

Sierra County Fire Protection District #1  
Profit & Loss Budget vs. Actual  
July 1, 2023 through February 20, 2024

	Jul 1, '23 - Fe...	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>A · Tax Income</b>				
A.1 · Secured Property Tax	147,546.85	0.00	147,546.85	100.0%
A.2 · Unsecured Property Tax	6,406.56	0.00	6,406.56	100.0%
A.3 · Verdi/Long Valley Assessment	9,291.03	18,000.00	-8,708.97	51.6%
A.11 · EMS Transient OccupancyTax	20,648.66	40,000.00	-19,351.34	51.6%
A · Tax Income - Other	0.00	275,400.00	-275,400.00	0.0%
<b>Total A · Tax Income</b>	<b>183,893.10</b>	<b>333,400.00</b>	<b>-149,506.90</b>	<b>55.2%</b>
<b>C · Fire House Rent</b>				
C · Fire House Rent	1,200.00	1,200.00	0.00	100.0%
<b>D · Grant Income</b>				
D-4 · 50/50 Grant	0.00	19,995.00	-19,995.00	0.0%
<b>Total D · Grant Income</b>	<b>0.00</b>	<b>19,995.00</b>	<b>-19,995.00</b>	<b>0.0%</b>
<b>G · Interest Income</b>				
G · Interest Income	8,469.72	1,400.00	7,069.72	605.0%
<b>H · Donation Income</b>				
H · Donation Income	3,951.09	12,000.00	-8,048.91	32.9%
<b>L · Miscellaneous Income</b>				
L · Miscellaneous Income	4,486.20	200.00	4,286.20	2,243.1%
<b>M · Mitigation Fees</b>				
M · Mitigation Fees	12,028.44	20,000.00	-7,971.56	60.1%
<b>O · Transfer In From Carryover</b>				
O · Transfer In From Carryover	0.00	300,000.00	-300,000.00	0.0%
<b>Total Income</b>	<b>214,028.55</b>	<b>688,195.00</b>	<b>-474,166.45</b>	<b>31.1%</b>
<b>Gross Profit</b>	<b>214,028.55</b>	<b>688,195.00</b>	<b>-474,166.45</b>	<b>31.1%</b>
<b>Expense</b>				
<b>1.0 · General</b>				
1.1 · Professional Fees	2,690.00	7,200.00	-4,510.00	37.4%
1.2 · Clerical	22,840.00	35,000.00	-12,160.00	65.3%
1.3 · Office Expense	1,264.00	3,500.00	-2,236.00	36.1%
1.4 · Fire House Maintenance	9,433.50	18,500.00	-9,066.50	51.0%
1.6 · CSDA Membership	794.00	1,000.00	-206.00	79.4%
1.7 · Retention Incentives	827.74	3,000.00	-2,172.26	27.6%
1.8 · County Admin Fees	33,642.40	35,470.00	-1,827.60	94.8%
1.9 · Training & Personnel Services	8,640.00	12,960.00	-4,320.00	66.7%
1.10 · Miscellaneous Expense	0.00	500.00	-500.00	0.0%
<b>Total 1.0 · General</b>	<b>80,131.64</b>	<b>117,130.00</b>	<b>-36,998.36</b>	<b>68.4%</b>
<b>2.0 · Emergency Medical</b>				
2.1 · EMS Training	345.00	2,500.00	-2,155.00	13.8%
2.2 · EMS Medical Supplies	3,620.24	5,300.00	-1,679.76	68.3%
<b>Total 2.0 · Emergency Medical</b>	<b>3,965.24</b>	<b>7,800.00</b>	<b>-3,834.76</b>	<b>50.8%</b>
<b>3.0 · Communications</b>				
3.1 · Repeater Site Rental	1,980.00	0.00	1,980.00	100.0%
3.2 · Web Site	1,008.00	0.00	1,008.00	100.0%
3.3 · Communication Consulting/Repair	7,942.53	0.00	7,942.53	100.0%
3.4 · Radio & Repeater Batteries	37,086.77	0.00	37,086.77	100.0%
3.0 · Communications - Other	0.00	38,500.00	-38,500.00	0.0%
<b>Total 3.0 · Communications</b>	<b>48,017.30</b>	<b>38,500.00</b>	<b>9,517.30</b>	<b>124.7%</b>

