



Pliocene Ridge Community Services District
100 Pike City Road
Pike City, CA 95960

plioceneridge.org

plioceneridge@gmail.com

NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS

February 20, 2019 6:30 pm Alleghany Firehouse 105 Plaza Court

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE
2. CONSENT CALENDAR
 - a) Approval of Agenda
 - b) Approval of Minutes for November 16, 2018
 - c) Approval of Treasurer's reports for November & December 2018 and January 2019.
3. PUBLIC COMMENT The public may be heard before or during the consideration of any agenda item to be considered by the board, subject to reasonable time limitations for each speaker. Members of the public may address matters under the jurisdiction of the Board of Directors, and not on the posted agenda, provided that no action shall be taken by the board unless the matter is deemed urgent by a 2/3 vote.
4. INFORMATION/DISCUSSION ITEMS, STAFF &/OR COMMITTEE REPORTS
 - a) Correspondence
 - b) Committee/Member/Business Reports:
 1. Station 71 Chief's report
 2. Station 67 Chief's report
 3. AVFD Auxiliary
 4. PCVFD Auxiliary
 5. Risk Manager Report
 6. Board Member/Staff Reports
 7. Standing Committee Reports: Streetlight, Budget
 8. Information/Discussion item: Part 4 Non-profit/Special District research
5. ACTION ITEMS:
 - a) Unfinished business:
 1. Ongoing Bylaws & Policy review and/or update: Packet to be handed out at meeting for March approval.
 2. Alleghany Firehouse Project
 3. Pike City Firehouse Project
 4. Status of dispatch office in Alleghany
 5. Wayman Dam project
 - b) New business
 1. Appoint Officers
 2. Accept audit for Fiscal Year 17/18
 3. Budget amendment to update the streetlight income figure
 4. Appoint PRCSO Representative for West Side Emergency Medical Services Committee
 5. Consider sending letter of concern regarding condition of Plumbago Mine Road
 6. Request from Alleghany co-Chief Arbogast for exception to Vehicle usage policy to allow vehicle 7100 (jeep) to be used a few times a year to pick up holiday food baskets in Downieville.
6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~
Next Regular meeting March 20, 2019 in Pike 6:30 pm. (LOOK AT SCHEDULE)
7. ADJOURNMENT



MINUTES of the Regular Meeting of the Pliocene Ridge CSD

Board of Directors

Date: Friday November 16, 2018

Location: Pike City Firehouse, 100 Pike City Rd.

1. CALL TO ORDER: The meeting was called to order at 6:35 pm by President Babros. Board members present: Wayne Babros, Daniel Guyer, and Chris Mills. Bruce Coons & Gracie Knowles were absent. Also present were Pike City Assistant Chiefs Jim Buckbee & Tom Starr and Alleghany Assistant Chiefs David Arbogast & Ned Cusato, AVFD auxiliary Secretary Vicky Tenney and PCVFD auxiliary President Roland Robertson. Pliocene Ridge CSD Secretary Rae Bell Arbogast was present and took the minutes. Flag Salute.

2. CONSENT CALENDAR: There was one correction to each item on the consent calendar. A motion was made by Daniel Guyer to approve the consent calendar with corrections, 2nd by Chris Mills. **3 Ayes, 0 Nays, 2 Absent, 0 Abstain, 0 Vacant, Motion carried.**

3. PUBLIC COMMENT: President Babros reported that Michael Miller wished to notify the PRCSD Board that the road to the Plumbago is very bad. Wayne also reported that Alleghany resident Madeleine Hamb wanted to know about an evacuation plan for Alleghany, it was noted that no plan is currently in place other than making sure that everybody is signed up for Code Red. Both of these items will be agendaized for future discussion.

4. INFORMATION/DISCUSSION ITEMS

a) Correspondence: Incoming: Letter from Public Utilities Commission stating that they have closed our file, signed contract for services for Mark Jokerst for Engineering and a feasibility study for the Alleghany Firehouse Improvement Project, Notification from the State Controller that effective Jan. 1, 2019 the thresholds for the Uniform Construction Cost Accounting Act are being raised to \$60,000 for using your own labor force or negotiating a contract and to \$200,000 for the informal bidding procedures. Projects over \$200,000 are subject to the formal bidding process. Invitation from PG&E to participate in a test of their new emergency procedures (this was cancelled because of the Camp Fire) Renewal of approval to provide AED services from Norcal EMS

Outgoing: Two quarter's worth of Continuing Quality Improvement (CQI) reviews sent to Norcal EMS, application for free NOLAXONE units mailed to the State Health Dept, Letter to the USFS District Ranger Alonzo Henderson introducing the district and inviting him to attend a PRCSD meeting, letter to AVFD Board of Commissioners as approved at the October meeting, signed contract for services sent to Mark Jokerst.

b) Committee/Member/Business Reports:

1. Alleghany Assistant Chiefs David Arbogast & Ned Cusato reported that there was a joint CQI review held at the Pike Firehouse on November 8th. It included a training on how to use the Narcan Spray for opiate overdoses. Two crew members are attending a Hazmat Training in N. San Juan this coming weekend, there have been two medical calls since the last meeting, one at the Lower Plumbago Mine and one in Forest City. A landing zone was set up at the corner of Ridge Rd. and Pliocene Ridge Rd for the call in Forest City. It worked well. They have mostly been training on ways to compensate for the lack of hydrant water due to construction of the new water tank in Alleghany.

