

**Sierra County Fire Protection District #1**  
**Profit & Loss Budget vs. Actual**  
 July 2020 through May 2021

	<u>Jul '20 - May 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Income</b>			
A · Tax Income	233,968.31	249,700.00	-15,731.69
B · Fire Income	25,981.00	5,000.00	20,981.00
C · Fire House Rent	1,200.00	1,200.00	0.00
D · Grant Income	36,819.60	5,000.00	31,819.60
G · Interest Income	203.43	100.00	103.43
I · Service Area Disbursement	0.00	0.00	0.00
J · Annexation	0.00	0.00	0.00
M · Mitigation Fees	0.00	0.00	0.00
<b>Total Income</b>	<u>298,172.34</u>	<u>261,000.00</u>	<u>37,172.34</u>
<b>Gross Profit</b>	298,172.34	261,000.00	37,172.34
<b>Expense</b>			
1.0 · General	58,221.75	50,900.00	7,321.75
10.0 · Miscellaneous Expense	693.43		
2.0 · Emergency Medical	3,055.52	9,500.00	-6,444.48
3.0 · Communications	3,000.45	12,000.00	-8,999.55
4.0 · Fire Protection	94,956.72	137,100.00	-42,143.28
5.0 · Insurance	23,857.86	29,500.00	-5,642.14
6.0 · Vehicle Repair & Maintenance	16,314.31	29,500.00	-13,185.69
7.0 · Utilities	14,462.51	19,415.00	-4,952.49
8.0 · Capital Asset Expenses	12,088.00	6,500.00	5,588.00
9.0 · Mitigation Fee Expenditures	10,000.00	0.00	10,000.00
<b>Total Expense</b>	<u>236,650.55</u>	<u>294,415.00</u>	<u>-57,764.45</u>
<b>Net Income</b>	<u><u>61,521.79</u></u>	<u><u>-33,415.00</u></u>	<u><u>94,936.79</u></u>

Sierra County Fire Protection District #1  
**Balance Sheet**  
As of May 31, 2021

	<u>May 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
105 · Sierra County Investment Pool	107,107.61
110 · Wells Fargo Operating 7568	143,978.39
115 · Wells Fargo Savings 6564	50,311.01
<b>Total Checking/Savings</b>	<u>301,397.01</u>
Other Current Assets	
142 · Other Receivable	23,861.00
<b>Total Other Current Assets</b>	<u>23,861.00</u>
<b>Total Current Assets</b>	<u>325,258.01</u>
Fixed Assets	
150 · Buildings and Land	311,412.14
152 · Equipment	136,603.37
154 · Vehicles	530,852.81
160 · Accumulated Depreciation	-535,484.00
<b>Total Fixed Assets</b>	<u>443,384.32</u>
<b>TOTAL ASSETS</b>	<u><u>768,642.33</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	12,209.61
<b>Total Accounts Payable</b>	<u>12,209.61</u>
Other Current Liabilities	
210 · Fire Labor Payables	13,292.88
<b>Total Other Current Liabilities</b>	<u>13,292.88</u>
<b>Total Current Liabilities</b>	<u>25,502.49</u>
Long Term Liabilities	
250 · USDA Loan	42,364.56
<b>Total Long Term Liabilities</b>	<u>42,364.56</u>
<b>Total Liabilities</b>	<u>67,867.05</u>
Equity	
30000 · Opening Balance Equity	16,546.23
302 · Investment in Fixed Assets	401,019.76
307 · Mitigation Fee Reserve	1,775.42
310 · Retained Earnings	219,912.08
Net Income	61,521.79
<b>Total Equity</b>	<u>700,775.28</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>768,642.33</u></u>

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**Sierra County Fire Protection District #1**  
**Reconciliation Summary**  
**110 - Wells Fargo Operating 7568, Period Ending 05/31/2021**

