

BPPFD TREASURER'S REPORT
1 DEC 2025 REGULAR MEETING OF THE BOARD OF DIRECTORS

EPRFD TAXATION UPDATE:

As reported at the Board's 1 October meeting, due to LAFCO failing to meet the BOE annexation filing deadline for taxation purposes, the County will not be able assess BPPFD's parcel tax on former EPRFD parcels until tax year 26/27 (1 July 2026). The BOE deadline only applies to new taxation (the Parcel Tax) but does not affect property taxes. Working closely with LAFCO and the Plumas BOS, we have resolved the property tax sharing issues and BPPFD is now receiving property tax apportionment payments on the former EPRFD parcels. Beginning next years, the County Assessor will include all of the former EPRFD parcels within the BPPFD service area for both property taxes and the special parcel tax.

REVENUE:

Referencing the attached Performance Against Budget report, we are 52% behind our YTD revenue budget which we expected as the bulk of our tax revenue will not materialize until we receive our first tax apportionment payment of approximately \$360k in the January/February timeframe. Due to tax apportionment schedules, fiscal year quarters 1 and 2 represent our most challenging time frame. From a tax revenue perspective, we need to survive on carryover revenues from the previous FY through the first 6 months of the current FY. This will be an annual evolution which we have accounted for in our rolling three year plan.

Normally, we would be able to expect a regular flow of OES reimbursement dollars from strike team and preposition operations during these first two quarters to augment our revenue, however this year the government shut down delayed those reimbursements. As of 1 November, unpaid OES reimbursements totaled \$559,364 consisting of approximately \$310k of OES expenses and \$249k of OES apparatus and administrative payments. In other words, we had \$310k of OES reserves unavailable to support normal operations, tied up awaiting OES reimbursements.

Compounding the problem, we won a California Office of Traffic Safety (OTS) grant, which required us to purchase the authorized extrication equipment prior to submitting to OTS for reimbursement. To facilitate that purchase (\$108k), we transferred \$100k out of Operational Reserves to expedite the purchase and reimbursement process. We expect full reimbursement within the next 30 days.

Fortunately, with the opening of the Federal Government, OES reimbursements have again started to flow and as of 24 November we have received \$143k in reimbursements. With continued OES reimbursements as well as the expected OTS \$108k reimbursement, we are

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well positioned with sufficient operational funding for the remained of the FY, as well as to rebuild reserves.

EXPENSES:

Referencing the attached Performance Against Budget report, we are 8% over our YTD expense budget. Overages in a number of areas include:

- 51300 Other Employee Expense – Unbudgeted personnel clothing
- 53000 Administration – Subscriptions and Software – QuickBooks Replacement
- 54000 Maintenance – unforecast vehicle and building maintenance.

Overages in these areas were for the most part countered by underspending in other areas. There were no remarkable areas expected to impact annual performance.

RESERVES:

Reserve management remains a very dynamic process. Based on the afore mentioned tax apportionment schedule, the District should regularly count on using **Operational Reserves** for normal operations during the 2nd quarter of the FY until receipt of the first tax payment. We will replenish those reserves once we are in receipt of tax revenue. We currently have \$100k in board designated operational reserves. We will repay the \$100k pulled for the OTS grant immediately upon reimbursement. By district policy, our target for Operational Reserves is one quarter of our FY operational budget, or approximately \$250k.

The District depleted our **OES Reserve** fund of \$300k to support OES operations during this year's active fire season. We expect our investment in OES operations to return approximately \$250k in OES Revenue. Our intent is to reinvest approximately \$150k to increase our OES Reserve pool going into next year's fire season, and to augment the **Capital Reserve** fund with the balance of approximately \$100k, bringing the Capital Reserve balance to up from \$106k to \$206k.

Maintaining flexible reserve funds over our first year of operations, has allowed us to meet all regular operation commitments, improve the condition of our apparatus, and to support all OES operations to allow opportunities for our people and to generate additional revenue.

BANK BALANCES – 24 Nov 2025

Checking Account - \$279,482

Savings Account - \$206,871

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GRANTS:

Over the past year, we have submitted nine grant requests including:

FEMA Assistance to Fire Fighters – Awarded \$287k for fire station improvements.

CA OTS – Awarded \$108k for new extraction equipment.

Cooperative Forestry Assistance – Awarded \$20k for firefighter clothing.

California Fire Foundation – Awarded \$3.8k for radios.

