

06/16/25
 Accrual Basis

Sierra County Fire Protection District #1
Profit & Loss Budget vs. Actual
 July 1, 2024 through June 15, 2025

	Jul 1, '24 - Jun 15, ...	Budget	\$ Over Budget	% of Budget
Income				
A · Tax Income	323,672.88	349,288.00	-25,615.12	92.7%
B · Fire Income	404,686.71	0.00	404,686.71	100.0%
C · Fire House Rent	1,200.00	1,200.00	0.00	100.0%
G · Interest Income	14,031.02	12,000.00	2,031.02	116.9%
H · Donation Income	34,313.94	5,000.00	29,313.94	686.3%
L · Miscellaneous Income	2,556.50	200.00	2,356.50	1,278.3%
M · Mitigation Fees	13,515.66	18,000.00	-4,484.34	75.1%
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	793,976.71	474,745.00	319,231.71	167.2%
Gross Profit	793,976.71	474,745.00	319,231.71	167.2%
Expense				
1.0 · General	110,273.06	123,660.00	-13,386.94	89.2%
2.0 · Emergency Medical	10,831.41	20,000.00	-9,168.59	54.2%
3.0 · Communications	43,582.32	38,500.00	5,082.32	113.2%
4.0 · Fire Protection	318,415.77	154,119.00	164,296.77	206.6%
5.0 · Insurance	54,581.19	57,950.00	-3,368.81	94.2%
6.0 · Vehicle Repair & Mainten...	33,672.04	27,900.00	5,772.04	120.7%
7.0 · Utilities	18,837.11	24,000.00	-5,162.89	78.5%
8.0 · Capital Asset/Mitigation E...	0.00	19,520.00	-19,520.00	0.0%

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	<u>Jul 1, '24 - Jun 15, ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Expense	590,192.90	465,649.00	124,543.90	126.7%
Net Income	203,783.81	9,096.00	194,687.81	2,240.4%

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July 1, 2024 through June 15, 2025

	<u>Jul 1, '24 - Jun 15, 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
A · Tax Income			
A.1 · Secured Property Tax	265,322.91	296,288.00	-30,965.09
A.2 · Unsecured Property Tax	6,755.60	0.00	6,755.60
A.3 · Verdi/Long Valley Assessment	15,777.22	18,000.00	-2,222.78
A.11 · EMS Transient OccupancyTax	35,817.15	35,000.00	817.15
Total A · Tax Income	323,672.88	349,288.00	-25,615.12
B · Fire Income			
B.11 · Bear Fire	29,995.02	0.00	29,995.02
B.10 · Mill Fire	3,525.23	0.00	3,525.23
B.9 · CalOES Preposition	371,166.46	0.00	371,166.46
Total B · Fire Income	404,686.71	0.00	404,686.71
C · Fire House Rent	1,200.00	1,200.00	0.00
G · Interest Income	14,031.02	12,000.00	2,031.02
H · Donation Income	34,313.94	5,000.00	29,313.94
L · Miscellaneous Income	2,556.50	200.00	2,356.50
M · Mitigation Fees	13,515.66	18,000.00	-4,484.34
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	793,976.71	474,745.00	319,231.71
Gross Profit	793,976.71	474,745.00	319,231.71
Expense			
1.0 · General			
1.1 · Professional Fees	5,402.00	7,500.00	-2,098.00
1.2 · Clerical	37,100.00	35,600.00	1,500.00
1.3 · Office Expense	3,975.61	3,500.00	475.61
1.4 · Fire House Maintenance	9,611.36	23,500.00	-13,888.64
1.6 · CSDA Membership	1,250.00	1,000.00	250.00
1.7 · Retention Incentives	2,987.29	3,000.00	-12.71
1.8 · County Admin Fees	36,874.68	36,100.00	774.68
1.9 · Training & Personnel Services	12,960.00	12,960.00	0.00
1.10 · Miscellaneous Expense	112.12	500.00	-387.88
Total 1.0 · General	110,273.06	123,660.00	-13,386.94
2.0 · Emergency Medical			
2.1 · EMS Training	1,102.14	2,500.00	-1,397.86
2.2 · EMS Medical Supplies	9,729.27	17,500.00	-7,770.73
Total 2.0 · Emergency Medical	10,831.41	20,000.00	-9,168.59

