



MINUTES of the Regular Meeting of the Pliocene Ridge CSD

Board of Directors

Date: Wednesday September 18, 2019

Location: Pike City Firehouse, 100 Pike City Rd.

1. CALL TO ORDER: The meeting was called to order at 6:45 pm by President Guyer. Board members present: Daniel Guyer, Chris Mills and Bruce Coons. Gracie Knowles had notified the Secretary that she could not be there. Also present were Pike City Assistant Chiefs Jim Buckbee, Chris Dorn & Tom Starr and Alleghany Assistant Chiefs David Arbogast & Ned Cusato, Public present Vicky Tenney, Hilary Alexander and Sierra County Supervisor Lee Adams. Pliocene Ridge CSD Secretary Rae Bell Arbogast was present and took the minutes. Flag Salute.

2. CONSENT CALENDAR: The treasurer's reports for June and August were missing detail for a few credit card charges which was added. A motion was made by Bruce Coons to approve the consent calendar with the corrections, 2nd by Chris Mills. **3 Ayes, 0 Nays, 1 Absent, 0 Abstain, 1 Vacant, Motion carried.**

3. PUBLIC COMMENT: None

4. INFORMATION/DISCUSSION ITEMS

a) *Correspondence: Incoming:* Questionnaire from Suburban Propane for new propane service at the Pike Firehouse. ISO (Insurances services) map for Alleghany requesting updates and a hydrant map if available.

Outgoing: Questionnaire sent back to Suburban Propane, ISO Map for Alleghany with revisions and hydrant map sent to ISO. Request for a list of 18/19 Fiscal Year Donations of equipment for insurance purposes and a request for a copy of any 2018 non-profit filings (if they want the back-up file updated) sent to both non-profit Treasurer cc'd both Presidents as well.

b) *Committee/Member/Business Reports:*

1. Alleghany Assistant Chiefs David Arbogast & Ned Cusato reported that since the June meeting there was a medical call in Pike [mid-July] but a belt broke and took out the transmission line on the way to the call. An ambulance from Sierra Nevada Memorial Hospital transported the patient. The ambulance had to be towed to the mechanics. It took about 10 days to get it back from the mechanic. Downieville Fire covered all of the costs. There was a medical call in Alleghany on August 21st for a bicycle crash. The ambulance had a dead battery because the person who had brought it back from the mechanics had forgotten to plug it in. The EMT responded in the chief's rig while two firefighters jump started the ambulance. A minimal amount of time was lost because by the time the patient was packaged the ambulance pulled up. The patient was transported to Plum Valley where a medivac helicopter was waiting.

They also reported that the two-year old battery on the repeater had to be replaced. It is apparent that something is not right with the charging set-up but a new battery tender was purchased at the beginning of July, so hopefully the problem is resolved. Also, the big battery charger that was ordered in June arrived. It is a 200 AMP charger (to be used for vehicle batteries).

Alleghany and Pike Fire Departments have been training together on a regular basis.

2. *Pike City Assistant Chief Chris Dorn, Tom Starr & Jim Buckbee* Reported that in addition to the calls reported by Alleghany they responded to two fire calls in July in Celestial Valley. One was for a fire caused by mowing and the other was a vehicle fire behind a locked gate. Luckily both fires were contained quickly.

3. *AVFD Auxiliary:* Bruce Coons reported that they were having their meeting in Alleghany that night. Rae Bell reported that they had a bake-sale in conjunction with the 16 to 1 shareholder's meeting on August 31st and according to Robbin DeWeese their treasurer, they made about \$500 half of which was for t-shirt sales.

4. *PCVFD Auxiliary:* No report.

5. *Risk Manager Report:* Dan reported that the district's insurance carrier: Golden State Risk Management Authority is having their annual conference on Oct. 23rd and 24th. It would be good to attend to meet them face-to-face. Chris Mills said that he would go with Dan. Rae said she might go.

6. *Board Member/Staff reports:* Rae Bell reported that the ISO surveys for both Pike and Alleghany are due in October; a field representative should be reaching out to us soon. It was decided by consensus at the Safety/Risk Management meeting that if we haven't heard from them by mid-October we will reach out to them.

Regarding the status of the non-profit/special district research Rae explained that PCVFD President Roland Robertson wants to have a meeting of all three boards and he'll try to schedule it when he returns to Pike [currently out of the area]. Rae also reported that her efforts to get legal help from the County have been fruitless and she is going to recommend hiring an attorney at next month's meeting when it will be on the agenda. She thinks it will be money well spent if it helps resolve the issue(s).

