

FINANCIAL STATEMENT

1. Review of 24/25 budget
 - EMS Supplies purchased FYE 24 \$14,195
2. July 1, 2023 through June 30, 2024 Budget vs Actual
 - Still working to close the books, waiting for final tax payment
3. July 1, 2024 through July 31, 2024 Budget vs Actual
 - Collapsed report provided due to lack of activity being just one month into budget cycle
4. Balance Sheet as of July 31, 2024
 - Closed Wells Fargo checking
5. June 2024 Banking Activity
6. July 2024 Banking Activity
 - Noted increase in purchase activity due to repositioning
7. Bills to Pay
 - Increased credit card limits to accommodate purchase needs, paid 2x by phone. Paid work comp online due to timing of bill receipt
8. OES Preposition Volunteer Labor Prepayments
 - Total of 6 events to date (5 shown on report)
9. Review of policy regarding preposition advance payments
10. Update on fire mitigation fees collected

SIERRA COUNTY FIRE PROTECTION DISTRICT #1

2024/2025 BUDGET - Adopted June 18, 2024

	FYE 2024 ORIGINAL BUDGET	FYE 2024 ACTUAL (Data Not Available Yet- Estimated)	FYE 2025 ORIGINAL BUDGET	FYE 2025 Budget Assumptions
REVENUE				
1 PROPERTY TAXES	275,400	290,478	296,288	Estimated 2% increase
2 VERDI/LONG VALLEY ASSESSMENT FEE	18,000	18,000	18,000	
3 TAX INCOME - TIMBER YIELD	-	-	-	
4 TRANSIENT OCCUPANCY TAX	40,000	36,000	35,000	
5 EMERGENCY INCIDENT REIMBURSEMENTS	-	6,022	-	
6 RENTS	1,200	1,200	1,200	
7 GRANTS- 50/50	19,995	19,995	-	
8 INTEREST	1,400	13,090	12,000	
9 MITIGATION FEES	20,000	18,542	18,000	
10 DONATIONS	12,000	3,951	5,000	
11 MISCELLANEOUS	200	4,822	200	
12 ACCOUNT TRANSFER-GENERAL CARRYOVER	300,000	345,701	78,461	Transfer from reserve to balance
13 ACCOUNT TRANSFER- GRANT CARRYOVER				
14 ACCOUNT TRANSFER - MITIGATION			1,500	To cover Dearwater project
TOTAL REVENUE	\$ 688,195	\$ 757,802	\$ 465,649	
12 PROFESSIONAL FEES	7,200	7,200	7,500	Projected increase
13 CLERICAL	35,000	35,000	35,600	Projected increase
14 CONTRACT TRNG./PRSNEL RETENTION	12,960	12,960	12,960	
15 OFFICE EXPENSE	3,500	3,500	3,500	Storage/meeting room improvement
16 FACILITY MAINTENANCE	18,500	18,500	23,500	Small Sattley generator
17 MEMBERSHIPS	1,000	1,000	1,000	
18 RETENTION INCENTIVES	3,000	3,000	3,000	
19 COUNTY TAX ADMINISTRATION	35,470	35,470	36,100	Estimated 2% increase
20 MISCELLANEOUS	500	500	500	
21 EMS TRAINING	2,500	2,500	2,500	
22 EMS SUPPLIES	5,300	5,300	17,500	Carryover planned purchases
23 COMMUNICATIONS	38,500	48,860	38,500	Radios investment
24 PERSONAL PROTECTION EQUIPMENT	13,000	2,000	20,000	PPE investment
25 GRANT EXPENSE-PPE	19,995	19,995	-	
26 MISC. EQUIPMENT & SUPPLIES	24,000	20,000	8,000	No planned purchases, gas detectors?
27 EQUIP. REPAIR & MAINTENANCE	4,500	4,500	5,719	
28 FIRE TRAINING	3,000	3,000	3,000	
29 FIRE PROTECTION-VERDI/LONG VALLEY	48,000	48,000	48,000	
30 FIRE PROTECTION-LOYALTON	61,200	61,200	62,400	Estimated 2% increase
31 FIRE LABOR/VOLUNTEER RESPONSE	-	2,610	5,000	Projected increase
32 FIRE PROTECTION-UNIFORMS	2,000	2,000	2,000	
33 INSURANCE	52,570	52,570	57,950	Projected increase
34 VEHICLE REPAIR & MAINTENANCE	25,000	25,000	27,900	Tires for brush trucks
35 UTILITIES	26,500	20,500	24,000	
36 CAPITAL EQUIPMENT-PAYMENT	-	-	-	
37 CAPITAL EXPENSE-GRANT	-	-	-	
38 CAPTIAL EXPENSE-GENERAL	15,000.00	15,000.00	-	
39 MITIGATION EXPENSE	50,000.00	40,080.00	19,520.00	Dearwater Field underground storage tank
40 RESERVE TRANSFER Capital Asset	160,000.00	160,000.00	-	
41 RESERVE TRANSFER Prepayments	20,000.00	20,000.00	-	For out-of-district response
TOTAL EXPENSE	\$ 688,195	\$ 670,245	\$ 465,649	
	\$ -	\$ 87,557	\$ -	

