

November 21, 2023 Tuesday @ 6:00 PM  
**SIERRA COUNTY FIRE PROTECTION DISTRICT # 1**  
**DIRECTORS MEETING AGENDA**

Location: Fire Station 82 @ 102 E Main Street, Sierraville, CA 96126

This meeting will be conducted in person Those who wish to attend via video conferencing should use the following link:

<https://sierracountyfireprotectiondistrictno1-771.my.webex.com/sierracountyfireprotectiondistrictno1-771.my/j.php?MTID=mddde8b46ce168ff8ac4b69f6ae37718d>

Meeting No. 2554 452 4695, Passcode: Sierra

**CALL TO ORDER:**

**Roll Call of Directors**

{ } Jeff McCollum, Chairperson	{ } Tom Archer	{ } Tom Rowson	{ } Richard Maddalena
{ } Candy Hunter, Vice Chair	{ } Victoria Fisher	{ } Tony Commendatore	

Quorum Yes/No

**PUBLIC INTRODUCTION:**

**PUBLIC COMMENT:** Matters under jurisdiction of the Sierra County Fire Protection District #1, and not on the agenda, may be addressed by the Public at the beginning of the regular agenda and any off-agenda matters before the Board for consideration. However, California law prohibits the Board from taking action on any matter which is not on the posted agenda. Any member of the public wishing to address the Board during the "Public Comment" period will be limited to a maximum of five minutes.

**CORRESPONDENCE:**

**MINUTES APPROVAL:** Approval of the Minutes: 10/17/23

**FINANCIAL STATEMENT:**

1. Review P&L, Balance Sheet, Report of Funds as of October 31, 2023 **H**
2. Approve Bill Payments **H**
3. Update on Annual Audit
4. Update on Fire Mitigation Fees

**REPORTS & REQUESTS FROM DISTRICT CHIEF, BATTALION CHIEFS AND EMS COORDINATOR:**

1. Chief's Report (Response Summary, Fleet, Communications System, Facilities)
2. Training / Recruitment/ Retention
3. Update on Battery Over Hydraulic Comi Tool Order
4. Update on Calpine Siren
5. Update on Calpine hydrant markers
6. Update on Communications including quote from Banner for radios

**UNFINISHED BUSINESS:**

1. Update on Purchase of Snow Blowers (Tony)
2. Update on Sattley Pump House (Jeff)
3. Update regarding 501c3- Committee met with Craig Weaver of Mobo Law and have plan to be incorporated in Feb in time to manage 2024 TdM

**NEW BUSINESS:**

1. Updates regarding status of Hill Lane realignment and private vs public ROW issues
2. Discussion regarding Master Street Address Guide update and 911NET databases, assisting with Evacuation Planning
3. Surplus 2004 Jeep (former command vehicle), use Booster to post auction min. bid \$3,000? Assure light bar and siren are removed
4. Possible Type 3 Engine Acquisition

**ANNOUNCEMENTS AND COMMENTS:**

**NEXT SCHEDULED MEETING:** December 19, 2023 at 6:00pm in Sierraville

**ADJOURNMENT:**

Key: **T** – Tabled from previous meeting **H** –Handout

**THIS INSTITUTION IS AN EQUAL OPPORTUNITY PROVIDER & EMPLOYER, PLEASE CALL 530.604.4013 AHEAD IF YOU NEED ANY ACCOMODATIONS.**

October 17, 2023 Tuesday @ 6:00 PM  
**SIERRA COUNTY FIRE PROTECTION DISTRICT # 1**  
**DIRECTORS MEETING MINUTES**

Location: Fire Station 82 @ 102 E Main Street, Sierraville, CA 96126

This meeting will be conducted in person Those who wish to attend via video conferencing should use the following link:

<https://sierracountyfireprotectiondistrictno1-771.my.webex.com/sierracountyfireprotectiondistrictno1-771.my/j.php?MTID=mddde8b46ce168ff8ac4b69f6ae37718d>

Meeting No. 2554 452 4695, Passcode: Sierra

**CALL TO ORDER: 6:02 pm**

Roll Call of Directors

{ X } Jeff McCollum, Chairperson    { X } Tom Archer    { X } Tom Rowson    { X } Richard Maddalena  
{ } Candy Hunter, Vice Chair **absent**    { X } Victoria Fisher    { X } Tony Commendatore  
Quorum **Yes**/No

**PUBLIC INTRODUCTION: Volunteer Ben Edwards, Deputy Chief Ben Hitchcock, Clerk Kelly.**

**PUBLIC COMMENT: None**

**CORRESPONDENCE:** Clerk Kelly reviewed the various correspondence items. Received approval to start purchasing items under 2023 Volunteer Fire Capacity grant agreement. CAL FIRE State Marshall reopened public comment period for FHSZ map, no modifications for Sierra County. Working with Planning on fee collections in question. No status change on FEMA 2022 AFG grant submission, likely to receive denial letter in mail. Submitted donation receipts to Plumas-Sierra Telecommunications to be considered for The Common Good Community Foundation donation match. Sent thank you letter to SSFRS for Sattley equipment donations.

**MINUTES APPROVAL:** Approval of the Minutes: 9/19/23 **Dir. Rowson moved to approve the minutes as presented, Dir. Fisher seconded. 4 Ayes (McCollum, Maddalena, Rowson, Fisher), 2 Abstain (Commendatore, Archer) 1 Absent (Hunter), motion passed.**

**FINANCIAL STATEMENT:**

1. Review P&L, Balance Sheet, Report of Funds as of September 30, 2023 **H**
2. Approve Bill Payments **H Working with volunteers to get better descriptions from online purchase receipts and confirmation of receipt of product to District.**
3. Update on Annual Audit **Received draft and responded with questions.**
4. Update on Fire Mitigation Fees **Received fee for manufactured home build in Sierra Brooks. Dir. Maddalena moved to accept the financial statements as presented and pay the bills as presented, Dir. Archer seconded. 6 Ayes (Maddalena, Archer, Commendatore, Rowson, Fisher, McCollum), 1 Absent (Hunter), motion passed. It was the consensus of the Board to request a permit issue list on a quarterly basis from Sierra County Planning Dept in effort to be more informed on construction projects in the District.**

