

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

07/14/25
Accrual Basis

July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
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.13 · Merrill Fire	8,154.32		
B.11 · Bear Fire	29,995.02		
B.10 · Mill Fire	3,525.23		
B.9 · CalOES Preposition	371,166.46	0.00	371,166.46
Total B · Fire Income	412,841.03	0.00	412,841.03
C · Fire House Rent	1,200.00	1,200.00	0.00
D · Grant Income			
D-4 · 50/50 Grant	0.00	0.00	0.00
D-5 · Title III Funds	0.00	0.00	0.00
Total D · Grant Income	0.00	0.00	0.00
G · Interest Income	15,141.24	12,000.00	3,141.24
H · Donation Income	34,313.94	5,000.00	29,313.94
L · Miscellaneous Income	2,570.45	200.00	2,370.45
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	803,255.20	474,745.00	328,510.20
Gross Profit	803,255.20	474,745.00	328,510.20
Expense			
1.0 · General			
1.1 · Professional Fees	5,210.00	7,500.00	-2,290.00
1.2 · Clerical	37,100.00	35,600.00	1,500.00
1.3 · Office Expense	4,065.60	3,500.00	565.60
1.4 · Fire House Maintenance	9,664.55	23,500.00	-13,835.45
1.6 · CSDA Membership	1,250.00	1,000.00	250.00
1.7 · Retention Incentives	3,052.29	3,000.00	52.29
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	110,289.24	123,660.00	-13,370.76
2.0 · Emergency Medical			
2.1 · EMS Training	1,165.38	2,500.00	-1,334.62
2.2 · EMS Medical Supplies	12,550.50	17,500.00	-4,949.50
Total 2.0 · Emergency Medical	13,715.88	20,000.00	-6,284.12

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

07/14/25
Accrual Basis

July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
3.0 · Communications			
3.5 · Subscriptions & Software	1,400.00		
3.1 · Repeater Site Rental	2,040.00	0.00	2,040.00
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	38,348.84	0.00	38,348.84
3.0 · Communications - Other	0.00	38,500.00	-38,500.00
Total 3.0 · Communications	43,684.34	38,500.00	5,184.34
4.0 · Fire Protection			
4.1 · Personal Protection Equipment	10,944.65	20,000.00	-9,055.35
4.2 · Grant Expense			
4.203 · 50/50 Grant	0.00	0.00	0.00
Total 4.2 · Grant Expense	0.00	0.00	0.00
4.3 · Operating Supplies & Equipment	9,854.06	8,000.00	1,854.06
4.4 · Portable Equipment	28,972.94		
4.5 · Equipment Repair & Maintenance	1,808.34	5,719.00	-3,910.66
4.6 · Fire Training	1,071.09	3,000.00	-1,928.91
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			
4.4910 · Mill	2,205.11		
4.909 · Merrill	1,249.80		
4.996 · Admin Pay	6,209.22		
4.908 · Bear	11,167.97		
4.997 · Volunteer Response Stipends	3,510.00	5,000.00	-1,490.00
4.905 · OES Preposition			
4.912 · Preposition Labor	174,379.71		
4.911 · Preposition Fuel	4,034.50		
4.910 · Preposition Meals	6,991.63		
Total 4.905 · OES Preposition	185,405.84		
4.998 · Meals	280.56	0.00	280.56
Total 4.9 · Fire Labor	210,028.50	5,000.00	205,028.50
4.11 · Uniforms	5,487.16	2,000.00	3,487.16
Total 4.0 · Fire Protection	367,050.80	154,119.00	212,931.80
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

07/14/25
 Accrual Basis

**Sierra County Fire Protection District #1
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July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
6.0 · Vehicle Repair & Maintenance			
6.1 · Fuel	5,353.79	0.00	5,353.79
6.2 · Labor - Vehicles	1,950.00	0.00	1,950.00
6.3 · Parts	10,423.06	0.00	10,423.06
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	11,069.45	0.00	11,069.45
6.7 · Tools Auto	42.21	0.00	42.21
6.8 · Tires	6,074.39		
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 & Maintenance	38,287.90	27,900.00	10,387.90
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	897.72	0.00	897.72
7.4 · Solid Waste & Groundwater	1,266.09	0.00	1,266.09
7.5 · Telephone	1,802.39	0.00	1,802.39
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	19,062.03	24,000.00	-4,937.97
8.0 · Capital Asset/Mitigation Exp			
8.12 · Filippini Rd Water Storage	0.00	0.00	0.00
8.0 · Capital Asset/Mitigation Exp - Ot...	0.00	19,520.00	-19,520.00
Total 8.0 · Capital Asset/Mitigation Exp	0.00	19,520.00	-19,520.00
Total Expense	646,671.38	465,649.00	181,022.38
Net Income	156,583.82	9,096.00	147,487.82