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	Jul 1, '23 - Fe...	Budget	\$ Over Budget	% of Budget
<b>4.0 · Fire Protection</b>				
4.1 · Personal Protection Equipment	1,625.19	13,000.00	-11,374.81	12.5%
4.2 · Grant Expense				
4.203 · 50/50 Grant	39,922.76	19,995.00	19,927.76	199.7%
<b>Total 4.2 · Grant Expense</b>	39,922.76	19,995.00	19,927.76	199.7%
4.3 · Operating Supplies & Equipment	16,307.15	24,000.00	-7,692.85	67.9%
4.5 · Equipment Repair & Maintenance	5,707.87	4,500.00	1,207.87	126.8%
4.6 · Fire Training	124.43	3,000.00	-2,875.57	4.1%
4.7 · Fire Protection Verdi Long Vall	48,000.00	48,000.00	0.00	100.0%
4.8 · Fire Protection Loyalton	33,535.92	61,200.00	-27,664.08	54.8%
4.11 · Uniforms	395.48	2,000.00	-1,604.52	19.8%
<b>Total 4.0 · Fire Protection</b>	145,618.80	175,695.00	-30,076.20	82.9%
<b>5.0 · Insurance</b>				
5.1 · Workers Compensation Insur	15,350.22	0.00	15,350.22	100.0%
5.2 · Liability, Facility, Vehicle	22,227.26	0.00	22,227.26	100.0%
5.0 · Insurance - Other	0.00	52,570.00	-52,570.00	0.0%
<b>Total 5.0 · Insurance</b>	37,577.48	52,570.00	-14,992.52	71.5%
<b>6.0 · Vehicle Repair &amp; Maintenance</b>				
6.1 · Fuel	2,021.45	0.00	2,021.45	100.0%
6.2 · Labor - Vehicles	6,005.00	0.00	6,005.00	100.0%
6.3 · Parts	5,294.94	0.00	5,294.94	100.0%
6.4 · Pump Testing	1,812.00	0.00	1,812.00	100.0%
6.5 · License & Registration	839.76	0.00	839.76	100.0%
6.6 · Outside Repair Services	86.59	0.00	86.59	100.0%
6.7 · Tools Auto	272.57	0.00	272.57	100.0%
6.9 · Repair & Maint. Misc.	1.48	0.00	1.48	100.0%
6.0 · Vehicle Repair & Maintenance - ...	0.00	25,000.00	-25,000.00	0.0%
<b>Total 6.0 · Vehicle Repair &amp; Maintenance</b>	16,333.79	25,000.00	-8,666.21	65.3%
<b>7.0 · Utilities</b>				
7.1 · Electric	2,938.55	0.00	2,938.55	100.0%
7.2 · Propane	5,589.64	0.00	5,589.64	100.0%
7.3 · Water	464.24	0.00	464.24	100.0%
7.4 · Solid Waste & Groundwater	992.92	0.00	992.92	100.0%
7.5 · Telephone	754.11	0.00	754.11	100.0%
7.6 · Internet	840.00	0.00	840.00	100.0%
7.0 · Utilities - Other	0.00	26,500.00	-26,500.00	0.0%
<b>Total 7.0 · Utilities</b>	11,579.46	26,500.00	-14,920.54	43.7%
<b>8.0 · Capital Asset/Mitigation Exp</b>				
8.12 · Filippini Rd Water Storage	40,080.00	0.00	40,080.00	100.0%
8.0 · Capital Asset/Mitigation Exp - Ot...	0.00	65,000.00	-65,000.00	0.0%
<b>Total 8.0 · Capital Asset/Mitigation Exp</b>	40,080.00	65,000.00	-24,920.00	61.7%

**Sierra County Fire Protection District #1**  
**Profit & Loss Budget vs. Actual**  
 July 1, 2023 through February 20, 2024

	<u>Jul 1, '23 - Fe...</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	160,000.00	-160,000.00	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>180,000.00</u>	<u>-180,000.00</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>383,303.71</u>	<u>688,195.00</u>	<u>-304,891.29</u>	<u>55.7%</u>
<b>Net Income</b>	<u><b>-169,275.16</b></u>	<u><b>0.00</b></u>	<u><b>-169,275.16</b></u>	<u><b>100.0%</b></u>