**REPORTS & REQUESTS FROM DISTRICT CHIEF, BATTALION CHIEFS AND EMS COORDINATOR:**

1. Chief's Report (Response Summary, Fleet, Communications System, Facilities) **Chief Connolly was not present. Volunteer Edwards updated the Board on radio tower maintenance progress, B834 and E282 radios, and handheld needs. Direction was given to bring quotes to replace radios for trucks and firefighters since the communications grant had not been received.**
2. Training / Recruitment/ Retention **Performed extraction trainings.**
3. Update on Battery Over Hydraulic Comi Tool Order
4. Update on Calpine Siren **The Calpine siren project was discussed and it was agreed that volunteers had taken the project as far as they could at this time. Dir. Archer suggested a contractor to review the**

**scope of work. Deputy Chief Hitchcock stated the needed for direction through emergency response collaboratives regarding its continued use. Dir. Archer agreed to seek proposals.**

5. Pump Test Results

**Deputy Hitchcock touched on the multiple pump test results; some repairs needed.**

**UNFINISHED BUSINESS:**

1. Discussion/Action – Review of Capital Asset Insurance Coverage **Various discussions ensued regarding the relevance of ensuring leased radio towers and the need to review agreements, the clarification of structure locations listed, updated reconstruction costs estimated at \$600 per square foot, contents, and the review of square footage of existing buildings. Direction was given to the Clerk to make a new spreadsheet with the discussed changes with an added column for proposed updated values and present to insurance agent.**
2. Discussion/Action Regarding Volunteer Incentives (Tom R.) **a. and b. discussed in reverse order**
  - a. Consideration to Reimburse Volunteers for Care Flight Insurance up to \$65 **Dir. Archer moved that the District reimburse active volunteers up to \$65 for family care flight insurance annually, Dir. Rowson seconded. 6 Ayes (Maddalena, Archer, Commendatore, Rowson, Fisher, McCollum), 1 Absent (Hunter), motion passed.**
  - b. Approval of Resolution 2023-8, Volunteer Response Incentive Policy **Dir. Archer moved to approve the Volunteer Response Incentive Policy with the addition, for clarification purposes, to the first sentence in paragraph two: “...in addition to compensation as otherwise payable to the Volunteer,” and adopt Resolution 2023-8, Dir. Fisher seconded. 6 Ayes (Maddalena, Archer, Commendatore, Rowson, Fisher, McCollum), 1 Absent (Hunter), motion passed.**
3. Update on Relocation of Antique Engine (Rick) **Dir. Maddalena talked about the challenges faced during the move and commended the three equipment operator volunteers for their skills- Paul Roen, Joe Maddalena and Mike Ryan. Dir. Rowson added that the District authorized \$2,000 for the move, but since the operators did not ask for payment he would like to offer them gift certificates to the local restaurant. Dir. Fisher moved to purchase \$100 gift certificates for the three gentleman who assisted, Dir. Archer seconded. 6 Ayes (Maddalena, Archer, Commendatore, Rowson, Fisher, McCollum), 1 Absent (Hunter), motion passed.**
4. Update on Sattley Pump House (Jeff) **Chair McCollum updated the Board on the progress of the new pumphouse. Shed had been framed, siding and roof on, insulation and interior finish next.**
5. Update regarding 501©3 (Rick) **Dir. Maddalena reported that there was good community support to form the entity. Dir. Commendatore to contact MOBO Law for entity formation quote and timeframe.**

**NEW BUSINESS:**

1. Tour de Manure 2024 (Rick) **Dir. Maddalena reported that both the Sierraville Recreation Association and the Fire Safe Council expressed interest to support the 2024 event. June dates were discussed.**
2. Purchase of two 9HP Honda 28” Track Electric Start Snow Blowers, HSS928AATD, \$4,000 ea. from Amazon- not available in Truckee or Reno or several on-line stores. **Dir. Commendatore to look further into local sources to purchase. Dir. Fisher moved to approved up to \$4,000 each to purchase the two snowblowers, Chair McCollum seconded. 6 Ayes (Maddalena, Archer, Commendatore, Rowson, Fisher, McCollum), 1 Absent (Hunter), motion passed.**
3. Dispose of Inoperable Snowmobile (Rick) **Dir. Maddalena reported that the snowmobile in the shed had to be moved out to store the antique engine. The age at the time was unknown (1989) and it required multiple repairs estimated at \$400-\$700. It was agreed it was not cost effective to spend more than its value on repairs. It was also noted that advertising to surplus would cost around \$80. Kelly Champion had talked with someone who may have old parts for it and she expressed interest. Dir. Rowson moved to surplus the snowmobile for \$100 to Kelly, Chair McCollum seconded. 6 Ayes (Maddalena, Archer, Commendatore, Rowson, Fisher, McCollum), 1 Absent (Hunter), motion passed.**

**ANNOUNCEMENTS AND COMMENTS:** Dir. Rowson working to bring more information regarding a water storage tank project, including a helicopter landing location, at a County site near Filippini Rd. Joy is donating two 5,000+ gal tanks which will need to be moved to the site soon.

**NEXT SCHEDULED MEETING:** November 21, 2023 at 6:00pm in Sierraville

**ADJOURNMENT: 7:57 pm**

Key: T – Tabled from previous meeting H – Handout

**THIS INSTITUTION IS AN EQUAL OPPORTUNITY PROVIDER & EMPLOYER, PLEASE CALL 530.604.4013 AHEAD IF YOU NEED ANY ACCOMODATIONS.**

