

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

03/17/25
 Accrual Basis

July 2024 through February 2025

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
Income				
A · Tax Income				
A.1 · Secured Property Tax	146,079.75	296,288.00	-150,208.25	49.3%
A.2 · Unsecured Property Tax	6,755.60	0.00	6,755.60	100.0%
A.3 · Verdi/Long Valley Assessment	9,291.03	18,000.00	-8,708.97	51.6%
A.11 · EMS Transient OccupancyTax	16,316.08	35,000.00	-18,683.92	46.6%
Total A · Tax Income	178,442.46	349,288.00	-170,845.54	51.1%
B · Fire Income				
B.11 · Bear Fire	17,361.69			
B.10 · Mill Fire	3,525.23			
B.9 · CalOES Preposition	355,003.82	0.00	355,003.82	100.0%
Total B · Fire Income	375,890.74	0.00	375,890.74	100.0%
C · Fire House Rent	1,200.00	1,200.00	0.00	100.0%
D · Grant Income				
D-4 · 50/50 Grant	0.00	0.00	0.00	0.0%
D-5 · Title III Funds	0.00	0.00	0.00	0.0%
Total D · Grant Income	0.00	0.00	0.00	0.0%
G · Interest Income	9,871.48	12,000.00	-2,128.52	82.3%
H · Donation Income	5,341.00	5,000.00	341.00	106.8%
L · Miscellaneous Income	2,457.64	200.00	2,257.64	1,228.8%
M · Mitigation Fees	6,676.46	18,000.00	-11,323.54	37.1%
N · Transfer in From Mitigation Res	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	579,879.78	474,745.00	105,134.78	122.1%
Gross Profit	579,879.78	474,745.00	105,134.78	122.1%
Expense				
1.0 · General				
1.1 · Professional Fees	5,402.00	7,500.00	-2,098.00	72.0%
1.2 · Clerical	24,535.00	35,600.00	-11,065.00	68.9%
1.3 · Office Expense	3,135.67	3,500.00	-364.33	89.6%
1.4 · Fire House Maintenance	4,204.56	23,500.00	-19,295.44	17.9%
1.6 · CSDA Membership	1,250.00	1,000.00	250.00	125.0%
1.7 · Retention Incentives	2,517.29	3,000.00	-482.71	83.9%
1.8 · County Admin Fees	36,874.68	36,100.00	774.68	102.1%
1.9 · Training & Personnel Services	9,000.00	12,960.00	-3,960.00	69.4%
1.10 · Miscellaneous Expense	0.00	500.00	-500.00	0.0%
Total 1.0 · General	86,919.20	123,660.00	-36,740.80	70.3%
2.0 · Emergency Medical				
2.1 · EMS Training	153.50	2,500.00	-2,346.50	6.1%
2.2 · EMS Medical Supplies	3,788.85	17,500.00	-13,711.15	21.7%
Total 2.0 · Emergency Medical	3,942.35	20,000.00	-16,057.65	19.7%

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July 2024 through February 2025