**Sierra County Fire Protection District #1**  
**Profit & Loss Budget vs. Actual**  
 July 2023 through January 2024

	<u>Jul '23 - Jan 24</u>	<u>Budget</u>
<b>Income</b>		
<b>A · Tax Income</b>	183,893.10	333,400.00
<b>C · Fire House Rent</b>	1,200.00	1,200.00
<b>D · Grant Income</b>	0.00	19,995.00
<b>G · Interest Income</b>	8,469.72	1,400.00
<b>H · Donation Income</b>	3,951.09	12,000.00
<b>L · Miscellaneous Income</b>	4,486.20	200.00
<b>M · Mitigation Fees</b>	11,529.24	20,000.00
<b>O · Transfer In From Carryover</b>	0.00	300,000.00
<b>Total Income</b>	<u>213,529.35</u>	<u>688,195.00</u>
<b>Gross Profit</b>	213,529.35	688,195.00
<b>Expense</b>		
<b>1.0 · General</b>	75,761.64	117,130.00
<b>2.0 · Emergency Medical</b>	3,920.24	7,800.00
<b>3.0 · Communications</b>	14,204.72	38,500.00
<b>4.0 · Fire Protection</b>	130,778.58	175,695.00
<b>5.0 · Insurance</b>	35,871.90	52,570.00
<b>6.0 · Vehicle Repair &amp; Maintena...</b>	15,683.79	25,000.00
<b>7.0 · Utilities</b>	10,615.62	26,500.00
<b>8.0 · Capital Asset/Mitigation Exp</b>	40,080.00	65,000.00
<b>10.0 · Transfer to Reserves</b>	0.00	180,000.00
<b>Total Expense</b>	<u>326,916.49</u>	<u>688,195.00</u>
<b>Net Income</b>	<u><u>-113,387.14</u></u>	<u><u>0.00</u></u>

## Sierra County Fire Protection District #1

## Balance Sheet

02/20/24

As of January 31, 2024

Accrual Basis

	<u>Jan 31, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
135 · Live Oak 6 Month CD 3925	115,146.34
130 · Live Oak Savings	244,013.89
105 · Sierra County Investment Pool	201.76
110 · Wells Fargo Operating 7568	5,019.67
120 · Plumas Bank Operating	111,741.94
125 · Plumas Bank Savings	100,133.81
<b>Total Checking/Savings</b>	<u>576,257.41</u>
<b>Total Current Assets</b>	576,257.41
<b>Fixed Assets</b>	
150 · Buildings and Land	311,412.14
152 · Equipment	145,734.64
154 · Vehicles	541,055.89
160 · Accumulated Depreciation	-535,484.00
<b>Total Fixed Assets</b>	<u>462,718.67</u>
<b>TOTAL ASSETS</b>	<b><u><u>1,038,976.08</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · *Accounts Payable	5,942.54
<b>Total Accounts Payable</b>	<u>5,942.54</u>
<b>Credit Cards</b>	
6729 · US Bank CalCard	337.72
<b>Total Credit Cards</b>	<u>337.72</u>
<b>Total Current Liabilities</b>	<u>6,280.26</u>
<b>Total Liabilities</b>	6,280.26
<b>Equity</b>	
302 · Net Investment in Fixed Assets	458,021.58
306 · Capital Asset Reserve	180,000.00
307 · Mitigation Fee Reserve	30,000.00
309 · Out of District Response Reserv	20,000.00
310 · Retained Earnings	458,061.38
Net Income	-113,387.14
<b>Total Equity</b>	<u>1,032,695.82</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>1,038,976.08</u></u></b>

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02/20/24  
Accrual Basis

Sierra County Fire Protection District #1  
Banking Activity Detail  
January 1, 2024 - January 31, 2024