Sierra County Fire Protection District #1

Balance Sheet

As of June 30, 2025

07/14/25

Accrual Basis

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
135 · Live Oak 6 Month CD 3925	122,800.26
130 · Live Oak Savings	256,719.37
105 · Sierra County Investment Pool	201.76
120 · Plumas Bank Operating	250,957.66
125 · Plumas Bank Savings	100,389.82
Total Checking/Savings	731,068.87
Accounts Receivable	
11000 · Accounts Receivable	55,069.86
Total Accounts Receivable	55,069.86
Other Current Assets	
145 · Prepaid Expense	34,273.50
12000 · Undeposited Funds	1,200.00
Total Other Current Assets	35,473.50
Total Current Assets	821,612.23
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	1,284,330.90
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	34,434.11
Total Accounts Payable	34,434.11
Credit Cards	
6729 · US Bank CalCard	253.38
Total Credit Cards	253.38
Other Current Liabilities	
206 · Incident Response Payable	12,486.24
Total Other Current Liabilities	12,486.24
Total Current Liabilities	47,173.73
Total Liabilities	47,173.73
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	156,583.82
Total Equity	1,237,157.17
TOTAL LIABILITIES & EQUITY	1,284,330.90

Sierra County Fire Protection District #1

Banking Activity Detail

June 1, 2025 - June 30, 2025

07/14/25
Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
135 · Live Oak 6 Month CD 3925								
Deposit	06/30/2025			Interest	X	G · Interest Income	395.25	122,405.01
Total 135 · Live Oak 6 Month CD 3925							395.25	122,800.26
130 · Live Oak Savings								
Deposit	06/30/2025			Interest	X	G · Interest Income	694.34	256,025.03
Total 130 · Live Oak Savings							694.34	256,719.37
120 · Plumas Bank Operating								
Deposit	06/02/2025			Deposit	X	-SPLIT-	1,895.20	280,469.01
Check	06/03/2025	731	Eastern Plumas Health ...	EMS Supples	X	2.2 · EMS Medical Sup...	-843.45	282,364.21
Check	06/07/2025	732	First Alarm Services LLC	VOID: CA State Fire Training, Apparatu...	X	4.6 · Fire Training	0.00	281,520.76
Deposit	06/13/2025			Deposit	X	B.13 · Merrill Fire	8,154.32	289,675.08
Check	06/16/2025	749	Richard Grossman	Reimburse First Alarm Services	X	4.6 · Fire Training	-450.00	289,225.08
Bill Pmt -Check	06/17/2025	733	AT&T	9391059363		20000 · *Accounts Pay...	-90.64	289,134.44
Bill Pmt -Check	06/17/2025	734	AT&T- Calpine	9391059370		20000 · *Accounts Pay...	-60.43	289,074.01
Bill Pmt -Check	06/17/2025	735	City of Loyalton	2 x Copies		20000 · *Accounts Pay...	-146.20	288,927.81
Bill Pmt -Check	06/17/2025	736	EIP Holdings II, LLC	Beckwourth Peak 3 Tower Rent		20000 · *Accounts Pay...	-1,980.00	286,947.81
Bill Pmt -Check	06/17/2025	737	Intermountain Disposal ...	Disposal		20000 · *Accounts Pay...	-59.25	286,888.56