FEMA – Fire Safety Trailer/Simulator – TBD

FEMA SAFER Staffing – TBD

FEMA SAFER Recruiting and Retention – TBD

Last Call Foundation – Polaris ATV – TBD

FireHouse Subs Foundation – Firefighter Equipment – TBD

ATTACHMENTS:

Performance Against Budget – Nov 25

Balance Sheet – Nov 25

Bank Account Reconciliation – Oct 25

Vendor Summary – Oct 25

Vendor Summary – Nov 25

REPORTING MONTH: NOV			FY Month #	5	BPPFD PERFORMANCE AGAINST BUDGET FY25/26								
					Current Month	Monthly Budget	Mth Over/Under	YTD	YTD Budget	Over/Under		Annual Budget	Over/Under
40050 FY24/25 Carryover								\$ 235,047				\$ 244,644	\$ (9,597)
40000 Revenue													
40100 Property Tax					\$ -			\$ 19,832	\$ 140,206	\$ (120,374)		\$ 350,515	\$ (330,683)
40200 Parcel Tax					\$ -			\$ 21,605	\$ 154,410	\$ (132,805)		\$ 386,024	\$ (364,419)
40300 Other Tax Revenue					\$ -			\$ 1,541	\$ 2,662	\$ (1,121)		\$ 6,655	\$ (5,114)
Total Tax Revenue					\$ -			\$ 42,978	\$ 297,278	\$ (254,299)		\$ 743,194	\$ (700,216)
40400 Other Revenue					\$ -			\$ 24,339	\$ 9,800	\$ 14,539		\$ 24,500	\$ (161)
40500 OES Reimbursements					\$ -			\$ 181,088	\$ -	\$ 181,088			\$ 181,088
40000 Total Revenue					\$ -			\$ 291,383	\$ 604,355	\$ (312,972)	-52%	\$ 1,012,338	\$ (1,219,505)
50000 Opeerating Expenses													
51000 Personnel													
51100 Wages					\$ 36,497.25	\$ 37,389	\$ (892)	\$ 184,723	\$ 179,467	\$ 5,256		\$ 448,668	\$ (263,945)
51200 Compensation Expense					\$ 2,810.81	\$ 7,435	\$ (4,624)	\$ 12,784	\$ 35,688	\$ (22,904)		\$ 89,219	\$ (76,436)
51300 Other Employee Expense					\$ 487.53	\$ 1,917	\$ (1,429)	\$ 49,740	\$ 9,200	\$ 40,540		\$ 23,000	\$ 26,740
51000 Personel Total					\$ 39,795.59	\$ 46,741	\$ (6,945)	\$ 247,246	\$ 224,355	\$ 22,891		\$ 560,887	\$ (313,641)
52000 Services and Supplies					\$ 7,099.22	\$ 22,262	\$ (15,163)	\$ 88,370	\$ 106,860	\$ (18,490)		\$ 267,149	\$ (178,779)
53000 Administration					\$ 13,779.80	\$ 6,296	\$ 7,484	\$ 42,194	\$ 30,220	\$ 11,974		\$ 75,550	\$ (33,356)
54000 Building and Equipment													
54100 Maintenance					\$ 373.68	\$ 813	\$ (439)	\$ 15,767	\$ 3,901	\$ 11,866		\$ 9,752	\$ 6,015
54200 Vehicles					\$ 8,283.05	\$ 8,250	\$ 33	\$ 45,805	\$ 39,600	\$ 6,205		\$ 99,000	\$ (53,195)
54000 Bldg & Equip Total					\$ 8,656.73	\$ 9,063	\$ (406)	\$ 61,572	\$ 43,501	\$ 18,072		\$ 108,752	\$ (47,180)
Regular Day-to-Day Operations Totals					\$ 69,331.34	\$ 84,362	\$ (15,030)	\$ 439,382	\$ 404,935	\$ 34,447	8%	\$ 1,012,338	\$ (572,956)
10000 Strike Team - OES													
51120 Strike Team Wages(Reimbursable)					\$ -			\$ 285,878					
51200 Strike Team Compensation Expense					\$ -			\$ 21,428					
55000 Strike Team Expenses (Reimbursable)					\$ -			\$ 7,243					
Total Strike Team Expense					\$ -			\$ 314,549					
Projected Total Reimbursement								\$ 563,704					
Reimbursements to date								\$ 181,088					
Reimbursements outstanding								\$ 382,616					
Projected Total OES Revenue								\$ 249,155					