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>130 · Live Oak Savings</b>								
Deposit	01/31/2024			Interest	X	G · Interest Income	811.48	243,202.41
Total 130 · Live Oak Savings							811.48	244,013.89
<b>105 · Sierra County Investment Pool</b>								
Total 105 · Sierra County Investment Pool								201.76
<b>110 · Wells Fargo Operating 7568</b>								
Deposit	01/31/2024			Interest	X	G · Interest Income	0.04	5,019.63
Total 110 · Wells Fargo Operating 7568							0.04	5,019.67
<b>120 · Plumas Bank Operating</b>								
Deposit	01/08/2024			Mitigation Fee Deposit	X	M · Mitigation Fees	3,858.20	113,269.91
Deposit	01/08/2024			Deposit	X	7.4 · Solid Waste & Gro...	103.94	117,128.11
Deposit	01/15/2024			Deposit	X	M · Mitigation Fees	468.00	117,232.05
Deposit	01/15/2024			Refund of Error Deposit	X	307 · Mitigation Fee Re...	2,902.20	117,700.05
Deposit	01/15/2024			Deposit	X	L · Miscellaneous Income	3,155.00	120,602.25
Deposit	01/15/2024			Deposit	X	H · Donation Income	100.00	123,757.25
Bill Pmt -Che...	01/16/2024		High Sierra Gas	QuickBooks generated zero amount transacti...	X	20000 · *Accounts Pay...	0.00	123,857.25
Bill Pmt -Che...	01/16/2024	258	AT&T	9391059363	X	20000 · *Accounts Pay...	-83.11	123,857.25
Bill Pmt -Che...	01/16/2024	259	AT&T- Calpine	9391059370	X	20000 · *Accounts Pay...	-27.70	123,774.14
Bill Pmt -Che...	01/16/2024	260	Cascade Fire Equi...	Wildland Gear- 10 Hoods, 10 Gloves	X	20000 · *Accounts Pay...	-1,898.33	123,746.44
Bill Pmt -Che...	01/16/2024	261	City of Loyalton	Copies	X	20000 · *Accounts Pay...	-36.00	121,848.11
Bill Pmt -Che...	01/16/2024	262	High Sierra Gas	4500	X	20000 · *Accounts Pay...	-2,031.40	121,812.11
Bill Pmt -Che...	01/16/2024	247	Intermountain Disp...		X	20000 · *Accounts Pay...	-55.28	119,780.71
Bill Pmt -Che...	01/16/2024	248	Kelly Champion	January 2023	X	20000 · *Accounts Pay...	-2,800.00	119,725.43
Bill Pmt -Che...	01/16/2024	249	Mick Connolly	January Professional Services	X	20000 · *Accounts Pay...	-1,080.00	116,925.43
Bill Pmt -Che...	01/16/2024	250	O'Reilly Automotive			20000 · *Accounts Pay...	-498.63	115,845.43
Bill Pmt -Che...	01/16/2024	251	Plumas-Sierra REC		X	20000 · *Accounts Pay...	-491.43	115,346.80
Bill Pmt -Che...	01/16/2024	252	Plumas-Sierra Tele...		X	20000 · *Accounts Pay...	-120.00	114,855.37
Bill Pmt -Che...	01/16/2024	253	Rudy Hoyos (Volun...	Reimburse training/certificate fees	X	20000 · *Accounts Pay...	-89.90	114,735.37
Bill Pmt -Che...	01/16/2024	254	Rudy Hoyos Repair	January 2023 Contract Payment	X	20000 · *Accounts Pay...	-650.00	114,645.47
Bill Pmt -Che...	01/16/2024	255	Sierra Booster	12/07/23 Surplus Jeep Ad	X	20000 · *Accounts Pay...	-30.00	113,995.47
Bill Pmt -Che...	01/16/2024	256	Sierra Valley Hom...	Station Maintenance Supplies	X	20000 · *Accounts Pay...	-100.88	113,965.47
Bill Pmt -Che...	01/16/2024	257	Sierraville Public U...	12/01/23-12/31/23	X	20000 · *Accounts Pay...	-66.32	113,864.59
Bill Pmt -Che...	01/16/2024	246	State Compensatio...	Base Premium 1/15/24-2/15/24	X	20000 · *Accounts Pay...	-1,705.58	113,798.27
Bill Pmt -Che...	01/16/2024	245	US Bank	01-10-24		20000 · *Accounts Pay...	-1,550.75	112,092.69
Deposit	01/31/2024			Deposit	X	12000 · Undeposited F...	1,200.00	110,541.94
Total 120 · Plumas Bank Operating							-1,527.97	111,741.94

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02/20/24  
Accrual Basis

Sierra County Fire Protection District #1  
Banking Activity Detail  
January 1, 2024 - January 31, 2024

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>125 · Plumas Bank Savings</b>								
Deposit	01/31/2024			Interest	X	G · Interest Income	21.26	100,112.55 100,133.81
Total 125 · Plumas Bank Savings							21.26	100,133.81
<b>6729 · US Bank CalCard</b>								
Bill	01/10/2024	4866914...	US Bank	01-10-24	X	20000 · *Accounts Pay...	1,550.75	-1,550.75 0.00
Credit Card ...	01/11/2024		Cisco Webex	Annual Subscription, Remote Conference Sof...	X	1.3 · Office Expense	-144.00	-144.00
Credit Card ...	01/12/2024		Office Depot	Office Expense- Files, Folders, File Boxes	X	1.3 · Office Expense	-66.49	-210.49
Credit Card ...	01/12/2024		Office Depot	Office Expense- File Cabinet	X	1.3 · Office Expense	-107.24	-317.73
Credit Card ...	01/30/2024		Adobe	Adobe Pro Subscription	X	1.3 · Office Expense	-19.99	-337.72
Total 6729 · US Bank CalCard							1,213.03	-337.72
<b>TOTAL</b>							<b>517.84</b>	<b>460,773.35</b>