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

	<u>Jul '23 - Jun ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
A · Tax Income	298,832.44	333,400.00	-34,567.56
B · Fire Income	6,022.48		
C · Fire House Rent	1,200.00	1,200.00	0.00
D · Grant Income	20,191.00	19,995.00	196.00
G · Interest Income	15,102.63	1,400.00	13,702.63
H · Donation Income	3,951.09	12,000.00	-8,048.91
L · Miscellaneous Income	4,586.20	200.00	4,386.20
M · Mitigation Fees	20,313.04	20,000.00	313.04
N · Transfer in From Mitigation Res	0.00	0.00	0.00
O · Transfer In From Carryover	0.00	300,000.00	-300,000.00
Total Income	<u>370,198.88</u>	<u>688,195.00</u>	<u>-317,996.12</u>
Gross Profit	370,198.88	688,195.00	-317,996.12
Expense			
1.0 · General	101,349.83	117,130.00	-15,780.17
2.0 · Emergency Medical	14,995.43	7,800.00	7,195.43
3.0 · Communications	48,859.43	38,500.00	10,359.43
4.0 · Fire Protection	174,498.18	175,695.00	-1,196.82
5.0 · Insurance	55,374.89	52,570.00	2,804.89
6.0 · Vehicle Repair & Maintenance	21,276.93	25,000.00	-3,723.07
7.0 · Utilities	17,692.20	26,500.00	-8,807.80
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
Total Expense	<u>474,126.89</u>	<u>688,195.00</u>	<u>-214,068.11</u>
Net Income	<u>-103,928.01</u>	<u>0.00</u>	<u>-103,928.01</u>

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Accrual Basis

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

	<u>Jul 24</u>	<u>Budget</u>	<u>\$ Over Budg...</u>
Income			
A · Tax Income	0.00	349,288.00	-349,288.00
C · Fire House Rent	0.00	1,200.00	-1,200.00
G · Interest Income	1,346.56	12,000.00	-10,653.44
H · Donation Income	0.00	5,000.00	-5,000.00
L · Miscellaneous Income	0.00	200.00	-200.00
M · Mitigation Fees	3,065.28	18,000.00	-14,934.72
N · Transfer in From Mitigation Res	0.00	1,500.00	-1,500.00
O · Transfer In From Carryover	0.00	87,557.00	-87,557.00
Total Income	<u>4,411.84</u>	<u>474,745.00</u>	<u>-470,333.16</u>
Gross Profit	4,411.84	474,745.00	-470,333.16
Expense			
1.0 · General	7,239.87	123,660.00	-116,420.13
2.0 · Emergency Medical	898.34	20,000.00	-19,101.66
3.0 · Communications	2,260.39	38,500.00	-36,239.61
4.0 · Fire Protection	8,590.15	154,119.00	-145,528.85
5.0 · Insurance	-1,901.28	57,950.00	-59,851.28
6.0 · Vehicle Repair & Maintenance	2,797.18	27,900.00	-25,102.82
7.0 · Utilities	1,149.84	24,000.00	-22,850.16
8.0 · Capital Asset/Mitigation Exp	0.00	19,520.00	-19,520.00
Total Expense	<u>21,034.49</u>	<u>465,649.00</u>	<u>-444,614.51</u>
Net Income	<u><u>-16,622.65</u></u>	<u><u>9,096.00</u></u>	<u><u>-25,718.65</u></u>

Sierra County Fire Protection District #1

08/19/24

Balance Sheet

Accrual Basis

As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
135 · Live Oak 6 Month CD 3925	118,054.84
130 · Live Oak Savings	248,832.98
105 · Sierra County Investment Pool	201.76
110 · Wells Fargo Operating 7568	0.03
120 · Plumas Bank Operating	83,198.90
125 · Plumas Bank Savings	100,258.72
Total Checking/Savings	<u>550,547.23</u>
Other Current Assets	
145 · Prepaid Expense	26,357.26
Total Other Current Assets	<u>26,357.26</u>
Total Current Assets	<u>576,904.49</u>
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	<u>462,718.67</u>
TOTAL ASSETS	<u><u>1,039,623.16</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	9,864.56
Total Accounts Payable	<u>9,864.56</u>
Credit Cards	
6729 · US Bank CalCard	4,226.30
Total Credit Cards	<u>4,226.30</u>
Total Current Liabilities	<u>14,090.86</u>
Total Liabilities	<u>14,090.86</u>
Equity	
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	354,133.37
Net Income	-16,622.65
Total Equity	<u>1,025,532.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,039,623.16</u></u>

