

Sierra County Fire Protection District #1

Profit & Loss Budget vs. Actual

02/17/25

Accrual Basis

July 2024 through January 2025

	Jul '24 - Jan 25	Budget	\$ Over Budget	% of Budget
Income				
A · Tax Income	0.00	349,288.00	-349,288.00	0.0%
B · Fire Income	290,130.89	0.00	290,130.89	100.0%
C · Fire House Rent	1,200.00	1,200.00	0.00	100.0%
D · Grant Income	0.00	0.00	0.00	0.0%
G · Interest Income	8,531.50	12,000.00	-3,468.50	71.1%
H · Donation Income	5,341.00	5,000.00	341.00	106.8%
L · Miscellaneous Income	2,457.64	200.00	2,257.64	1,228.8%
M · Mitigation Fees	6,676.46	18,000.00	-11,323.54	37.1%
N · Transfer in From Mitigation ...	0.00	1,500.00	-1,500.00	0.0%
O · Transfer in From Carryover	0.00	87,557.00	-87,557.00	0.0%
Total Income	314,337.49	474,745.00	-160,407.51	66.2%
Gross Profit	314,337.49	474,745.00	-160,407.51	66.2%
Expense				
4.909 · Merrill	1,249.80			
1.0 · General	44,488.13	123,660.00	-79,171.87	36.0%
2.0 · Emergency Medical	1,685.88	20,000.00	-18,314.12	8.4%
3.0 · Communications	41,602.32	38,500.00	3,102.32	108.1%
4.0 · Fire Protection	215,304.72	154,119.00	61,185.72	139.7%
5.0 · Insurance	34,834.57	57,950.00	-23,115.43	60.1%
6.0 · Vehicle Repair & Maintena...	29,965.58	27,900.00	2,065.58	107.4%
7.0 · Utilities	12,085.63	24,000.00	-11,914.37	50.4%
8.0 · Capital Asset/Mitigation Exp	0.00	19,520.00	-19,520.00	0.0%
Total Expense	381,216.63	465,649.00	-84,432.37	81.9%
Net Income	-66,879.14	9,096.00	-75,975.14	-735.3%

Sierra County Fire Protection District #1

Profit & Loss Budget vs. Actual

02/17/25

Accrual Basis

July 2024 through January 2025

	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
A · Tax Income	0.00	349,288.00	-349,288.00
B · Fire Income			
B.9 · CalOES Preposition	290,130.89	0.00	290,130.89
Total B · Fire Income	290,130.89	0.00	290,130.89
C · Fire House Rent	1,200.00	1,200.00	0.00
D · Grant Income	0.00	0.00	0.00
G · Interest Income	8,531.50	12,000.00	-3,468.50
H · Donation Income	5,341.00	5,000.00	341.00
L · Miscellaneous Income	2,457.64	200.00	2,257.64
M · Mitigation Fees	6,676.46	18,000.00	-11,323.54
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	314,337.49	474,745.00	-160,407.51
Gross Profit	314,337.49	474,745.00	-160,407.51
Expense			
4.909 · Merrill	1,249.80		
1.0 · General			
1.1 · Professional Fees	4,700.00	7,500.00	-2,800.00
1.2 · Clerical	21,735.00	35,600.00	-13,865.00
1.3 · Office Expense	3,036.28	3,500.00	-463.72
1.4 · Fire House Maintenance	4,204.56	23,500.00	-19,295.44
1.6 · CSDA Membership	1,250.00	1,000.00	250.00
1.7 · Retention Incentives	2,002.29	3,000.00	-997.71
1.8 · County Admin Fees	0.00	36,100.00	-36,100.00
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	44,488.13	123,660.00	-79,171.87
2.0 · Emergency Medical			
2.1 · EMS Training	153.50	2,500.00	-2,346.50
2.2 · EMS Medical Supplies	1,532.38	17,500.00	-15,967.62
Total 2.0 · Emergency Medical	1,685.88	20,000.00	-18,314.12