**Sierra County Fire Protection District #1**  
**Unpaid Bills Detail**  
As of February 20, 2024

Type	Date	Num	Due Date	Aging	Open Balance
<b>AT&amp;T</b>					
Bill	01/20/2024	000021150430	02/26/2024		83.41
Total AT&T					83.41
<b>AT&amp;T- Calpine</b>					
Bill	01/20/2024	000021150432	02/26/2024		27.80
Total AT&T- Calpine					27.80
<b>Banner Communications</b>					
Bill	02/16/2024	13160	03/17/2024		33,812.58
Total Banner Communications					33,812.58
<b>Calif Assoc of Mutual Water Companies</b>					
Bill	01/18/2024	03244	02/17/2024	3	100.00
Total Calif Assoc of Mutual Water Companies					100.00
<b>Cascade Fire Equipment</b>					
Bill	02/02/2024	INV9887	03/03/2024		14,840.22
Total Cascade Fire Equipment					14,840.22
<b>High Sierra Gas</b>					
Bill	01/17/2024	U032B698	02/16/2024	4	225.87
Bill	01/31/2024	E003438	02/29/2024		134.06
Bill	01/31/2024	U032B896	03/01/2024		369.83
Bill	02/07/2024	U032B974	03/08/2024		266.13
Bill	02/14/2024	U0423276	03/15/2024		697.71
Total High Sierra Gas					1,693.60
<b>Intermountain Disposal Inc.</b>					
Bill	01/31/2024	SIEFI	03/01/2024		55.28
Total Intermountain Disposal Inc.					55.28
<b>Kelly Champion</b>					
Bill	02/01/2024	02.01.24	02/15/2024	5	2,800.00
Total Kelly Champion					2,800.00
<b>Mick Connolly</b>					
Bill	02/01/2024	02.01.24	02/15/2024	5	1,080.00
Total Mick Connolly					1,080.00
<b>Mike Cory</b>					
Bill	02/01/2024	02.01.24	02/16/2024	4	45.00
Total Mike Cory					45.00
<b>O'Reilly Automotive</b>					
Bill	01/02/2024	4426124331	02/20/2024		166.52
Bill	01/16/2024	4426128543	02/20/2024		58.46
Total O'Reilly Automotive					224.98
<b>Plumas-Sierra REC</b>					
Bill	01/31/2024	17453	02/21/2024		211.97
Bill	01/31/2024	3310	02/21/2024		51.94
Bill	01/31/2024	2867	02/21/2024		221.64
Bill	01/31/2024	3656	02/21/2024		115.51
Total Plumas-Sierra REC					601.06



**Sierra County Fire Protection District #1**  
**Unpaid Bills Detail**  
As of February 20, 2024

Type	Date	Num	Due Date	Aging	Open Balance
<b>Plumas-Sierra Telecommunications</b>					
Bill	01/31/2024	65061	02/21/2024		60.00
Bill	01/31/2024	64988	02/21/2024		60.00
Total Plumas-Sierra Telecommunications					120.00
<b>Rudy Hoyos Repair</b>					
Bill	02/01/2024	02.01.24	02/15/2024	5	650.00
Total Rudy Hoyos Repair					650.00
<b>Sierraville Fuel Inc</b>					
Bill	12/31/2023	1926	01/31/2024	20	118.15
Bill	01/31/2024	01.31.24	02/29/2024		215.78
Total Sierraville Fuel Inc					333.93
<b>Sierraville Public Utilities District</b>					
Bill	01/31/2024	031	02/28/2024		66.32
Total Sierraville Public Utilities District					66.32
<b>State Compensation Ins. Fund</b>					
Bill	02/15/2024	9013012-23	03/10/2024		1,705.58
Total State Compensation Ins. Fund					1,705.58
<b>Timm Welding &amp; Fabrication</b>					
Bill	01/30/2024	164	02/09/2024	11	3,600.00
Total Timm Welding & Fabrication					3,600.00
<b>US Bank</b>					
Bill	02/12/2024	486691455552...	03/13/2024		337.72
Total US Bank					337.72
<b>Zach Pehling-PNO CPA</b>					
Bill	02/07/2024	1420	02/07/2024	13	490.00
Total Zach Pehling-PNO CPA					490.00
<b>TOTAL</b>					<b>62,667.48</b>