5. ACTION ITEMS

a) Unfinished Business

1. *Ongoing Policy & Procedure review/update:* Rae Bell explained that the proposed changes to Policy #1055 "construction works" was for the sole purpose of eliminating the need to annually advertise for, and update the contractors list. Instead of a contractor's list the informal bidding process can utilize a list of clearinghouses provided by the CUCCA Commission. A motion to approve the changes as presented was made by Chris Mills 2nd by Dan Guyer **3 Ayes, 0 Nays, 1 Absent, 0 Abstain, 1 Vacant, Motion carried.**

2. *Alleghany Firehouse project:* Rae Bell reported that things are looking very positive for the USDA Grant and hopefully there will be an announcement next month.

Vicky Tenney stated that when "this organization" [Pliocene Ridge CSD] was formed it was agreed that all existing functions of the firehouse would be "grandfathered in". She said the Food Commodity program is one such function and it can't be moved into the "shed" that is being built as part of the project. That she felt she was being "kicked out" of the firehouse and the board has no right to do that.

She asked Lee Adams to speak on the topic of "grandfathered in" uses of the firehouse. Lee stated that he didn't know anything about any previous agreements. He explained that the current board isn't bound by agreements made by previous boards in perpetuity because it just wouldn't

be practical. Things change. The District has operational control of the building and the board decides how it will be used.

Bruce Coons explained that the proposed food pantry will be insulated and that it will have power.

Dan Guyer explained that one of the main purposes of the project is to make the building more accessible for the community as a whole year-round.

Rae Bell explained that the addition isn't a "shed" but is a room that will be part of the building. She suggested that Vicky might want to see it before she decides that she doesn't want to use it. Currently the commodities are stored in the hallway by the bathroom and they will have to be moved as part of the ADA up-grade that is included in the project.

Vicky stated that maybe she does need to see it, since she isn't good at visualizing things. To her the drawing posted at the firehouse looks like a "shed".

Rae also stated that she wanted it in the record that the sole purpose of creating a food pantry for the commodity program is to support the program 100%. It will actually enhance the program rather than diminish it in any way.

3. Pike Firehouse Project: Dan Guyer reported that the issue with the easement as explained in June was addressed. The land-owner Pam Sapota graciously extinguished the utility easement by signing it over to the district. A special meeting had to be held so that the board could accept the easement before the County Clerk Recorder could record the deed. After the special meeting in July, the deed was recorded. The permit was issued and the project to install the back-up generator is underway. Suburban Propane is scheduled to install the propane tank tomorrow.

4. Dispatch Office in Alleghany: Vicky Tenney reported that the work should be starting soon and she thinks the district should start thinking about the MOU (memorandum of understanding) that will be needed with Downieville fire for the ownership and maintenance of the equipment. She is of the opinion that after the five-years is up for ownership to revert to the district (from OES) that the district should donate the equipment to Downieville Fire and let them maintain it. Rae Bell stated that she wasn't sure if this would be the best thing to do, because the idea is to have a permanent dispatch office in the firehouse and what would prevent Downieville Fire from removing the equipment as was done in the past? Possibly a clause could be included in the MOU stating that the equipment needs to stay in Alleghany. It might be simpler if the district just owns it. Jim Buckbee stated that the district already maintains a lot of radio equipment and it should not be a problem to maintain more. A meeting with the Downieville Fire Protection board needs to be arranged to see how they feel about it. It was noted that the equipment currently in the dispatch office belongs to Downieville Fire.

Under the topic of the OES grant Rae reported that she did talk to Lee Brown about the Siren that was approved at the same time as the dispatch equipment and Lee told her that the district needs to get two more quotes in addition to the one already obtained before the project can move forward.

Regarding the back-up generator for the Alleghany firehouse: Lee Brown said that the district needs to get a total of three quotes before applying for it. Rae will be working on this so that it can go in on the next OES Homeland Security grant cycle.