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Accrual Basis

Sierra County Fire Protection District #1
Banking Activity Detail
June 1, 2024 - June 30, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
130 · Live Oak Savings							
Deposit	06/30/2024			Interest	G · Interest Income	798.19	247,207.28
							248,005.47
Total 130 · Live Oak Savings						798.19	248,005.47
105 · Sierra County Investment Pool							
Total 105 · Sierra County Investment Pool							201.76
							201.76
110 · Wells Fargo Operating 7568							
Deposit	06/30/2024			Interest	G · Interest Income	0.04	5,019.84
Total 110 · Wells Fargo Operating 7568						0.04	5,019.88
120 · Plumas Bank Operating							
Check	06/10/2024		State Compensation Ins. F...	Policy 5/15/24-5/15/25	-SPLIT-	-2,065.68	83,830.93
Deposit	06/11/2024			Deposit	M · Mitigation Fees	1,771.20	81,765.25
Bill Pmt -Check	06/18/2024	357	AT&T	9391059363	20000 · *Accounts Payable	-82.69	83,536.45
Bill Pmt -Check	06/18/2024	358	AT&T- Calpine	9391059370	20000 · *Accounts Payable	-27.56	83,453.76
Bill Pmt -Check	06/18/2024	359	City of Loyalton	Copies	20000 · *Accounts Payable	-17.60	83,426.20
Bill Pmt -Check	06/18/2024	360	Kelly Champion		20000 · *Accounts Payable	-3,255.50	80,153.10
Bill Pmt -Check	06/18/2024	361	Mick Connolly	June Professional Services	20000 · *Accounts Payable	-1,080.00	79,073.10
Bill Pmt -Check	06/18/2024	362	O'Reilly Automotive		20000 · *Accounts Payable	-3.58	79,069.52
Bill Pmt -Check	06/18/2024	363	Plumas-Sierra REC		20000 · *Accounts Payable	-391.80	78,677.72
Bill Pmt -Check	06/18/2024	364	Plumas-Sierra Telecommu...		20000 · *Accounts Payable	-120.00	78,557.72
Bill Pmt -Check	06/18/2024	365	Rudy Hoyos Repair	June 2024 Contract Payment	20000 · *Accounts Payable	-650.00	77,907.72
Bill Pmt -Check	06/18/2024	366	Sierra Valley Home Center		20000 · *Accounts Payable	-305.05	77,602.67
Bill Pmt -Check	06/18/2024	367	Sierraville Fuel Inc	VOID: \$374.32, Lost in mail PO closed	20000 · *Accounts Payable	0.00	77,602.67
Bill Pmt -Check	06/18/2024	368	Sierraville Public Utilities D...	05/01/24-05/31/24	20000 · *Accounts Payable	-66.32	77,536.35
Bill Pmt -Check	06/18/2024	369	US Bank	6-10-2024	20000 · *Accounts Payable	-996.28	76,540.07
Deposit	06/20/2024			Deposit	D-4 · 50/50 Grant	19,955.00	96,495.07
Total 120 · Plumas Bank Operating						12,664.14	96,495.07
125 · Plumas Bank Savings							
Deposit	06/30/2024			Interest	G · Interest Income	20.59	100,216.84
Total 125 · Plumas Bank Savings						20.59	100,237.43

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Sierra County Fire Protection District #1
Banking Activity Detail
 June 1, 2024 - June 30, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
6729 · US Bank CalCard							-935.53
Credit Card Char...	06/01/2024		Smithneck Farms	Meals	4.998 · Meals	-46.50	-982.03
Credit Card Char...	06/01/2024		Smithneck Farms	Meals	4.998 · Meals	-14.25	-996.28
Bill	06/10/2024	486...	US Bank	6-10-2024	20000 · *Accounts Payable	996.28	0.00
Credit Card Char...	06/27/2024		Honest Medical	EMS Supplies	2.2 · EMS Medical Supplies	-88.94	-88.94
Credit Card Char...	06/28/2024		Amazon.com	EMS Supplies	2.2 · EMS Medical Supplies	-1,344.92	-1,433.86
Credit Card Char...	06/28/2024		Amazon.com	EMS Supplies	2.2 · EMS Medical Supplies	-27.87	-1,461.73
Credit Card Char...	06/29/2024		Adobe	Adobe Pro Subscription	1.3 · Office Expense	-19.99	-1,481.72
Total 6729 · US Bank CalCard						-546.19	-1,481.72
TOTAL						<u>12,936.77</u>	<u>448,477.89</u>