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

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>A · Tax Income</b>				
A.3 · Verdi/Long Valley Assessment	0.00	18,000.00	-18,000.00	0.0%
A.11 · EMS Transient OccupancyTax	0.00	40,000.00	-40,000.00	0.0%
A · Tax Income - Other	0.00	275,400.00	-275,400.00	0.0%
<b>Total A · Tax Income</b>	<b>0.00</b>	<b>333,400.00</b>	<b>-333,400.00</b>	<b>0.0%</b>
<b>C · Fire House Rent</b>				
C · Fire House Rent	0.00	1,200.00	-1,200.00	0.0%
<b>D · Grant Income</b>				
D-4 · 50/50 Grant	0.00	19,995.00	-19,995.00	0.0%
<b>Total D · Grant Income</b>	<b>0.00</b>	<b>19,995.00</b>	<b>-19,995.00</b>	<b>0.0%</b>
<b>G · Interest Income</b>				
G · Interest Income	4,363.37	1,400.00	2,963.37	311.7%
<b>H · Donation Income</b>				
H · Donation Income	3,351.09	12,000.00	-8,648.91	27.9%
<b>L · Miscellaneous Income</b>				
L · Miscellaneous Income	391.45	200.00	191.45	195.7%
<b>M · Mitigation Fees</b>				
M · Mitigation Fees	3,567.20	20,000.00	-16,432.80	17.8%
<b>O · Transfer In From Carryover</b>				
O · Transfer In From Carryover	0.00	300,000.00	-300,000.00	0.0%
<b>Total Income</b>	<b>11,673.11</b>	<b>688,195.00</b>	<b>-676,521.89</b>	<b>1.7%</b>
<b>Gross Profit</b>	<b>11,673.11</b>	<b>688,195.00</b>	<b>-676,521.89</b>	<b>1.7%</b>
<b>Expense</b>				
<b>1.0 · General</b>				
1.1 · Professional Fees	2,200.00	7,200.00	-5,000.00	30.6%
1.2 · Clerical	11,667.60	35,000.00	-23,332.40	33.3%
1.3 · Office Expense	554.05	3,500.00	-2,945.95	15.8%
1.4 · Fire House Maintenance	8,636.28	18,500.00	-9,863.72	46.7%
1.6 · CSDA Membership	794.00	1,000.00	-206.00	79.4%
1.7 · Retention Incentives	342.50	3,000.00	-2,657.50	11.4%
1.8 · County Admin Fees	0.00	35,470.00	-35,470.00	0.0%
1.9 · Training & Personnel Services	4,320.00	12,960.00	-8,640.00	33.3%
1.10 · Miscellaneous Expense	0.00	500.00	-500.00	0.0%
<b>Total 1.0 · General</b>	<b>28,514.43</b>	<b>117,130.00</b>	<b>-88,615.57</b>	<b>24.3%</b>
<b>2.0 · Emergency Medical</b>				
2.1 · EMS Training	300.00	2,500.00	-2,200.00	12.0%
2.2 · EMS Medical Supplies	3,351.09	5,300.00	-1,948.91	63.2%
<b>Total 2.0 · Emergency Medical</b>	<b>3,651.09</b>	<b>7,800.00</b>	<b>-4,148.91</b>	<b>46.8%</b>
<b>3.0 · Communications</b>				
3.1 · Repeater Site Rental	1,980.00			
3.2 · Web Site	1,008.00			
3.3 · Communication Consulting/Repair	1,404.38			
3.4 · Radio & Repeater Batteries	3,274.19			
3.0 · Communications - Other	0.00	38,500.00	-38,500.00	0.0%
<b>Total 3.0 · Communications</b>	<b>7,666.57</b>	<b>38,500.00</b>	<b>-30,833.43</b>	<b>19.9%</b>
<b>4.0 · Fire Protection</b>				
4.1 · Personal Protection Equipment	1,625.19	13,000.00	-11,374.81	12.5%
<b>4.2 · Grant Expense</b>				
4.203 · 50/50 Grant	0.00	19,995.00	-19,995.00	0.0%
<b>Total 4.2 · Grant Expense</b>	<b>0.00</b>	<b>19,995.00</b>	<b>-19,995.00</b>	<b>0.0%</b>

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

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
4.3 · Operating Supplies & Equipment	442.06	24,000.00	-23,557.94	1.8%
4.5 · Equipment Repair & Maintenance	4,649.21	4,500.00	149.21	103.3%
4.6 · Fire Training	34.53	3,000.00	-2,965.47	1.2%
4.7 · Fire Protection Verdi Long Vall	0.00	48,000.00	-48,000.00	0.0%
4.8 · Fire Protection Loylton	0.00	61,200.00	-61,200.00	0.0%
4.11 · Uniforms	395.48	2,000.00	-1,604.52	19.8%
<b>Total 4.0 · Fire Protection</b>	<b>7,146.47</b>	<b>175,695.00</b>	<b>-168,548.53</b>	<b>4.1%</b>
<b>5.0 · Insurance</b>				
5.1 · Workers Compensation Insur	8,527.90			
5.2 · Liability, Facility, Vehicle	22,127.26			
5.0 · Insurance - Other	0.00	52,570.00	-52,570.00	0.0%
<b>Total 5.0 · Insurance</b>	<b>30,655.16</b>	<b>52,570.00</b>	<b>-21,914.84</b>	<b>58.3%</b>
<b>6.0 · Vehicle Repair &amp; Maintenance</b>				
6.1 · Fuel	1,581.41			
6.2 · Labor - Vehicles	2,775.00			
6.3 · Parts	1,910.32			
6.4 · Pump Testing	1,812.00			
6.5 · License & Registration	839.76			
6.7 · Tools Auto	130.94			
6.0 · Vehicle Repair & Maintenance - ...	0.00	25,000.00	-25,000.00	0.0%
<b>Total 6.0 · Vehicle Repair &amp; Maintenance</b>	<b>9,049.43</b>	<b>25,000.00</b>	<b>-15,950.57</b>	<b>36.2%</b>
<b>7.0 · Utilities</b>				
7.1 · Electric	1,468.96			
7.2 · Propane	476.20			
7.3 · Water	265.28			
7.4 · Solid Waste & Groundwater	875.74			
7.5 · Telephone	418.68			
7.6 · Internet	480.00			
7.0 · Utilities - Other	0.00	26,500.00	-26,500.00	0.0%
<b>Total 7.0 · Utilities</b>	<b>3,984.86</b>	<b>26,500.00</b>	<b>-22,515.14</b>	<b>15.0%</b>
<b>8.0 · Capital Asset/Mitigation Exp</b>	<b>0.00</b>	<b>65,000.00</b>	<b>-65,000.00</b>	<b>0.0%</b>
<b>10.0 · Transfer to Reserves</b>				
10.1 · Transfer to Capital Reserve	0.00	160,000.00	-160,000.00	0.0%
10.3 · Transfer to Prepayment Reserve	0.00	20,000.00	-20,000.00	0.0%
<b>Total 10.0 · Transfer to Reserves</b>	<b>0.00</b>	<b>180,000.00</b>	<b>-180,000.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>90,668.01</b>	<b>688,195.00</b>	<b>-597,526.99</b>	<b>13.2%</b>
<b>Net Income</b>	<b>-78,994.90</b>	<b>0.00</b>	<b>-78,994.90</b>	<b>100.0%</b>

