

Sierra County Fire Protection District #1
Profit & Loss Budget vs. Actual
July 2020 through February 2021

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
Income				
A - Tax Income				
A.1 - Sierra Co. FPD#1 Tax Income	124,994.92	230,000.00	-105,005.08	54.3%
A.2 - Mitigation Fees	5,331.65	7,000.00	-1,668.35	76.2%
A.3 - Verdi Tax Income	9,539.89	19,700.00	-10,160.11	48.4%
A - Tax Income - Other	0.00	0.00	0.00	0.0%
Total A - Tax Income	139,866.46	256,700.00	-116,833.54	54.5%
B - Fire Income				
B.1 - Valley Fire - Tahoe NF	1,094.00			
B.2 - Loyalton Fire - Cal OES	23,861.00			
B - Fire Income - Other	0.00	5,000.00	-5,000.00	0.0%
Total B - Fire Income	24,955.00	5,000.00	19,955.00	499.1%
C - Fire House Rent	1,200.00	1,200.00	0.00	100.0%
D - Grant Income				
D-4 - 50/50 Grant	0.00	5,000.00	-5,000.00	0.0%
D-5 - Title III Funds	519.60			
Total D - Grant Income	519.60	5,000.00	-4,480.40	10.4%
G - Interest Income	69.70	100.00	-30.30	69.7%
I - Service Area Disbursement	0.00	0.00	0.00	0.0%
J - Annexation	0.00	0.00	0.00	0.0%
Total Income	166,610.76	268,000.00	-101,389.24	62.2%
Gross Profit	166,610.76	268,000.00	-101,389.24	62.2%
Expense				
1.0 - General				
1.1 - Professional Fees	4,050.00	4,000.00	50.00	101.3%
1.2 - Clerical	13,308.25	19,300.00	-5,991.75	69.0%
1.3 - Office Expense	1,791.05	1,000.00	791.05	179.1%
1.4 - Fire House Maintenance	72.42	25,000.00	-24,927.58	0.3%
1.5 - Bank Fee	0.00	50.00	-50.00	0.0%
1.6 - CSDA Membership	670.00	550.00	120.00	121.8%
1.7 - Retention Incentives	242.07			
1.8 - County Admin Fees	32,801.26			
1.0 - General - Other	0.00	1,000.00	-1,000.00	0.0%
Total 1.0 - General	52,935.05	50,900.00	2,035.05	104.0%
10.0 - Miscellaneous Expense				
10.1 - Community Support	668.43			
Total 10.0 - Miscellaneous Expense	668.43			
2.0 - Emergency Medical				
2.1 - EMS Training	1,780.87	3,500.00	-1,719.13	50.9%
2.2 - EMS Medical Supplies	1,172.65	6,000.00	-4,827.35	19.5%
Total 2.0 - Emergency Medical	2,953.52	9,500.00	-6,546.48	31.1%
3.0 - Communications				
3.1 - Repeater Site Rental	1,809.00	2,500.00	-691.00	72.4%
3.2 - Web Site	1,080.00	1,000.00	80.00	108.0%
3.3 - Communication Consulting/Repair	0.00	7,500.00	-7,500.00	0.0%
3.4 - Radio & Repeater Batteries	88.95			
3.0 - Communications - Other	0.00	1,000.00	-1,000.00	0.0%
Total 3.0 - Communications	2,977.95	12,000.00	-9,022.05	24.8%
4.0 - Fire Protection				
4.1 - Personal Protection Equipment	852.35	13,000.00	-12,147.65	6.6%
4.2 - Grant Expense	0.00	10,000.00	-10,000.00	0.0%
4.3 - Operating Supplies-Fire/Rescue	935.69	2,000.00	-1,064.31	46.8%
4.4 - Portable Equipment	494.38	2,000.00	-1,505.62	24.7%
4.5 - Equipment Repair & Maintenance	3,421.98	3,000.00	421.98	114.1%
4.6 - Fire Training	2.99	3,000.00	-2,997.01	0.1%
4.7 - Fire Protection Verdi Long Vall	48,000.00	48,000.00	0.00	100.0%
4.8 - Fire Protection Loyalton	27,216.35	53,100.00	-25,883.65	51.3%
4.9 - Fire Labor	13,434.00	3,000.00	10,434.00	447.8%
4.0 - Fire Protection - Other	135.70	0.00	135.70	100.0%
Total 4.0 - Fire Protection	94,493.44	137,100.00	-42,606.56	68.9%