Beckwourth Peak Fire Protection District

Balance Sheet

As of November 30, 2025

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
57000-Reserves	
57100-Operational Reserves	206,616.83
Total 57000-Reserves	206,616.83
Plumas Bank Operations	216,224.20
Total Checking/Savings	422,841.03
Accounts Receivable	
11000 · Accounts Receivable	472,082.40
Total Accounts Receivable	472,082.40
Total Current Assets	894,923.43
TOTAL ASSETS	894,923.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	198.23
Total Accounts Payable	198.23
Other Current Liabilities	
24000 · Payroll Liabilities	-3,747.58
Total Other Current Liabilities	-3,747.58
Total Current Liabilities	-3,549.35
Total Liabilities	-3,549.35
Equity	
60000-RESERVES	
61000-Operating Reserves	592,244.55
61050 Assigned Operating Reserve	205,000.00
62000 AssignCapImpv Reserves	100,000.00
Total 60000-RESERVES	897,244.55
32000 · Retained Earnings	142,378.22
Net Income	-141,149.99
Total Equity	898,472.78
TOTAL LIABILITIES & EQUITY	894,923.43

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11/11/25

Beckwourth Peak Fire Protection District
Reconciliation Summary
Plumas Bank Operations, Period Ending 10/31/2025

	<u>Oct 31, 25</u>
Beginning Balance	293,855.63
Cleared Transactions	
Checks and Payments - 62 items	-127,026.72
Deposits and Credits - 40 items	133,984.01
	<u>6,957.29</u>
Total Cleared Transactions	
Cleared Balance	300,812.92
	<u><u>300,812.92</u></u>
Uncleared Transactions	
Checks and Payments - 24 items	-114,950.87
	<u>-114,950.87</u>
Total Uncleared Transactions	
Register Balance as of 10/31/2025	185,862.05
	<u><u>185,862.05</u></u>
New Transactions	
Checks and Payments - 19 items	-33,100.29
	<u>-33,100.29</u>
Total New Transactions	
Ending Balance	152,761.76
	<u><u>152,761.76</u></u>

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11/14/25

Cash Basis

Beckwourth Peak Fire Protection District
Expenses by Vendor Summary
October 2025

	<u>Oct 25</u>
AT&T CALNET	382.81
Beckwourth CSA	34.15
Best Best & Krieger LLP	1,846.00
Cal Card	3,585.01
City of Portola Utility	218.96
Clark Pest Control	111.00
DMV	1,457.00
Eastern Plumas Health Care	335.00
Graeagle Fire Protection District	15,000.00
Grizzly Lake CSD	143.05
Grizzly Ranch CSD	365.19
High Country Mobile Mechanic	1,953.00
High Sierra Gas	566.56
Hunt & Sons LLC	2,735.65
Intermountain Disposal	92.16
Intermountain Disposal City	43.60
L.N. Curtis & Sons	112,564.10
Leonards Market	56.96
Les Schwab Tires	548.98
Lexipol	6,015.86
Liberty	1,978.93
Planwest Partners, Inc.	4,500.00
Plumas Ace Hardware	373.68
Plumas Bank	25.00
Plumas County Auditor Controller	-3,771.26
Plumas County Tax Collector	1,166.90
Plumas Sierra Rural Electric	648.15
Plumas Sierra Telecommunications	240.00
Streamline	260.00
Truckee Tire	1,260.08
US Bank Equipment Finance	166.52
Verizon	76.72
TOTAL	<u>154,979.76</u>

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11/21/25

Cash Basis

Beckwourth Peak Fire Protection District
Expenses by Vendor Summary
November 2025

	<u>Nov 25</u>
All Star Fire Equipment	2,139.23
AT&T CALNET	263.40
Banner Communications	665.22
Best Best & Krieger LLP	3,791.60
Bullet Information Technology Solutions	210.00
Cal Card	2,248.09
City of Portola Utility	422.48
CSPPOA	1,300.00
Eastern Plumas Health Care	330.00
Fire Catt. LLC	4,574.20
Golden State Risk Management Authority	-14,246.88
Graffics Unlimited	171.83
Grizzly Lake CSD	144.25
High Country Mobile Mechanic	2,747.00
High Sierra Gas	183.76
Hunt & Sons LLC	2,135.93
Intermountain Disposal	374.51
Intermountain Disposal City	43.60
Kennedy Solutions, Inc	599.00
Leonards Market	125.89
Les Schwab Tires	437.78
Liberty	265.07
Lost Sierra Technical Services	190.00
Napa Auto Parts	226.67
NetFile, INC	1,750.00
Plumas Ace Hardware	0.00
Plumas Sierra Rural Electric	532.79
Plumas Sierra Telecommunications	60.00
Sierra Electronics	120.00
Smile Business Products	87.78
Streamline	260.00
US Bank Equipment Finance	83.26
Verizon	76.74
TOTAL	<u>12,313.20</u>