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Accrual Basis

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
130 · Live Oak Savings							248,005.47
Deposit	07/31/2024			Interest	G · Interest Income	827.51	248,832.98
Total 130 · Live Oak Savings						827.51	248,832.98
105 · Sierra County Investment Pool							201.76
Total 105 · Sierra County Investment Pool							201.76
110 · Wells Fargo Operating 7568							5,019.88
Check	07/15/2024	7818	Sierra County Fire Protectio...	To zero and close WF checking 7568	120 · Plumas Bank Oper...	-5,019.88	0.00
Deposit	07/31/2024			Interest	G · Interest Income	0.03	0.03
Total 110 · Wells Fargo Operating 7568						-5,019.85	0.03
120 · Plumas Bank Operating							96,495.07
Deposit	07/14/2024			Deposit	M · Mitigation Fees	988.80	97,483.87
Bill Pmt -Check	07/14/2024		State Compensation Ins. Fu...	5/15/24-5/15/25	20000 · *Accounts Payable	-1,196.83	96,287.04
Check	07/15/2024	7818	Sierra County Fire Protectio...	To zero and close WF checking 7568	110 · Wells Fargo Operat...	5,019.88	101,306.92
Bill Pmt -Check	07/15/2024	370	AT&T	9391059363	20000 · *Accounts Payable	-82.69	101,224.23
Bill Pmt -Check	07/15/2024	371	AT&T- Calpine	9391059370	20000 · *Accounts Payable	-27.56	101,196.67
Bill Pmt -Check	07/15/2024	372	Eastern Plumas Health Care	Medical Supplies	20000 · *Accounts Payable	-175.00	101,021.67
Bill Pmt -Check	07/15/2024	373	Intermountain Disposal Inc.		20000 · *Accounts Payable	-110.56	100,911.11
Bill Pmt -Check	07/15/2024	374	Kelly Champion	July 2024	20000 · *Accounts Payable	-2,800.00	98,111.11
Bill Pmt -Check	07/15/2024	375	LiveActionSafety.com	Medical Supplies	20000 · *Accounts Payable	-9,113.42	88,997.69
Bill Pmt -Check	07/15/2024	376	Max Barasso	Reimburse White's Wildland Fire Boots	20000 · *Accounts Payable	-656.36	88,341.33
Bill Pmt -Check	07/15/2024	377	Mick Connolly	July Professional Services	20000 · *Accounts Payable	-1,080.00	87,261.33
Bill Pmt -Check	07/15/2024	378	O'Reilly Automotive		20000 · *Accounts Payable	-233.17	87,028.16
Bill Pmt -Check	07/15/2024	379	Rudy Hoyos Repair	July 2024 Contract Payment	20000 · *Accounts Payable	-650.00	86,378.16
Bill Pmt -Check	07/15/2024	380	Sierraville Fuel Inc		20000 · *Accounts Payable	-684.73	85,693.43
Bill Pmt -Check	07/15/2024	381	Sierraville Public Utilities Dis...	6/1/24-6/30/24	20000 · *Accounts Payable	-66.32	85,627.11
Bill Pmt -Check	07/15/2024	382	State Compensation Ins. Fu...	5/15/24-5/15/25	20000 · *Accounts Payable	-1,196.83	84,430.28
Bill Pmt -Check	07/15/2024	383	Streamline/Digital Deployeme...	07/01/2024-07/01/2025 Website Service	20000 · *Accounts Payable	-1,008.00	83,422.28
Check	07/15/2024	384	US Bank	VOID: 7-10-24 Paid by Phone	6729 · US Bank CalCard	0.00	83,422.28
Deposit	07/23/2024			Deposit	M · Mitigation Fees	2,076.48	85,498.76
Check	07/25/2024		US Bank	Phone Payment on Account	6729 · US Bank CalCard	-5,397.97	80,100.79
Deposit	07/31/2024			Deposit	5.1 · Workers Compensa...	3,098.11	83,198.90
Total 120 · Plumas Bank Operating						-13,296.17	83,198.90
125 · Plumas Bank Savings							100,237.43
Deposit	07/31/2024			Interest	G · Interest Income	21.29	100,258.72
Total 125 · Plumas Bank Savings						21.29	100,258.72