2. *Pike City Assistant Chiefs Tom Starr & Jim Buckbee* Reported that they helped with the control burn by Forest City with water tender 6790. The water tender needed new tires and rims. (item under new business)

3. *AVFD Auxiliary*: Vicky Tenney reported that they had their board meeting earlier that week. They discussed their bylaws among other things. They cancelled their December meeting.

4. *PCVFD Auxiliary*: Roland Robertson reported that they are working on their Christmas dinner and raffle. It will be held on Saturday December 15th at 6pm. They will provide Ham and Turkey and ask folks to bring a side-dish or dessert to share. They've gotten lots of donations for the raffle already and will be starting their raffle ticket sales on Tuesday. Their newsletter will be going out soon.

5. *Risk Manager Report*: Nothing new to report.

6. *Board Member/Staff reports*: Rae Bell reported that the phone problem seems to be fixed and AT&T has closed the case as mentioned under "correspondence".

7. *Standing Committee Reports: Streetlights*: President Babros reported that Alleghany resident Madeleine Hamb wanted to follow-up on her streetlight shield request. Rae Bell reported that the order was placed back in April or May but PG&E has not responded to multiple requests to get it done. She will send a follow-up email to PG&E but with all of the fires it is not likely they will get to it anytime soon.

8. *Non-profit/Special District Research*: Part 3 of the research was included in the meeting packet. There was one correction to the "footnote". The PCVFD bylaws have NEVER made reference to functioning as a fire dept. Rae was confusing their administrative regulations with their bylaws. A corrected copy will be included with the minutes. PCVFD has not discussed this yet. There were no other comments.

5. ACTION ITEMS

a) *Unfinished Business*

1. *Ongoing Policy & Procedure review/update*: The changes to the bylaws as provided were approved with one minor addition to the "definitions" to add the word "staff" to the definition of "employee" A motion to accept the changes was made by Daniel Guyer 2nd by Wayne Babros. **3 Ayes, 0 Nays, 2 Absent, 0 Abstain, 0 Vacant, Motion carried.**

2. *Alleghany Firehouse project*: Rae Bell reported that engineer Kip Lybarger surveyed the lot on Tuesday November 13th. The boundary between the cabin and the firehouse IS on the fence line. He will be drawing up the plot plan based on his survey at no charge to the district.

It was also reported that in starting his feasibility study Mark Jokerst found that the proposed 8 foot wide roof extension will increase the load on the existing building too much. Daniel Guyer explained that if an addition increases the roof load of a building by a certain percent you have to bring the entire building up to code. The concrete work will not increase the load on the building, only the roof extension presents a problem.

Rae explained that Mark is looking into a "freestanding" structure for the roof portion of the project as this would negate the upgrade requirement for the entire building.

3. *Pike Firehouse projects*: Daniel Guyer painted the staircase. The exit sign is up and just a few minor things are needed for the job to be completed.

There was a question asked about possibly installing a chair lift on one of the staircases. Roland explained that he did consult with an “acorn” representative about this several years ago but it just would not work with the inside staircase. Since the new outside staircase is a straight shot possibly that can be looked at some time in the future.

4. *Dispatch Office in Alleghany*: Vicky Tenney reported that the OES grant was approved. However; a couple of meetings have to happen before they can spend the money. It will be some time after the first week of February before the funds can be spent.

5. *Wayman Dam Project*: Tom Starr reported that he talked to Bill Adasiewicz and who did get a response from the Forest Service. Because the area is spotted owl habitat there are noise restrictions that will have to be followed. Bill has to get a document to Heather with the Forest Service to keep things moving forward.

d) New Business

1. *2019 meeting calendar*: A motion to accept the Calendar as presented was made by Daniel Guyer 2nd by Chris Mills **3 Ayes, 0 Nays, 2 Absent, 0 Abstain, 0 Vacant, Motion carried.**

2. *Renew Rae Bell’s Contract*: After a brief discussion a motion to extend Rae’s existing contract through the end of the fiscal year was made by Daniel Guyer, 2nd by Wayne Babros **3 Ayes, 0 Nays, 2 Absent, 0 Abstain, 0 Vacant, Motion carried.**

3. *Resolution 2018-069 in appreciation of the PCVFD Auxiliary for the staircase project completion*. A motion was made by Wayne Babros 2nd by Daniel Guyer to approve the resolution. **3 Ayes, 0 Nays, 2 Absent, 0 Abstain, 0 Vacant, Motion carried.**

4. *Approval of emergency expenditure for rims and tires for water tender 6790*: A motion to approve the emergency expenditure in the amount of \$1,833.10 to come out of the General Fund was made by Daniel Guyer 2nd by Chris Mills. **3 Ayes, 0 Nays, 2 Absent, 0 Abstain, 0 Vacant, Motion carried.**

NEXT MEETING AGENDA ITEMS

The next regular meeting is scheduled for January 16, 2019 at the Pike City Firehouse. Appointment of Officers needs to be on the agenda.