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	<u>Jul 1, '24 - Jun 15, 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
3.0 · Communications			
3.5 · Subscriptions & Software	1,400.00	0.00	1,400.00
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	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	43,582.32	38,500.00	5,082.32
4.0 · Fire Protection			
4.1 · Personal Protection Equipment	10,944.65	20,000.00	-9,055.35
4.3 · Operating Supplies & Equipment	9,677.49	8,000.00	1,677.49
4.5 · Equipment Repair & Maintenance	1,808.34	5,719.00	-3,910.66
4.6 · Fire Training	879.09	3,000.00	-2,120.91
4.7 · Fire Protection Verdi Long Vall	48,000.00	48,000.00	0.00
4.8 · Fire Protection Loyalton	50,884.06	62,400.00	-11,515.94
4.9 · Fire Labor			
4.909 · Merrill	1,249.80	0.00	1,249.80
4.996 · Admin Pay	6,209.22	0.00	6,209.22
4.908 · Bear	5,376.97	0.00	5,376.97
4.997 · Volunteer Response Stipends	3,540.00	5,000.00	-1,460.00
4.905 · OES Preposition			
4.912 · Preposition Labor	163,660.00	0.00	163,660.00
4.911 · Preposition Fuel	4,034.50	0.00	4,034.50
4.910 · Preposition Meals	6,991.63	0.00	6,991.63
Total 4.905 · OES Preposition	174,686.13	0.00	174,686.13
4.998 · Meals	280.56	0.00	280.56
Total 4.9 · Fire Labor	191,342.68	5,000.00	186,342.68
4.11 · Uniforms	4,879.46	2,000.00	2,879.46
Total 4.0 · Fire Protection	318,415.77	154,119.00	164,296.77
5.0 · Insurance			
5.1 · Workers Compensation Insur	14,361.43	0.00	14,361.43
5.2 · Liability, Facility, Vehicle	37,881.76	0.00	37,881.76
5.3 · Firefighter Insurance	2,338.00	0.00	2,338.00
5.0 · Insurance - Other	0.00	57,950.00	-57,950.00
Total 5.0 · Insurance	54,581.19	57,950.00	-3,368.81

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6.0 · Vehicle Repair & Maintenance			
6.1 · Fuel	4,058.00	0.00	4,058.00
6.2 · Labor - Vehicles	1,950.00	0.00	1,950.00
6.3 · Parts	10,208.16	0.00	10,208.16
6.4 · Pump Testing	3,375.00	0.00	3,375.00
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	6,074.39	0.00	6,074.39
6.0 · Vehicle Repair & Maintenance - Ot...	0.00	27,900.00	-27,900.00
Total 6.0 · Vehicle Repair & Maintenance	33,672.04	27,900.00	5,772.04
7.0 · Utilities			
7.1 · Electric	5,670.70	0.00	5,670.70
7.2 · Propane	8,085.13	0.00	8,085.13
7.3 · Water	822.91	0.00	822.91
7.4 · Solid Waste & Groundwater	1,266.09	0.00	1,266.09
7.5 · Telephone	1,652.28	0.00	1,652.28
7.6 · Internet	1,340.00	0.00	1,340.00
7.0 · Utilities - Other	0.00	24,000.00	-24,000.00
Total 7.0 · Utilities	18,837.11	24,000.00	-5,162.89
8.0 · Capital Asset/Mitigation Exp	0.00	19,520.00	-19,520.00
Total Expense	590,192.90	465,649.00	124,543.90
Net Income	203,783.81	9,096.00	194,687.81