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
3.0 · Communications				
3.5 · Subscriptions & Software	1,400.00			
3.1 · Repeater Site Rental	0.00	0.00	0.00	0.0%
3.2 · Web Site	1,008.00	0.00	1,008.00	100.0%
3.3 · Communication Consulting/Rep...	887.50	0.00	887.50	100.0%
3.4 · Radio & Repeater Batteries	38,306.82	0.00	38,306.82	100.0%
3.0 · Communications - Other	0.00	38,500.00	-38,500.00	0.0%
Total 3.0 · Communications	41,602.32	38,500.00	3,102.32	108.1%
4.0 · Fire Protection				
4.1 · Personal Protection Equipment	6,302.47	20,000.00	-13,697.53	31.5%
4.2 · Grant Expense				
4.203 · 50/50 Grant	0.00	0.00	0.00	0.0%
Total 4.2 · Grant Expense	0.00	0.00	0.00	0.0%
4.3 · Operating Supplies & Equipment	6,916.10	8,000.00	-1,083.90	86.5%
4.5 · Equipment Repair & Maintenance	1,808.34	5,719.00	-3,910.66	31.6%
4.6 · Fire Training	28.14	3,000.00	-2,971.86	0.9%
4.7 · Fire Protection Verdi Long Vall	48,000.00	48,000.00	0.00	100.0%
4.8 · Fire Protection Loyalton	26,612.97	62,400.00	-35,787.03	42.6%
4.9 · Fire Labor				
4.909 · Merrill	1,249.80			
4.996 · Admin Pay	4,287.94			
4.908 · Bear	-7,256.36			
4.997 · Volunteer Response Stipends	2,160.00	5,000.00	-2,840.00	43.2%
4.905 · OES Preposition				
4.912 · Preposition Labor	141,389.59			
4.911 · Preposition Fuel	4,034.50			
4.910 · Preposition Meals	6,991.63			
Total 4.905 · OES Preposition	152,415.72			
4.998 · Meals	280.56	0.00	280.56	100.0%
Total 4.9 · Fire Labor	153,137.66	5,000.00	148,137.66	3,062.8%
4.11 · Uniforms	3,022.90	2,000.00	1,022.90	151.1%
Total 4.0 · Fire Protection	245,828.58	154,119.00	91,709.58	159.5%
5.0 · Insurance				
5.1 · Workers Compensation Insur	9,574.14	0.00	9,574.14	100.0%
5.2 · Liability, Facility, Vehicle	26,457.26	0.00	26,457.26	100.0%
5.3 · Firefighter Insurance	0.00	0.00	0.00	0.0%
5.0 · Insurance - Other	0.00	57,950.00	-57,950.00	0.0%
Total 5.0 · Insurance	36,031.40	57,950.00	-21,918.60	62.2%
6.0 · Vehicle Repair & Maintenance				
6.1 · Fuel	3,486.13	0.00	3,486.13	100.0%
6.2 · Labor - Vehicles	1,950.00	0.00	1,950.00	100.0%
6.3 · Parts	8,801.50	0.00	8,801.50	100.0%
6.4 · Pump Testing	3,375.00	0.00	3,375.00	100.0%
6.5 · License & Registration	0.00	0.00	0.00	0.0%
6.6 · Outside Repair Services	7,964.28	0.00	7,964.28	100.0%
6.7 · Tools Auto	42.21	0.00	42.21	100.0%
6.8 · Tires	6,074.39			

03/17/25
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 July 2024 through February 2025

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
6.9 · Repair & Maint. Misc.	0.00	0.00	0.00	0.0%
6.0 · Vehicle Repair & Maintenance - ...	0.00	27,900.00	-27,900.00	0.0%
Total 6.0 · Vehicle Repair & Maintenance	31,693.51	27,900.00	3,793.51	113.6%
7.0 · Utilities				
7.1 · Electric	4,180.55	0.00	4,180.55	100.0%
7.2 · Propane	6,617.16	0.00	6,617.16	100.0%
7.3 · Water	598.48	0.00	598.48	100.0%
7.4 · Solid Waste & Groundwater	1,088.34	0.00	1,088.34	100.0%
7.5 · Telephone	1,200.13	0.00	1,200.13	100.0%
7.6 · Internet	980.00	0.00	980.00	100.0%
7.0 · Utilities - Other	0.00	24,000.00	-24,000.00	0.0%
Total 7.0 · Utilities	14,664.66	24,000.00	-9,335.34	61.1%
8.0 · Capital Asset/Mitigation Exp				
8.12 · Filippini Rd Water Storage	0.00	0.00	0.00	0.0%
8.0 · Capital Asset/Mitigation Exp - Ot...	0.00	19,520.00	-19,520.00	0.0%
Total 8.0 · Capital Asset/Mitigation Exp	0.00	19,520.00	-19,520.00	0.0%
Total Expense	460,682.02	465,649.00	-4,966.98	98.9%
Net Income	119,197.76	9,096.00	110,101.76	1,310.4%