ANNOUNCEMENTS None

ADJOURNMENT:

There being no further business before the board the meeting was adjourned at 7:32 PM.

Respectfully submitted,

Rae Bell Arbogast
Secretary



Pliocene Ridge Community Services District

Serving the Communities of Alleghany, Forest City and Pike City

100 Pike City Road

Pike City, CA 95960

plioceneridge.org

Treasurer's Report for November 2018

Beginning Checking Account Balance \$ 4,726.69

Date	From:	For:	Amount
Deposits Total			\$ -

Ck #	Date	To:	For:	Amount
2494	11/7/18	Morgan Tire	Rims and Tires for water tender 6790	\$ 1,833.10
710	11/7/18	AT&T	2 months	\$ 77.36
			Phone Alleghany	\$ 38.68
			Phone Pike	\$ 38.68
711	11/7/18	Sierra County Tax Collector		\$ 257.18
			Solid Waste Fee Alleghany	\$ 116.90
			Solid Wase Fee Pike	\$ 140.28
712	11/7/18	Banner communicat	2 radio batteries for Pike	\$ 49.23
713	11/7/18		Calif. Special Districts Association	\$ 177.00
714	11/7/18	Suburban Propane	tank rental Alleghany	\$ 65.00
EFT	11/2	PG&E		\$ 474.12
			PG&E Alleghany	\$ 61.10
			PG&E Pike	\$ 73.52
			Streetlights - Forest	\$ 21.80
			Streetlights - Alleghany	\$ 317.70
715		VOID		
716	11/13/18	Solon Fire	Annual Fire Extingguisher maint. Pike	\$ 88.10
EFT	11/28/18	WA Bank Credit Card		\$ 388.44
		Fire Penny	Scotty Foam Pack Alleghany	\$ 148.86
		Lowes Plumbing	Plumbing parts Pike Firehouse	\$ 46.40
		Habor Freight	jack, airhose & fittings Pike	\$ 144.52
		econo gas	fuel Pike	48.66
			Expenditures	\$ 3,409.53

Reserve Account	
Contingency	\$ 24,500.00
Alleghany Fire Unallocated	\$ 2,700.00
Pike City Fire Unallocated	\$ 6,100.00
Streetlights	\$ 3,718.40
Pike City Firehouse	\$ 2,308.14
Pike City Engines	\$ 3,107.91
Alleghany Firehouses	\$ 822.37
Alleghany Engines	\$ 7,446.25
Interest Earned	\$ 3.69
Reserve Account Total	\$ 50,706.76

Transfer for Emergency Response in July not done yet.

Ending Checking Account Balance \$ 1,317.16

Starting Savings account balance \$ 15,694.26

interest earned
transfer to checking
transfer to FUNDS

Ending Savings Account Balance \$ 15,694.26

General Fund (accounts listed above) Total \$ 17,011.42

Reserve account Starting Balance \$ 50,706.76

interest earned
transfer from savings

Reserve account Ending Balance \$ 50,706.76

Total ALL FUNDS \$ 67,718.18

Verified against bank statement by: X

Name Printed _____

Title _____



Pliocene Ridge Community Services District

Serving the Communities of Alleghany, Forest City and Pike City
 100 Pike City Road
 Pike City, CA 95960
 plioceneridge.org

Treasurer's Report for December 2018

Beginning Checking Account Balance \$ 1,317.16

Date	From:	For:	Amount
12/31/18	Savings		\$ 5,000.00

Deposits Total \$ 5,000.00

Ck #	Date	To:	For:	Amount
717	12/3/18	Mountain Messnger	Budget hearing notice	\$ 30.00
718	12/3/18	AT&T		\$ 38.47
			Phone Alleghany	\$ 19.24
			Phone Pike	\$ 19.23
EFT	12/3/18	PG&E		\$ 452.51
			PG&E Alleghany	\$ 40.49
			PG&E Pike	\$ 72.56
			Streetlights - Forest	\$ 21.78
			Streetlights - Alleghany	\$ 317.68
EFT	12/18/18	WA Bank Credit Card		\$ 126.79
		Wall Mart	wiper blades for 6700, anti freeze, flash drive	\$ 49.74
		Amazon	to be reimbursed back to district	\$ 77.05
719	12/31/18	Suburban Propane	Propane Alleghany Firehouse	\$ 109.53
EFT	12/31/18	PG&E		\$ 566.13
			PG&E Alleghany	\$ 85.14
			PG&E Pike	\$ 123.71
			Streetlights - Forest	\$ 21.80
			Streetlights - Alleghany	\$ 335.48