5. Wayman Dam Project: Tom Starr reported that Dan with the Forest Service Division 3 came up and Tom asked him about the project. He was told that the permit will be issued in the fall.

d) New Business

1. *Final budget adoption:* It was explained that the budget was almost the same as the preliminary budget adopted in June. It was suggested that \$1,000 be added to the overhead expenses in case it is decided to hire an attorney next month. Line item 6274.1 "Legal Fees" was added with a \$1,000 allocation. A motion to adopt the final budget with the one change was made by Bruce Coons, 2nd by Chris Mills **3 Ayes, 0 Nays, 1 Absent, 0 Abstain, 1 Vacant, Motion carried.**

2. *Approval of allowing the Secretary/Treasurer to use the title of "District Administrator"* Rae explained that this provides a little more "clout" when speaking to other agencies. A motion was made by Daniel Guyer to allow the Secretary/Treasurer to use the title "District Administrator" with no change to her duties or authority. 2nd by Chris Mills. **3 Ayes, 0 Nays, 1 Absent, 0 Abstain, 1 Vacant, Motion carried.**

3. *Appointment of Pike Fire chief:* Vicky Tenney wanted to know what it meant on the agenda where it said that the Pike Chief would default to district chief. It was explained that if only one department has a chief and the other one does not, that chief is automatically district chief. This has been done since the district was formed with both Mark Jokerst and Bob Hale holding that position in the past.

Jim Buckbee and the other three assistant chiefs all endorsed Chris Dorn in his bid to for the position of Pike City Fire Chief. Chris stated that he's been with the department for five years and he is excited about the opportunity to serve in this new capacity; that there's a lot of work to do and things will be continuing as they have with the trainings and such. He said the department needs a lot of things. Everybody needs to work together as well as we can to achieve the same goal. The joint trainings are going very well and have energized the crews.

One of his goals is to create a fire-wise community. He has been researching it and it isn't as huge of an undertaking as one might think. Insurance companies provide a 10% discount for fire-wise communities. Lee Adams stated that it would be the first one in Sierra County if it happens.

A motion to appoint Chris Dorn as the Pike City Fire Chief was made by Daniel Guyer 2nd by Chris Mills **3 Ayes, 0 Nays, 1 Absent, 0 Abstain, 1 Vacant, Motion carried.**

Everybody applauded as Jim Buckbee presented Chris Dorn with his Chief's badge (Jim had the badge for thirty years.)

NEXT MEETING AGENDA ITEMS

The next regular meeting is scheduled for October 16, 2019 at the Alleghany Firehouse. Consideration of hiring an attorney to address the special district/non-profit corporation issue(s) will be on the agenda.

ANNOUNCEMENTS None

ADJOURNMENT:

There being no further business before the board, the meeting was adjourned at 7:31 PM.

Respectfully submitted,


Rae Bell Arbogast
Secretary



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

plioceneridge.org

plioceneridge@gmail.com

CERTIFICATE OF POSTING

I, Rae Bell Arbogast certify that the following document was posted on behalf of Pliocene Ridge CSD, Sierra County California:

Regular Meeting Agenda Meeting date: 9/18/19

In the following location(s):

Alleghany Post Office Bulletin Board, The Alleghany Firehouse, plioceneridge.org, emailed to agenda list. ~~Tom or Jim to post at Pike Firehouse~~ — 9/15/19

On 9/14/19 (date)

A copy of which is attached hereto and by reference made a part herof.

Signed under penalty of perjury: X

Rae Bell Arbogast



Pliocene Ridge Community Services District

100 Pike City Road
Pike City, CA 95960

plioceneridge.org

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NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS

**September 18, 2019 6:30 pm Pike Firehouse, 100 Pike City Rd.
Safety/Risk Management meeting scheduled for 6pm**

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE
2. CONSENT CALENDAR
 - a) Approval of Agenda
 - b) Approval of Minutes for June 19, 2019 and the special meeting held on July 24, 2019
 - c) Approval of Treasurer's reports for June, July and August 2019.
 - d) *Audit engagement letter for FY 19/20*
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 – Status of ISO surveys, status of non-profit/special district issue.
5. ACTION ITEMS:
 - a) Unfinished business:
 1. Ongoing Bylaws & Policy review and/or update: Proposed revision to Policy 1055 Construction Projects
 2. Alleghany Firehouse & ADA Compliance
 3. Pike City Firehouse & ADA Compliance
 4. Status of dispatch office in Alleghany
 5. Wayman Dam project
 - b) New business
 1. Adopt final budget – Public Hearing
 2. Request from Secretary/Treasurer Rae Bell Arbogast to be authorized to use the title "District Administrator" with no change to job duties or authority.
 3. Pike City Fire Chief Appointment- defaults to district chief per policy # 1020
6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~
Next meeting date October 16th at the Alleghany Firehouse 6:30 pm.
7. ADJOURNMENT

Upon request, Agendas will be made available in alternative formats to accommodate persons with disabilities. Please make your request to District Secretary, 100 Pike City Rd, Pike CA 95960 or plioceneridge@gmail.com specifying your disability and the format in which you would like to receive this Agenda and future Agendas as well.