Sierra County Fire Protection District #1

Balance Sheet

As of February 28, 2025

03/17/25

Accrual Basis

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
135 · Live Oak 6 Month CD 3925	121,168.98
130 · Live Oak Savings	253,824.39
105 · Sierra County Investment Pool	201.76
120 · Plumas Bank Operating	219,113.60
125 · Plumas Bank Savings	100,316.32
Total Checking/Savings	694,625.05
Accounts Receivable	
11000 · Accounts Receivable	59,795.09
Total Accounts Receivable	59,795.09
Total Current Assets	754,420.14
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	1,217,138.81
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	4,705.39
Total Accounts Payable	4,705.39
Credit Cards	
6729 · US Bank CalCard	176.07
Total Credit Cards	176.07
Other Current Liabilities	
206 · Incident Response Payable	12,486.24
Total Other Current Liabilities	12,486.24
Total Current Liabilities	17,367.70
Total Liabilities	17,367.70
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	119,197.76
Total Equity	1,199,771.11
TOTAL LIABILITIES & EQUITY	1,217,138.81

Sierra County Fire Protection District #1

Banking Activity Detail

February 1, 2025 - February 28, 2025

03/17/25

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
135 · Live Oak 6 Month CD 3925								
Deposit	02/28/2025			Interest	X	G · Interest Income	399.61	120,769.37
								121,168.98
Total 135 · Live Oak 6 Month CD 3925							399.61	121,168.98
130 · Live Oak Savings								
Transfer	02/24/2025			Replenish reserves from draw to operat...	X	120 · Plumas Bank Op...	50,000.00	203,246.90
Deposit	02/28/2025			Interest	X	G · Interest Income	577.49	253,246.90
								253,824.39
Total 130 · Live Oak Savings							50,577.49	253,824.39
120 · Plumas Bank Operating								
Deposit	02/06/2025			Deposit	X	B.9 · CalOES Preposition	9,803.07	218,923.27
Deposit	02/06/2025			Deposit	X	-SPLIT-	141,929.55	370,655.89
Deposit	02/06/2025			Deposit	X	B · Fire Income	17,361.69	388,017.58
Deposit	02/06/2025			Deposit	X	B · Fire Income	12,633.33	400,650.91
Bill Pmt -Check	02/18/2025	621	AT&T	9391059363	*	20000 · *Accounts Pay...	-89.77	400,561.14
Bill Pmt -Check	02/18/2025	622	AT&T- Calpine	9391059370	*	20000 · *Accounts Pay...	-59.97	400,501.17
Bill Pmt -Check	02/18/2025	623	Ben Edwards	Oct-Nov 2024 Response Stipends	X	20000 · *Accounts Pay...	-390.00	400,111.17
Bill Pmt -Check	02/18/2025	624	Ben Hitchcock	Oct-Nov 2024 Response Stipends	*	20000 · *Accounts Pay...	-60.00	400,051.17
Bill Pmt -Check	02/18/2025	625	Calif Assoc of Mutual ...	CalMutuals 2025 Affiliate Member Dues	X	20000 · *Accounts Pay...	-100.00	399,951.17
Bill Pmt -Check	02/18/2025	626	City of Loyalton	VOID: FY24/25 Service Contract Paym...	X	20000 · *Accounts Pay...	0.00	399,951.17