Expenditures T \$ 1,323.43

Reserve Account	
Contingency	\$ 24,500.00
Alleghany Fire Unallocated	\$ 2,700.00
Pike City Fire Unallocated	\$ 6,700.00
Streetlights	\$ 3,718.40
Pike City Firehouse	\$ 2,308.14
Pike City Engines	\$ 3,107.91
Alleghany Firehouses	\$ 1,322.37
Alleghany Engines	\$ 7,446.25
Interest Earned	\$ 7.53
Reserve Account Total	\$ 51,810.60

Ending Checking Account Balance \$ 4,993.73

Starting Savings account balance \$ 15,694.26
 interest earned \$ 1.19
 transfer to funds \$ (600.00)
 transfer to checking \$ (5,000.00)
Ending Savings Account Balance \$ 10,095.45

General Fund (accounts listed above) Total \$ 15,089.18

Reserve account Starting Balance \$ 50,706.76
 Deposit from Museum fundraiser Alleghany FH \$ 500.00
 Transfer from Savings for July Em. Service Pike \$ 600.00
 interest earned \$ 3.84
Reserve account Ending Balance \$ 51,810.60

Total ALL FUNDS \$ 66,899.78

Verified against bank statement by: X

Name Printed _____

Title _____



Pliocene Ridge Community Services District

Serving the Communities of Alleghany, Forest City and Pike City
 100 Pike City Road
 Pike City, CA 95960
 plioceneridge.org

Treasurer's Report for January 2019

Beginning Checking Account Balance \$ 4,993.73

Date	From:	For:	Amount
Deposits Total			\$ -

Ck #	Date	To:	For:		
720	1/11	Boden et al	Audit	\$	2,500.00
721	1/11	Reibe's auto	wiper blades 3 sets and squeegee	\$	76.39
722	1/11	Rae Bell Arbogast	administrative services quarter ended 12/31/18	\$	600.00
723	1/11	AT&T		\$	38.47
			Phone Alleghany	\$	19.24
			Phone Pike	\$	19.23
724	1/17	NORCAL EMS	Rae Bell EMT Cert	\$	65.00
725	1/28	AT&T		\$	38.54
			Phone Alleghany	\$	19.27
			Phone Pike	\$	19.27
726	1/28	Sierra County Public Works		\$	71.16
			Fuel Pike	\$	21.75
			Fuel Alleghany	\$	49.41
EFT	1/28	WA Credit Card		\$	497.19
			Light kits for Pike firehouse & vehicles	\$	371.00
			2 64 GB flash Drives for Training videos Alleghany	\$	65.09
			Training Supplies Pike	\$	32.16
			ASK JIM	\$	28.94
EFT		PG&E		\$	654.03
			PG&E Alleghany	\$	140.47
			PG&E Pike	\$	171.63
			Streetlights - Forest	\$	21.76
			Streetlights - Alleghany	\$	320.17
2495	1/28	US Treasury	Payroll taxes for 2018	\$	48.96
				Expenditures T	\$ 4,589.74

Reserve Account	
Contingency	\$ 24,500.00
Alleghany Fire Unallocated	\$ 2,700.00
Pike City Fire Unallocated	\$ 6,700.00
Streetlights	\$ 3,718.40
Pike City Firehouse	\$ 2,308.14
Pike City Engines	\$ 3,107.91
Alleghany Firehouses	\$ 1,322.37
Alleghany Engines	\$ 7,446.25
Interest Earned	\$ 7.53
Reserve Account Total	\$ 51,810.60

Ending Checking Account Balance \$ 403.99

Starting Savings account balance \$ 10,095.45

DEPOSIT details as seprate sheet \$ 16,062.96

transfer to funds

transfer to checking

Ending Savings Account Balance \$ 26,158.41

General Fund (accounts listed above) Total \$ 26,562.40

Reserve account Starting Balance \$ 51,810.60

Deposit from Museum fundraiser Alleghany FH

Transfer from Savings for July Em. Service Pike

interest earned

Reserve account Ending Balance \$ 51,810.60

Report Prepared by Rae Bell

Total ALL FUNDS \$ 78,373.00

Verified against bank statement by: X

Name Printed

Title

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



Memo

1/17 deposit detail
+ \$77.05 reimburse.
from J. Buckbee

To: Pliocene Ridge CSD
From: Van Maddox
Date: December 10, 2018
Re: Distribution of Taxes

total deposit to savings
\$16,062.96

Enclosed, please find a check for tax distribution in the amount of \$15,985.91

Current Secured Property Tax	\$18,470.11
Current Unsecured Property Tax	973.29
Prior Secured Property Tax	
Prior Unsecured Property Tax	
Supplemental Property Tax	
Supplemental to Teeter	
Timber Yield Tax	
Homeowners Property Tax	
Property Tax Roll Fees	<u>(3,457.49)</u>
Total	\$15,985.91
Less: Difference of cash balance and total distribution	
Total Check Amount Enclosed:	<u><u>\$15,985.91</u></u>

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

1/2 way through fiscal year 18/19

This interim financial report is for managerial purposes only. It may not include certain routine accruals and adjustments.