Sierra County Fire Protection District #1

Balance Sheet

As of May 31, 2025

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Accrual Basis

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
135 · Live Oak 6 Month CD 3925	122,405.01
130 · Live Oak Savings	256,025.03
105 · Sierra County Investment Pool	201.76
120 · Plumas Bank Operating	280,469.01
125 · Plumas Bank Savings	100,369.19
Total Checking/Savings	759,470.00
Accounts Receivable	
11000 · Accounts Receivable	56,269.86
Total Accounts Receivable	56,269.86
Other Current Assets	
145 · Prepaid Expense	34,273.50
Total Other Current Assets	34,273.50
Total Current Assets	850,013.36
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	1,312,732.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	6,325.63
Total Accounts Payable	6,325.63
Credit Cards	
6729 · US Bank CalCard	4,569.91
Total Credit Cards	4,569.91
Other Current Liabilities	
206 · Incident Response Payable	12,486.24
Total Other Current Liabilities	12,486.24
Total Current Liabilities	23,381.78
Total Liabilities	23,381.78
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	208,776.90
Total Equity	1,289,350.25
TOTAL LIABILITIES & EQUITY	1,312,732.03

06/16/25
Accrual Basis

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

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
135 · Live Oak 6 Month CD 3925								
Deposit	05/31/2025			Interest	X	G · Interest Income	407.08	121,997.93 122,405.01
Total 135 · Live Oak 6 Month CD 3925							407.08	122,405.01
130 · Live Oak Savings								
Deposit	05/31/2025			Interest	X	G · Interest Income	715.52	255,309.51 256,025.03
Total 130 · Live Oak Savings							715.52	256,025.03
120 · Plumas Bank Operating								
Deposit	05/12/2025			Deposit	X	-SPLIT-	145,900.42	221,208.48 367,108.90
Bill Pmt -Check	05/20/2025	710	AT&T	9391059363		20000 · *Accounts Pa...	-90.28	367,018.62
Bill Pmt -Check	05/20/2025	711	AT&T- Calpine	9391059370	X	20000 · *Accounts Pa...	-60.32	366,958.30
Bill Pmt -Check	05/20/2025	712	City of Loyalton	FY24/25 Service Contract Payment 2 of 3		20000 · *Accounts Pa...	-24,271.09	342,687.21
Bill Pmt -Check	05/20/2025	713	Forestry Suppliers	12 Wildland Glove, 7 Field Book, 7 All-Weather ...	X	20000 · *Accounts Pa...	-840.21	341,847.00
Bill Pmt -Check	05/20/2025	714	Galls	Uniforms		20000 · *Accounts Pa...	-1,037.19	340,809.81
Bill Pmt -Check	05/20/2025	715	Intermountain Dispos...		X	20000 · *Accounts Pa...	-59.25	340,750.56
Bill Pmt -Check	05/20/2025	716	ISU Insurance Services	04/01/25-04/01/26 Commercial Liability & Auto I...		20000 · *Accounts Pa...	-45,698.00	295,052.56
Bill Pmt -Check	05/20/2025	717	Kelly Champion	Reimburse Amazon, supplies for certificates	X	20000 · *Accounts Pa...	-84.37	294,968.19
Bill Pmt -Check	05/20/2025	718	L.N. Curtis & Sons	1 XXL Fire Fighting Glove	X	20000 · *Accounts Pa...	-146.29	294,821.90
Bill Pmt -Check	05/20/2025	719	LiveActionSafety.com	EMS Supplies		20000 · *Accounts Pa...	-3,217.76	291,604.14
Bill Pmt -Check	05/20/2025	720	Los Dos Hermanos	2 Gift Certificates		20000 · *Accounts Pa...	-200.00	291,404.14
Bill Pmt -Check	05/20/2025	721	Mick Connolly	May Professional Services	X	20000 · *Accounts Pa...	-1,080.00	290,324.14
Bill Pmt -Check	05/20/2025	722	O'Reilly Automotive			20000 · *Accounts Pa...	-448.10	289,876.04
Bill Pmt -Check	05/20/2025	723	Plumas-Sierra REC		X	20000 · *Accounts Pa...	-506.21	289,369.83
Bill Pmt -Check	05/20/2025	724	Plumas-Sierra Teleco...		X	20000 · *Accounts Pa...	-120.00	289,249.83
Bill Pmt -Check	05/20/2025	725	Serenity Enriquez	25 Hrs Admin, 4/11/25-5/15/25	X	20000 · *Accounts Pa...	-1,041.50	288,208.33
Bill Pmt -Check	05/20/2025	726	Sierra Booster	4/10/25 Press Release V Fisher	X	20000 · *Accounts Pa...	-51.60	288,156.73
Bill Pmt -Check	05/20/2025	727	Sierraville Public Utiliti...	04/01/25-04/30/25	X	20000 · *Accounts Pa...	-74.81	288,081.92
Bill Pmt -Check	05/20/2025	728	State Compensation I...			20000 · *Accounts Pa...	-1,474.80	286,607.12
Bill Pmt -Check	05/20/2025	729	US Bank	5-12-2025	X	20000 · *Accounts Pa...	-3,338.11	283,269.01
Bill Pmt -Check	05/20/2025	730	Kelly Champion	May 2025	X	20000 · *Accounts Pa...	-2,800.00	280,469.01
Total 120 · Plumas Bank Operating							59,260.53	280,469.01
125 · Plumas Bank Savings								
Deposit	05/31/2025			Interest	X	G · Interest Income	21.31	100,347.88 100,369.19
Total 125 · Plumas Bank Savings							21.31	100,369.19