Sierra County Fire Protection District #1

Profit & Loss Budget vs. Actual

02/17/25

Accrual Basis

July 2024 through January 2025

	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
3.0 · Communications			
3.5 · Subscriptions & Software	1,400.00		
3.1 · Repeater Site Rental	0.00	0.00	0.00
3.2 · Web Site	1,008.00	0.00	1,008.00
3.3 · Communication Consulting/Re...	887.50	0.00	887.50
3.4 · Radio & Repeater Batteries	38,306.82	0.00	38,306.82
3.0 · Communications - Other	0.00	38,500.00	-38,500.00
Total 3.0 · Communications	41,602.32	38,500.00	3,102.32
4.0 · Fire Protection			
4.1 · Personal Protection Equipment	5,379.18	20,000.00	-14,620.82
4.2 · Grant Expense	0.00	0.00	0.00
4.3 · Operating Supplies & Equipment	6,878.96	8,000.00	-1,121.04
4.5 · Equipment Repair & Maintenan...	1,808.34	5,719.00	-3,910.66
4.6 · Fire Training	28.14	3,000.00	-2,971.86
4.7 · Fire Protection Verdi Long Vall	48,000.00	48,000.00	0.00
4.8 · Fire Protection Loyalton	0.00	62,400.00	-62,400.00
4.9 · Fire Labor			
4.996 · Admin Pay	3,767.19		
4.908 · Bear	5,376.97		
4.997 · Volunteer Response Stipen...	870.00	5,000.00	-4,130.00
4.905 · OES Preposition			
4.912 · Preposition Labor	128,903.35		
4.911 · Preposition Fuel	4,034.50		
4.910 · Preposition Meals	6,991.63		
Total 4.905 · OES Preposition	139,929.48		
4.998 · Meals	280.56	0.00	280.56
Total 4.9 · Fire Labor	150,224.20	5,000.00	145,224.20
4.11 · Uniforms	2,985.90	2,000.00	985.90
Total 4.0 · Fire Protection	215,304.72	154,119.00	61,185.72
5.0 · Insurance	34,834.57	57,950.00	-23,115.43
6.0 · Vehicle Repair & Maintenance			
6.1 · Fuel	3,397.01	0.00	3,397.01
6.2 · Labor - Vehicles	1,950.00	0.00	1,950.00
6.3 · Parts	8,781.99	0.00	8,781.99
6.4 · Pump Testing	3,375.00	0.00	3,375.00
6.5 · License & Registration	0.00	0.00	0.00
6.6 · Outside Repair Services	7,964.28	0.00	7,964.28
6.7 · Tools Auto	42.21	0.00	42.21
6.8 · Tires	4,455.09		

Sierra County Fire Protection District #1

Profit & Loss Budget vs. Actual

02/17/25

Accrual Basis

July 2024 through January 2025

	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6.9 · Repair & Maint. Misc.	0.00	0.00	0.00
6.0 · Vehicle Repair & Maintenance ...	0.00	27,900.00	-27,900.00
Total 6.0 · Vehicle Repair & Maintena...	29,965.58	27,900.00	2,065.58
7.0 · Utilities	12,085.63	24,000.00	-11,914.37
8.0 · Capital Asset/Mitigation Exp	0.00	19,520.00	-19,520.00
Total Expense	381,216.63	465,649.00	-84,432.37
Net Income	-66,879.14	9,096.00	-75,975.14

Sierra County Fire Protection District #1

Balance Sheet

As of January 31, 2025

02/17/25

Accrual Basis

	<u>Jan 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
135 · Live Oak 6 Month CD 3925	120,769.37
130 · Live Oak Savings	203,246.90
105 · Sierra County Investment Pool	201.76
120 · Plumas Bank Operating	218,923.27
125 · Plumas Bank Savings	10,315.21
Total Checking/Savings	<u>553,456.51</u>
Accounts Receivable	
11000 · Accounts Receivable	1,200.00
Total Accounts Receivable	<u>1,200.00</u>
Total Current Assets	554,656.51
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>1,017,375.18</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	3,461.29
Total Accounts Payable	3,461.29
Credit Cards	
6729 · US Bank CalCard	219.68
Total Credit Cards	<u>219.68</u>
Total Current Liabilities	<u>3,680.97</u>
Total Liabilities	3,680.97
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	392,551.77
Net Income	-66,879.14
Total Equity	<u>1,013,694.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,017,375.18</u></u>