Sierra County Fire Protection District #1 Profit & Loss Budget vs. Actual July 2020 through February 2021

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
5.0 - Insurance				
5.1 - Workmens Comp	8,197.87	15,000.00	-6,802.13	54.7%
5.2 - Liability, Facility, Vehicle	12,925.00	12,000.00	925.00	107.7%
5.3 - Firefighter Insurance	0.00	2,500.00	-2,500.00	0.0%
Total 5.0 - Insurance	21,122.87	29,500.00	-8,377.13	71.6%
6.0 - Vehicle Repair & Maintenance				
6.1 - Fuel	2,558.34	6,000.00	-3,441.66	42.6%
6.2 - Labor - Vehicles	5,220.00	8,500.00	-3,280.00	61.4%
6.3 - Parts	2,171.11	6,000.00	-3,828.89	36.2%
6.4 - Pump Testing	2,025.00	3,500.00	-1,475.00	57.9%
6.5 - Taxes & Licenses	0.00	500.00	-500.00	0.0%
6.6 - Outside Repair Services	0.00	5,000.00	-5,000.00	0.0%
6.7 - Tools Auto	627.22			
Total 6.0 - Vehicle Repair & Maintenance	12,601.67	29,500.00	-16,898.33	42.7%
7.0 - Utilities				
7.1 - Electric	2,611.25	3,800.00	-1,188.75	68.7%
7.2 - Propane	4,585.20	5,000.00	-414.80	91.7%
7.3 - Water	328.00	499.00	-171.00	65.7%
7.4 - Solid Waste & Groundwater	789.14	1,000.00	-210.86	78.9%
7.5 - Telephone	732.08	6,500.00	-5,767.92	11.3%
7.6 - Internet	1,744.00	2,616.00	-872.00	66.7%
Total 7.0 - Utilities	10,789.67	19,415.00	-8,625.33	55.6%
8.0 - Capital Asset Expenses				
8.1 - USDA Rescue Truck Loan Payment	3,044.00	6,500.00	-3,456.00	46.8%
8.4 - Mitigation Fee Study/Expenses	1,207.01	7,000.00	-5,792.99	17.2%
8.5 - Dog Valley Road Fire Lane	5,000.00			
8.6 - Calpine Siding Replacement	9,792.22			
Total 8.0 - Capital Asset Expenses	19,043.23	13,500.00	5,543.23	141.1%
Total Expense	217,585.83	301,415.00	-83,829.17	72.2%
Net Income	-50,975.07	-33,415.00	-17,560.07	152.6%

Sierra County Fire Protection District #1

Balance Sheet

03/07/21

As of February 28, 2021

Accrual Basis

	Feb 28, 21
ASSETS	
Current Assets	
Checking/Savings	
105 · Sierra County Investment Pool	107,107.61
110 · Wells Fargo Operating 7568	31,681.72
115 · Wells Fargo Savings 6564	
115.1 · Capital Asset Reserve	8,822.00
115.2 · Mitigation Fees	7,808.04
115 · Wells Fargo Savings 6564 - Other	33,679.70
Total 115 · Wells Fargo Savings 6564	<u>50,309.74</u>
Total Checking/Savings	189,099.07
Accounts Receivable	
11000 · Accounts Receivable	1,200.00
Total Accounts Receivable	<u>1,200.00</u>
Other Current Assets	
142 · Other Receivable	
142.1 · Valley Fire TNF Receivable	1,094.00
142.2 · Loylton Fire CalOES Receivable	23,861.00
Total 142 · Other Receivable	<u>24,955.00</u>
Total Other Current Assets	<u>24,955.00</u>
Total Current Assets	215,254.07
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>658,638.39</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	3,893.83
Total Accounts Payable	3,893.83
Other Current Liabilities	
210 · Fire Labor Payables	
210.1 · Fire Labor Payable - Valley	158.00
210.2 · Fire Labor Payable - Loylton	13,276.00
Total 210 · Fire Labor Payables	<u>13,434.00</u>
Total Other Current Liabilities	<u>13,434.00</u>
Total Current Liabilities	17,327.83
Long Term Liabilities	
250 · USDA Loan	42,364.56
Total Long Term Liabilities	<u>42,364.56</u>
Total Liabilities	59,692.39