Bill Pmt -Check	02/18/2025	627	High Sierra Gas	4500	X	20000 · *Accounts Pay...	-2,168.20	397,782.97
Bill Pmt -Check	02/18/2025	628	Intermountain Disposal ...		X	20000 · *Accounts Pay...	-59.25	397,723.72
Bill Pmt -Check	02/18/2025	629	Keith Mullin	Oct-Nov 2024 Response Stipends	*	20000 · *Accounts Pay...	-60.00	397,663.72
Bill Pmt -Check	02/18/2025	630	Kelly Champion	February 2025	X	20000 · *Accounts Pay...	-2,800.00	394,863.72
Bill Pmt -Check	02/18/2025	631	LiveActionSafety.com	3 Philips AED's	X	20000 · *Accounts Pay...	-2,248.97	392,614.75
Bill Pmt -Check	02/18/2025	632	Mick Connolly	February Professional Services	X	20000 · *Accounts Pay...	-1,080.00	391,534.75
Bill Pmt -Check	02/18/2025	633	Mike Berardino	Oct-Nov 2024 Response Stipends	*	20000 · *Accounts Pay...	-60.00	391,474.75
Bill Pmt -Check	02/18/2025	634	Mike Cory	Oct-Nov 2024 Response Stipends	X	20000 · *Accounts Pay...	-150.00	391,324.75
Bill Pmt -Check	02/18/2025	635	O'Reilly Automotive	2- ColorMaxx	*	20000 · *Accounts Pay...	-16.18	391,308.57
Bill Pmt -Check	02/18/2025	636	Phil Sifers	Oct-Nov 2024 Response Stipends	X	20000 · *Accounts Pay...	-300.00	391,008.57
Bill Pmt -Check	02/18/2025	637	Plumas-Sierra REC		X	20000 · *Accounts Pay...	-649.48	390,359.09
Bill Pmt -Check	02/18/2025	638	Plumas-Sierra Telecom...		X	20000 · *Accounts Pay...	-120.00	390,239.09
Bill Pmt -Check	02/18/2025	639	Responserack	12 Mo. Fire Dept Records Management...	*	20000 · *Accounts Pay...	-300.00	389,939.09
Bill Pmt -Check	02/18/2025	640	Rudy Hoyos (Volunteer)	Oct-Nov 2024 Response Stipends	*	20000 · *Accounts Pay...	-120.00	389,819.09
Bill Pmt -Check	02/18/2025	641	Ryan Solberg	Oct-Nov 2024 Response Stipends	X	20000 · *Accounts Pay...	-150.00	389,669.09
Bill Pmt -Check	02/18/2025	642	Serenity Enriquez		X	20000 · *Accounts Pay...	-596.12	389,072.97
Bill Pmt -Check	02/18/2025	643	Sierra Booster	1/30/25 Annual Accomplishment Report	X	20000 · *Accounts Pay...	-252.00	388,820.97
Bill Pmt -Check	02/18/2025	644	Sierraville Public Utilitie...	01/01/25-01/31/25	X	20000 · *Accounts Pay...	-74.81	388,746.16
Bill Pmt -Check	02/18/2025	645	State Compensation In...	02/15/25-03/15/25	X	20000 · *Accounts Pay...	-1,196.83	387,549.33
Bill Pmt -Check	02/18/2025	646	US Bank	2-10-2025	*	20000 · *Accounts Pay...	-292.76	387,256.57
Bill Pmt -Check	02/18/2025	647	Zach Pehling-PNO CPA	SCO Report		20000 · *Accounts Pay...	-510.00	386,746.57
Bill Pmt -Check	02/18/2025	648	Kelly Champion	Extra Hours to Prepare Annual Forms 1...	X	20000 · *Accounts Pay...	-210.00	386,536.57
Bill Pmt -Check	02/18/2025	649	Mick Connolly	Oct-Nov 2024 Response Stipends	X	20000 · *Accounts Pay...	-360.00	386,176.57