Bill Pmt -Check	06/17/2025	738	Kelly Champion	June 2025	X	20000 · *Accounts Pay...	-2,800.00	284,088.56
Bill Pmt -Check	06/17/2025	739	L.N. Curtis & Sons	1 Structure Fire Fighting Glove		20000 · *Accounts Pay...	-140.35	283,948.21
Bill Pmt -Check	06/17/2025	740	Mick Connolly	June Professional Services	X	20000 · *Accounts Pay...	-1,080.00	282,868.21
Bill Pmt -Check	06/17/2025	741	Plumas-Sierra REC		X	20000 · *Accounts Pay...	-411.92	282,456.29
Bill Pmt -Check	06/17/2025	742	Plumas-Sierra Telecom...		X	20000 · *Accounts Pay...	-120.00	282,336.29
Bill Pmt -Check	06/17/2025	743	Serenity Enriquez	Reimburse Amazon purchases	X	20000 · *Accounts Pay...	-177.08	282,159.21
Bill Pmt -Check	06/17/2025	744	Sierra Booster	5/8/25 Public Hearing Notice		20000 · *Accounts Pay...	-105.60	282,053.61
Bill Pmt -Check	06/17/2025	745	Sierraville Public Utilitie...	05/01/25-05/31/25	X	20000 · *Accounts Pay...	-74.81	281,978.80
Bill Pmt -Check	06/17/2025	746	State Compensation In...	05/15/2025-05/15/2026		20000 · *Accounts Pay...	-918.83	281,059.97
Bill Pmt -Check	06/17/2025	747	ULINE	Storage Bins & Shelving		20000 · *Accounts Pay...	-3,136.43	277,923.54
Bill Pmt -Check	06/17/2025	748	US Bank	6-10-25		20000 · *Accounts Pay...	-5,188.84	272,734.70
Bill Pmt -Check	06/24/2025	750	Silver State International	E282 R&R Turbo, CAC clamps & exhau...		20000 · *Accounts Pay...	-3,105.17	269,629.53
Check	06/30/2025	751	Mick Connolly	Balance Due (24-1) 68 Hrs. Prepo		4.912 · Preposition Labor	-1,763.92	267,865.61
Check	06/30/2025	752	Connor Brod	Balance Due (24-1) 68 Hrs. Prepo		4.912 · Preposition Labor	-1,415.94	266,449.67
Check	06/30/2025	753	Mike Cory	Balance Due (24-1) 68 Hrs. Prepo		4.912 · Preposition Labor	-1,416.44	265,033.23
Check	06/30/2025	754	Clint Dudley	Balance Due (24-1) 48 Hrs. Prepo		4.912 · Preposition Labor	-999.84	264,033.39
Check	06/30/2025	755	Ben Edwards	Balance Due (24-1) 20 Hrs. Prepo		4.912 · Preposition Labor	-416.80	263,616.59
Check	06/30/2025	756	Serenity Enriquez	Balance Due (24-1) 68 Hrs. Prepo		4.912 · Preposition Labor	-1,416.44	262,200.15
Check	06/30/2025	757	Phil Sifers	Balance Due (24-1) 68 Hrs. Prepo		-SPLIT-	-416.60	261,783.55
Check	06/30/2025	758	Ben Edwards	Balance Due (24-5) 48 Hrs. Prepo		4.912 · Preposition Labor	-999.60	260,783.95
Check	06/30/2025	759	Mick Connolly	Balance Due (24-8) 30 Hrs. Prepo		4.912 · Preposition Labor	-458.11	260,325.84
Check	06/30/2025	760	Max Barasso	Balance Due (24-8) 24 Hrs. Prepo		4.912 · Preposition Labor	-499.80	259,826.04
Check	06/30/2025	761	Serenity Enriquez	Balance Due (24-8) 30 Hrs. Prepo		4.912 · Preposition Labor	-458.11	259,367.93
Check	06/30/2025	762	Phil Sifers	Balance Due (24-8) 30 Hrs. Prepo		4.912 · Preposition Labor	-458.11	258,909.82