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Accrual Basis

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
6729 · US Bank CalCard							
Credit Card Cha...	07/10/2024		Amazon.com	Surge Protector Power Strip	3.4 · Radio & Repeater B...	-30.37	-1,481.72
Credit Card Cha...	07/11/2024		Western Nevada Supply	Fittings for Fillipini FIII Site	4.3 · Operating Supplies ...	-184.72	-1,512.09
Credit Card Cha...	07/11/2024		Amazon.com	Medical Supplies	2.2 · EMS Medical Suppli...	-209.70	-1,906.51
Credit Card Cha...	07/12/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-9.38	-1,915.89
Credit Card Cha...	07/12/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-12.08	-1,927.97
Credit Card Cha...	07/12/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-21.98	-1,949.95
Credit Card Cha...	07/12/2024		Los Dos Hermanos	Prepo Meals	4.910 · Preposition Meals	-140.45	-2,090.40
Credit Card Cha...	07/12/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-80.00	-2,170.40
Credit Card Cha...	07/13/2024		The Farmhouse	Prepo Meals	4.910 · Preposition Meals	-147.60	-2,318.00
Credit Card Cha...	07/13/2024		Sierra Valley Home Center		1.4 · Fire House Mainten...	-156.40	-2,474.40
Credit Card Cha...	07/13/2024		Sierra Valley Home Center		1.4 · Fire House Mainten...	-18.53	-2,492.93
Credit Card Cha...	07/13/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-65.50	-2,558.43
Credit Card Cha...	07/14/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-62.10	-2,620.53
Credit Card Cha...	07/14/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-89.12	-2,709.65
Credit Card Cha...	07/14/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-106.57	-2,816.22
Credit Card Cha...	07/14/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-8.08	-2,824.30
Credit Card Cha...	07/14/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-68.60	-2,892.90
Credit Card Cha...	07/14/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-150.00	-3,042.90
Credit Card Cha...	07/14/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-222.22	-3,265.12
Check	07/15/2024	384	US Bank	VOID: 7-10-24 Paid by Phone	120 · Plumas Bank Oper...	0.00	-3,265.12
Credit Card Cha...	07/15/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-56.06	-3,321.18
Credit Card Cha...	07/15/2024		Amazon.com	Radio Antenna Adapter	3.4 · Radio & Repeater B...	-10.71	-3,331.89
Credit Card Cha...	07/19/2024		Calif Industrial Rubber	Adapters, Fittings	4.3 · Operating Supplies ...	-993.91	-4,325.80
Credit Card Cha...	07/20/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-56.35	-4,382.15
Credit Card Cha...	07/20/2024		The Philosophy Cafe	Prepo Meals	4.910 · Preposition Meals	-38.62	-4,420.77
Credit Card Cha...	07/20/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-14.95	-4,435.72
Credit Card Cha...	07/20/2024		White's Sierra Station Inc	Batteries R82	6.3 · Parts	-411.44	-4,847.16
Credit Card Credit	07/20/2024		Sierra Valley Home Center		1.4 · Fire House Mainten...	9.62	-4,837.54
Credit Card Cha...	07/20/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-35.36	-4,872.90
Credit Card Credit	07/21/2024		The Farmhouse	Prepo Meals	4.910 · Preposition Meals	28.00	-4,844.90
Credit Card Cha...	07/21/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-5.18	-4,850.08
Credit Card Cha...	07/21/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-24.00	-4,874.08
Credit Card Cha...	07/21/2024		The Farmhouse	Prepo Meals	4.910 · Preposition Meals	-102.00	-4,976.08
Credit Card Cha...	07/21/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-43.20	-5,019.28
Credit Card Cha...	07/21/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-17.94	-5,037.22
Credit Card Cha...	07/21/2024		Los Dos Hermanos	Prepo Meals	4.910 · Preposition Meals	-112.40	-5,149.62
Credit Card Cha...	07/22/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-48.01	-5,197.63
Credit Card Cha...	07/22/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-75.94	-5,273.57
Credit Card Cha...	07/22/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-114.78	-5,388.35
Credit Card Cha...	07/23/2024		7-Eleven Portola		6.1 · Fuel	-43.78	-5,432.13
Credit Card Cha...	07/23/2024		7-Eleven Portola		6.1 · Fuel	-5.63	-5,437.76
Credit Card Cha...	07/23/2024		7-Eleven Portola	Mill Fire	4.998 · Meals	-23.07	-5,460.83
Credit Card Cha...	07/23/2024		Chevron Graeagle	Mill Fire	6.1 · Fuel	-72.07	-5,532.90

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Accrual Basis

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
Credit Card Cha...	07/23/2024		Ricochet Cafe Blairsdn	Mill Fire	4.998 · Meals	-54.38	-5,587.28
Credit Card Cha...	07/23/2024		Ricochet Cafe Blairsdn	Mill Fire	4.998 · Meals	-177.07	-5,764.35
Credit Card Cha...	07/24/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-16.10	-5,780.45
Credit Card Cha...	07/24/2024		Los Dos Hermanos	Prepo Meals	4.910 · Preposition Meals	-102.48	-5,882.93
Credit Card Cha...	07/24/2024		Los Dos Hermanos	Prepo Meals	4.910 · Preposition Meals	-110.00	-5,992.93
Credit Card Cha...	07/24/2024		Intuit Quickbooks	QuickBooks Plus Annual Subscription ...	1.3 · Office Expense	-549.00	-6,541.93
Credit Card Cha...	07/24/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-10.59	-6,552.52
Credit Card Cha...	07/24/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-72.59	-6,625.11
Check	07/25/2024		US Bank	Phone Payment on Account	120 · Plumas Bank Oper...	5,397.97	-1,227.14
Credit Card Cha...	07/25/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-11.88	-1,239.02
Credit Card Cha...	07/25/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-47.96	-1,286.98
Credit Card Cha...	07/25/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-45.65	-1,332.63
Credit Card Cha...	07/25/2024		Los Dos Hermanos	Prepo Meals	4.910 · Preposition Meals	-145.60	-1,478.23
Credit Card Cha...	07/25/2024		Los Dos Hermanos	Prepo Meals	4.910 · Preposition Meals	-21.59	-1,499.82
Credit Card Cha...	07/25/2024		Amazon.com	Medical Supplies	2.2 · EMS Medical Suppli...	-43.71	-1,543.53
Credit Card Cha...	07/25/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-63.74	-1,607.27
Credit Card Cha...	07/26/2024		Los Dos Hermanos	Prepo Meals	4.910 · Preposition Meals	-109.86	-1,717.13
Credit Card Cha...	07/26/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-47.40	-1,764.53
Credit Card Cha...	07/26/2024		The Farmhouse	Prepo Meals	4.910 · Preposition Meals	-86.40	-1,850.93
Credit Card Cha...	07/26/2024		Amazon.com		4.3 · Operating Supplies ...	-57.49	-1,908.42
Credit Card Cha...	07/26/2024		Amazon.com		4.3 · Operating Supplies ...	-126.56	-2,034.98
Credit Card Cha...	07/26/2024		Amazon.com	Air Filter	6.3 · Parts	-129.76	-2,164.74
Credit Card Cha...	07/27/2024		The Farmhouse	Prepo Meals	4.910 · Preposition Meals	-106.80	-2,271.54
Credit Card Cha...	07/27/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-15.60	-2,287.14
Credit Card Cha...	07/27/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-39.10	-2,326.24
Credit Card Cha...	07/27/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-87.51	-2,413.75
Credit Card Cha...	07/28/2024		Smithneck Farms	Prepo Meals	4.910 · Preposition Meals	-10.50	-2,424.25
Credit Card Cha...	07/28/2024		The Farmhouse	Prepo Meals	4.910 · Preposition Meals	-122.40	-2,546.65
Credit Card Cha...	07/28/2024		Sierraville Fuel Inc	Prepo Fuel	4.911 · Preposition Fuel	-85.23	-2,631.88
Credit Card Cha...	07/28/2024		Amazon.com		4.3 · Operating Supplies ...	-20.63	-2,652.51
Credit Card Cha...	07/29/2024		Amazon.com	Office Supplies	1.3 · Office Expense	-18.56	-2,671.07
Credit Card Cha...	07/30/2024		Adobe	Adobe Pro Subscription	1.3 · Office Expense	-19.99	-2,691.06
Credit Card Cha...	07/30/2024		Amazon.com		4.3 · Operating Supplies ...	-536.20	-3,227.26
Credit Card Cha...	07/31/2024		Office Depot	Ink	1.3 · Office Expense	-150.59	-3,377.85
Credit Card Cha...	07/31/2024		Amazon.com		4.3 · Operating Supplies ...	-776.69	-4,154.54
Credit Card Cha...	07/31/2024		Amazon.com	Medical Supplies	2.2 · EMS Medical Suppli...	-12.86	-4,167.40
Credit Card Cha...	07/31/2024		Amazon.com	EMS Supplies	2.2 · EMS Medical Suppli...	-58.90	-4,226.30
Total 6729 · US Bank CalCard						-2,744.58	-4,226.30
TOTAL						-20,211.80	428,266.09