9:26 AM

02/16/19

Accrual Basis

Pliocene Ridge Community Services District
Profit & Loss Budget vs. Actual
 July through December 2018

	Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4020.1 · Tax Revenue Fire	16,931.73	26,000.00	-9,068.27	65.1%
4030.1 · Donations Income				
4030.2 · Donations Alleghany	500.00			
4030.3 · Donations Pike City	1,000.00	1,000.00	0.00	100.0%
Total 4030.1 · Donations Income	1,500.00	1,000.00	500.00	150.0%
4070 · Emergency Services	750.00	2,250.00	-1,500.00	33.3%
4071 · Mutual Aid Income				
4071.2 · Mutual Aid Income- Alleghany	1,288.18			
4071.3 · Mutual Aid Income- Pike City	2,041.85			
4071 · Mutual Aid Income - Other	333.01			
Total 4071 · Mutual Aid Income	3,663.04			
4080 · Interest Income	9.85			
Total Income	22,854.62	29,250.00	-6,395.38	78.1%
Gross Profit	22,854.62	29,250.00	-6,395.38	78.1%
Expense				
6000 · FIRE SERVICES OVERHEAD				
6010 · ASK - need documentation still	105.99			
6170.1 · PG&E				
6170.2 · PG&E Alleghany	352.36	900.00	-547.64	39.2%
6170.3 · PG&E Pike City	511.29	1,500.00	-988.71	34.1%
Total 6170.1 · PG&E	863.65	2,400.00	-1,536.35	36.0%
6172.1 · Telephone				
6172.2 · Telephone Alleghany	95.74	216.00	-120.26	44.3%
6172.3 · Telephone Pike	95.73	216.00	-120.27	44.3%
Total 6172.1 · Telephone	191.47	432.00	-240.53	44.3%
6174.1 · Water				
6174.2 · Water Alleghany	480.00	480.00	0.00	100.0%
Total 6174.1 · Water	480.00	480.00	0.00	100.0%
6176.1 · Propane				
6176.2 · Propane Alleghany	174.53	375.00	-200.47	46.5%
Total 6176.1 · Propane	174.53	375.00	-200.47	46.5%
6180.1 · Insurance				
6185.1 · Liability Insurance	958.00			
6190.1 · Vehicle Insurance	383.00			
6193.1 · Property Insurance	1,117.00			
6195.1 · Work Comp	1,910.00			
6180.1 · Insurance - Other	83.00	4,219.00	-4,136.00	2.0%
Total 6180.1 · Insurance	4,451.00	4,219.00	232.00	105.5%
6230.1 · Fees/Compliance/Training	207.00	150.00	57.00	138.0%
6235.1 · Bank Charges	32.28			
6250.1 · Postage, copies & office supply	63.65	250.00	-186.35	25.5%
6265.1 · County Administration Fee	3,146.32	2,800.00	346.32	112.4%
6270.1 · Secretary/Treasurer	600.00	2,400.00	-1,800.00	25.0%
6273.1 · Auditor Fees	0.00	2,500.00	-2,500.00	0.0%
6275.1 · Public Relations	318.45	430.00	-111.55	74.1%
6280.1 · Property Assessments				
6280.2 · Solid Waste Fee Alleghany	116.90	117.00	-0.10	99.9%
6280.3 · Solid Waste Fee Pike City	140.28	141.00	-0.72	99.5%

105.99 taken care of in Jan.

9:26 AM

02/16/19

Accrual Basis

Pliocene Ridge Community Services District
Profit & Loss Budget vs. Actual
 July through December 2018

	Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Total 6280.1 - Property Assessments	257.18	258.00	-0.82	99.7%
6295.1 - Building Repairs & Maint.				
6295.2 - Building Rep & Maint Alleghany	0.00	2,000.00	-2,000.00	0.0%
6295.3 - Buildings Rep. & Maint. Pike Ci	183.64	1,000.00	-816.36	18.4%
Total 6295.1 - Building Repairs & Maint.	183.64	3,000.00	-2,816.36	6.1%
Total 6000 - FIRE SERVICES OVERHEAD	11,075.16	19,694.00	-8,618.84	56.2%
7000 - ALLEGHANY FIRE OPERATIONAL				
7230 - Compliance Alleghany	733.47	600.00	133.47	122.2%
7300 - Small Equipment Alleghany	908.10	1,000.00	-91.90	90.8%
7301 - Equip. repair/maint. Alleghany	0.00	850.00	-850.00	0.0%
7350 - Fuel Alleghany	0.00	300.00	-300.00	0.0%
7630 - Vehicle Rep. & Maint. Alleghany	0.00	1,000.00	-1,000.00	0.0%
7660 - Supplies Alleghany	0.00	300.00	-300.00	0.0%
Total 7000 - ALLEGHANY FIRE OPERATIONAL	1,641.57	4,050.00	-2,408.43	40.5%
8000 - PIKE CITY FIRE OPERATIONAL				
8230 - Compliance Pike City	626.72	600.00	26.72	104.5%
8300 - Small Equipment Pike City	378.28	2,000.00	-1,621.72	18.9%
8301 - Equip. repair/maint. Pike City	49.23	850.00	-800.77	5.8%
8350 - Fuel Pike City	168.09	756.00	-587.91	22.2%
8630 - Vehicle Rep. & Maint. Pike City				
8631 - 6700 Repairs & Maint.	12.59			
8639 - 6790 Repairs & Maint.	1,967.75			
8630 - Vehicle Rep. & Maint. Pike City - Other	21.19	1,000.00	-978.81	2.1%
Total 8630 - Vehicle Rep. & Maint. Pike City	2,001.53	1,000.00	1,001.53	200.2%
8660 - Supplies Pike City	115.63	300.00	-184.37	38.5%
Total 8000 - PIKE CITY FIRE OPERATIONAL	3,339.48	5,506.00	-2,166.52	60.7%
Total Expense	16,056.21	29,250.00	-13,193.79	54.9%
Net Ordinary Income	6,798.41	0.00	6,798.41	100.0%
Other Income/Expense				
Other Income				
9020.4 - Tax Revenue Street Lights	2,511.67	5,287.00	-2,775.33	47.5%
Total Other Income	2,511.67	5,287.00	-2,775.33	47.5%
Other Expense				
9170.4 - PG&E Streetlights Alleghany	1,922.12	3,804.00	-1,881.88	50.5%
9171.4 - PG&E Streetlights Forest City	130.67	264.00	-133.33	49.5%
9180.4 - County Management Fee SL	311.17	460.00	-148.83	67.6%
Total Other Expense	2,363.96	4,528.00	-2,164.04	52.2%
Net Other Income	147.71	759.00	-611.29	19.5%
Net Income	<u>6,946.12</u>	<u>759.00</u>	<u>6,187.12</u>	<u>915.2%</u>

This interim financial report is for
 managerial purposes only.
 It may not include certain routine
 accruals and adjustments.

PART 4 prepared for PRCSD meeting 1/16/19

Public Agency

- ❖ The President shall NOT also be a Manager or Fire Chief.
- ❖ The Treasurer shall NOT also be a director.
- ❖ The Secretary may be a board member for Community Services Districts but not for County Water Districts.
- ❖ Board members should not be managers. (Strict division between board and management).
- ❖ Subject to annual audit requirements.
- ❖ Subject to Fair Political Practices Act.
- ❖ Subject to State Controller's reporting requirements.
- ❖ Subject to Brown Act.
- ❖ Subject to Public Records Act.
- ❖ Subject to State-mandated budget adoption requirements.
- ❖ Board members must be registered voters of the district.
- ❖ Subject to State Election Code.
- ❖ Minimal reporting requirements to Secretary of State (changes to board or officers must be reported).
- ❖ Regulated by code and various agencies depending on primary role. (For example water districts are regulated by the State Division of Drinking Water).
- ❖ No tax filing requirements (other than payroll or sales tax if selling merchandise).
- ❖ Conflicts between agencies are settled by the Local Agency Formation Commission.
- ❖ Donations to the entity that are for the Public Benefit ARE tax-deductible (same as donations to non-profit organizations).

*This information is based on continuing research and consultation with three Certified Public Accountants and two Attorneys; as well as, advice from the California Special District's Association. It is subject to change. ~ Rae Bell
January 2019*

Non-Profit Corporation

- ❖ Unless another person is appointed to the position the President **IS** the Chief Executive Officer (i.e. General Manager).
- ❖ The Secretary and Treasurer may also be board members, but the President cannot serve as either.
- ❖ Board members may act as managers as defined in the corporations' by-laws and/or policy.
- ❖ Only subject to the Brown Act if it is the recipient of Public Funding or if required to provide board members to sit on a public agency board or if required to perform specific services for a public agency (this is a legal gray area). These "requirements" would be outlined by agreement/bylaws and/or policy (not law).
- ❖ Only subject to the Public Records Act IF subject to the Brown Act as outlined above.
- ❖ No residency requirement for Board Members, Officers or Members (if the entity has members). Any residency requirements are outlined in bylaws adopted by the organization (not law).
- ❖ Secretary of State filing required every-other year.
- ❖ If non-profit corporation has members, then the members elect the Board of Directors, the Board appoints officers.
- ❖ If non-profit corporation has members, then changes to the bylaws must be approved by the membership. (Vote of majority of ALL current members NOT required. Majority of ballots RECEIVED is all that is needed).
- ❖ Oversight at State Level provided by the Attorney General's Office.
- ❖ Subject to tax filing requirements.
- ❖ Donations to the organization ARE tax-deductible to the full extent of the law.
- ❖ May partner with a public agency in order to fulfill its mission (make donations to Public Agency for "Public Benefit).