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Banking Activity Detail
 May 1, 2025 - May 31, 2025

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
6729 · US Bank CalCard								
Credit Card C...	05/01/2025		Shell Oil	Susanville	X	6.1 · Fuel	-68.44	-2,140.84
Credit Card Cr...	05/02/2025		Amazon.com	Returned Badgy200 plastic ID bandge printer	X	4.11 · Uniforms	696.05	-1,513.23
Credit Card C...	05/03/2025		Amazon.com	4 folding twin beds	X	1.4 · Fire House Main...	-963.08	-2,476.31
Credit Card C...	05/03/2025		Amazon.com	Plastic ID card printer with software	X	4.11 · Uniforms	-749.68	-3,225.99
Credit Card C...	05/10/2025		Smithneck Farms	Volunteer lunch during training	X	1.10 · Miscellaneous ...	-112.12	-3,338.11
Bill	05/12/2025	486...	US Bank	5-12-2025	X	20000 · *Accounts Pa...	3,338.11	0.00
Credit Card C...	05/22/2025		Tractor Supply	Mixed Fuel & Bar Oil	X	4.3 · Operating Suppli...	-183.98	-183.98
Credit Card C...	05/28/2025		Capital Surveying Su...	LED Flare Lights	X	4.3 · Operating Suppli...	-1,407.14	-1,591.12
Credit Card C...	05/29/2025		PrintMeOne.com Pay...	15 CalFire Wildland Urban Interface Book	X	4.6 · Fire Training	-400.95	-1,992.07
Credit Card C...	05/29/2025		BigBerkeyWaterFilter...	2 Water Filter Spigots, 6 gal countertop S82 & S84	X	1.4 · Fire House Main...	-809.11	-2,801.18
Credit Card C...	05/29/2025		Rothco	15 Canvas Travel Dopp Kit	X	4.3 · Operating Suppli...	-202.55	-3,003.73
Credit Card C...	05/29/2025		Amazon.com	36 1oz Hand Sanitizer	X	2.2 · EMS Medical Su...	-32.16	-3,035.89
Credit Card C...	05/29/2025		Amazon.com	EMS Supplies	X	2.2 · EMS Medical Su...	-1,497.00	-4,532.89
Credit Card C...	05/30/2025		Adobe	Adobe Pro Subscription	X	1.3 · Office Expense	-19.99	-4,552.88
Credit Card C...	05/30/2025		USPS	Postage	X	1.3 · Office Expense	-17.03	-4,569.91
Total 6729 · US Bank CalCard							-2,429.07	-4,569.91
TOTAL							57,975.37	754,698.33