Sierra County Fire Protection District #1

Banking Activity Detail

February 1, 2025 - February 28, 2025

03/17/25

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Bill Pmt -Check	02/18/2025	650	Serenity Enriquez	Oct-Nov 2024 Response Stipends	X	20000 · *Accounts Pay...	-450.00	385,726.57
Bill Pmt -Check	02/18/2025	651	City of Loyalton	FY24/25 Service Contract Payment 1 of 3		20000 · *Accounts Pay...	-26,612.97	359,113.60
Transfer	02/24/2025			Replenish reserves from draw to operat...	X	130 · Live Oak Savings	-50,000.00	309,113.60
Transfer	02/24/2025			Replenish reserves transfered for opera...		125 · Plumas Bank Sav...	-90,000.00	219,113.60
Total 120 · Plumas Bank Operating							190.33	219,113.60
125 · Plumas Bank Savings								10,315.21
Transfer	02/24/2025			Replenish reserves transfered for opera...		120 · Plumas Bank Op...	90,000.00	100,315.21
Deposit	02/28/2025			Interest	X	G · Interest Income	1.11	100,316.32
Total 125 · Plumas Bank Savings							90,001.11	100,316.32
6729 · US Bank CalCard								-219.68
Credit Card Ch...	02/02/2025		BadgeandWallet.Com	1 Name Plate	X	4.11 · Uniforms	-37.00	-256.68
Credit Card Ch...	02/05/2025		Amazon.com		X	4.3 · Operating Supplie...	-5.35	-262.03
Credit Card Ch...	02/06/2025		Amazon.com		X	4.3 · Operating Supplie...	-30.73	-292.76
Bill	02/10/2025	486...	US Bank	2-10-2025	X	20000 · *Accounts Pay...	292.76	0.00
Credit Card Ch...	02/12/2025		Amazon.com		X	4.3 · Operating Supplie...	-8.56	-8.56
Credit Card Ch...	02/18/2025		Sierraville Fuel Inc	C8100	X	6.1 · Fuel	-89.12	-97.68
Credit Card Ch...	02/20/2025		USPS	Postage	X	1.3 · Office Expense	-58.40	-156.08
Credit Card Ch...	02/27/2025		Adobe	Adobe Pro Subscription	X	1.3 · Office Expense	-19.99	-176.07
Total 6729 · US Bank CalCard							43.61	-176.07
TOTAL							141,212.15	694,247.22

Sierra County Fire Protection District #1
Unpaid Bills Detail
As of March 16, 2025

Type	Date	Num	Due Date	Aging	Open Balance
AT&T					
Bill	02/20/2025	000023069694	03/31/2025		90.70
Total AT&T					90.70
AT&T- Calpine					
Bill	02/20/2025	000023069696	03/31/2025		60.56
Total AT&T- Calpine					60.56
Ben Edwards					
Bill	02/18/2025	02.18.25	03/18/2025		192.00
Total Ben Edwards					192.00
Cascade Fire Equipment					
Bill	02/19/2025	INV16979	03/21/2025		923.29
Total Cascade Fire Equipment					923.29
City of Loyalton					
Bill	02/18/2025	02.18.25	03/18/2025		21.00
Total City of Loyalton					21.00
High Sierra Gas					
Bill	02/20/2025	U0426410	03/22/2025		349.96
Bill	02/25/2025	U0426498	03/25/2025		446.24
Bill	03/05/2025	U0242912	04/04/2025		557.32
Total High Sierra Gas					1,353.52
Intermountain Disposal Inc.					
Bill	02/28/2025	80851	03/30/2025		59.25
Total Intermountain Disposal Inc.					59.25
Kelly Champion					
Bill	03/01/2025	03.01.25	03/15/2025	1	2,800.00
Bill	03/15/2025	1955	03/18/2025		1,365.00
Total Kelly Champion					4,165.00
Mick Connolly					
Bill	03/14/2025		03/29/2025		1,080.00
Total Mick Connolly					1,080.00
Plumas-Sierra REC					
Bill	02/28/2025	2867	03/21/2025		243.44
Bill	02/28/2025	3656	03/21/2025		124.65
Bill	02/28/2025	17453	03/21/2025		328.25
Bill	02/28/2025	3310	03/21/2025		51.94
Total Plumas-Sierra REC					748.28
Plumas-Sierra Telecommunications					
Bill	02/28/2025	64988	03/21/2025		60.00
Bill	02/28/2025	65061	03/21/2025		60.00
Total Plumas-Sierra Telecommunications					120.00
Sierraville Public Utilities District					
Bill	02/28/2025	031	03/28/2025		74.81
Total Sierraville Public Utilities District					74.81
State Compensation Ins. Fund					
Bill	03/15/2025	9359459	04/15/2025		1,197.33
Total State Compensation Ins. Fund					1,197.33

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03/17/25

Sierra County Fire Protection District #1
Unpaid Bills Detail
As of March 16, 2025

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Due Date</u>	<u>Aging</u>	<u>Open Balance</u>
Truckee Tire					
Bill	01/22/2025	253686270	03/18/2025		809.65
Bill	01/22/2025	253693803	03/18/2025		809.65
Total Truckee Tire					1,619.30
US Bank					
Bill	03/10/2025	4866 9145 555...	04/09/2025		276.08
Total US Bank					276.08
TOTAL					11,981.12