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03/07/21

Accrual Basis

Sierra County Fire Protection District #1

Balance Sheet

As of February 28, 2021

	<u>Feb 28, 21</u>
Equity	
30000 · Opening Balance Equity	16,546.23
302 · Investment in Fixed Assets	401,019.76
306 · Capital Asset Reserve	8,822.00
308 · Special Fund Reserve	3,621.00
310 · Retained Earnings	219,912.08
Net Income	-50,975.07
Total Equity	<u>598,946.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>658,638.39</u></u>

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance	
105 - Sierra County Investment Pool									
Total	105 - Sierra County Investment Pool								
110 - Wells Fargo Operating 7568									
Bill Pmt -Che...	02/07/2021	7154	AT&T	9391059363	X	*Accounts Payable	-68.72	48,784.31	
Bill Pmt -Che...	02/07/2021	7155	AT&T- Calpine	9391059370	X	*Accounts Payable	-21.93	48,715.59	
Bill Pmt -Che...	02/07/2021	7156	City of Loyalton	January 2021 Property Tax Distribution	X	*Accounts Payable	-20,813.64	48,693.66	
Bill Pmt -Che...	02/07/2021	7157	High Sierra Gas		X	*Accounts Payable	-584.61	27,880.02	
Bill Pmt -Che...	02/07/2021	7158	Intermountain Disposal Inc.		X	*Accounts Payable	-95.88	27,295.41	
Bill Pmt -Che...	02/07/2021	7159	Kelly Champion		X	*Accounts Payable	-846.25	27,199.53	
Bill Pmt -Che...	02/07/2021	7160	Napa Auto Parts		X	*Accounts Payable	-151.04	26,353.28	
Bill Pmt -Che...	02/07/2021	7161	O'Reilly Automotive		X	*Accounts Payable	-192.19	26,202.24	
Bill Pmt -Che...	02/07/2021	7162	Plumas-Sierra REC		X	*Accounts Payable	-347.99	26,010.05	
Bill Pmt -Che...	02/07/2021	7163	Plumas-Sierra Telecommunica...		X	*Accounts Payable	-218.00	25,662.06	
Bill Pmt -Che...	02/07/2021	7164	Rudy Hoyos Repair		X	*Accounts Payable	-648.85	24,795.21	
Bill Pmt -Che...	02/07/2021	7165	Serenity Enriquez	Reimbursement for EMR Training	X	*Accounts Payable	-418.20	24,377.01	
Bill Pmt -Che...	02/07/2021	7166	Sierra Valley Home Center		X	*Accounts Payable	-600.44	23,776.57	
Bill Pmt -Che...	02/07/2021	7167	Sierraville Public Utilities District		X	*Accounts Payable	-41.00	23,735.57	
Bill Pmt -Che...	02/07/2021	7168	Sierraville Service & County St...		X	*Accounts Payable	-344.09	23,391.48	
Bill Pmt -Che...	02/15/2021	7169	Kelly Champion	February 2021	X	*Accounts Payable	-1,250.00	22,141.48	
Deposit	02/22/2021			Deposit	X	A.3 - Verdi Tax Income	9,539.89	31,681.37	
Deposit	02/28/2021			Interest	X	G - Interest Income	0.35	31,681.72	
Total	110 - Wells Fargo Operating 7568								
115 - Wells Fargo Savings 6564									
115.1 - Capital Asset Reserve									
Total	115.1 - Capital Asset Reserve								
115.2 - Mitigation Fees									
Total	115.2 - Mitigation Fees								
115 - Wells Fargo Savings 6564 - Other									
Deposit	02/28/2021			Interest	X	G - Interest Income	0.39	33,679.31	
Total	115 - Wells Fargo Savings 6564 - Other								
Total	115 - Wells Fargo Savings 6564								
Total	115 - Wells Fargo Savings 6564								
TOTAL								-17,102.20	189,099.07

