ...	03/01-03/31/23	X	20000 · *Accounts Paya...	-57.83	88,718.46
Bill Pmt -Check	04/18/2023	7784	Sierraville Service ...			20000 · *Accounts Paya...	-479.59	88,238.87
Bill Pmt -Check	04/18/2023	7785	US Bank	4-10-2023		20000 · *Accounts Paya...	-6,478.64	81,760.23
Deposit	04/30/2023			Interest	X	G · Interest Income	6.39	81,766.62
Total 110 · Wells Fargo Operating 7568							-15,547.83	81,766.62
<b>120 · Plumas Bank Operating</b>								5,000.00
Deposit	04/17/2023			Deposit	X	M · Mitigation Fees	4,983.34	9,983.34
Deposit	04/24/2023			Deposit	X	L · Miscellaneous Income	0.01	9,983.35
Deposit	04/24/2023			Deposit	X	L · Miscellaneous Income	0.03	9,983.38
Deposit	04/28/2023			Deposit	X	-SPLIT-	111,769.12	121,752.50
Total 120 · Plumas Bank Operating							116,752.50	121,752.50
<b>125 · Plumas Bank Savings</b>								510,876.74
Deposit	04/30/2023			Interest	X	G · Interest Income	104.99	510,981.73
Total 125 · Plumas Bank Savings							104.99	510,981.73
<b>6729 · US Bank CalCard</b>								-2,717.32
Credit Card C...	04/03/2023		Home Depot	Compressor	X	1.4 · Fire House Mainten...	-300.58	-3,017.90
Bill Pmt -CCard	04/06/2023		Outdoorplay	Water Rescue Equipment- 10ea Rope, V...	X	20000 · *Accounts Paya...	-3,307.84	-6,325.74
Credit Card C...	04/06/2023		USPS	Postage	X	1.3 · Office Expense	-3.00	-6,328.74
Bill	04/10/2023	4866...	US Bank	4-10-2023	X	20000 · *Accounts Paya...	6,478.64	149.90
Credit Card C...	04/12/2023		Zoom Video Com...	Standard Pro Annual Subscription 03/12...	X	1.3 · Office Expense	-149.90	0.00
Credit Card C...	04/14/2023		First Alarm Servic...	Driver Operator 1A, 2 students	X	4.6 · Fire Training	-1,200.00	-1,200.00
Credit Card C...	04/15/2023		Office Depot	Paper	X	1.3 · Office Expense	-43.43	-1,243.43
Credit Card C...	04/15/2023		Office Depot	Office Supplies	X	1.3 · Office Expense	-26.03	-1,269.46
Credit Card C...	04/21/2023		USPS	Stamps	X	1.3 · Office Expense	-12.60	-1,282.06
Credit Card C...	04/29/2023		Adobe	Adobe Pro Subscription	X	1.3 · Office Expense	-19.99	-1,302.05
Total 6729 · US Bank CalCard							1,415.27	-1,302.05
<b>TOTAL</b>							<b>102,724.93</b>	<b>713,198.80</b>

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05/15/23

Accrual Basis

**Sierra County Fire Protection District #1**  
**Transaction Detail By Account**  
 July 2022 through April 2023

Type	Date	Num	Name	Memo	Amount
<b>M · Mitigation Fees</b>					
Deposit	08/15/2022	167	Sierra Co Dept of Planning a...	Calpine- Fruechting, Mountain Quail Rd Garage	2,940.00
Deposit	10/15/2022	1025	Sierra Co Dept of Planning a...	Sierraville- Goddard, W Willow Addition/Deck	3,709.30
Deposit	11/20/2022	112	Sierra Co Dept of Planning a...	Calpine- T. Butler Calpine Rd Occupancy Change/Garage	2,130.52
Deposit	12/10/2022	2885	Sierra Co Dept of Planning a...	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 a...	Sierraville- Mueller/Callaway, Amodei Ranch Rd Residence/Detached Garage	10,587.92
Deposit	04/17/2023	1055	Sierra Co Dept of Planning a...	Sierra Brooks- Connor, Sierra Brooks Dr Residence/Attached Garage	4,983.34
Total M · Mitigation Fees					24,383.08
<b>TOTAL</b>					<b>24,383.08</b>

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

Type	Date	Num	Due Date	Aging	Open Balance
<b>AT&amp;T</b>					
Bill	04/20/2023	000019830322	05/30/2023		71.94
Total AT&T					71.94
<b>AT&amp;T- Calpine</b>					
Bill	04/20/2023	000019830324	05/30/2023		23.98
Total AT&T- Calpine					23.98
<b>City of Loyalton</b>					
Bill	05/15/2023	05.15.23	06/14/2023		22,626.14
Total City of Loyalton					22,626.14
<b>Intermountain Disposal Inc.</b>					
Bill	04/30/2023	75550	05/30/2023		52.29
Total Intermountain Disposal Inc.					52.29
<b>ISU Insurance Services</b>					
Bill	04/17/2023	SIERR03	04/17/2023	28	29,503.00
Total ISU Insurance Services					29,503.00
<b>Kelly Champion</b>					
Bill	05/15/2023	05.15.23	05/15/2023		2,600.00
Bill	05/15/2023	05.15.23	05/15/2023		445.50
Total Kelly Champion					3,045.50
<b>Marti Walker</b>					
Bill	05/15/2023	05.15.23	06/14/2023		425.91
Total Marti Walker					425.91
<b>Mick Connolly</b>					
Bill	05/01/2023	05.01.23	05/01/2023	14	1,000.00
Total Mick Connolly					1,000.00
<b>O'Reilly Automotive</b>					
Bill	04/28/2023	4426453006	05/08/2023	7	49.67
Bill	04/12/2023	4426448657	05/20/2023		196.51
Bill	04/27/2023	4426452548	05/20/2023		385.85
Total O'Reilly Automotive					632.03
<b>Plumas-Sierra REC</b>					
Bill	04/28/2023	3310	05/21/2023		51.94
Bill	04/28/2023	17453	05/21/2023		186.72
Bill	04/28/2023	2867	05/21/2023		217.58
Bill	04/28/2023	3656	05/21/2023		112.15
Total Plumas-Sierra REC					568.39
<b>Plumas-Sierra Telecommunications</b>					
Bill	04/28/2023	65061	05/21/2023		109.00
Bill	04/28/2023	64988	05/21/2023		109.00
Total Plumas-Sierra Telecommunications					218.00
<b>Rudy Hoyos (Volunteer)</b>					
Bill	04/29/2023	04.29.23	05/14/2023	1	200.00
Total Rudy Hoyos (Volunteer)					200.00
<b>Rudy Hoyos Repair</b>					
Bill	05/01/2023	05.01.23	05/15/2023		600.00
Total Rudy Hoyos Repair					600.00
<b>Sierra Valley Home Center</b>					

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

Type	Date	Num	Due Date	Aging	Open Balance
Bill	04/01/2023	212922	05/10/2023	5	48.18
Total Sierra Valley Home Center					48.18
<b>Sierraville Public Utilities District</b>					
Bill	04/30/2023	031	05/30/2023		57.83
Total Sierraville Public Utilities District					57.83
<b>Sierraville Service &amp; County Store</b>					
Bill	04/29/2023	1384	05/30/2023		238.65
Bill	04/29/2023	1391	05/30/2023		10.85
Total Sierraville Service & County Store					249.50
<b>US Bank</b>					
Bill	05/10/2023	4866914555526729	06/09/2023		1,302.05
Total US Bank					1,302.05
<b>TOTAL</b>					<b>60,624.74</b>