FIRE SERVICES INCOME		13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Budget
acc#	NAME						
4020.1	Tax Revenue Fire	\$24,651	\$24,872	\$25,254	\$26,332	\$26,742	\$26,000
4030.1	Donations	\$509	\$10,000	\$201	\$2,661	\$90	\$90
4030.2	Donations for Allegheny Fire	\$11,537	\$2,500	\$7,158	\$864	\$20,502	\$1,000
4030.3	Donations for Pike City Fire	\$2,722	\$1,000	\$1,386	\$25	\$225	\$
4040.1	Grants	\$1,493	\$0	\$1,995	\$2,661	\$488	\$
4040.2	Grants Allegheny	\$738	\$0	\$1,995	\$864	\$2,674	\$
4040.3	Grants Pike City	\$1,440	\$0	\$1,125	\$	\$	\$
4060.2	Surplus Sales Allegheny	\$950	\$100	\$	\$	\$	\$
4060.3	Surplus Sales Pike City	\$	\$	\$	\$	\$	\$
4070.0	Emergency Services Income	\$	\$	\$750	\$750	\$2,250	\$2,250
4071.0	Mutual Aid Income	\$4,701	\$1,179	\$745	\$1,289	\$	\$
4082.0	Other Income	\$	\$13	\$16	\$420	\$236	\$
	Revenue Total	\$48,231	\$45,298	\$37,505	\$42,616	53,681	\$ 29,250

FIRE SERVICES OVERHEAD EXPENSES		13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Budget
6170.2	Electricity Allegheny	\$794	\$621	\$901	\$1,059	\$895	\$900
6170.3	Electricity Pike City	\$1,412	\$1,144	\$1,258	\$1,684	\$1,063	\$1,500
6172.2	Telephone Allegheny	\$190	\$186	\$183	\$230	\$224	\$216
6172.3	Telephone Pike City	\$193	\$193	\$212	\$170	\$224	\$216
6174.2	Water Allegheny	\$432	\$432	\$444	\$480	\$480	\$480
6176.2	Propane Allegheny	\$294	\$334	\$724	\$613	\$297	\$375
6180.1	Insurance	\$5,714	\$7,275	\$3,864	\$3,913	\$4,344	\$4,219
6230.1	Compliance/Training	\$157	\$6	\$304	\$159	\$235	\$150
6250.1	postage/copies/office supplies	\$241	\$143	\$70	\$60	\$235	\$250
6265.1	County Mgmt Fee	\$2,157	\$2,310	\$2,362	\$2,364	\$2,805	\$3,146
6270.1	Secretary/Treasurer	\$585	\$428	\$900	\$1,358	\$2,400	\$2,400
6273.1	Auditor Fee	\$2,000	\$2,000	\$2,000	\$2,000	\$2,500	\$2,500
6275.1	Public Relations - website	\$	\$	\$185	\$330	\$435	\$430
6280.2	Solid Waste Fee Allegheny	\$78	\$78	\$96	\$117	\$117	\$117
6280.3	Solid Waste Fee Pike City	\$140	\$94	\$115	\$140	\$140	\$141
6295.2	Building Maint. Allegheny	\$614	\$1,238	\$470	\$280	\$1,500	\$2,000
6295.3	Building Maint. Pike City	\$1,055	\$1,238	\$254	\$322	\$1,139	\$1,000
6296.1	Payroll expense	\$1,654	\$534	\$292	\$613	\$319	\$
6297.2	Fixed asset expenditures All.	\$10,000	\$10,000	\$5,000	\$	\$20,441	\$
6297.3	Fixed asset expenditures Pike	\$	\$2,500	\$	\$	\$4	\$
6704.0	Other Expenses	\$188	\$13	\$119	\$113	\$	\$
	Overhead Expense Subtotal	\$27,897	\$29,528	\$19,753	\$16,006	\$39,795	\$ 20,040

NOTE: The County got new accounting software and was not able to provide the revenue figure for the streetlights until just recently.

+ 346

acc#	NAME	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Budget
7230	Op Compliance/Training	\$443	\$984	\$637	\$343	\$217	\$600
7300	Small Equipment	\$2,994	\$592	\$1,260	\$6,001	\$1,263	\$1,000
7301	Equipment Repairs & Maint.		\$135		\$136	\$826	\$850
7350	Fuel	\$793	\$362	\$177	\$106	\$422	\$300
7630	Vehicle Repair & Maint.	\$2,811	\$78	\$546	\$51	\$148	\$827
7660	Supplies	\$125	\$0	\$638	\$194	\$196	\$300
	AVFD Chief's Budget Subtotal	\$7,165	\$2,150	\$3,258	\$6,831	\$3,072	\$3,877
							- \$173
8230	Op Compliance/Training	\$725	\$1,111	\$684	\$398	\$668	\$600
8300	Small Equipment	\$2,202	\$3,388	\$5,016	\$2,268	\$9,578	\$2,000
8301	Equipment Repairs & Maint.	\$279	\$713	\$711	\$278		\$850
8350	Fuel	\$526	\$602	\$469	\$465	\$858	\$756
8630	Vehicle Repair & Maint.	\$190	\$550	\$836	\$771	\$564	\$827
8660	Supplies	\$404	\$335	\$560	\$51	\$122	\$300
	PCVFD Chief's Budget Subtotal	\$4,326	\$6,699	\$8,276	\$4,231	\$11,790	\$5,333
							- \$173
	Total Operating Expense FIRE	\$39,388	\$38,377	\$31,287	\$27,068	\$54,657	\$29,250
	FIRE SERVICES ONLY NET CHANGE	\$8,843	\$6,921	\$6,218	\$15,548	(\$976)	\$0
This number does not account for fund additions or withdrawals listed at end of document. This bottom line matches Quickbooks Profit & Loss Statement "Net Ordinary Income"							