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 June 2019

Beginning Checking Account Balance \$ 10,475.27

DEPOSITS

Date	From:	For:	Amount
6/30	Sierra County title III	Fire Call on Henness Pass in May	\$ 750.00
Deposits Total			\$ 750.00

EXPENDITURES

Ck #	Date	To:	For:	Amount
	6/3	transfer to savings		\$ 5,000.00
740	6/5	AT&T		\$ 38.28
			Phone Alleghany	\$ 19.14
			Phone Pike	\$ 19.14
EFT		WA Bank Credit Card	Flash Drive for training Pike	\$ 14.00
741	6/6	Sierra County Planning dept.	fee for Pike FH permit reduced	\$ 16.69
742	6/19		Chris Doen reimburse EMT registration	\$ 179.50
743	6/26		Postmaster stamp	\$ 44.00
744	6/30	Rae Bell Arbogast	quarter billing \$600 reimburse 48.62 supplies/training	\$ 648.62
745	6/30	AT&T	PAID TWO MONTHS	\$ 76.74
			Phone Alleghany	\$ 38.37
			Phone Pike	\$ 38.37
	6/3	PG&E		\$ 452.40
			PG&E Alleghany	\$ 107.41
			PG&E Pike	\$ 66.94
			Streetlights - Forest	\$ 16.94
			Streetlights - Alleghany	\$ 261.11
Expenditures Total			\$ 6,470.23	

Reserve Account	
Contingency	\$ 24,500.00
Alleghany Fire Unallocated	\$ 2,700.00
Alleghany Dispatch Office	\$ 700.00
Alleghany equipment	\$ 1,261.84
Pike City Fire Unallocated	\$ 6,700.00
Streetlights	\$ 3,718.40
Pike City Firehouse	\$ 2,308.14
Pike City Engines	\$ 3,107.91
Alleghany Firehouse	\$ 1,409.37
Alleghany Engines *	\$ 15,403.25
Interest Earned	\$ 15.97
Reserve Account Total	\$ 61,824.88

* \$8,000 for purchase only

Ending Checking Account Balance	\$ 4,755.04
Starting Savings account balance	\$ 21,160.02
interest earned	\$ 1.72
transfer from checking	\$ 5,000.00
transfer to FUNDS	
Ending Savings Account Balance	\$ 26,161.74
General Fund (accounts listed above) Total	\$ 30,916.78
Reserve account Starting Balance	\$ 61,820.28
interest earned	\$ 4.60
transfer from savings	
Reserve account Ending Balance	\$ 61,824.88

Report prepared by Rae Bell, Treasurer

Total ALL FUNDS \$ 92,741.66

Verified against bank statement and QB balances by: X *Daniel Guyer*
 Note: Savings and Fund accounts are reconciled quarterly.

Name Printed **DANIEL GUYER**
 title *President*



Pliocene Ridge Community Services District

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 Pike City, CA 95960
 plioceneridge.org

Treasurer's Report for August 2019

Beginning Checking Account Balance \$ 3,999.42

DEPOSITS

Date	From:	For:	Amount
8/2/19	Sierra County Auditor	final tax payment for fiscal year 18-19	\$ 4,199.13
		Streetlight revenue	\$ 473.90
		fire revenue	\$ 3,725.23
		Deposits Total	\$ 4,199.13

EXPENDITURES

Ck #	Date	To:	For:	Amount
	8/26/19	WA Bank Credit Card		\$ 83.96
		Staples	Ink	\$ 49.89
		Sam's Club	Water	\$ 19.92
		Hill's Flat	Dats Generator	\$ 14.15
		PG&E		\$ 394.25
			PG&E Alleghany	\$ 44.32
			PG&E Pike	\$ 71.04
			Streetlights - Forest	\$ 16.98
			Streetlights - Alleghany	\$ 261.91
			Expenditures Total	\$ 478.21

Ending Checking Account Balance \$ 7,720.34

Reserve Account	
Contingency	\$ 24,500.00
Alleghany Fire Unallocated	\$ 2,700.00
Alleghany Dispatch Office	\$ 700.00
Alleghany equipment	\$ 1,261.84
Pike City Fire Unallocated	\$ 6,700.00
Streetlights	\$ 3,718.40
Pike City Firehouse	\$ 2,308.14
Pike City Engines	\$ 3,107.91
Alleghany Firehouse	\$ 1,409.37
Alleghany Engines *	\$ 15,403.25
Interest Earned	\$ 15.97
Reserve Account Total	\$ 61,824.88