Sierra County Fire Protection District # 1
PO Box 255
Sierraville, CA 96126
www.sierracountyfireprotectiondistrict1.com

Directors
Tony Commendatore, Chair
Thomas Archer
Tom Rowson
Rick Maddalena
Candy Hunter
Jeff McCollum
Laurie Belli

February 18, 2025

City of Loyalton
P.O. Box 128
Loyalton, CA 96118

RE: Fiscal Year 24/25 Disbursement #1

Dear City of Loyalton:

Enclosed is a check in the amount of \$26,612.97. This is the initial payment (1 of 3) for fiscal year July 1, 2024 through June 30, 2025 and represents the property tax disbursement pursuant to the Fire Service Agreement for fire and emergency medical service to areas outside the City of Loyalton. The agreement specifies that these funds are to be used solely by the Loyalton Fire Department.

Also included, for transparency purpose, is the December 11, 2024 memorandum from the Sierra County Auditor/Controller to our District regarding the distribution of taxes. Additionally, we are sending our worksheet calculating that portion being passed on to Loyalton per our agreement with the assessed value of 27% of the total.

Please note: An error has been found in the calculation of the first payment (payment 1 of 3) in Fiscal Year 2023-2024. The initial payment did not include the deduction for the County Property Tax Roll Fees. This error constitutes a difference of \$6,190.43 shown highlighted in the attached documentation. The District plans to deduct the overpayment from future (April and July) contract payments in equal amounts of \$3,095.22 and \$3,095.21, respectively, so as to minimize the impact of the adjustment.

Please feel free to reach out to me with any questions by telephone or email at (530) 604-4013 or sierracountyfire1@gmail.com.

Respectfully,

Kelly Champion, Clerk
Sierra Co. FPD #1

CC: Chief Heywood, heywoodshawn@gmail.com and Assist. Chief DeMartini, rdemartini65@gmail.com

Loyalton FY24/25 Distribution #1

Per December 11, 2024 MEMO from Sierra County Treasurer/Tax Collector

Current Secured Property Tax	\$146,079.75
Current Unsecured Property Tax	\$6,755.60
Property Tax Roll Fees	(\$36,874.68)
	<u>\$115,960.67</u>
Loyalton Assesed Value @ 27%	31,309.38
SCFPD#1 Overhead @ 15%	(4,696.41)
Total Payment to Loyalton Fire	<u>\$ 26,612.97</u>

Sierra County
Auditing Department
P.O. Box 425
Downieville, CA 95936
(530) 289-3273 Fax (530) 289-2842

Sierra County

Memo

To: Sierra County Fire Protection District #1
From: Van Maddox, Auditor/Controller - Treasurer/Tax Collector - Risk Manager - Budget
Date: December 11, 2024
Re: Distribution of Taxes - 53% 2024 Apportionment

Enclosed, please find a check for tax distribution in the amount of \$ 141,929.55

Current Secured property tax	146,079.75
Current Unsecured Property Tax	6,755.60
Verdi/Long Valley Zone of Benefits	9,291.03
Prior Unsecured Property Tax	-
Supplemental Property Tax	-
Supplemental Unsecured	-
Timber Yield Tax	-
TOT EMS	7,957.90
Homeowners Property Tax	-
Interest Apportionment	361.77
Property Tax Roll Fees	<u>(36,874.68)</u>
Subtotal	133,571.37
Less: Prior Years TOT Adjustment	8,358.18
Total Check Amount Enclosed:	<u>\$ 141,929.55</u>

If you have any questions regarding this payment, please contact the Sierra County Auditor's Office at (530) 289-3273

Loyalton 23/24 Distribution #1

Per December 11, 2023 MEMO from Sierra County Treasurer/Tax Collector

Original	
Current Secured Property Tax	\$147,546.85
Current Unsecured Property Tax	\$6,406.56
	<u>\$147,546.85</u>
Loyalton Assesed Value @ 26.74%	39,454.03
SCFPD#1 Overhead @ 15%	(5,918.10)
Total Payment to Loyalton Fire	<u><u>\$ 33,535.92</u></u>