acc#	NAME	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Budget
9020	Streetlight Tax Revenue	\$5,004	\$4,873	\$4,873	\$5,072	\$5,287	\$4,739
9030	Streetlight Donations		\$465				
	Streetlight Income Total	\$5,004	\$5,338	\$4,873	\$5,072	\$5,287	\$4,739
9170	Streetlight Expense Alleghany	\$4,495	\$4,288	\$4,343	\$4,353	\$2,489	\$3,804
9171	Streetlight Expense Forest	\$538	\$513	\$273	\$222	\$214	\$264
9172	Streetlight Admn. Expenses		\$81			\$476	
9180	Streetlight portion county management fee	\$438	\$439	\$458	\$455		\$311
	Streetlight Expense Total:	\$5,472	\$5,320	\$5,074	\$5,030	\$3,178	\$4,379
	Lights Net Income or (LOSS)	(\$467)	\$18	(\$201)	\$42	\$2,109	\$360
	Income Statement net change	\$8,376	\$6,939	\$6,017	\$15,591	\$1,133	\$360
CASH FLOW ADDITIONS AND DELETIONS							
	NET PROFIT (LOSS)	\$ 8,376	\$ 6,939	\$ 6,017	\$ 15,591	\$ 1,133	
	(increase) decrease in Accounts Receivable	\$ (1,448)	\$ 3,462	\$ (1,133)	\$ 951	\$ (414)	
	(decrease) increase in Account Payable	\$ 4,269	\$ (3,226)	\$ (423)	\$ 565	\$ (736)	
	Other BalanceSheet Changes	\$ 318				\$ (86)	
	CHANGE IN CASH FOR PERIOD	\$ 11,515	\$ 7,175	\$ 4,461	\$ 17,107	\$ (103)	\$ 360
	Cash Beginning of Period	\$ 35,626	\$ 47,141	\$ 54,316	\$ 58,777	\$ 75,884	
	Cash End of Period	\$ 47,141	\$ 54,316	\$ 58,777	\$ 75,884	\$ 75,781	
FUNDS							
	Fund Additions	\$ (3,235)	\$ (5,726)	\$ (340)	\$ (6,549)	\$ (4,909)	\$ (360)
	Fund Withdrawals	\$ 1,107	\$ 1,238	\$ 201	\$	\$ 5,000	
	Contingency Fund withdraw or (add)		\$ (2,400)	\$ (4,000)	\$ (10,000)		
	Total (moved to) or taken from funds	\$ (2,128)	\$ (6,888)	\$ (4,139)	\$ (16,549)	\$ 91	\$ (360)
	NET - with cash flow adjust & reserve fund transactions included.	\$ 9,069	\$ 287	\$ 323	\$ 557	\$ (12)	-
Fund Balances							
	Reserve Funds at Year end (June 30th)	13/14	14/15	15/16	16/17	17/18	
	Contingency Fund	\$ 8,100.00	\$ 10,500.00	\$ 14,500.00	\$ 24,500.00	\$ 24,500.00	
	Alleghany Fire Unallocated				\$ 2,700.00	\$ 2,700.00	
	Pike City Fire Unallocated				\$ 3,300.00	\$ 5,100.00	
	Streetlight Fund	\$ 1,750.82	\$ 1,768.44	\$ 1,567.02	\$ 1,609.40	\$ 3,718.40	
	Pike City Firehouse	\$ 8,318.57	\$ 7,209.39	\$ 7,300.04	\$ 7,308.14	\$ 2,308.14	
	Pike City Engines	\$ 2,381.59	\$ 2,836.34	\$ 3,085.63	\$ 3,107.91	\$ 3,107.91	
	Alleghany Firehouse	\$ 695.26	\$ 695.26	\$ 695.26	\$ 822.37	\$ 822.37	
	Alleghany Engines	\$ 1,971.70	\$ 7,096.70	\$ 7,096.70	\$ 7,446.25	\$ 7,446.25	
	Total Funds:	\$ 23,217.94	\$ 30,106.13	\$ 34,244.65	\$ 50,794.07	\$ 49,703.07	

- 584.00

- 149.00

- 399