Sierra County Fire Protection District #1

Banking Activity Detail

January 1, 2025 - January 31, 2025

02/17/25

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
135 · Live Oak 6 Month CD 3925								
Deposit	01/31/2025			Interest	X	G · Interest Income	440.89	120,328.48
								120,769.37
Total 135 · Live Oak 6 Month CD 3925							440.89	120,769.37
130 · Live Oak Savings								
Deposit	01/31/2025			Interest	X	G · Interest Income	626.20	202,620.70
								203,246.90
Total 130 · Live Oak Savings							626.20	203,246.90
120 · Plumas Bank Operating								
Bill Pmt -Check	01/13/2025		State Compensation In...	12/15/24-1/15/25	X	20000 · *Accounts Pay...	-1,196.33	165,098.92
Bill Pmt -Check	01/13/2025	601	Truckee Meadows FPD	2024/2025 Annual Contract Payment	*	20000 · *Accounts Pay...	-48,000.00	163,902.59
Bill Pmt -Check	01/21/2025	602	AT&T	9391059363	X	20000 · *Accounts Pay...	-180.53	115,902.59
Bill Pmt -Check	01/21/2025	603	AT&T- Calpine	9391059370	X	20000 · *Accounts Pay...	-254.80	115,722.06
Bill Pmt -Check	01/21/2025	604	Banner Communications	Adapter	X	20000 · *Accounts Pay...	-46.46	115,467.26
Bill Pmt -Check	01/21/2025	605	Galls	Uniforms	*	20000 · *Accounts Pay...	-1,477.87	115,420.80
Bill Pmt -Check	01/21/2025	606	High Sierra Gas	4500	X	20000 · *Accounts Pay...	-820.32	113,942.93
Bill Pmt -Check	01/21/2025	607	Intermountain Disposal ...		X	20000 · *Accounts Pay...	-59.25	113,122.61
Bill Pmt -Check	01/21/2025	608	Kelly Champion	January 2025	X	20000 · *Accounts Pay...	-2,800.00	113,063.36
Bill Pmt -Check	01/21/2025	609	Lisa Petrucci	Supplies for holiday party	*	20000 · *Accounts Pay...	-83.84	110,263.36
Bill Pmt -Check	01/21/2025	610	Mick Connolly	Admin Pay	X	20000 · *Accounts Pay...	-3,579.72	110,179.52
Bill Pmt -Check	01/21/2025	611	Plumas-Sierra REC		X	20000 · *Accounts Pay...	-565.64	106,599.80
Bill Pmt -Check	01/21/2025	612	Plumas-Sierra Telecom...		X	20000 · *Accounts Pay...	-120.00	106,034.16
Bill Pmt -Check	01/21/2025	613	Sierraville Fuel Inc	November Fuel Charges		20000 · *Accounts Pay...	-284.19	105,914.16
Bill Pmt -Check	01/21/2025	614	Sierraville Public Utilitie...	12/01/2024-12/31/2024	X	20000 · *Accounts Pay...	-74.81	105,629.97
Bill Pmt -Check	01/21/2025	615	State Compensation In...	1/15/25-2/15/25	X	20000 · *Accounts Pay...	-1,196.33	105,555.16
Bill Pmt -Check	01/21/2025	616	Thompson Garage Doo...	Diagnose door 3 operator needs replac...	*	20000 · *Accounts Pay...	-250.00	104,358.83
Bill Pmt -Check	01/21/2025	617	Truckee Tire	WT 83 Tires & WT84 2 Outside Drive Ti...	X	20000 · *Accounts Pay...	-4,455.09	104,108.83
Bill Pmt -Check	01/21/2025	618	US Bank	01-10-2025	*	20000 · *Accounts Pay...	-408.71	99,653.74
Bill Pmt -Check	01/21/2025	619	Mick Connolly	January Professional Services	X	20000 · *Accounts Pay...	-1,080.00	99,245.03
Bill Pmt -Check	01/21/2025	620	Phil Sifers	Reimburse Silverstate International- Pa...	X	20000 · *Accounts Pay...	-5,169.00	98,165.03
Deposit	01/23/2025			Deposit	X	H · Donation Income	1,479.00	92,996.03
Deposit	01/24/2025			Deposit	X	M · Mitigation Fees	3,611.18	94,475.03
Check	01/28/2025		CPS- Check Printing S...	250 Checks	X	1.3 · Office Expense	-78.40	98,086.21
Deposit	01/31/2025			OES Deposit	X	-SPLIT-	120,915.46	98,007.81
								218,923.27
Total 120 · Plumas Bank Operating							53,824.35	218,923.27
125 · Plumas Bank Savings								
Deposit	01/31/2025			Interest	X	G · Interest Income	1.23	10,313.98
								10,315.21
Total 125 · Plumas Bank Savings							1.23	10,315.21