Sierra County Fire Protection District #1
Unpaid Bills Detail
As of June 17, 2025

06/16/25

Type	Date	Num	Due Date	Aging	Open Balance
AT&T					
Bill	05/20/2025	00002351...	06/26/2025		90.64
Total AT&T					90.64
AT&T- Calpine					
Bill	05/20/2025	00002351...	06/26/2025		60.43
Total AT&T- Calpine					60.43
City of Loyalton					
Bill	04/15/2025	04.15.25	05/15/2025	33	66.00
Bill	05/20/2025	05.20.25	06/19/2025		80.20
Total City of Loyalton					146.20
EIP Holdings II, LLC					
Bill	04/23/2025	04232025-...	04/23/2025	55	1,980.00
Total EIP Holdings II, LLC					1,980.00
Intermountain Disposal Inc.					
Bill	05/31/2025	81502	06/30/2025		59.25
Total Intermountain Disposal Inc.					59.25
Kelly Champion					
Bill	06/01/2025	06.01.25	06/15/2025	2	2,800.00
Total Kelly Champion					2,800.00
L.N. Curtis & Sons					
Bill	05/30/2025	INV954605	06/29/2025		140.35
Total L.N. Curtis & Sons					140.35
Mick Connolly					
Bill	06/01/2025	06.15.25	06/15/2025	2	1,080.00
Total Mick Connolly					1,080.00
Plumas-Sierra REC					
Bill	05/30/2025	17453.	06/21/2025		87.88
Bill	05/30/2025	3310	06/21/2025		51.94
Bill	05/30/2025	2867	06/21/2025		148.66
Bill	05/30/2025	3656	06/21/2025		123.44
Total Plumas-Sierra REC					411.92
Plumas-Sierra Telecommunications					
Bill	05/30/2025	65061	06/21/2025		60.00
Bill	05/30/2025	64988	06/21/2025		60.00
Total Plumas-Sierra Telecommunications					120.00
Serenity Enriquez					
Bill	06/14/2025	06.14.25	07/14/2025		177.08
Total Serenity Enriquez					177.08
Sierra Booster					
Bill	05/28/2025	267	06/12/2025	5	105.60
Total Sierra Booster					105.60
Sierraville Public Utilities District					
Bill	05/31/2025	031	06/30/2025		74.81
Total Sierraville Public Utilities District					74.81

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Unpaid Bills Detail
As of June 17, 2025

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<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Due Date</u>	<u>Aging</u>	<u>Open Balance</u>
State Compensation Ins. Fund					
Bill	06/15/2025	1002963706	07/11/2025		918.83
Total State Compensation Ins. Fund					918.83
ULINE					
Bill	05/22/2025	193245425	06/21/2025		3,136.43
Total ULINE					3,136.43
US Bank					
Bill	06/10/2025	48669145...	07/10/2025		5,188.84
Total US Bank					5,188.84
TOTAL					16,490.38

Sierra County Fire Protection District #1

Transaction Detail By Account

July 1, 2024 through June 15, 2025

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Type	Date	Memo	Amount
M · Mitigation Fees			
Deposit	07/14/2024	Sattley- McCullah, Hwy 49 Shed	988.80
Deposit	07/23/2024	Calpine- Decker, Meadow Ranch Rd Detached Shop	2,076.48
Deposit	01/24/2025	Verdi- Billingsley, Sunrise Creek Rd New Residence	3,611.18
Deposit	03/07/2025	Sierra Brooks- Stahl, Smithneck Detached Shop	4,944.00
Deposit	06/02/2025	Sierra Brooks- Wilhelmy, Mustang Trail Barn	1,384.32
Deposit	06/02/2025	Sierra Brooks- Wilhelmy, Mustang Trail Shed	510.88
Total M · Mitigation Fees			13,515.66
TOTAL			13,515.66