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

Type	Date	Num	Due Date	Aging	Open Balance
49er Communications, Inc.					
Bill	07/17/2024	78017	08/16/2024	4	58.52
Total 49er Communications, Inc.					58.52
AT&T					
Bill	07/20/2024	000022035...	08/26/2024		84.76
Total AT&T					84.76
AT&T- Calpine					
Bill	07/20/2024	000022035...	08/26/2024		28.25
Total AT&T- Calpine					28.25
Banner Communications					
Bill	07/25/2024	13567	08/24/2024		150.00
Bill	07/25/2024	13568	08/24/2024		1,002.79
Total Banner Communications					1,152.79
Ben Edwards					
Bill	06/30/2024	06.30.24	07/30/2024	21	90.00
Bill	05/09/2024	05.09.24	08/20/2024		65.00
Total Ben Edwards					155.00
Cascade Fire Equipment					
Bill	07/30/2024	INV14002	08/29/2024		727.69
Bill	08/09/2024	INV14244	09/08/2024		366.00
Total Cascade Fire Equipment					1,093.69
City of Loyalton					
Bill	06/17/2024	06.17.24	07/17/2024	34	18.60
Total City of Loyalton					18.60
Connor Brod					
Bill	06/30/2024	06.30.24	07/30/2024	21	30.00
Bill	08/01/2024	08.01.24	08/31/2024		85.00
Bill	08/01/2024	08.01.24	08/31/2024		757.74
Total Connor Brod					872.74
Forestry Suppliers					
Bill	07/11/2024	577087-00	08/10/2024	10	894.49
Total Forestry Suppliers					894.49
High Sierra Gas					
Credit	03/19/2024	U0423276			-697.71
Bill	07/10/2024	U032D558	08/09/2024	11	419.76
Total High Sierra Gas					-277.95
Intermountain Disposal Inc.					
Bill	07/31/2024	79368	08/30/2024		59.25
Total Intermountain Disposal Inc.					59.25
Kelly Champion					
Bill	06/30/2024	1935	07/30/2024	21	550.00
Bill	08/01/2024	08.01.24	08/01/2024	19	2,800.00
Total Kelly Champion					3,350.00
Life Assist					
Bill	07/31/2024	1495965	08/30/2024		398.17
Bill	08/02/2024	1496505	09/01/2024		35.39
Total Life Assist					433.56