02/17/25
 Accrual Basis

Sierra County Fire Protection District #1
Banking Activity Detail
 January 1, 2025 - January 31, 2025

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
6729 · US Bank CalCard								-273.80
Credit Card Ch...	01/03/2025		Office Depot	Forms	X	1.3 · Office Expense	-67.38	-341.18
Credit Card Ch...	01/03/2025		Office Depot	Ink	X	1.3 · Office Expense	-56.72	-397.90
Credit Card Ch...	01/09/2025		Mountain Hardware Tru...	WT83, vinyl tubing	X	6.3 · Parts	-10.81	-408.71
Bill	01/10/2025	486...	US Bank	01-10-2025	X	20000 · *Accounts Pay...	408.71	0.00
Credit Card Ch...	01/11/2025		Cisco Webex	Annual Subscription, Remote Conferen...	X	1.3 · Office Expense	-144.00	-144.00
Credit Card Ch...	01/13/2025		Office Depot	Ink	X	1.3 · Office Expense	-103.91	-247.91
Credit Card Ch...	01/13/2025		Fabulous Paypal		X	4.3 · Operating Supplie...	-1.00	-248.91
Credit Card Ch...	01/14/2025		Amazon.com		X	4.3 · Operating Supplie...	-7.50	-256.41
Credit Card Cr...	01/16/2025		Office Depot	Return wrong ink	X	1.3 · Office Expense	56.72	-199.69
Credit Card Ch...	01/30/2025		Adobe	Adobe Pro Subscription	X	1.3 · Office Expense	-19.99	-219.68
Total 6729 · US Bank CalCard							54.12	-219.68
TOTAL							54,946.79	553,035.07