Corrected	
Current Secured Property Tax	\$147,546.85
Current Unsecured Property Tax	\$6,406.56
Property Tax Roll Fees	<u>(\$33,642.40)</u>
	<u>\$120,311.01</u>
Loyalton Assesed Value @ 26.74%	32,171.16
SCFPD#1 Overhead @ 15%	(4,825.67)
Total Payment to Loyalton Fire	<u><u>\$ 27,345.49</u></u>
Difference Back to SCFPD#1	\$ 6,190.43

Sierra County
Auditing Department
P.O. Box 425
Downieville, CA 95936
(530) 289-3273 Fax (530) 289-2842



V# 0713
453-9999-7400

Memo

To: Sierra County Fire Protection District #1
From: Van Maddox, Auditor/Controller - Treasurer/Tax Collector - Risk Manager - Budget
Date: December 11, 2023
Re: Distribution of Taxes - 53% 2023 Apportionment

Enclosed, please find a check for tax distribution in the amount of	<u>\$ 147,529.25</u>
Verdi Zone of Benefits	9,291.03
Current Secured property tax	147,546.85
Current Unsecured Property Tax	6,406.56
Residual Fire Mitigation Fees	-
Prior Unsecured Property Tax	-
Supplemental Property Tax	-
Supplemental Unsecured	-
Timber Yield Tax	-
TOT EMS	20,648.66
Homeowners Property Tax	-
Interest Apportionment	Inv final Interest \$129.16 180.75
Property Tax Roll Fees	<u>(33,642.40)</u>
Subtotal	150,431.45
Less: Prior Years Fire Mitigation Fees	<u>(2,902.20)</u>
Total Check Amount Enclosed:	<u>\$ 147,529.25</u>

If you have any questions regarding this payment, please contact the Sierra County Auditor's Office at (530) 289-3273

(2,902.20)

7:37 PM

03/17/25

Accrual Basis

Sierra County Fire Protection District #1

Transaction Detail By Account

July 1, 2024 through March 15, 2025

Type	Date	Name	Memo	Amount
M · Mitigation Fees				
Deposit	07/14/2024	Sierra Co Dept of Pl...	Sattley- McCullah, Hwy 49 Shed	988.80
Deposit	07/23/2024	Sierra Co Dept of Pl...	Calpine- Decker, Meadow Ranch Rd Detached Shop	2,076.48
Deposit	01/24/2025	Sierra Co Dept of Pl...	Verdi- Billingsley, Sunrise Creek Rd New Residence	3,611.18
Deposit	03/07/2025	Sierra Co Dept of Pl...	Sierra Brooks- Stahl, Smithneck Detached Shop	4,944.00
Total M · Mitigation Fees				11,620.46
TOTAL				11,620.46