Payee SIERRA CO FIRE PROT DIST 1
Vendor ID 0713

Account #:

127698
2/19/2021

Invoice	Invoice Date	Description	Amount
SCFPD #1 2-2021	2/11/2021	CURRENT SECURED TAX FISCAL YEAR 2020/20... <i>Verdi Long Valley Assessment 53%</i>	\$9,539.89

Total : \$0.00 \$9,539.89

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Sierra County
P.O Box 425
Downieville, CA 95936
530-289-3273



Wells Fargo Bank
Downieville, CA
1-800-869-3557
11-4288/1210

127698
02/19/2021

VOID SIX MONTHS AFTER CHECK DATE

PAY: ****Nine Thousand Five Hundred Thirty Nine and 89/100 Dollars

\$9,539.89

TO: SIERRA CO FIRE PROT DIST 1
P.O. BOX 255
SIERRAVILLE, CA 96126
USA



THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈ 1 2 7 6 9 8 ⑈ ⑆ 1 2 1 0 4 2 8 8 2 ⑆ 0 2 9 0 0 6 3 8 2 5 ⑈

3570 BS
PATENTS 5,997,905 & 5,994,119

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03/04/21

Sierra County Fire Protection District #1
Reconciliation Summary
110 - Wells Fargo Operating 7568, Period Ending 02/28/2021

	<u>Feb 28, 21</u>
Beginning Balance	96,784.31
Cleared Transactions	
Checks and Payments - 16 items	-53,829.19
Deposits and Credits - 1 item	0.35
Total Cleared Transactions	<u>-53,828.84</u>
Cleared Balance	<u><u>42,955.47</u></u>
Uncleared Transactions	
Checks and Payments - 1 item	-20,813.64
Total Uncleared Transactions	<u>-20,813.64</u>
Register Balance as of 02/28/2021	<u><u>22,141.83</u></u>
Ending Balance	22,141.83

Sierra County Fire Protection District #1
Reconciliation Detail
110 - Wells Fargo Operating 7568, Period Ending 02/28/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						96,784.31
Cleared Transactions						
Checks and Payments - 16 items						
Bill Pmt -Check	01/12/2021	7152	Truckee Meadows F...	X	-48,000.00	-48,000.00
Bill Pmt -Check	02/07/2021	7159	Kelly Champion	X	-846.25	-48,846.25
Bill Pmt -Check	02/07/2021	7164	Rudy Hoyos Repair	X	-648.85	-49,495.10
Bill Pmt -Check	02/07/2021	7166	Sierra Valley Home ...	X	-600.44	-50,095.54
Bill Pmt -Check	02/07/2021	7157	High Sierra Gas	X	-584.61	-50,680.15
Bill Pmt -Check	02/07/2021	7165	Serenity Enriquez	X	-418.20	-51,098.35
Bill Pmt -Check	02/07/2021	7162	Plumas-Sierra REC	X	-347.99	-51,446.34
Bill Pmt -Check	02/07/2021	7168	Sierraville Service & ...	X	-344.09	-51,790.43
Bill Pmt -Check	02/07/2021	7163	Plumas-Sierra Telec...	X	-218.00	-52,008.43
Bill Pmt -Check	02/07/2021	7161	O'Reilly Automotive	X	-192.19	-52,200.62
Bill Pmt -Check	02/07/2021	7160	Napa Auto Parts	X	-151.04	-52,351.66
Bill Pmt -Check	02/07/2021	7158	Intermountain Dispo...	X	-95.88	-52,447.54
Bill Pmt -Check	02/07/2021	7154	AT&T	X	-68.72	-52,516.26
Bill Pmt -Check	02/07/2021	7167	Sierraville Public Util...	X	-41.00	-52,557.26
Bill Pmt -Check	02/07/2021	7155	AT&T- Calpine	X	-21.93	-52,579.19
Bill Pmt -Check	02/15/2021	7169	Kelly Champion	X	-1,250.00	-53,829.19
Total Checks and Payments					-53,829.19	-53,829.19
Deposits and Credits - 1 item						
Deposit	02/28/2021			X	0.35	0.35
Total Deposits and Credits					0.35	0.35
Total Cleared Transactions					-53,828.84	-53,828.84
Cleared Balance					-53,828.84	42,955.47
Uncleared Transactions						
Checks and Payments - 1 item						
Bill Pmt -Check	02/07/2021	7156	City of Loyalton		-20,813.64	-20,813.64
Total Checks and Payments					-20,813.64	-20,813.64
Total Uncleared Transactions					-20,813.64	-20,813.64
Register Balance as of 02/28/2021					-74,642.48	22,141.83
Ending Balance					-74,642.48	22,141.83