Starting Savings account balance \$ 24,161.74

interest earned
 transfer to checking
 transfer to FUNDS

Ending Savings Account Balance \$ 24,161.74

General Fund (accounts listed above) Total \$ 31,882.08

Reserve account Starting Balance \$ 61,824.88

transfer from savings

Reserve account Ending Balance \$ 61,824.88

* \$8,000 for purchase only

FUNDS NOT UPDATED FOR FY 18/19 YET

Report prepared by Rae Bell, Treasurer

Total ALL FUNDS \$ 93,706.96

Verified against bank statement and QB balances by: X

Daniel Guyer

Name Printed DANIEL GUYER

Note: Savings and Fund accounts are reconciled quarterly.

title President



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 July 2019

Beginning Checking Account Balance \$ 4,755.04

DEPOSITS

Date	From:	For:	Amount
7/1	SAVINGS		\$ 2,000.00
7/31	USFS- Mutual Aid	Willow Fire Pike ONLY	\$ 850.61
7/31	USFS- Mutual Aid	Minnesota Fire Alleghany & Pike	\$ 2,096.99
Deposits Total			\$ 4,947.60

EXPENDITURES

Ck #	Date	To:	For:	Amount
746	7/1	GSRMA	Annual Insurance Premium	\$ 4,745.00
EFT	7/23	Credit Card		\$ 482.01
		B&C	toilet flange Station 71	\$ 6.50
		O'Reilly's Auto	two batteries for 7180	\$ 417.81
		Sierra Energy	Ice for AVFD	\$ 17.18
		Lost Nugget	Fuel Pike	\$ 40.52
	7/5	PG&E		\$ 476.21
			PG&E Alleghany	\$ 117.63
			PG&E Pike	\$ 80.01
			Streetlights - Forest	\$ 16.97
			Streetlights - Alleghany	\$ 261.60
Expenditures Total			\$ 5,703.22	

Reserve Account	
Contingency	\$ 24,500.00
Alleghany Fire Unallocated	\$ 2,700.00
Alleghany Dispatch Office	\$ 700.00
Alleghany equipment	\$ 1,261.84
Pike City Fire Unallocated	\$ 6,700.00
Streetlights	\$ 3,718.40
Pike City Firehouse	\$ 2,308.14
Pike City Engines	\$ 3,107.91
Alleghany Firehouse	\$ 1,409.37
Alleghany Engines *	\$ 15,403.25
Interest Earned	\$ 15.97
Reserve Account Total	\$ 61,824.88

* \$8,000 for purchase only

FUNDS NOT UPDATED FOR FY 18/19 YET

Ending Checking Account Balance \$ 3,999.42

Starting Savings account balance \$ 26,161.74

interest earned

transfer to checking \$ (2,000.00)

transfer to FUNDS

Ending Savings Account Balance \$ 24,161.74

General Fund (accounts listed above) Total \$ 28,161.16

Reserve account Starting Balance \$ 61,824.88

transfer from savings

Reserve account Ending Balance \$ 61,824.88

Report prepared by Rae Bell, Treasurer

Total ALL FUNDS \$ 89,986.04

Verified against bank statement and QB balances by: X

Daniel Guyer

Name Printed

DANIEL GUYER

Note: Savings and Fund accounts are reconciled quarterly.

title

President



CONSTRUCTION PROJECTS

California Uniform Public Construction Cost Accounting Act

With the adoption of Resolution 2017-66 on June 21, 2017, PRCSD opted to become subject to the California Uniform Public Construction Cost Accounting Act (CUCCA). It is the Policy of the District to comply with the act as it relates to construction work and projects performed by public agencies by utilizing the following procedures:

Informal Bid Procedures

Public projects, as defined by the Act and in accordance with the limits listed in Section 22032 of the Public Contract Code, may be let to contract by informal procedures as set forth in Section 22032, et seq., of the Public Contract Code.

Contractors List

PRCSD shall comply with the requirements of Public Contract Code Section 22034 and shall develop a list of qualified contractors to be added as exhibit A.

