

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

Accrual Basis

July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget
<b>Income</b>			
<b>A · Tax Income</b>			
A.1 · Secured Property Tax	147,546.85		
A.2 · Unsecured Property Tax	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
<b>Total A · Tax Income</b>	<b>183,893.10</b>	<b>333,400.00</b>	<b>-149,506.90</b>
<b>C · Fire House Rent</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>0.00</b>
<b>D · Grant Income</b>	<b>0.00</b>	<b>19,995.00</b>	<b>-19,995.00</b>
<b>G · Interest Income</b>	<b>8,489.61</b>	<b>1,400.00</b>	<b>7,089.61</b>
<b>H · Donation Income</b>	<b>3,951.09</b>	<b>12,000.00</b>	<b>-8,048.91</b>
<b>L · Miscellaneous Income</b>	<b>4,486.20</b>	<b>200.00</b>	<b>4,286.20</b>
<b>M · Mitigation Fees</b>	<b>12,028.44</b>	<b>20,000.00</b>	<b>-7,971.56</b>
<b>O · Transfer In From Carryover</b>	<b>0.00</b>	<b>300,000.00</b>	<b>-300,000.00</b>
<b>Total Income</b>	<b>214,048.44</b>	<b>688,195.00</b>	<b>-474,146.56</b>
<b>Gross Profit</b>	<b>214,048.44</b>	<b>688,195.00</b>	<b>-474,146.56</b>
<b>Expense</b>			
<b>1.0 · General</b>			
1.1 · Professional Fees	2,690.00	7,200.00	-4,510.00
1.2 · Clerical	22,840.00	35,000.00	-12,160.00
1.3 · Office Expense	1,729.00	3,500.00	-1,771.00
1.4 · Fire House Maintenance	9,433.50	18,500.00	-9,066.50
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	8,640.00	12,960.00	-4,320.00
1.10 · Miscellaneous Expense	0.00	500.00	-500.00
<b>Total 1.0 · General</b>	<b>80,596.64</b>	<b>117,130.00</b>	<b>-36,533.36</b>
<b>2.0 · Emergency Medical</b>			
2.1 · EMS Training	414.99	2,500.00	-2,085.01
2.2 · EMS Medical Supplies	3,620.24	5,300.00	-1,679.76
<b>Total 2.0 · Emergency Medical</b>	<b>4,035.23</b>	<b>7,800.00</b>	<b>-3,764.77</b>
<b>3.0 · Communications</b>			
3.1 · Repeater Site Rental	1,980.00		
3.2 · Web Site	1,008.00		
3.3 · Communication Consulting/R...	7,942.53		
3.4 · Radio & Repeater Batteries	37,086.77		
3.0 · Communications - Other	0.00	38,500.00	-38,500.00
<b>Total 3.0 · Communications</b>	<b>48,017.30</b>	<b>38,500.00</b>	<b>9,517.30</b>
<b>4.0 · Fire Protection</b>			
4.1 · Personal Protection Equipment	1,625.19	13,000.00	-11,374.81
4.2 · Grant Expense	39,922.76	19,995.00	19,927.76

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4.3 · Operating Supplies & Equipm...	16,307.15	24,000.00	-7,692.85
4.5 · Equipment Repair & Maintena...	5,707.87	4,500.00	1,207.87
4.6 · Fire Training	124.43	3,000.00	-2,875.57
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
4.9 · Fire Labor			
4.997 · Volunteer Response Stipe...	720.00		
<b>Total 4.9 · Fire Labor</b>	<b>720.00</b>		
4.11 · Uniforms	395.48	2,000.00	-1,604.52
<b>Total 4.0 · Fire Protection</b>	<b>146,338.80</b>	<b>175,695.00</b>	<b>-29,356.20</b>
5.0 · Insurance	37,577.48	52,570.00	-14,992.52
6.0 · Vehicle Repair & Maintenance	16,333.79	25,000.00	-8,666.21
7.0 · Utilities	13,169.17	26,500.00	-13,330.83
8.0 · Capital Asset/Mitigation Exp	40,080.00	65,000.00	-24,920.00
10.0 · Transfer to Reserves	0.00	180,000.00	-180,000.00
<b>Total Expense</b>	<b>386,148.41</b>	<b>688,195.00</b>	<b>-302,046.59</b>
<b>Net Income</b>	<b>-172,099.97</b>	<b>0.00</b>	<b>-172,099.97</b>

