

**Sierra County Fire Protection District #1
Profit & Loss Budget vs. Actual**

Accrual Basis

July through December 2023

	<u>Jul - Dec 23</u>	<u>Budget</u>
Income		
A · Tax Income	183,893.10	333,400.00
C · Fire House Rent	0.00	1,200.00
D · Grant Income	0.00	19,995.00
G · Interest Income	7,142.22	1,400.00
H · Donation Income	3,851.09	12,000.00
L · Miscellaneous Income	1,331.20	200.00
M · Mitigation Fees	7,203.04	20,000.00
O · Transfer In From Carryover	0.00	300,000.00
Total Income	<u>203,420.65</u>	<u>688,195.00</u>
Gross Profit	203,420.65	688,195.00
Expense		
1.0 · General	71,518.08	117,130.00
2.0 · Emergency Medical	3,920.24	7,800.00
3.0 · Communications	14,204.72	38,500.00
4.0 · Fire Protection	80,790.35	175,695.00
5.0 · Insurance	34,066.32	52,570.00
6.0 · Vehicle Repair & Maintena...	14,500.72	25,000.00
7.0 · Utilities	8,099.84	26,500.00
8.0 · Capital Asset/Mitigation Exp	36,480.00	65,000.00
10.0 · Transfer to Reserves	0.00	180,000.00
Total Expense	<u>263,580.27</u>	<u>688,195.00</u>
Net Income	<u><u>-60,159.62</u></u>	<u><u>0.00</u></u>

Sierra County Fire Protection District #1

Balance Sheet

As of December 31, 2023

Accrual Basis

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
135 · Live Oak 6 Month CD 3925	114,651.62
130 · Live Oak Savings	243,202.41
105 · Sierra County Investment Pool	201.76
110 · Wells Fargo Operating 7568	5,019.63
120 · Plumas Bank Operating	113,269.91
125 · Plumas Bank Savings	100,112.55
Total Checking/Savings	576,457.88
Total Current Assets	576,457.88
Fixed Assets	
150 · Buildings and Land	311,412.14
152 · Equipment	145,734.64
154 · Vehicles	541,055.89
160 · Accumulated Depreciation	-535,484.00
Total Fixed Assets	462,718.67
TOTAL ASSETS	1,039,176.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	-45,395.34
Total Accounts Payable	-45,395.34
Credit Cards	
6729 · US Bank CalCard	1,550.75
Total Credit Cards	1,550.75
Total Current Liabilities	-43,844.59
Total Liabilities	-43,844.59
Equity	
302 · Net Investment in Fixed Assets	458,021.58
306 · Capital Asset Reserve	180,000.00
307 · Mitigation Fee Reserve	27,097.80
309 · Out of District Response Reserv	20,000.00
310 · Retained Earnings	458,061.38
Net Income	-60,159.62
Total Equity	1,083,021.14
TOTAL LIABILITIES & EQUITY	1,039,176.55