Notice Inviting Informal Bids

Where a public project is to be performed which is subject to the provisions of this Policy, a notice inviting informal bids shall be circulated using ~~one or both of~~ the following alternatives:

- ~~1. Notices inviting informal bids may be mailed, faxed, or emailed to all contractors for the category of work to be bid, as shown on the list developed in accordance with Section 22034 of the Public Contract Code.~~
2. Notices inviting informal bids ~~may~~ will be mailed to all construction trade journals as specified by the California Uniform Construction Cost Accounting Commission in accordance with section 22036 of the Public Contract Code. Additional contractors and/or construction trade journals may be notified at the discretion of the district, provided however:

~~If the product or service is proprietary in nature such that it can be obtained only from a certain contractor or contractors, the notice inviting informal bids may be sent exclusively to such contractor or contractors.~~

~~If there is no list of qualified contractors maintained by PRCSD for the particular category of work to be performed, the notice inviting bids shall be sent only to the construction trade journals specified by the Commission~~

Award of Contracts

Unaudited
depreciation

12:07 PM

09/14/19

Accrual Basis

fixed asset
entry not done yet.

Pliocene Ridge Community Services District
Profit & Loss Budget vs. Actual
July 2018 through June 2019

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

	Jul '18 - J...	Budget	\$ Over Bu...	% of Bud...
Ordinary Income/Expense				
Income				
4020.1 · Tax Revenue Fire	29,261.95	26,000.00	3,261.95	112.5%
4030.1 · Donations Income				
4030.2 · Donations Alleghany	11,774.00			
4030.3 · Donations Pike City	1,000.00	1,000.00	0.00	100.0%
4030.1 · Donations Income - Other	1,500.00			
Total 4030.1 · Donations Income	14,274.00	1,000.00	13,274.00	1,427.4%
4070 · Emergency Services				
4070.2 · EMS - Alleghany	300.00			
4070.3 · EMS-Pike City	900.00			
4070 · Emergency Services - Other	300.00	2,250.00	-1,950.00	13.3%
Total 4070 · Emergency Services	1,500.00	2,250.00	-750.00	66.7%
4071 · Mutual Aid Income				
4071.2 · Mutual Aid Income- Alleghany	1,288.18			
4071.3 · Mutual Aid Income- Pike City	1,391.45			
4071 · Mutual Aid Income - Other	267.97			
Total 4071 · Mutual Aid Income	2,947.60			
4080 · Interest Income	21.62			
4082 · Other Income	86.44			
Total Income	48,091.61	29,250.00	18,841.61	164.4%
Gross Profit	48,091.61	29,250.00	18,841.61	164.4%
Expense				
6000 · FIRE SERVICES OVERHEAD				
6170.1 · PG&E				
6170.2 · PG&E Alleghany	1,120.75	900.00	220.75	124.5%
6170.3 · PG&E Pike City	1,598.97	1,500.00	98.97	106.6%
Total 6170.1 · PG&E	2,719.72	2,400.00	319.72	113.3%
6172.1 · Telephone				
6172.2 · Telephone Alleghany	230.02	216.00	14.02	106.5%
6172.3 · Telephone Pike	230.02	216.00	14.02	106.5%
Total 6172.1 · Telephone	460.04	432.00	28.04	106.5%
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	502.95	375.00	127.95	134.1%
Total 6176.1 · Propane	502.95	375.00	127.95	134.1%
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	44.28			
6250.1 · Postage, copies & office supply	261.96	250.00	11.96	104.8%
6265.1 · County Administration Fee	3,146.32	3,146.00	0.32	100.0%
6270.1 · Secretary/Treasurer	2,400.00	2,400.00	0.00	100.0%
6273.1 · Auditor Fees	2,500.00	2,500.00	0.00	100.0%

Interim financial report is for managerial purposes only. It does not include certain routine accruals and adjustments.