Sierra County Fire Protection District #1

Banking Activity Detail

June 1, 2025 - June 30, 2025

07/14/25

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Check	06/30/2025	763	Mike Cory	Balance Due- Bear I, 75 Hrs		4.908 · Bear	-1,561.88	257,347.94
Check	06/30/2025	764	Phil Sifers	Balance Due- Bear I, 31 Hrs		4.908 · Bear	-645.58	256,702.36
Check	06/30/2025	765	Mick Connolly	Balance Due- Bear II, 90 Hrs		4.908 · Bear	-2,542.16	254,160.20
Check	06/30/2025	766	Serenity Enriquez	Balance Due- Bear II, 25 Hrs		4.908 · Bear	-520.63	253,639.57
Check	06/30/2025	767	Matt Wellise	Balance Due- Bear II, 25 Hrs		4.908 · Bear	-520.75	253,118.82
Check	06/30/2025	768	Mick Connolly	Mill Fire 7/22/24-7/24/24 42.5hrs		4.4910 · Mill	-2,205.11	250,913.71
General Journal	06/30/2025	109		To void prior period uncleared checks	X	4.997 · Volunteer Resp...	43.95	250,957.66
Total 120 · Plumas Bank Operating							-29,511.35	250,957.66
125 · Plumas Bank Savings								100,369.19
Deposit	06/30/2025			Interest	X	G · Interest Income	20.63	100,389.82
Total 125 · Plumas Bank Savings							20.63	100,389.82
6729 · US Bank CalCard								-4,569.91
Credit Card Ch...	06/01/2025		Amazon.com	Acetaminophen & Ibuprofen	X	2.2 · EMS Medical Sup...	-27.23	-4,597.14
Credit Card Ch...	06/02/2025		Amazon.com	S84 Smoke Alarm	X	1.4 · Fire House Mainte...	-16.59	-4,613.73
Credit Card Ch...	06/02/2025		Amazon.com	Expanding File Folder	X	1.3 · Office Expense	-7.49	-4,621.22
Credit Card Ch...	06/03/2025		Amazon.com	S84 Kitchen Storage Cabinet	X	1.4 · Fire House Mainte...	-107.24	-4,728.46
Credit Card Ch...	06/04/2025		Walmart	S84 Wall Clock etc	X	1.4 · Fire House Mainte...	-17.68	-4,746.14
Credit Card Ch...	06/05/2025		Amazon.com	24 Sew on American Flag Patches	X	4.11 · Uniforms	-42.88	-4,789.02
Credit Card Ch...	06/05/2025		Amazon.com	S84 Water Filter & Coffee Maker Stand...	X	1.4 · Fire House Mainte...	-127.37	-4,916.39
Credit Card Ch...	06/05/2025		The Real Graphic Source	7 Training Posters for EMS	X	2.1 · EMS Training	-255.91	-5,172.30
Credit Card Ch...	06/09/2025		Zoro.com Paypal	24 Doses Pain Relief Medication	X	2.2 · EMS Medical Sup...	-16.54	-5,188.84
Bill	06/10/2025	486...	US Bank	6-10-25	X	20000 · *Accounts Pay...	5,188.84	0.00
Credit Card Ch...	06/10/2025		Amazon.com	Need receipt	X	4.3 · Operating Supplie...	-18.21	-18.21
Credit Card Ch...	06/10/2025		Amazon.com	Need receipt	X	4.3 · Operating Supplie...	-14.47	-32.68
Credit Card Ch...	06/14/2025		BadgeandWallet.Com	Barroso Name Plate	X	4.11 · Uniforms	-37.00	-69.68
Credit Card Ch...	06/16/2025		Amazon.com	3 Ring Leather Binder	X	2.1 · EMS Training	-19.13	-88.81
Credit Card Ch...	06/16/2025		Amazon.com	3 Hole Punch	X	2.1 · EMS Training	-36.40	-125.21
Credit Card Ch...	06/18/2025		CVS	Child Allergy Meds	X	2.2 · EMS Medical Sup...	-10.28	-135.49
Credit Card Ch...	06/24/2025		Amazon.com	8 Outlet Surge Protector	X	1.4 · Fire House Mainte...	-53.19	-188.68
Credit Card Ch...	06/26/2025		BadgeandWallet.Com	Solberg Name Plate	X	4.11 · Uniforms	-37.00	-225.68
Credit Card Ch...	06/29/2025		Amazon.com	Magnetic Dry Erase Marker Holder	X	2.1 · EMS Training	-7.71	-233.39
Credit Card Ch...	06/29/2025		Adobe	Adobe Pro Subscription	X	1.3 · Office Expense	-19.99	-253.38
Total 6729 · US Bank CalCard							4,316.53	-253.38
TOTAL							-24,084.60	730,613.73