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

Type	Date	Num	Due Date	Aging	Open Balance
Max Barasso					
Bill	06/30/2024	06.30.24	07/30/2024	21	30.00
Total Max Barasso					30.00
Mick Connolly					
Bill	08/01/2024	08.01.24	08/15/2024	5	1,080.00
Bill	08/06/2024	08.06.24	08/21/2024		55.93
Total Mick Connolly					1,135.93
O'Reilly Automotive					
Bill	08/08/2024	4426184671	08/18/2024	2	86.55
Total O'Reilly Automotive					86.55
Plumas-Sierra REC					
Bill	06/28/2024	3310	07/21/2024	30	51.94
Bill	06/28/2024	2867	07/21/2024	30	135.05
Bill	06/28/2024	3656	07/21/2024	30	118.39
Bill	06/28/2024	17453	07/21/2024	30	86.93
Bill	07/31/2024	17453	08/21/2024		103.28
Bill	07/31/2024	2867	08/21/2024		135.76
Bill	07/31/2024	3656	08/21/2024		123.97
Total Plumas-Sierra REC					755.32
Plumas-Sierra Telecommunications					
Bill	06/28/2024	65061	07/21/2024	30	60.00
Bill	06/28/2024	64988	07/21/2024	30	60.00
Bill	07/31/2024	64988	08/21/2024		60.00
Bill	07/31/2024	65061	08/21/2024		60.00
Total Plumas-Sierra Telecommunications					240.00
Rudy Hoyos Repair					
Bill	08/01/2024	08.01.24	08/15/2024	5	650.00
Total Rudy Hoyos Repair					650.00
Ryan Solberg					
Bill	06/30/2024	06.30.24	07/30/2024	21	30.00
Total Ryan Solberg					30.00
Serenity Enriquez					
Bill	06/30/2024	06.30.24	07/30/2024	21	120.00
Bill	07/24/2024	07.24.24	08/23/2024		16.24
Bill	08/12/2024	08.12.24	09/11/2024		79.49
Total Serenity Enriquez					215.73
Sierra Valley Home Center					
Bill	06/26/2024	222403	08/10/2024	10	7.60
Bill	07/02/2024	225230	08/10/2024	10	17.15
Bill	07/15/2024	226394	08/10/2024	10	10.62
Total Sierra Valley Home Center					35.37
Sierraville Fuel Inc					
Bill	07/01/2024	1576	08/30/2024		36.38
Bill	07/18/2024	1574	08/30/2024		185.18
Bill	07/20/2024	1578	08/30/2024		124.21
Bill	07/04/2024	1569	08/30/2024		382.29
Bill	07/21/2024	1579	08/30/2024		53.54
Bill	07/24/2024	1581	08/30/2024		380.36
Bill	07/24/2024	07.24.24	08/30/2024		218.08
Bill	07/25/2024	1583	08/30/2024		62.25
Total Sierraville Fuel Inc					1,442.29

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

Type	Date	Num	Due Date	Aging	Open Balance
Sierraville Public Utilities District					
Bill	07/31/2024	031	08/30/2024		74.81
Total Sierraville Public Utilities District					74.81
Thomas Archer					
Bill	05/24/2024	05.24.24	06/30/2024	51	28.54
Total Thomas Archer					28.54
US Bank					
Bill	08/12/2024	486691455...	09/11/2024		840.14
Total US Bank					840.14
Zach Pehling-PNO CPA					
Bill	07/25/2024	1456	07/25/2024	26	2,350.00
Total Zach Pehling-PNO CPA					2,350.00
TOTAL					15,838.38

Sierra County Fire Protection District #1
OES Preposition Labor Prepayments
 July 1 through August 19, 2024

Type	Date	Num	Name	Memo	Amount
4.0 · Fire Protection					
4.9 · Fire Labor					
4.905 · OES Preposition					
4.912 · Preposition Labor					
Check	08/05/2024	385	Serenity Enriquez	50% Prepo 7/12-7/15/24	1,416.44
Check	08/05/2024	386	Connor Brod	50% Prepo 7/12-7/15/24	1,416.94
Check	08/05/2024	387	Mike Cory	50% Prepo 7/12-7/15/24	1,416.44
Check	08/05/2024	388	Phil Sifers	50% Prepo 7/12-7/15/24	1,416.44
Check	08/05/2024	389	Clint Dudley	50% Prepo 7/12-7/15/24	999.84
Check	08/05/2024	390	Ben Edwards	50% Prepo 7/12-7/15/24	416.60
Check	08/05/2024	391	Mick Connolly	50% Prepo 7/12-7/15/24	1,764.26
Check	08/05/2024	392	Serenity Enriquez	50% Prepo 7/20-7/22/24	999.84
Check	08/05/2024	393	Mike Cory	50% Prepo 7/20-7/22/24	999.84
Check	08/05/2024	394	Phil Sifers	50% Prepo 7/20-7/22/24	999.84
Check	08/05/2024	395	Rudy Hoyos (Volunt...	50% Prepo 7/20-7/22/24	999.84
Check	08/05/2024	396	Mick Connolly	50% Prepo 7/20-7/22/24	999.84
Check	08/05/2024	397	Mike Berardino	50% Prepo 7/24-7/28/24	1,499.76
Check	08/05/2024	398	Connor Brod	50% Prepo 7/24-7/28/24	1,999.68
Check	08/05/2024	399	Mike Cory	50% Prepo 7/24-7/28/24	1,749.72
Check	08/05/2024	400	Clint Dudley	50% Prepo 7/24-7/28/24	499.92
Check	08/05/2024	401	Ben Edwards	50% Prepo 7/24-7/28/24	1,499.76
Check	08/05/2024	402	Serenity Enriquez	50% Prepo 7/24-7/28/24	499.92
Check	08/05/2024	403	Rudy Hoyos (Volunt...	50% Prepo 7/24-7/28/24	249.96
Check	08/05/2024	404	Keith Mullin	50% Prepo 7/24-7/28/24	999.84
Check	08/05/2024	405	Phil Sifers	50% Prepo 7/24-7/28/24	999.84
Check	08/05/2024	406	Mick Connolly	50% Prepo 7/24-7/28/24	2,490.72
Check	08/18/2024	408	Mike Berardino	50% Prepo 8/2-8/7/24	2,499.60
Check	08/18/2024	409	Mike Cory	50% Prepo 8/2-8/7/24	1,999.68
Check	08/18/2024	410	Connor Brod	50% Prepo 8/2-8/7/24	499.92
Check	08/18/2024	411	Clint Dudley	50% Prepo 8/2-8/7/24	499.92
Check	08/18/2024	412	Phil Sifers	50% Prepo 8/2-8/7/24	999.84
Check	08/18/2024	413	Keith Mullin	50% Prepo 8/2-8/7/24	999.84
Check	08/18/2024	414	Mick Connolly	50% Prepo 8/2-8/7/24	3,113.40
Check	08/18/2024	415	Mike Berardino	50% Prepo 8/9-8/14/24	999.84
Check	08/18/2024	416	Mike Cory	50% Prepo 8/9-8/14/24	1,999.68
Check	08/18/2024	417	Clint Dudley	50% Prepo 8/9-8/14/24	999.84
Check	08/18/2024	418	Phil Sifers	50% Prepo 8/9-8/14/24	999.84
Check	08/18/2024	419	Keith Mullin	50% Prepo 8/9-8/14/24	499.92
Check	08/18/2024	420	Max Barasso	50% Prepo 8/9-8/14/24	499.92
Check	08/18/2024	421	Serenity Enriquez	50% Prepo 8/9-8/14/24	2,499.60
Check	08/18/2024	422	Mick Connolly	50% Prepo 8/9-8/14/24	3,113.40
Total 4.912 · Preposition Labor					48,559.52
Total 4.905 · OES Preposition					48,559.52
Total 4.9 · Fire Labor					48,559.52
Total 4.0 · Fire Protection					48,559.52
TOTAL					48,559.52