## Sierra County Fire Protection District #1

## Balance Sheet

11/19/23

As of October 31, 2023

Accrual Basis

	<u>Oct 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
135 · Live Oak 6 Month CD 3925	113,684.33
130 · Live Oak Savings	241,613.50
105 · Sierra County Investment Pool	201.76
110 · Wells Fargo Operating 7568	5,019.54
120 · Plumas Bank Operating	154,639.38
125 · Plumas Bank Savings	100,070.74
<b>Total Checking/Savings</b>	<u>615,229.25</u>
<b>Total Current Assets</b>	615,229.25
<b>Fixed Assets</b>	
150 · Buildings and Land	311,412.14
152 · Equipment	145,734.64
154 · Vehicles	541,055.89
160 · Accumulated Depreciation	-535,484.00
<b>Total Fixed Assets</b>	<u>462,718.67</u>
<b>TOTAL ASSETS</b>	<u><u>1,077,947.92</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · *Accounts Payable	10,824.84
<b>Total Accounts Payable</b>	10,824.84
<b>Credit Cards</b>	
6729 · US Bank CalCard	35.02
<b>Total Credit Cards</b>	<u>35.02</u>
<b>Total Current Liabilities</b>	<u>10,859.86</u>
<b>Total Liabilities</b>	10,859.86
<b>Equity</b>	
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	458,061.38
Net Income	-78,994.90
<b>Total Equity</b>	<u>1,067,088.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,077,947.92</u></u>

10:04 AM  
 11/19/23  
 Accrual Basis

Sierra County Fire Protection District #1  
**Banking Activity Detail**  
 October 1, 2023 - October 31, 2023

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>130 · Live Oak Savings</b>								
Transfer	10/05/2023			Test Funds Transfer In	X	120 · Plumas Bank Oper...	-1,000.00	240,810.22
Transfer	10/10/2023			Test Funds Transfer Out	X	120 · Plumas Bank Oper...	1,000.00	239,810.22
Deposit	10/31/2023			Interest	X	G · Interest Income	803.28	240,810.22
Total 130 · Live Oak Savings							803.28	241,613.50
<b>105 · Sierra County Investment Pool</b>								
Total 105 · Sierra County Investment Pool								201.76
<b>110 · Wells Fargo Operating 7568</b>								
Deposit	10/31/2023			Interest	X	G · Interest Income	0.19	5,019.35
Total 110 · Wells Fargo Operating 7568							0.19	5,019.54
<b>120 · Plumas Bank Operating</b>								
Transfer	10/05/2023			Test Funds Transfer In	X	130 · Live Oak Savings	1,000.00	164,369.49
Deposit	10/06/2023			Deposit	X	H · Donation Income	3,351.09	165,369.49
Deposit	10/06/2023			Deposit	X	M · Mitigation Fees	3,567.20	168,720.58
Transfer	10/10/2023			Test Funds Transfer Out	X	130 · Live Oak Savings	-1,000.00	172,287.78
Bill Pmt -Check	10/17/2023	183	AT&T	9391059363	X	20000 · *Accounts Payable	-76.65	171,287.78
Bill Pmt -Check	10/17/2023	184	AT&T- Calpine	9391059370	X	20000 · *Accounts Payable	-25.55	171,211.13
Bill Pmt -Check	10/17/2023	185	Banner Communications	Service Harding Point, Replace Battery	X	20000 · *Accounts Payable	-1,404.38	171,185.58
Bill Pmt -Check	10/17/2023	186	Intermountain Disposal ...		X	20000 · *Accounts Payable	-55.28	169,781.20
Bill Pmt -Check	10/17/2023	187	Kelly Champion	October 2023	X	20000 · *Accounts Payable	-2,800.00	169,725.92
Bill Pmt -Check	10/17/2023	188	Mick Connolly	October Professional Services	X	20000 · *Accounts Payable	-1,080.00	166,925.92
Bill Pmt -Check	10/17/2023	189	Plumas-Sierra REC		X	20000 · *Accounts Payable	-349.46	165,845.92
Bill Pmt -Check	10/17/2023	190	Plumas-Sierra Telecom...		X	20000 · *Accounts Payable	-120.00	165,496.46
Bill Pmt -Check	10/17/2023	191	Rick Maddalena	Reimburse DMV Fee Transfer Jeep Title	X	20000 · *Accounts Payable	-25.00	165,376.46
Bill Pmt -Check	10/17/2023	192	Rudy Hoyos Repair	October 2023 Contract Payment	X	20000 · *Accounts Payable	-650.00	165,351.46
Bill Pmt -Check	10/17/2023	193	Sierraville Public Utilitie...	9/1-9/30/23	X	20000 · *Accounts Payable	-66.32	164,701.46
Bill Pmt -Check	10/17/2023	194	Sierraville Service & Co...		X	20000 · *Accounts Payable	-364.46	164,635.14
Bill Pmt -Check	10/17/2023	195	State Compensation Ins...		X	20000 · *Accounts Payable	-1,705.58	164,270.68
Bill Pmt -Check	10/17/2023	196	US Bank	10-10-2023	X	20000 · *Accounts Payable	-131.74	162,565.10
Check	10/24/2023	197	Truckee Rents	2 Snowblowers		-SPLIT-	-7,793.98	162,433.36
Total 120 · Plumas Bank Operating							-9,730.11	154,639.38
<b>125 · Plumas Bank Savings</b>								
Deposit	10/31/2023			Interest	X	G · Interest Income	21.25	100,049.49
Total 125 · Plumas Bank Savings							21.25	100,070.74



10:04 AM  
 11/19/23  
 Accrual Basis

Sierra County Fire Protection District #1  
**Banking Activity Detail**  
 October 1, 2023 - October 31, 2023

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>6729 · US Bank CalCard</b>								
Bill	10/10/2023	486...	US Bank	10-10-2023	X	20000 · *Accounts Payable	131.74	-131.74
Credit Card Cha...	10/19/2023		USPS	Postage	X	1.3 · Office Expense	-15.03	0.00
Credit Card Cha...	10/30/2023		Adobe	Adobe Pro Subscription	X	1.3 · Office Expense	-19.99	-15.03
Total 6729 · US Bank CalCard							96.72	-35.02
<b>TOTAL</b>							<b>-8,808.67</b>	<b>501,509.90</b>