# Sierra County Fire Protection District #1

## Balance Sheet

As of February 29, 2024

Accrual Basis

	Feb 29, 24
<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	49,573.66
125 · Plumas Bank Savings	100,153.70
<b>Total Checking/Savings</b>	514,109.02
<b>Total Current Assets</b>	514,109.02
<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>	462,718.67
<b>TOTAL ASSETS</b>	<b>976,827.69</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · *Accounts Payable	2,844.70
<b>Total Accounts Payable</b>	2,844.70
<b>Total Current Liabilities</b>	2,844.70
<b>Total Liabilities</b>	2,844.70
<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	-172,099.97
<b>Total Equity</b>	973,982.99
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>976,827.69</b>

**Sierra County Fire Protection District #1**  
**Unpaid Bills Detail**  
As of March 19, 2024

Type	Date	Num	Due Date	Aging	Open Balance
<b>AT&amp;T</b>					
Bill	02/20/2024	000021297702	03/28/2024		83.38
Total AT&T					83.38
<b>AT&amp;T- Calpine</b>					
Bill	11/20/2023	000020856283	12/27/2023	83	2.03
Bill	02/20/2024	000021297704	03/28/2024		27.79
Total AT&T- Calpine					29.82
<b>Ben Edwards</b>					
Bill	03/07/2024	03.07.24	03/19/2024		45.00
Bill	01/18/2024	01.18.24	03/19/2024		120.00
Total Ben Edwards					165.00
<b>High Sierra Gas</b>					
Bill	02/14/2024	U0423276	03/15/2024	4	697.71
Bill	03/06/2024	U0019974	04/05/2024		628.17
Bill	03/07/2024	U0019988	04/06/2024		331.10
Total High Sierra Gas					1,656.98
<b>Intermountain Disposal Inc.</b>					
Bill	02/29/2024	78053	03/30/2024		55.28
Total Intermountain Disposal Inc.					55.28
<b>Jeanne Klose</b>					
Bill	01/18/2024	01.18.24	03/19/2024		30.00
Total Jeanne Klose					30.00
<b>Keith Mullin</b>					
Bill	03/02/2024	03.02.24	03/19/2024		44.50
Total Keith Mullin					44.50
<b>Kelly Champion</b>					
Bill	03/01/2024	03.01.24	03/15/2024	4	2,800.00
Total Kelly Champion					2,800.00
<b>Mick Connolly</b>					
Bill	03/01/2024	03.01.24	03/15/2024	4	1,080.00
Bill	01/18/2024	01.18.24	03/19/2024		240.00
Total Mick Connolly					1,320.00
<b>Mike Cory</b>					
Bill	02/18/2024	02.18.24	03/19/2024		69.99
Total Mike Cory					69.99
<b>Pat Blide</b>					
Bill	01/18/2024	01.18.24	03/19/2024		30.00
Total Pat Blide					30.00
<b>Plumas-Sierra REC</b>					
Bill	02/29/2024	3310	03/21/2024		51.94
Bill	02/29/2024	2867	03/21/2024		274.71
Bill	02/29/2024	3656	03/21/2024		111.41
Bill	02/29/2024	17453	03/21/2024		165.46
Total Plumas-Sierra REC					603.52

**Sierra County Fire Protection District #1**  
**Unpaid Bills Detail**  
As of March 19, 2024

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Due Date</u>	<u>Aging</u>	<u>Open Balance</u>
<b>Plumas-Sierra Telecommunications</b>					
Bill	02/29/2024	64988	03/21/2024		60.00
Bill	02/29/2024	65061	03/21/2024		60.00
Total Plumas-Sierra Telecommunications					120.00
<b>Rudy Hoyos (Volunteer)</b>					
Bill	01/18/2024	01.18.24	03/19/2024		120.00
Total Rudy Hoyos (Volunteer)					120.00
<b>Rudy Hoyos Repair</b>					
Bill	03/01/2024	03.01.24	03/15/2024	4	650.00
Total Rudy Hoyos Repair					650.00
<b>Ryan Solberg</b>					
Bill	01/18/2024	01.18.24	03/19/2024		30.00
Total Ryan Solberg					30.00
<b>Serenity Enriquez</b>					
Bill	01/18/2024	01.18.24	03/19/2024		150.00
Total Serenity Enriquez					150.00
<b>Sierra Booster</b>					
Bill	02/29/2024	857	03/15/2024	4	465.00
Total Sierra Booster					465.00
<b>State Compensation Ins. Fund</b>					
Bill	03/15/2024	9013012-23	04/15/2024		1,705.58
Total State Compensation Ins. Fund					1,705.58
<b>TOTAL</b>					<b>10,129.05</b>