**SIERRA COUNTY FIRE PROTECTION DISTRICT #1
VOLUNTEER REIMBURSEMENT POLICY**

To the extent that the Sierra County Fire Protection District #1 (the District) has received reimbursement for or confirmation of reimbursement for **Services** and **Eligible Expenses** provided by its Volunteer(s), the District will, in its discretion, reimburse its Volunteer(s) for such services. Reimbursement shall be at the **Salary Rates** established annually with the California Emergency Management Agency. Those Salary Rates will be used for reimbursement of Volunteers less District's cost of collection.

Eligible Expenses may include, but not necessarily be limited to, reimbursement for mileage, calculated from District Station 82 to the site of providing of services, lodging and meals. Such expenses shall be documented by receipts showing payment by the Volunteer.

To minimize financial impacts to Volunteers, the District may, by action of the Commission, choose to make advanced payments to Volunteers as may be applicable under the following situations.

A. LOCAL INCIDENT OR PREPOSITIONED:

When a Volunteer has been assigned to a Local Incident within District Boundaries or has been Prepositioned within the District, an advancement to reimburse for Salary Rates or Eligible Expenses may be made, in the reasonable discretion of the Commission. Reimbursement shall not exceed 50% of the anticipated and invoiced amount authorized by the Commission if the Commission determines that funds are available to do so.

B. OUT OF DISTRICT INCIDENTS:

When a Volunteer has been assigned to an Incident outside of District Boundaries, advancement for reimbursement will only be made with funds received by the District, which funds have been generated from cost recovery efforts from prior Out of District Incidents. The Commission may authorize an advanced payment in the discretion of the Commission in an amount not to exceed \$2,000 or 50% of the anticipated Salary Rate to be received, whichever is less, at a Regular Meeting of the Commission.

PAYMENT EXPECTATION AND WITHHOLDING:

The District is a Volunteer Organization. Volunteers are normally not reimbursed for their service. Exceptions occur when volunteers are mobilized for reimbursable assistance within the authority, scope, and terms of Cooperative Agreements or under the authority of the CFAA agreement. Since these assignments are normally infrequent and unscheduled, volunteers are cautioned not to expect these assignments as normal income.

The amounts reimbursed for these assignments can be substantial. The District does not withhold State or Federal income tax from these payments. Each Volunteer should be aware that the funds earned from mutual aid assignments are taxable and that the District will generate a **1099-NEC (Non-Employee Compensation)** income form that will document these earnings to the State of California and the IRS. The Commission is not giving tax advice but recommends Firefighters participating in these events should consult a professional tax adviser to determine how much to set aside for taxes so that there will be no unexpected tax consequences. A copy of this policy statement should be given to each Volunteer upon dispersal of their first payment.

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08/19/24

Accrual Basis

Sierra County Fire Protection District #1
Mitigation Fee Update
July 2024

Type	Date	Num	Name	Memo	Amount
M · Mitigation Fees					
Deposit	07/14/2024	257	Sierra Co Dept of Pl...	Sattley- McCullah, Hwy 49 Shed	988.80
Deposit	07/23/2024	273	Sierra Co Dept of Pl...	Calpine- Decker, Meadow Ranch Rd Detached Shop	2,076.48
Total M · Mitigation Fees					3,065.28
TOTAL					3,065.28