**Sierra County Fire Protection District #1**  
**Unpaid Bills Detail**  
**As of November 19, 2023**

Type	Date	Num	Due Date	Aging	Open Balance
<b>AT&amp;T</b>					
Bill	10/20/2023	000020709382	11/27/2023		80.49
Total AT&T					80.49
<b>AT&amp;T- Calpine</b>					
Bill	10/20/2023	000020709384	11/27/2023		26.83
Total AT&T- Calpine					26.83
<b>Burton Fire, Inc.</b>					
Bill	10/17/2023	W81567	11/16/2023	3	1,812.00
Total Burton Fire, Inc.					1,812.00
<b>Cascade Fire Equipment</b>					
Bill	11/02/2023	INV8557	12/02/2023		2,745.60
Bill	11/08/2023	INV8661	12/08/2023		686.40
Total Cascade Fire Equipment					3,432.00
<b>CSDA Member Services</b>					
Bill	10/01/2023	351	12/31/2023		794.00
Total CSDA Member Services					794.00
<b>Galls</b>					
Bill	10/17/2023	025984211	11/22/2023		63.60
Bill	10/23/2023	026038940	11/22/2023		103.29
Total Galls					166.89
<b>High Sierra Gas</b>					
Bill	10/31/2023	U0421552	11/30/2023		476.20
Bill	11/01/2023	U0421566	12/01/2023		193.18
Bill	11/08/2023	U0421721	12/08/2023		210.41
Total High Sierra Gas					879.79
<b>Kelly Champion</b>					
Bill	11/01/2023	11.01.23	11/16/2023	3	2,800.00
Total Kelly Champion					2,800.00
<b>L.N. Curtis &amp; Sons</b>					
Bill	10/13/2023	INV755471	11/12/2023	7	1,586.21
Bill	10/13/2023	INV755433	11/12/2023	7	3,063.00
Total L.N. Curtis & Sons					4,649.21
<b>Mick Connolly</b>					
Bill	11/01/2023	11.01.23	11/15/2023	4	1,080.00
Total Mick Connolly					1,080.00
<b>O'Reilly Automotive</b>					
Bill	10/06/2023	4426100772	11/20/2023		148.43
Total O'Reilly Automotive					148.43
<b>Plumas-Sierra REC</b>					
Bill	10/31/2023	3310	11/21/2023		52.09
Bill	10/31/2023	2867	11/21/2023		116.46
Bill	10/31/2023	3656	11/21/2023		123.71
Bill	10/31/2023	17453	11/21/2023		76.56
Total Plumas-Sierra REC					368.82

**Sierra County Fire Protection District #1**  
**Unpaid Bills Detail**  
**As of November 19, 2023**

Type	Date	Num	Due Date	Aging	Open Balance
<b>Plumas-Sierra Telecommunications</b>					
Bill	10/31/2023	64988	11/21/2023		60.00
Bill	10/31/2023	65061	11/21/2023		60.00
Total Plumas-Sierra Telecommunications					120.00
<b>Rick Maddalena</b>					
Bill	10/17/2023	10.17.23	11/16/2023	3	300.00
Total Rick Maddalena					300.00
<b>Rudy Hoyos Repair</b>					
Bill	11/01/2023	11.01.23	11/15/2023	4	650.00
Total Rudy Hoyos Repair					650.00
<b>Sierra County Tax Collector</b>					
Bill	08/30/2023	013-080-012-000	12/10/2023		6.00
Bill	08/30/2023	012-103-007-000	12/10/2023		6.00
Bill	08/30/2023	015-052-010-000	12/10/2023		697.90
Total Sierra County Tax Collector					709.90
<b>Sierra Valley Home Center</b>					
Bill	10/02/2023	218998	11/10/2023	9	172.91
Total Sierra Valley Home Center					172.91
<b>Sierraville Public Utilities District</b>					
Bill	10/31/2023	031	11/29/2023		66.32
Total Sierraville Public Utilities District					66.32
<b>Sierraville Service &amp; County Store</b>					
Bill	10/02/2023	1901	11/30/2023		90.79
Bill	10/04/2023	1902	11/30/2023		703.61
Bill	10/19/2023	1904	11/30/2023		138.44
Total Sierraville Service & County Store					932.84
<b>State Compensation Ins. Fund</b>					
Bill	11/15/2023	9013012-23	12/10/2023		1,705.58
Total State Compensation Ins. Fund					1,705.58
<b>US Bank</b>					
Bill	11/10/2023	4866914555526729	12/10/2023		35.02
Total US Bank					35.02
<b>TOTAL</b>					<b>20,931.03</b>

**Sierra County Fire Protection District #1**

**FINANCIAL STATEMENTS**

**AUDIT REPORT**

**June 30, 2023**



August 25, 2023

Sierra County Fire Protection District #1

, CA

**INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying financial statements of Sierra County Fire Protection District #1 as of and for the year-ended June 30, 2023, as listed in the Table of Contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that our audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Sierra County Fire Protection District #1 as of June 30, 2023, and the respective changes in financial position, and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

**Other Matters**

The District has not presented Management’s Discussion and Analysis or budgetary comparison information that accounting principles generally accepted in the United States of America require be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context.

A handwritten signature in black ink, appearing to read 'Zach Pehling'.

Zach Pehling, CPA

**Sierra County Fire Protection District #1**

**Audit Report  
June 30, 2023**

**TABLE OF CONTENTS**

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Statements	
Government Funds Financial Statements	
Fund Balance Sheet 2023.....	5
Statement of Revenues and Expenditures 2023.....	7
Government-Wide Financial Statements	
Statement of Net Position 2023.....	10
Statement of Activities 2023.....	11
Notes to Financial Statements.....	12

**GOVERNMENT FUNDS FINANCIAL STATEMENTS**



**Sierra County Fire Protection District #1**

**Balance Sheet  
June 30, 2023**

	<u>General Fund</u>
<b><u>ASSETS</u></b>	
<u>Assets:</u>	
Cash	\$ 639,518
Prepaid	22,127
Accounts Receivable	<u>39,433</u>
 TOTAL ASSETS	 <u>701,078</u>
 <b><u>LIABILITIES, DEFERRED INFLOWS &amp; FUND BALANCES</u></b>	
<u>Liabilities:</u>	
Unearned Revenue	-
Accounts Payable	<u>17,714</u>
 TOTAL LIABILITIES	 <u>17,714</u>
 <u>Deferred Inflow</u>	
Unavailable Revenue	<u>-</u>
 TOTAL LIABILITIES & DEFERRED	 <u>17,714</u>
 <u>Fund Balances:</u>	
Unassigned	481,237
Restricted for Capital Improvements	-
Unspendable	22,127
Committed	<u>180,000</u>
 Total Fund Balance	 <u>683,364</u>
 <b><u>TOTAL LIABILITIES &amp;</u></b>	
<b><u>FUND BALANCE</u></b>	 <u>\$ 701,078</u>

The accompanying notes are an integral part of these financial statements.