12:07 PM
09/14/19
Accrual Basis

Pliocene Ridge Community Services District
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - J...	Budget	\$ Over Bu...	% of Bud...
6275.1 · Public Relations	498.33	430.00	68.33	115.9%
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%
Total 6280.1 · Property Assessments	257.18	258.00	-0.82	99.7%
6295.1 · Building Repairs & Maint.				
6295.2 · Building Rep & Maint Alleghany	6.50	0.00	6.50	100.0%
6295.3 · Buildings Rep. & Maint. Pike Ci	183.64	0.00	183.64	100.0%
Total 6295.1 · Building Repairs & Maint.	190.14	0.00	190.14	100.0%
6297.2 · Fixed Asset Expenditures Allgny	1,380.00	2,000.00	-620.00	69.0%
6297.3 · Fixed Asset Expenditures Pike C	16.69	1,000.00	-983.31	1.7%
Total 6000 · FIRE SERVICES OVERHEAD	19,515.61	20,040.00	-524.39	97.4%
7000 · ALLEGHANY FIRE OPERATIONAL				
7230 · Compliance/Training Alleghany	821.19	600.00	221.19	136.9%
7300 · Small Equipment Alleghany	1,994.64	1,000.00	994.64	199.5%
7301 · Equip. repair/maint. Alleghany	0.00	850.00	-850.00	0.0%
7350 · Fuel Alleghany	97.27	300.00	-202.73	32.4%
7630 · Vehicle Rep. & Maint. Alleghany				
7637 · 7180 Repairs & Maint.	417.81			
7630 · Vehicle Rep. & Maint. Alleghany - Other	76.39	827.00	-750.61	9.2%
Total 7630 · Vehicle Rep. & Maint. Alleghany	494.20	827.00	-332.80	59.8%
7660 · Supplies Alleghany	656.88	300.00	356.88	219.0%
Total 7000 · ALLEGHANY FIRE OPERATIONAL	4,064.18	3,877.00	187.18	104.8%
8000 · PIKE CITY FIRE OPERATIONAL				
8230 · Compliance/Training Pike City	1,230.73	600.00	630.73	205.1%
8300 · Small Equipment Pike City	390.07	2,000.00	-1,609.93	19.5%
8301 · Equip. repair/maint. Pike City	49.23	850.00	-800.77	5.8%
8350 · Fuel Pike City	544.55	756.00	-211.45	72.0%
8630 · Vehicle Rep. & Maint. Pike City				
8631 · 6700 Repairs & Maint.	12.59			
8637 · 6780 Repairs & Maint.	606.62			
8639 · 6790 Repairs & Maint.	1,967.75			
8630 · Vehicle Rep. & Maint. Pike City - Other	21.19	827.00	-805.81	2.6%
Total 8630 · Vehicle Rep. & Maint. Pike City	2,608.15	827.00	1,781.15	315.4%
8660 · Supplies Pike City	328.90	300.00	28.90	109.6%
Total 8000 · PIKE CITY FIRE OPERATIONAL	5,151.63	5,333.00	-181.37	96.6%
Total Expense	28,731.42	29,250.00	-518.58	98.2%
Net Ordinary Income	19,360.19	0.00	19,360.19	100.0%
Other Income/Expense				
Other Income				
9020.4 · Tax Revenue Street Lights	4,739.00	4,739.00	0.00	100.0%
Total Other Income	4,739.00	4,739.00	0.00	100.0%
Other Expense				
9170.4 · PG&E Streetlights Alleghany	3,388.17	3,804.00	-415.83	89.1%
9171.4 · PG&E Streetlights Forest City	487.65	264.00	223.65	184.7%
9180.4 · County Management Fee SL	311.17	311.00	0.17	100.1%
Total Other Expense	4,186.99	4,379.00	-192.01	95.6%
Net Other Income	552.01	360.00	192.01	153.3%
Net Income	19,912.20	360.00	19,552.20	5,531.2%

acc#	NAME	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	19-20 Final Budget
4020.1	Tax Revenue Fire	\$24,651	\$24,872	\$25,254	\$26,332	\$26,742	\$ 26,000
4030.1	Donations		\$509	\$201		\$90	
4030.2	Donations for Allegheny Fire	\$11,537	\$10,000		\$2,661	\$474	\$ 500
4030.3	Donations for Pike City Fire	\$2,722	\$2,500	\$7,158	\$864	\$20,502	\$ 1,000
4040.1	Grants	\$1,493	\$1,000	\$1,386	\$25	\$225	
4040.2	Grants Allegheny	\$738	\$0		\$2,661	\$488	
4040.3	Grants Pike City	\$1,440	\$0	\$1,995	\$864	\$2,674	
4060.2	Surplus Sales Allegheny	\$950	\$5,125				
4060.3	Surplus Sales Pike City		\$100				
4070.0	Emergency Services Income			\$750	\$7,500	\$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	\$3,681	\$ 29,750
FIRE SERVICES INCOME							
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	\$ 258
6172.3	Telephone Pike City	\$193	\$193	\$212	\$170	\$224	\$ 258
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	\$ 500
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		\$470	\$280	\$1,500	\$ 200
6295.3	Building Maint. Pike City	\$1,055	\$1,238	\$254	\$322	\$1,139	\$ 200
6296.1	Payroll expense	\$1,654	\$534	\$292	\$613	\$319	
6297.2	Fixed asset expenditures All.	\$10,000	\$10,000				\$ 10,000
6297.3	Fixed asset expenditures Pike		\$2,500	\$5,000		\$20,441	\$ 3,500
6704.0	Other Expenses	\$188	\$13	\$119	\$113	\$4	
	Overhead Expense Subtotal	\$27,897	\$29,528	\$19,753	\$16,006	\$39,795	\$ 31,094
FIRE SERVICES OVERHEAD EXPENSES							