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

Type	Date	Num	Due Date	Aging	Open Balance
All Safety Products, Inc.					
Bill	07/10/2025	49009	07/30/2025		1,979.08
Total All Safety Products, Inc.					1,979.08
AT&T					
Bill	06/20/2025	000023659891	07/28/2025		90.07
Total AT&T					90.07
AT&T- Calpine					
Bill	06/20/2025	000023659893	07/28/2025		60.04
Total AT&T- Calpine					60.04
Banner Communications					
Bill	06/27/2025	14437	07/27/2025		42.02
Total Banner Communications					42.02
Ben Edwards					
Bill	06/30/2025	06.30.25	07/30/2025		76.22
Bill	06/30/2025	06.30.25	07/30/2025		65.00
Total Ben Edwards					141.22
City of Loyaltton					
Bill	06/17/2025	06.17.25	07/17/2025		70.00
Total City of Loyaltton					70.00
EIP Holdings II, LLC					
Bill	04/23/2025	04232025-01	04/23/2025	82	60.00
Total EIP Holdings II, LLC					60.00
Galls					
Bill	05/22/2025	031408894	06/21/2025	23	343.11
Bill	05/23/2025	031421387	06/22/2025	22	114.37
Bill	07/08/2025	031858536	08/07/2025		183.03
Total Galls					640.51
ISU Insurance Services					
Bill	07/01/2025	16383	07/01/2025	13	1,619.93
Total ISU Insurance Services					1,619.93
Kelly Champion					
Bill	07/01/2025	07.01.25	07/15/2025		2,900.00
Bill	07/03/2025	07.03.25	07/15/2025		240.00
Total Kelly Champion					3,140.00
L.N. Curtis & Sons					
Bill	05/20/2025	PINV996775	06/19/2025	25	28,972.94
Bill	06/18/2025	INV960362	07/18/2025		143.89
Total L.N. Curtis & Sons					29,116.83
LiveActionSafety.com					
Bill	06/01/2025	184748	07/01/2025	13	2,810.95
Total LiveActionSafety.com					2,810.95
Mick Connolly					
Bill	07/01/2025	07.01.25	07/15/2025		1,080.00
Total Mick Connolly					1,080.00
O'Reilly Automotive					
Credit	06/24/2025	4426272018			-10.90

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

Type	Date	Num	Due Date	Aging	Open Balance
Bill	06/21/2025	4426271224	07/20/2025		225.80
Total O'Reilly Automotive					214.90
Plumas-Sierra REC					
Bill	07/01/2025	3310	07/21/2025		51.94
Bill	07/01/2025	2867	07/21/2025		143.13
Bill	07/01/2025	3656	07/21/2025		143.82
Bill	07/01/2025	17453	07/21/2025		133.12
Total Plumas-Sierra REC					472.01
Plumas-Sierra Telecommunications					
Bill	07/01/2025	65061	07/21/2025		60.00
Bill	07/01/2025	64988	07/21/2025		60.00
Total Plumas-Sierra Telecommunications					120.00
Sierraville Fuel Inc					
Bill	05/10/2025	1155	07/09/2025	5	321.39
Bill	05/13/2025	1153	07/12/2025	2	609.61
Bill	06/16/2025	06.16.25	08/15/2025		364.79
Total Sierraville Fuel Inc					1,295.79
Sierraville Public Utilities District					
Bill	06/30/2025	031	07/30/2025		74.81
Total Sierraville Public Utilities District					74.81
State Compensation Ins. Fund					
Bill	07/15/2025	9359459	08/11/2025		918.83
Total State Compensation Ins. Fund					918.83
Streamline/Digital Deployment Inc					
Bill	07/04/2025	750E346E-0007	07/31/2025		2,220.00
Total Streamline/Digital Deployment Inc					2,220.00
US Bank					
Bill	07/10/2025	486691455552...	08/09/2025		1,692.50
Total US Bank					1,692.50
Zach Pehling-PNO CPA					
Bill	07/01/2025	1579	07/01/2025	13	2,500.00
Total Zach Pehling-PNO CPA					2,500.00
TOTAL					50,359.49