**SIERRA COUNTY FIRE PROTECTION DISTRICT #1  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**

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	June 30, 2023
Total Fund Balances - Governmental Funds	\$ 683,364
Capital Assets used in Governmental Funds are not financial resources and therefore are not reported as assets in the Governmental Funds.	
Total Historical Cost of Capital Assets	1,055,005
Less: Accumulated Depreciation	(616,216)
Deferred Outflows not due and receivable in the current period and therefore are not reported as an asset in the governmental funds. This is comprised of GASB 68 Pension Outflows. Deferred Outflows at June 30 was:	-
Deferred Inflows are not due in the current period and therefore, are not reported as liabilities in the governmental funds. This is comprised of GASB 68 Pension Inflows. Deferred Inflows at June 30 was:	-
Deferred Inflows reported as unavailable revenue are not available in the current period and therefore are reported as a deferred inflow in the governmental funds; while in the Government-Wide Statement of Net Position does not report them. Deferred Inflows at June 30 was:	-
Long-term liabilities are not due in the current period and therefore, are not reported as liabilities in the governmental funds.	-
Net Position	\$ 1,122,153

---

The accompanying notes are an integral part of these financial statements

## Sierra County Fire Protection District #1

### Statement of Revenues, Expenditures & Change in Fund Balance For the Year Ended June 30, 2023

<u>REVENUE</u>	<u>General Fund</u>
Tax Revenue	\$ 276,203
Special Assesment & Tax	17,530
TOT	37,299
Charges for Service	190,811
Other Income	1,417
Interest & Investment Earnings	2,795
Mitigation Fees	27,233
Grants & Contributions	28,216
<b>TOTAL REVENUE</b>	<b>581,504</b>
 <u>EXPENDITURES</u>	
Capital Assets	10,203
Debt Service:	
Principle	32,811
Interest	516
Repairs & Maintenance	22,418
Insurance	29,666
Professional Fees	7,124
Utilities	24,972
Fire Protection and Prevention	207,752
Services, Supplies and Refunds	203,560
<b>TOTAL EXPENDITURES</b>	<b>539,022</b>
<b>Excess (Deficit) Revenues over Expenditures</b>	<b>42,482</b>
<b>Transfer in/(out)</b>	<b>-</b>
<b>Other financing Sources/(Uses)</b>	<b>-</b>
<b>CHANGE IN FUND BALANCE</b>	<b>42,482</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>640,882</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 683,364</b>

The accompanying notes are an integral part of these financial statements.

**SIERRA COUNTY FIRE PROTECTION DISTRICT #1**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

	2023
Net Change in Fund Balances - Total Governmental Funds	\$ 42,482
Amounts reported for governmental activities in the Statement of Activities are different as follows:	
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets are allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense during the year	
Current Year Capital Outlays	19,334
Less: Current Year Depreciation Expense	(36,590)
In the Governmental Funds revenues are measured by the amount of financial resources received. In the Government-Wide Statement of Activities, revenues are measured by the amounts earned during the year	4,641
Repayment of principle on long-term liabilities is an expenditure for Governmental funds, but the repayment reduces long-term liabilities on the Government-Wide Statement of Net Position. The net amount principle payments made on long-term liabilities exceeded acquisition of new debt during the year consist of:	32,811
In the Government Funds Interest expenditure is measured by the amount of financial resources used, which is the amounts actually paid. In the Government-Wide Statement of Activities, Interest expense is measured by the amounts accrued during the year.	216
Change in Net Position of Governmental Activities	\$ 62,894

The accompanying notes are an integral part of these financial statements

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

# Sierra County Fire Protection District #1

## Statement of Net Position June 30, 2023

### ASSETS

#### Current Assets:

Cash	\$ 639,518
Prepaid	22,127
Accounts Receivable	39,433
	<hr/>
Total Current Assets	701,078

#### Capital Assets:

Buildings & Improvements	343,154
Firefighting Equipment	711,851
Construction in Progress	-
Less: Accumulated Depreciation	(616,216)
	<hr/>
Total Capital Assets	438,789

**TOTAL ASSETS** 1,139,867

**TOTAL DEFERRED OUTFLOW** -

**TOTAL ASSETS AND DEFERRED OUTFLOWS** 1,139,867

### LIABILITIES

#### Current Liabilities:

Accounts Payable	17,714
Unearned Revenue	-
Accrued Interest	-
Current Portion	-
	<hr/>
Total Current Liabilities	17,714

#### Long-term Liabilities:

Capital Lease	-
	<hr/>
Total Long-term Liabilities	-

**TOTAL LIABILITIES** 17,714

**TOTAL DEFERRED INFLOWS** -

**TOTAL LIABILITIES AND DEFERRED INFLOWS** 17,714

### NET POSITION

Net Investment in Capital Assets	438,789
Restricted for Capital Improvements	-
Unrestricted	683,364
	<hr/>
<b>TOTAL NET POSITION</b>	<u>\$ 1,122,153</u>

The accompanying notes are an integral part of these financial statements.

**Sierra County Fire Protection District #1**

**Statement of Activities**

**For the Year-Ended**

**June 30, 2023**

	<u>Operating Revenues</u>		<u>Operating Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Grants &amp; Contributions</u>		<u>Excess of Revenues/(Expenses)</u>
<b><u>Governmental Activities</u></b>					
Public Protection	\$ 486,145	\$ 190,811	\$ 28,216	\$	(267,118)
Interest on Long-Term Debt	516	-	-		(516)
Depreciation (Unallocated)	36,590	-	-		(36,590)
<b>Total Governmental Activities</b>					<u>(304,224)</u>
<b>General Revenues:</b>					
Tax Revenue					276,203
Special Assesment & Tax					17,530
TOT					37,299
Other Income					6,058
Interest & Investment Earnings					2,795
Mitigation Fee					27,233
<b>Total General Revenues</b>					<u>367,118</u>
<b>NET CHANGE IN NET POSITION</b>					<u>62,894</u>
<b>NET POSITION, BEGINNING OF YEAR</b>					1,059,259
<b>NET POSITION, END OF YEAR</b>				<u>\$</u>	<u>1,122,153</u>

The accompanying notes are an integral part of these financial statements.

## Sierra County Fire Protection District #1

### NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

**Background:** The District is an independent special district within the County of Sierra that was formed in 1930 under section 13801 of the California Health and Safety Code. The District provides fire protection services for a portion of the eastern Sierra County. The District boundaries are approximately 200 square miles with comprises the towns of Sierraville,, Sattley and Calpine and also includes Verdi, California and the subdivisions of Parazzo Meadows and Jackson Meadows.

#### Note 1 - Significant Accounting Policies

##### Accounting Principles

The financial statements of the Sierra County Fire Protection District #1(District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the District are described below.