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

Type	Date	Num	Due Date	Aging	Open Balance
AT&T					
Bill Pmt -Check	01/21/2025	602			-0.15
Bill	01/20/2025	000022921790	02/26/2025		89.92
Total AT&T					89.77
AT&T- Calpine					
Bill	01/20/2025	000022921792	02/26/2025		59.97
Total AT&T- Calpine					59.97
Ben Edwards					
Bill	02/17/2025	02.17.25	02/28/2025		390.00
Total Ben Edwards					390.00
Ben Hitchcock					
Bill	02/17/2025	02.17.25	02/28/2025		60.00
Total Ben Hitchcock					60.00
Calif Assoc of Mutual Water Companies					
Bill	01/15/2025	03592	02/14/2025	3	100.00
Total Calif Assoc of Mutual Water Companies					100.00
City of Loyalton					
Bill	02/18/2025	02.18.25	02/18/2025		35,075.71
Total City of Loyalton					35,075.71
High Sierra Gas					
Bill	01/22/2025	U032F477	02/21/2025		731.02
Bill	01/25/2025	I001454	02/24/2025		134.06
Bill	01/30/2025	U0242371	03/01/2025		673.89
Bill	02/12/2025	U0426327	03/14/2025		629.23
Total High Sierra Gas					2,168.20
Intermountain Disposal Inc.					
Bill	01/31/2025	80668	03/06/2025		59.25
Total Intermountain Disposal Inc.					59.25
Keith Mullin					
Bill	02/17/2025	02.17.25	02/28/2025		60.00
Total Keith Mullin					60.00
Kelly Champion					
Bill	02/01/2025	02.01.25	02/15/2025	2	2,800.00
Bill	01/31/2025	1953	02/18/2025		210.00
Total Kelly Champion					3,010.00
LiveActionSafety.com					
Bill	02/07/2025	179538	03/09/2025		2,248.97
Total LiveActionSafety.com					2,248.97
Mick Connolly					
Bill	02/01/2025	02.01.25	02/15/2025	2	1,080.00
Bill	02/17/2025	02.17.25	02/28/2025		360.00
Total Mick Connolly					1,440.00
Mike Berardino					
Bill	02/17/2025	02.17.25	02/28/2025		60.00
Total Mike Berardino					60.00

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

Type	Date	Num	Due Date	Aging	Open Balance
Mike Cory					
Bill	02/17/2025	02.17.25	02/28/2025		150.00
Total Mike Cory					150.00
O'Reilly Automotive					
Credit	12/01/2024	4426217815			-44.00
Bill	01/22/2025	4426231400	02/10/2025	7	27.67
Bill	01/16/2025	4426229802	02/10/2025	7	13.00
Bill	02/10/2025	4426236034	03/10/2025		19.51
Total O'Reilly Automotive					16.18
Phil Sifers					
Bill	02/17/2025	02.17.25	02/28/2025		300.00
Total Phil Sifers					300.00
Plumas-Sierra REC					
Bill	01/31/2025	3310	02/21/2025		51.94
Bill	01/31/2025	17453	02/21/2025		238.06
Bill	01/31/2025	2867	02/21/2025		235.75
Bill	01/31/2025	3656	02/21/2025		123.73
Total Plumas-Sierra REC					649.48
Plumas-Sierra Telecommunications					
Bill	01/31/2025	65061	02/21/2025		60.00
Bill	01/31/2025	64988	02/21/2025		60.00
Total Plumas-Sierra Telecommunications					120.00
Responserack					
Bill	01/01/2025	210304	03/02/2025		300.00
Total Responserack					300.00
Rudy Hoyos (Volunteer)					
Bill	02/17/2025	02.17.25	02/28/2025		120.00
Total Rudy Hoyos (Volunteer)					120.00
Ryan Solberg					
Bill	02/17/2025	02.17.25	02/28/2025		150.00
Total Ryan Solberg					150.00
Serenity Enriquez					
Bill	12/12/2024	12.12.24	01/11/2025	37	10.37
Bill	02/17/2025	02.17.25	02/28/2025		450.00
Bill	02/03/2025	02.03.25	03/05/2025		520.75
Bill	02/03/2025	02.03.25	03/05/2025		65.00
Total Serenity Enriquez					1,046.12
Sierra Booster					
Bill	01/30/2025	130	02/14/2025	3	252.00
Total Sierra Booster					252.00
Sierraville Public Utilities District					
Bill	01/31/2025	031	02/28/2025		74.81
Total Sierraville Public Utilities District					74.81
State Compensation Ins. Fund					
Bill	02/15/2025	9359459	03/10/2025		1,196.83
Total State Compensation Ins. Fund					1,196.83

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

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Due Date</u>	<u>Aging</u>	<u>Open Balance</u>
US Bank					
Bill	02/10/2025	4866914555526729	03/12/2025		292.76
Total US Bank					292.76
Zach Pehling-PNO CPA					
Bill	02/02/2025	1525	02/02/2025	15	510.00
Total Zach Pehling-PNO CPA					510.00
TOTAL					50,000.05