Sierra County Fire Protection District #1
Profit & Loss Budget vs. Actual

Accrual Basis

July 1, 2023 through January 15, 2024

	<u>Jul 1, '23 - Jan 15, 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
A · Tax Income			
A.1 · Secured Property Tax	147,546.85	0.00	147,546.85
A.2 · Unsecured Property Tax	6,406.56	0.00	6,406.56
A.3 · Verdi/Long Valley Assessment	9,291.03	18,000.00	-8,708.97
A.11 · EMS Transient OccupancyTax	20,648.66	40,000.00	-19,351.34
A · Tax Income - Other	0.00	275,400.00	-275,400.00
Total A · Tax Income	183,893.10	333,400.00	-149,506.90
C · Fire House Rent	0.00	1,200.00	-1,200.00
D · Grant Income			
D-4 · 50/50 Grant	0.00	19,995.00	-19,995.00
Total D · Grant Income	0.00	19,995.00	-19,995.00
G · Interest Income	7,142.22	1,400.00	5,742.22
H · Donation Income	3,951.09	12,000.00	-8,048.91
L · Miscellaneous Income	5,686.20	200.00	5,486.20
M · Mitigation Fees	11,529.24	20,000.00	-8,470.76
O · Transfer In From Carryover	0.00	300,000.00	-300,000.00
Total Income	212,201.85	688,195.00	-475,993.15
Gross Profit	212,201.85	688,195.00	-475,993.15
Expense			
1.0 · General			
1.1 · Professional Fees	2,200.00	7,200.00	-5,000.00
1.2 · Clerical	20,040.00	35,000.00	-14,960.00
1.3 · Office Expense	1,070.28	3,500.00	-2,429.72
1.4 · Fire House Maintenance	9,407.66	18,500.00	-9,092.34
1.6 · CSDA Membership	794.00	1,000.00	-206.00
1.7 · Retention Incentives	827.74	3,000.00	-2,172.26
1.8 · County Admin Fees	33,642.40	35,470.00	-1,827.60
1.9 · Training & Personnel Services	7,560.00	12,960.00	-5,400.00
1.10 · Miscellaneous Expense	0.00	500.00	-500.00
Total 1.0 · General	75,542.08	117,130.00	-41,587.92
2.0 · Emergency Medical			
2.1 · EMS Training	300.00	2,500.00	-2,200.00
2.2 · EMS Medical Supplies	3,620.24	5,300.00	-1,679.76
Total 2.0 · Emergency Medical	3,920.24	7,800.00	-3,879.76
3.0 · Communications			
3.1 · Repeater Site Rental	1,980.00	0.00	1,980.00
3.2 · Web Site	1,008.00	0.00	1,008.00
3.3 · Communication Consulting/Repair	7,942.53	0.00	7,942.53
3.4 · Radio & Repeater Batteries	3,274.19	0.00	3,274.19
3.0 · Communications - Other	0.00	38,500.00	-38,500.00
Total 3.0 · Communications	14,204.72	38,500.00	-24,295.28

Sierra County Fire Protection District #1
Profit & Loss Budget vs. Actual

Accrual Basis

July 1, 2023 through January 15, 2024

	<u>Jul 1, '23 - Jan 15, 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
4.0 · Fire Protection			
4.1 · Personal Protection Equipment	1,625.19	13,000.00	-11,374.81
4.2 · Grant Expense			
4.203 · 50/50 Grant	39,922.76	19,995.00	19,927.76
Total 4.2 · Grant Expense	39,922.76	19,995.00	19,927.76
4.3 · Operating Supplies & Equipment	1,466.93	24,000.00	-22,533.07
4.5 · Equipment Repair & Maintenance	5,707.87	4,500.00	1,207.87
4.6 · Fire Training	34.53	3,000.00	-2,965.47
4.7 · Fire Protection Verdi Long Vall	48,000.00	48,000.00	0.00
4.8 · Fire Protection Loyalton	33,535.92	61,200.00	-27,664.08
4.11 · Uniforms	395.48	2,000.00	-1,604.52
Total 4.0 · Fire Protection	130,688.68	175,695.00	-45,006.32
5.0 · Insurance	35,771.90	52,570.00	-16,798.10
6.0 · Vehicle Repair & Maintenance	15,150.72	25,000.00	-9,849.28
7.0 · Utilities	8,931.99	26,500.00	-17,568.01
8.0 · Capital Asset/Mitigation Exp			
8.12 · Filippini Rd Water Storage	36,480.00	0.00	36,480.00
8.0 · Capital Asset/Mitigation Exp - Ot...	0.00	65,000.00	-65,000.00
Total 8.0 · Capital Asset/Mitigation Exp	36,480.00	65,000.00	-28,520.00
10.0 · Transfer to Reserves			
10.1 · Transfer to Capital Reserve	0.00	160,000.00	-160,000.00
10.3 · Transfer to Prepayment Reserve	0.00	20,000.00	-20,000.00
Total 10.0 · Transfer to Reserves	0.00	180,000.00	-180,000.00
Total Expense	320,690.33	688,195.00	-367,504.67
Net Income	-108,488.48	0.00	-108,488.48

Sierra County Fire Protection District #1
Unpaid Bills Detail
As of January 15, 2024