##### Basis of Accounting and Measurement Focus

The accounts of the District are organized on the basis of funds, or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

##### Financial Statement Presentation

###### Government-Wide Financial Statements

The District Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of Governmental and Business-Type Activities for the District accompanied by a total column.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the District’s assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regard to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-



## Sierra County Fire Protection District #1

### **NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

The District's governmental-wide fund balance is classified in the following categories:

Net Investment in Capital Assets - Includes amount of the fund balance that is invested in capital assets net of any related debt.

Restricted - Includes amounts that can be spent only for the specific purposes stipulated by a formal action of the government's highest level of decision-making authority, external resource providers, constitutionally, or through enabling legislation.

Unrestricted - Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

#### Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The District has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Nonspendable - Includes amounts that are not in a spendable form or are required to be maintained intact.

Restricted - Includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation.

Committed - Includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

## **Sierra County Fire Protection District #1**

### **NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**Assigned** - Includes amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates authority.

**Unassigned** - Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

#### Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy is to apply restricted net position first.

#### Budgets and Budgetary Accounting

An annual budget is adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's Board of Directors must adopt a preliminary budget by June 30<sup>th</sup> and a final budget no later than September 30<sup>th</sup>. A public hearing must be conducted to receive comments prior to adoption. The District's Governing board satisfied these requirements.

This budget is reviewed by the District Board of Directors during the year to give consideration to unanticipated income and expenditures. The final revised budget is presented for the General Fund as required supplementary information in the financial statements.

#### Pooled Cash and Investments

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds monthly using a formula based on the average daily balance of each fund

The California Government Code requires California banks and savings and loan associations to secure the County's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such a collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the County's name.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments were stated at cost, as the fair market value adjustment at the yearend was immaterial.

#### Accounts Receivable

On an accrual basis, revenues are recognized in the fiscal year in which the services are rendered. The District has not established an allowance for uncollectable receivables for Governmental or Grant Funds since prior experience has shown that uncollectable receivables are not significant.

#### Prepaid Expenditures

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when

## **Sierra County Fire Protection District #1**

### **NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

purchased or during the benefiting period. The District has chosen to report the expenditures in the period benefited.

#### Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over an estimated useful life.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred outflow/inflows of resources, represents an acquisition/disposition of net position that applies to future period(s) and will not be recognized as an outflow/inflow of resources until that time.

#### Accounts Payable

On an accrual basis, expenditures are recognized in the fiscal year in which the services are received.

#### Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position

#### Property Taxes

Sierra County is responsible for the collection and allocation of property taxes. Under California law, property taxes are assessed and collected by Sierra County up to 1% of the full cash value of taxable property based on assessed values on September 1 of the preceding year, plus other increases approved by the voters and distributed in accordance with statutory formulas. They become a lien on the first day of the year they are levied. Secured property tax is levied on July 1 and due in two installments, on November 1 and February 1. Unsecured property tax is levied on July 1 and delinquent on August 31. The County uses the Alternative Method of Property Tax Apportionment. Under this method of property tax apportionment, the County purchases the delinquent secured taxes at June 30 of each fiscal year. The District elected to receive taxes under the teeter program which allows the District to receive 100% levied property tax payments with the county assuming responsibility for delinquencies.

#### Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Sierra County Fire Protection District #1**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Note 2 – Cash

Summary of Cash

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
County Cash - General	\$ 202	\$ 109,811
Local Banks	<u>639,316</u>	<u>528,290</u>
Total	\$ 639,518	\$ 638,100

Investment Policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The District does not have an investment policy that addresses its interest rate risk, credit risk, and concentration of credit risk.

Investment in the County of Sierra’s Investment Pool: The District maintains its cash in Sierra County’s cash and investment pool which is managed by the Sierra County Treasurer. The District’s cash balances invested in the Sierra County Treasurer’s cash and investment pool are stated at amortized cost, which approximates fair value. The value of pool shares in Sierra County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District’s position in the pool. Investments held in the County’s investment pool are available on demand to the District and are stated at cost, which approximates fair value. This investment is not subject to categorization under GASB No. 3.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating issued by a nationally recognized statistical rating organization. The County’s investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Risk: Custodial risk is the risk that the government will not be able to recover its deposits or the value of its investments that are in the possession of an outside party. Custodial credit risk does not apply to a local government’s indirect deposits or investment in securities through the use of government investment pools (such as the County’s investment pool).

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that

**Sierra County Fire Protection District #1**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. The District’s deposits were covered by FDIC insurance at June 30, 2023.

**Note 2 –Prepaid expenses**

On June 30, 2023, the District has \$22,127 in prepaid expenses.

**Note 3 –Accounts Receivable**

On June 30, 2023, the District has \$39,433 in Accounts Receivable.

**Note 4 Long-term Debt**

**Note 5 -Mitigation**

The District collect mitigation revenues that are restricted for capital purchases.

<b>REVENUE</b>			
Mitigation Fees		\$	27,233
<b>TOTAL REVENUE</b>			<b>27,233</b>
<b>EXPENDITURES</b>			
Capital Assets			43,529
Professional Fees			0
<b>TOTAL EXPENDITURES</b>			<b>43,529</b>
<b>Excess (Deficit) Revenues over Expenditures</b>			<b>(16,296)</b>
<b>Transfer in/(out)</b>			<b>16,296</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>		\$	<b>-</b>

**Note 6 – Risk Management**

The District pays an annual premium to an insurance company for general and auto liability, property, management liability, employee dishonesty, and excess liability insurance coverage. There have been no significant reductions in insurance coverage from coverage in the prior fiscal year. Also, there have not been any settlements in excess of the insurance coverage.

**Note 7 – Annexation**

In December of 2019, the Sierra County Fire Protection District #1 completed the annexation of 115,627 acres including territory in Long Valley, Verdi, Sierra Brooks and Loyalton Pines.

## Sierra County Fire Protection District #1

### NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

To provide fire and EMS services to these remote areas, the District executed an agreement with Truckee Meadows Fire Protection District in Washoe County to serve the Verdi and Long Valley areas. Similarly the District has executed an agreement with the City of Loyalton to serve the communities near the City.

On August 4, 2020, the Sierra County Board of Supervisors completed the development of a County Service Area for the Verdi and Long Valley portion of the County (area 4, Zona 4B). The purpose of the service area is to collect revenue from the developed properties to pay the margin between what is available to the District through Property Taxes and the cost of providing fire and EMS through Truckee Meadows Fire Protection District. The adopted fee is \$156.52 per property which includes RAF and County service fees.

#### Note 8 – Subsequent Events

The District's management has evaluated events and transactions subsequent to June 30, 2023 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through **August 25, 2023**, the date the financial statements became available to be issued. The entity has not evaluated subsequent events after **August 25, 2023**.