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03/04/21

Sierra County Fire Protection District #1
Reconciliation Summary
115 - Wells Fargo Savings 6564, Period Ending 02/28/2021

	<u>Feb 28, 21</u>
Beginning Balance	50,309.35
Cleared Transactions	
Deposits and Credits - 1 item	<u>0.39</u>
Total Cleared Transactions	<u>0.39</u>
Cleared Balance	<u><u>50,309.74</u></u>
Register Balance as of 02/28/2021	50,309.74
Ending Balance	50,309.74

Sierra County Fire Protection District #1

Reconciliation Detail

115 - Wells Fargo Savings 6564, Period Ending 02/28/2021

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						50,309.35
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	02/28/2021			X	0.39	0.39
Total Deposits and Credits					0.39	0.39
Total Cleared Transactions					0.39	0.39
Cleared Balance					0.39	50,309.74
Register Balance as of 02/28/2021					0.39	50,309.74
Ending Balance					0.39	50,309.74

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

Type	Date	Num	Due Date	Aging	Open Balance
AT&T					
Bill	02/20/2021	000016070919	03/29/2021		65.45
Total AT&T					65.45
AT&T- Calpine					
Bill	02/20/2021	000016070921	03/29/2021		21.83
Total AT&T- Calpine					21.83
High Sierra Gas					
Bill	01/07/2021	87645	02/06/2021	27	225.86
Bill	01/28/2021	93327	02/27/2021	6	390.15
Bill	02/04/2021	94182	03/06/2021		263.57
Bill	02/11/2021	94268	03/13/2021		405.37
Bill	02/11/2021	94390	03/13/2021		174.32
Bill	02/18/2021	91501	03/20/2021		258.25
Bill	02/24/2021	91646	03/26/2021		302.77
Total High Sierra Gas					2,020.29
Kelly Champion					
Bill	03/05/2021	1800	03/05/2021		187.00
Bill	03/15/2021	03.15.21	04/14/2021		1,250.00
Total Kelly Champion					1,437.00
Plumas-Sierra REC					
Bill	02/26/2021	3310	03/21/2021		36.50
Bill	02/26/2021	5410	03/21/2021		36.35
Bill	02/26/2021	17453	03/21/2021		129.95
Bill	02/26/2021	2867	03/21/2021		107.81
Bill	02/26/2021	3656	03/21/2021		44.77
Total Plumas-Sierra REC					355.38
Plumas-Sierra Telecommunications					
Bill	02/26/2021	65061	03/21/2021		109.00
Bill	02/26/2021	64988	03/21/2021		109.00
Total Plumas-Sierra Telecommunications					218.00
Rudy Hoyos Repair					
Bill	02/28/2021	02.28.21	03/30/2021		637.50
Total Rudy Hoyos Repair					637.50
Sierra Valley Home Center					
Bill	02/01/2021	193310	02/11/2021	22	27.11
Bill	02/01/2021	193309	03/10/2021		57.27
Total Sierra Valley Home Center					84.38
Sierraville Public Utilities District					
Bill	02/28/2021	11736	03/30/2021		41.00
Total Sierraville Public Utilities District					41.00
Sierraville Service & County Store					
Bill	02/11/2021	1725	03/13/2021		35.25
Bill	02/24/2021	1727	03/26/2021		16.50
Total Sierraville Service & County Store					51.75
State Compensation Ins. Fund					
Bill	02/17/2021	9013012-20	03/15/2021		398.25
Total State Compensation Ins. Fund					398.25
TOTAL					5,330.83