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03/23/20

Accrual Basis

Audited results
Fiscal-Year
18/19

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

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
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	0.00	11,774.00	100.0%
4030.3 · Donations Pike City	5,544.00	1,000.00	4,544.00	554.4%
4030.1 · Donations Income - Other	1,514.82			
Total 4030.1 · Donations Income	18,832.82	1,000.00	17,832.82	1,883.3%
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	52,650.43	29,250.00	23,400.43	180.0%
Gross Profit	52,650.43	29,250.00	23,400.43	180.0%
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	276.78	250.00	26.78	110.7%
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%

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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	4,560.69	1,000.00	3,560.69	456.1%
Total 6000 · FIRE SERVICES OVERHEAD	24,074.43	20,040.00	4,034.43	120.1%
6705 · Adjustments	22.77			
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 - ...	76.39	827.00	-750.61	9.2%
Total 7630 · Vehicle Rep. & Maint. Allegha...	494.20	827.00	-332.80	59.8%
7660 · Supplies Alleghany	656.88	300.00	356.88	219.0%
Total 7000 · ALLEGHANY FIRE OPERATION...	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 - ...	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	33,313.01	29,250.00	4,063.01	113.9%
Net Ordinary Income	19,337.42	0.00	19,337.42	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%

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	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Other Income	552.01	360.00	192.01	153.3%
Net Income	<u>19,889.43</u>	<u>360.00</u>	<u>19,529.43</u>	<u>5,524.8%</u>

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Accrual Basis

Pliocene Ridge Community Services District
Balance Sheet Prev Year Comparison
As of June 30, 2019

	Jun 30, 19	Jun 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000.1 · West America Checking	4,755.04	14,385.04	-9,630.00	-66.9%
1001.1 · West America Savings	26,161.74	13,795.09	12,366.65	89.7%
1002.1 · PRCS Fund Account	61,824.88	47,601.11	14,223.77	29.9%
Total Checking/Savings	92,741.66	75,781.24	16,960.42	22.4%
Accounts Receivable				
1200.0 · Accounts Receivable	7,146.73	4,553.92	2,592.81	56.9%
Total Accounts Receivable	7,146.73	4,553.92	2,592.81	56.9%
Other Current Assets	0.00	0.00	0.00	0.0%
Total Current Assets	99,888.39	80,335.16	19,553.23	24.3%
Fixed Assets				
1300.1 · Property				
1300.2 · Land Alleghany	11,387.00	11,387.00	0.00	0.0%
1300.3 · Land Pike City	3,453.00	3,453.00	0.00	0.0%
1320.2 · Buildings Alleghany	52,574.00	52,574.00	0.00	0.0%
1320.3 · Buildings Pike City	87,734.95	87,734.95	0.00	0.0%
Total 1300.1 · Property	155,148.95	155,148.95	0.00	0.0%
1350.1 · Equipment				
1350.2 · Equipment Alleghany	60,612.31	60,612.31	0.00	0.0%
1350.3 · Equipment Pike City	59,578.72	55,034.72	4,544.00	8.3%
Total 1350.1 · Equipment	120,191.03	115,647.03	4,544.00	3.9%
1370.1 · Vehicles				
1370.2 · Vehicles Alleghany	30,000.00	30,000.00	0.00	0.0%
1370.3 · Vehicles Pike City	53,680.00	53,680.00	0.00	0.0%
Total 1370.1 · Vehicles	83,680.00	83,680.00	0.00	0.0%
1390.1 · Accumulated Depreciation	-238,172.44	-223,956.40	-14,216.04	-6.4%
Total Fixed Assets	120,847.54	130,519.58	-9,672.04	-7.4%
TOTAL ASSETS	220,735.93	210,854.74	9,881.19	4.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000.1 · Accounts Payable	911.85	1,201.90	-290.05	-24.1%
Total Accounts Payable	911.85	1,201.90	-290.05	-24.1%

Pliocene Ridge Community Services District
 Balance Sheet Prev Year Comparison
 As of June 30, 2019

	Jun 30, 19	Jun 30, 18	\$ Change	% Change
Other Current Liabilities				
2100.1 · Payroll Liabilities	0.00	46.03	-46.03	-100.0%
Total Other Current Liabilities	0.00	46.03	-46.03	-100.0%
Total Current Liabilities	911.85	1,247.93	-336.08	-26.9%
Total Liabilities	911.85	1,247.93	-336.08	-26.9%
Equity				
3010.1 · Investment in Fixed Assets	120,846.54	130,518.58	-9,672.04	-7.4%
3110.1 · Retained Earnings	79,088.23	77,955.50	1,132.73	1.5%
Net Income	19,889.31	1,132.73	18,756.58	1,655.9%
Total Equity	219,824.08	209,606.81	10,217.27	4.9%
TOTAL LIABILITIES & EQUITY	220,735.93	210,854.74	9,881.19	4.7%