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	<u>May 31, 21</u>	
<b>Beginning Balance</b>		20,066.63
<b>Cleared Transactions</b>		
Checks and Payments - 17 items	-5,925.59	
Deposits and Credits - 3 items	135,865.35	
<b>Total Cleared Transactions</b>	<u>129,939.76</u>	
<b>Cleared Balance</b>		<u><u>150,006.39</u></u>
<b>Uncleared Transactions</b>		
Checks and Payments - 3 items	-28,476.11	
<b>Total Uncleared Transactions</b>	<u>-28,476.11</u>	
<b>Register Balance as of 05/31/2021</b>		<u><u>121,530.28</u></u>
<b>Ending Balance</b>		121,530.28

**Sierra County Fire Protection District #1**  
**Reconciliation Detail**  
**110 - Wells Fargo Operating 7568, Period Ending 05/31/2021**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						20,066.63
<b>Cleared Transactions</b>						
<b>Checks and Payments - 17 items</b>						
Bill Pmt -Check	04/21/2021	7199	W&T Graphix	X	-338.28	-338.28
Check	05/08/2021	7200	US Bank	X	-1,115.61	-1,453.89
Bill Pmt -Check	05/11/2021	7210	Rudy Hoyos Repair	X	-780.00	-2,233.89
Bill Pmt -Check	05/11/2021	7204	High Sierra Gas	X	-516.70	-2,750.59
Bill Pmt -Check	05/11/2021	7206	Kelly Champion	X	-440.52	-3,191.11
Bill Pmt -Check	05/11/2021	7208	Plumas-Sierra REC	X	-311.40	-3,502.51
Bill Pmt -Check	05/11/2021	7209	Plumas-Sierra Telec...	X	-218.00	-3,720.51
Bill Pmt -Check	05/11/2021	7216	Rudy Hoyos Volunteer	X	-180.72	-3,901.23
Bill Pmt -Check	05/11/2021	7214	Sierraville Service & ...	X	-180.66	-4,081.89
Bill Pmt -Check	05/11/2021	7212	Sierra Valley Home ...	X	-143.64	-4,225.53
Bill Pmt -Check	05/11/2021	7211	Rudy Hoyos Volunteer	X	-141.12	-4,366.65
Bill Pmt -Check	05/11/2021	7201	AT&T	X	-135.92	-4,502.57
Bill Pmt -Check	05/11/2021	7205	Intermountain Dispo...	X	-47.94	-4,550.51
Bill Pmt -Check	05/11/2021	7202	AT&T- Calpine	X	-43.88	-4,594.39
Bill Pmt -Check	05/11/2021	7213	Sierraville Public Util...	X	-41.00	-4,635.39
Bill Pmt -Check	05/11/2021	7207	O'Reilly Automotive	X	-40.20	-4,675.59
Bill Pmt -Check	05/15/2021	7217	Kelly Champion	X	-1,250.00	-5,925.59
<b>Total Checks and Payments</b>					<b>-5,925.59</b>	<b>-5,925.59</b>
<b>Deposits and Credits - 3 items</b>						
Deposit	04/30/2021			X	36,300.00	36,300.00
Deposit	04/30/2021			X	99,564.17	135,864.17
Deposit	05/28/2021			X	1.18	135,865.35
<b>Total Deposits and Credits</b>					<b>135,865.35</b>	<b>135,865.35</b>
<b>Total Cleared Transactions</b>					<b>129,939.76</b>	<b>129,939.76</b>
<b>Cleared Balance</b>					<b>129,939.76</b>	<b>150,006.39</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 3 items</b>						
Bill Pmt -Check	05/11/2021	7203	City of Loyalton		-22,448.11	-22,448.11
Check	05/11/2021	7218	CA Dept of Forestry ...		-6,000.00	-28,448.11
Bill Pmt -Check	05/11/2021	7215	William Keating		-28.00	-28,476.11
<b>Total Checks and Payments</b>					<b>-28,476.11</b>	<b>-28,476.11</b>
<b>Total Uncleared Transactions</b>					<b>-28,476.11</b>	<b>-28,476.11</b>
<b>Register Balance as of 05/31/2021</b>					<b>101,463.65</b>	<b>121,530.28</b>
<b>Ending Balance</b>					<b>101,463.65</b>	<b>121,530.28</b>