10:06 AM

11/19/23

Accrual Basis

**Sierra County Fire Protection District #1**  
**Transaction Detail By Account**  
July 1 through November 19, 2023

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<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>M · Mitigation Fees</b>				
Deposit	10/06/2023	Sierra Co Dept of Planning and Building	Sierra Brooks- Vannucci, 973 Sierra Brooks Dr MF Home	3,567.20
Total M · Mitigation Fees				3,567.20
<b>TOTAL</b>				<b>3,567.20</b>



**Burton's Fire, Inc.**  
 1301 Doker Dr., Modesto, CA 95351  
 PARTS DEPT: 209-846-7400  
 OFFICE/SHOP: 209-544-3161  
 FAX: 209-544-1109  
 WWW.BURTONSFIRE.COM

**INVOICE**      W 81567  
**Date**            10/17/23  
**Date Open**      10/17/23

Page: 1 of 1

Sold To : 100-0753

Ship To : 100-0753

Sierra County Fpd #1 102 Main St. P.o. Box 255 Sierraville                      Ca            96126	Sierra County Fpd #1 102 MAIN ST. P.o. Box 255 Sierraville                      Ca            96126  <b>Ordered By:</b>
--	--

Written By Wilkes	Terms CHG	Time 14:41:33	Customer Po # Pump Test	Phone	Ship Via None	Tracking #
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Unit #	Plate #	Year	Make	Model	Mileage/Hrs 0/0.0	VIN	Engine
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Qty	Description	List Price	Price	Amount
4.000	Pump test Mobile on Site pump test and vacuum test E-82 Lic Plate 1080191 Passed pump test and vacuum test E-83 -LiC Plate 1343062 Passed pump test and vacuum test E-84 Lic Plate 209894 Passed pump test and vacuum test B-82 Lic Plate 1286461 Passed Pump test failed vacuum test  E84: WATEROUS MIDSHIP PUMP SHIFT MOTOR NEEDS REPLACED. TRANSFER VALVE DOES NOT SWITCH. ELECTRICAL - HAD TO SHIFT MANUAL  B82: TRANSFER VALVE IS NOT HOOKED UP. HAD TO MANUAL SHIFT IT. FAILED VALVE TEST  B384: FAILED PUMP TEST. TRANSFER VALVE WOULD NOT WORK  E282: FAILED PUMP TEST. RELIEF IS STUCK WIDE OPEN AND WILL NOT BUILD PRESSURE. TRIED TO GET IT TO CLOSE BY UP HOOKING PRESSURE LINE.		453.000	1812.00
			SubTotal	1812.00

All returns must be accompanied by the original invoice. No returns on electrical components.  
 Special orders are subject to restocking fee of 20%. Material surcharges may apply to certain components.

Parts..... 0.00  
 Labor..... 1812.00

Resale# SRKHE 100-536806 Fed-ID# 20-1972133. EPA#257142  
 DUNS# 626635031 CAGE# 1QKX8 UE# NRKXNLFJP579

FRT CHARGE & FRT PPI are non taxable. FRT INCOMING is taxable.  
 MIL-MILEAGE, LOD-TRAVEL, AND GEO DIESEL, EPA SURCHARGE are non taxable.

THIS INVOICE IS DUE IN 30 DAYS. VERIFY YOUR SALES TAX.  
 THANK YOU FOR YOUR BUSINESS. COME BACK AGAIN.

Authorized By \_\_\_\_\_

**TOTAL            1812.00**





Work Order #1398

10/17/2023

**Banner Communications**  
P.O.Box 971 / 110 Adams Lane  
Grass Valley, CA 95945  
530-273-0070  
john@bannercom.com  
Fax 530-273-0099

**Bill To:** Sierra County Fire Protection Dist. #1  
PO Box 255  
Sierraville, CA 96126  
209-481-2711  
mick@mickconnolly.com

**Terms Open**

**Due Date:**

Item #	Item Name	Item Description	Qty	Price	Ext Price
70585	BKR5000-T3BC-0	Port, VHF 136-174MHz, 5000Ch, 6W ,T3, BLK, No Ch Stop, No BT	12	\$1,600.00	\$19,200.00
70575	EC1-BK3	ENDURA SINGLE UNIT CHARGER FOR BK TECHNOLOGIES BKR5000	12	\$100.00	\$1,200.00
70551	BKR0810GPS	Antenna, GPS, VHF, 136-174MHz,BKR-P Series	12	\$60.00	\$720.00
70690	BKR0100	SURPASS™ Battery Pack, Li-Ion 4900 mAh, BKR 9000	12	\$195.00	\$2,340.00
70618	BKR0204	Microphone, Speaker, w/3.5mm, IP68, Emergency Button, BKR5000/9000	12	\$273.75	\$3,285.00

Subtotal:\$26,745.00  
Sierra County 7.25 % Tax\* \$1,939.01  
**TOTAL:\$28,684.01**  
Deposit Balance: \$0.00

*Thank You for the opportunity to provide this quote. We at Banner look forward to doing business with you.*

All quotes are good for 60 days unless specified otherwise



Work Order #1400

10/18/2023

**Banner Communications**  
P.O.Box 971 / 110 Adams Lane  
Grass Valley, CA 95945  
530-273-0070  
john@bannercom.com  
Fax 530-273-0099

**Bill To:** Sierra County Fire Protection Dist. #1  
PO Box 255  
Sierraville, CA 96126  
209-481-2711  
mick@mickconnolly.com

**SUMMARY:** Will attempt to make existing duplexer work, worst case scenario we will install another duplexer.

**Terms Open**  
Customer PO# HARDING POIN  
**Due Date:**

Item #	Item Name	Item Description	Qty	Price	Ext Price
92	2R two way repair	Service call to Harding point site, attempt to repair Duplexer on site.	5	\$120.00	\$600.00
69076	Q202GR-2 (USED) OPTIONAL	Duplexer, base station, Q-Circuit, 4 cavity, rack mount, 148-174 MHz, Four cavity configuration provides very high attention at extremely close frequency separation, Quasi-bandpass response results in suppression of spurious and sideband transmitter noise, Easy cabinet mount configuration	1	\$920.00	\$920.00

Subtotal: \$1,520.00  
Sierra County 7.25 % Tax: + \$66.70  
**TOTAL: \$1,586.70**  
Deposit Balance: \$0.00

*Thank You for the opportunity to provide this quote. We at Banner look forward to doing business with you.*  
All quotes are good for 60 days unless specified otherwise