July 1, 2024 through June 30, 2025 Incident Reimbursements

9.29%

<u>Paid All</u>	<u>Incident</u>	<u>Dates</u>	<u>Invoice #</u>	<u>Invoice Date</u>	<u>Paid Date</u>	<u>Payment</u>	<u>Invoice Amount</u>	<u>Personnel Total</u>	<u>Work Comp Modifier</u>	<u>Net Labor Pay Out</u>	<u>Expenses</u>	<u>Resources</u>	<u>Admin Surcharge</u>	<u>Net to District</u>
NPR	Mill	7/22/24-7/24/24	F-20240500-SER	9/14/2024		ACH	\$3,525.23	\$2,409.75	(\$204.84)	\$2,204.91		\$795.00	\$320.48	\$1,320.32
PR	OES Preposition 1	7/12/24-7/15/24	O-20240698-SER	12/19/2024	1/23/2025	Warrant	\$42,324.00	\$20,878.04	(\$2,146.52)	\$18,731.52	\$1,907.44	\$15,690.88	\$3,847.64	\$23,592.48
PR	OES Preposition 2	7/20/24-7/22/24	O-20240631-SER	10/4/2024	12/5/2024	Warrant	\$23,943.53	\$10,972.73	(\$975.53)	\$9,997.20	\$1,040.20	\$9,753.92	\$2,176.68	\$23,943.53
NP	OES Preposition 3	7/24/24-7/28/24	O-20240635-SER	10/4/2024			\$55,069.86	\$27,297.60	(\$2,322.24)	\$24,975.36	\$1,933.07	\$20,832.84	\$5,006.35	\$30,094.50
P	OES Preposition 4	8/2/24-8/7/24	O-20240555-SER	9/11/2024	1/23/2025	Warrant	\$52,826.93	\$27,565.68	(\$2,344.80)	\$25,220.88	\$1,591.36	\$18,867.44	\$4,802.45	\$27,606.05
PR	OES Preposition 5	8/9/24-8/14/24	O-20240610-SER	9/25/2024	12/5/2024	Warrant	\$53,201.19	\$27,565.68	(\$3,344.52)	\$24,221.16	\$1,931.60	\$18,867.44	\$4,836.47	\$28,980.03
PR	OES Preposition 6	8/17/24-8/21/24	O-20240616-SER	9/26/2024	12/5/2024	Warrant	\$40,317.42	\$22,926.72	(\$1,950.24)	\$20,976.48		\$13,725.48	\$3,665.22	\$19,340.94
P	OES Preposition 7	8/22/24-8/24/24	O-20240745-SER	11/14/2024	1/23/2025	Warrant	\$14,478.18	\$7,092.48	(\$603.12)	\$6,489.36	536.26	\$5,533.24	\$1,316.20	\$7,988.82
R	OES Preposition 8	9/1/24-9/2/24	O-20240806-SER	12/10/2024	1/24/2025	Warrant	\$9,803.07	\$5,463.60	\$867.96	\$6,331.56	-	\$3,448.28	\$891.19	\$3,471.51
R	Bear	9/2/24-9/5/24	F-20241830-SER	11/27/2024	2/6/2025	ACH	\$17,361.69	\$4,826.18	(\$4,826.18)		-	\$10,957.18	\$1,578.33	\$17,361.69
R	Bear	7/9/21-7/22/21	F-20211460	11/27/2024	2/6/2025	ACH	\$12,633.33	\$7,379.50	(\$7,379.50)		-	\$4,105.35	\$1,148.48	\$12,633.33
P	OES Preposition 9	9/6/24-9/12/24	O-20240766-SER	11/14/2024	12/5/2024	Warrant	\$51,753.29	\$28,926.48	(\$2,460.36)	\$26,466.12	1,484.93	\$16,637.04	\$4,704.84	\$25,287.17
P	OES Preposition 10	10/3/24-10/5/24	O-20240779-SER	11/20/2024	1/23/2025	Warrant	\$11,286.35	\$5,319.36	(\$452.34)	\$4,867.02	-	\$4,940.96	\$1,026.03	\$6,419.33
NPR	Merrill	10/6/2024	F-20242091-SER	1/30/2025			\$8,154.32	\$2,822.86	(\$239.96)	\$2,582.90		\$4,590.16	\$741.30	\$5,571.42
P	OES Preposition 11	10/18/24-10/20/24	O-20240902-SER	12/17/2024	1/30/2025	Warrant	\$16,162.64	\$8,118.18	(\$690.48)	\$7,427.70	764.45	\$5,810.68	\$1,469.33	\$8,734.94
Totals:							\$412,841.03	\$209,564.84	(\$29,072.67)	\$180,492.17	\$11,189.31	\$154,555.89	\$37,530.99	\$242,346.06

less expenses

Personnel Total Divided by 1.0929 (modifier) should equal Net Labor Pay Out

NP=Not Paid by OES
P=All Paid to Volunteers
R=Needs Review

Summary: of 14 incidents, we have received payment on 11 and paid volunteers in full on 9. Need to sort Prepo 8 and Bear Fire. Waiting in Mill, Merrill and Prepo 3 payments- Merrill and Prepo 3 we have paid 50%. Mill was out of District so there has not been a prepayment to the volunteer. There are outstanding items or questions on 6 incident invoices or time records, 4 of which have paid volunteers in full.

Please Note: Totals are drafts only, figures are not final.