Type	Date	Num	Due Date	Aging	Open Balance
AT&T					
Bill	12/20/2023	000021003318	01/26/2024		83.11
Total AT&T					83.11
AT&T- Calpine					
Bill	12/20/2023	000021003320	01/26/2024		27.70
Total AT&T- Calpine					27.70
Cascade Fire Equipment					
Bill	01/10/2024	INV9556	02/09/2024		1,898.33
Total Cascade Fire Equipment					1,898.33
City of Loyalton					
Bill	12/19/2023	12.19.23	01/18/2024		36.00
Total City of Loyalton					36.00
High Sierra Gas					
Bill	12/26/2023	U0019311	01/31/2024		504.89
Bill	12/26/2023	U0019307	01/31/2024		344.72
Bill	12/19/2023	U032B311	01/31/2024		245.70
Bill	01/10/2024	U0019527	02/09/2024		733.09
Bill	01/10/2024	U0019538	02/09/2024		203.00
Total High Sierra Gas					2,031.40
Intermountain Disposal Inc.					
Bill	12/31/2023	77580	01/30/2024		55.28
Total Intermountain Disposal Inc.					55.28
Kelly Champion					
Bill	01/01/2024	01.01.24	01/16/2024		2,800.00
Total Kelly Champion					2,800.00
Mick Connolly					
Bill	01/01/2024	01.01.24	01/16/2024		1,080.00
Total Mick Connolly					1,080.00
O'Reilly Automotive					
Bill	12/20/2023	4426121646	01/20/2024		159.37
Bill	12/15/2023	4426120272	01/20/2024		337.78
Bill	11/28/2023	SC044140486	01/20/2024		1.48
Total O'Reilly Automotive					498.63
Plumas-Sierra REC					
Bill	12/29/2023	3656	01/21/2024		124.85
Bill	12/29/2023	2867	01/21/2024		215.31
Bill	12/29/2023	3310	01/21/2024		51.94
Bill	12/29/2023	17453	01/21/2024		99.33
Total Plumas-Sierra REC					491.43
Plumas-Sierra Telecommunications					
Bill	12/29/2023	64988	01/21/2024		60.00
Bill	12/29/2023	65061	01/21/2024		60.00
Total Plumas-Sierra Telecommunications					120.00
Rudy Hoyos Repair					
Bill	01/01/2024	01.01.24	01/15/2024		650.00
Total Rudy Hoyos Repair					650.00

**Sierra County Fire Protection District #1
Unpaid Bills Detail
As of January 15, 2024**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Due Date</u>	<u>Aging</u>	<u>Open Balance</u>
Sierra Booster					
Bill	12/25/2023	723	01/10/2024	5	30.00
Total Sierra Booster					30.00
Sierra Valley Home Center					
Bill	11/27/2023	219059	12/10/2023	36	100.88
Total Sierra Valley Home Center					100.88
Sierraville Public Utilities District					
Bill	12/31/2023	031	01/30/2024		66.32
Total Sierraville Public Utilities District					66.32
State Compensation Ins. Fund					
Bill	01/15/2024	9013012-23	02/09/2024		1,705.58
Total State Compensation Ins. Fund					1,705.58
US Bank					
Bill	01/10/2024	4866914555526...	02/09/2024		1,550.75
Total US Bank					1,550.75
TOTAL					13,225.41

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Accrual Basis

Sierra County Fire Protection District #1
Account QuickReport
July 1, 2023 through January 16, 2024

Type	Date	Num	Name	Memo	Amount
307 · Mitigation Fee Reserve					
Deposit	12/26/2023	145558	Sierra County Tax Collector	Less Prior Years Fire Mitigation Fees- To be reversed, done in error	-2,902.20
Deposit	01/15/2024	145726	Sierra County Tax Collector	Refund of error 12/26/23 deposit	2,902.20
Total 307 · Mitigation Fee Reserve					0.00
M · Mitigation Fees					
Deposit	10/06/2023	1161	Sierra Co Dept of Planning and Building	Sierra Brooks- Vannucci, 973 Sierra Brooks Dr MF Home	3,567.20
Deposit	12/15/2023	2074	Sierra Co Dept of Planning and Building	Calpine- Edwards, Calpine Ave Covered Deck	391.04
Deposit	12/15/2023	1671	Sierra Co Dept of Planning and Building	Calpine- Forsythe, Westside Rd A-23, Addition to Barn	3,244.80
Deposit	01/08/2024	122	Sierra Co Dept of Planning and Building	Sierra Brooks- R Home, Round Up Residence/Attached Garage	3,858.20
Deposit	01/15/2024	99103	Sierra Co Dept of Planning and Building	Sierraville- Neuffer, Lemmon Canyon Rd, Generator Shed	468.00
Total M · Mitigation Fees					11,529.24
TOTAL					11,529.24