acc#	NAME	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	19-20 Final Budget
Alleghany							
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	\$1,000
7350	Fuel	\$793	\$362	\$177	\$106	\$422	\$300
7630	Vehicle Repair & Maint.	\$2,811	\$78	\$546	\$51	\$148	\$500
7660	Supplies	\$125	\$0	\$638	\$194	\$196	\$300
	AVFD Chief's Budget Subtotal	\$7,165	\$2,150	\$3,258	\$6,831	\$3,072	\$3,700
Pike City							
8230	Op Compliance/Training	\$725	\$1,111	\$684	\$398	\$668	\$600
8300	Small Equipment	\$2,202	\$3,388	\$5,016	\$2,268	\$9,578	\$1,000
8301	Equipment Repairs & Maint.	\$279	\$713	\$711	\$278		\$1,000
8350	Fuel	\$526	\$602	\$469	\$465	\$858	\$800
8630	Vehicle Repair & Maint.	\$190	\$550	\$836	\$771	\$564	\$1,000
8660	Supplies	\$404	\$335	\$560	\$51	\$122	\$300
	PCVFD Chief's Budget Subtotal	\$4,326	\$6,699	\$8,276	\$4,231	\$11,790	\$4,700
Total Operating Expense FIRE							
		\$39,388	\$38,377	\$31,287	\$27,068	\$54,657	\$39,494
	FIRE SERVICES ONLY NET CHANGE	\$8,843	\$6,921	\$6,218	\$15,548	(\$976)	(\$9,744)
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	19-20 Final 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	\$464
9172	Streetlight Admin. 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	\$4,579
	Lights Net Income or (LOSS)	(\$467)	\$18	(\$201)	\$42	\$2,109	\$160
	Income Statement net change	\$8,376	\$6,939	\$6,017	\$15,591	\$1,133	(\$9,584)
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 Balance Sheet Changes	\$ 318				\$ (86)	
	CHANGE IN CASH FOR PERIOD	\$ 11,515	\$ 7,175	\$ 4,461	\$ 17,107	\$ (103)	\$ (9,584)
	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)	\$ (160)
	Fund Withdrawals	\$ 1,107	\$ 1,238	\$ 201		\$ 5,000	\$ 9,744
	Contingency Fund withdraw or (add)						
	Total (moved to) or taken from funds	\$ (2,128)	\$ (6,888)	\$ (4,139)	\$ (16,549)	\$ 91	\$ 9,584
	NET - with cash flow adjust & reserve fund transactions included.	\$ 9,069	\$ 287	\$ 323	\$ 557	\$ (12)	\$ -
	Reserve Funds at Year end (June 30th)	13/14	14/15	15/16	16/17	17/18	18/19
	Contingency Fund	\$ 8,100.00	\$ 10,500.00	\$ 14,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00
	Alleghany Fire Unallocated				\$ 2,700.00	\$ 2,700.00	\$ 3,000.00
	Alleghany Equipment						\$ 1,261.84
	Alleghany Dispatch Office						\$ 700.00
	Pike City Fire Unallocated						\$ 7,000.00
	Streetlight Fund	\$ 1,750.82	\$ 1,768.44	\$ 1,567.02	\$ 1,609.40	\$ 3,718.40	\$ 4,270.41
	Pike City Firehouse	\$ 8,318.57	\$ 7,209.39	\$ 7,300.04	\$ 7,308.14	\$ 2,308.14	\$ 2,404.08
	Pike City Engines	\$ 2,381.59	\$ 2,836.34	\$ 3,085.63	\$ 3,107.91	\$ 3,107.91	\$ 3,371.73
	Alleghany Firehouse	\$ 695.26	\$ 695.26	\$ 695.26	\$ 822.37	\$ 822.37	\$ 1,409.37
	Alleghany Engines	\$ 1,971.70	\$ 7,096.70	\$ 7,096.70	\$ 7,446.25	\$ 7,446.25	\$ 15,838.67
	Total Funds	\$ 23,217.94	\$ 30,106.13	\$ 34,244.65	\$ 50,794.07	\$ 49,703.07	\$ 63,756.10
Fund Balances							