



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

Thursday May 16, 2024, 6:30 pm

Location: Alleghany Firehouse

VIA Phone Conference available for non-board members call 978-990-5144 Access code 6919768#

ALL MEETING DOCUMENTS ARE POSTED ONLINE plioceneridge.org

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE

2. CONSENT CALENDAR

- a) Approval of Agenda b) Approve Minutes for regular meeting held April 18, 2024 c) Ratify Treasurer's report & bill payments for April 2024

3. PUBLIC COMMENT: Complaints about individuals are to be submitted in writing per Article II section 15 of the bylaws. 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 since last meeting –
b) Committee/Member/Business Reports:
1. District Chief's report
2. Assistant Chiefs' reports
3. Alleghany Fire Department Auxiliary
4. Pike Community Support Foundation
5. Board Member/Staff Reports ~
6. Firewise Communities –
7. Firehouse Projects & ADA Compliance ~ Both Departments
8. Pending Grants – USDA Vehicle Reimbursement Grant

5. DISCUSSION and POSSIBLE ACTION ITEMS:

- a) Unfinished business:
1. Appoint Officers (suggest waiting for empty board seat to be filled)
b) New business
1. None – Preliminary Budget Presented for June Adoption

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ The next regular meeting is scheduled for June 20, 2024 in Pike. Agenda items Preliminary Budget adoption, appoint officers.

7. ADJOURNMENT

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**MINUTES of the Regular Meeting of the
Pliocene Ridge CSD Board of Directors
Date: Thursday April 18, 2024 Time: 6:30 pm
Location: Pike City Firehouse.**

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE: The meeting was called to order at 6:30 pm by Vice President Bruce Coons. There was a moment of silence for President Larry Allen who passed away on April 5th. **Flag Salute.** Present: Board members, Bruce Coons, Chris Mills and Pam Davis. Grace Lundeen had notified the Secretary in advance that she could not attend. Also in attendance: Alleghany Assistant Chiefs David Arbogast and Ned Cusato, Pike Community Support Foundation President Roland Robertson and Treasurer Denise Ruane. Public: Burns and Vicky Tenney. Pliocene Ridge CSD Secretary Rae Bell Arbogast was present and took the minutes. (nobody dialed in, so call was disconnected)

2. CONSENT CALENDAR:

Approval of current Agenda, Minutes for regular meeting held March 21, 2024, and the Treasurer's report for March 2024. **A motion was made to approve the consent calendar by Chris Mills, seconded by Pam Davis Ayes: Davis, Coons, Mills Noes: none Absent: Lundeen Abstain: none ~ Vacant: one Motion carried.**

3. PUBLIC COMMENT: Denise stated that Larry Allen will be missed, all concurred. Burns stated that he will be applying for the vacant position. It was noted that the vacancy has already been posted by the County and the deadline to apply is May 10th, with appointment scheduled for May 21st.

4. INFORMATION/DISCUSSION ITEMS

a) Correspondence Incoming Letter from State Controller's Office regarding annual compensation report due by end of April. **Outgoing** Additional form 700s sent to Clerk Recorders office **Email topics (in & out):** Sierra County and PRCSD Chief Officers re: emergency preparedness grant, PRCSD Chief Officers and Sierra County re Form 700s, GSRMA re: insurance indication for FY 24/25, Sierra County Auditor Van Maddox re: title III billing for firewise admin, Blain Boden re audit engagement letter, PCSF re architect's executed contract, Robin with USDA re vehicle grant, GSRMA re: training grant, Cal fire re grant opportunities.

b) Committee/Member/Business Reports:

1. Chief's Report ~ David Arbogast and Ned Cusato reported that the new water tender is stationed in Pike now and went on its first call right before the board meeting but was cancelled. Rescue 7145 is back in Station 2 in Alleghany. There was only one call for an 1144 (death) since the last meeting. For the weekly trainings they've been doing ropes training and had a medical training on the prior Monday. Since the last board meeting it was decided to put a new engine in the old rescue truck 6740. The engine has been ordered and the fire dept. crew is going to install it. Ned explained that even if it ends up being surplus, it will be easier to sell running than not. The end of May is the soonest that we'll know if the USDA grant has been approved and fixing 6740 will provide more time to look for a new vehicle if the grant is awarded.

2. Assistant Chiefs' Report: ABOVE

3. *Alleghany Fire Department Auxiliary*: ~ Rae Bell reported that they had their annual membership meeting on Friday April 12th and out of 17 ballots received, 15 voted in favor of changing the name to Alleghany Fire Department Auxiliary. They are starting the process for the name change. [The purpose was also updated by the membership to read: The purpose of this organization is to support the Alleghany Fire Department and Fire Hazard Mitigation Efforts in Alleghany, California.]

4. *Pike Community Support Foundation* ~ Roland Roberston reported that they have scheduled a Town Hall meeting for Saturday May 4th. Supervisor Lee Adams will be there, a representative from the Forest Service and SPI. The cemetery clean-up is scheduled for May 18th. They are still looking for a Secretary and Vice President but they have four board members.

5. *Board Member/Staff Reports* ~ Secretary/Treasurer report provided in writing.

6. *Firewise Community Projects* ~ Rae Bell reported that the check from the County to cover firewise admin. costs had been received and would appear on the April Treasurer's report.

7. *Firehouse Projects & ADA Compliance*:~ Re: Pike City Firehouse, Roland reported that the committee had met prior to the meeting and gone over a list from the architect of potential items to include in the "new firehouse" option. The committee came up with a response to the architect.

8. *Pending Grants* _ Report provided in writing.

5. ACTION ITEMS

a) Unfinished Business

1. *Appoint Risk Manager*. Rae Bell reported that they had asked at fire dept training and nobody was interested in the position. She stated that she could dovetail it into her duties and offered to take the position. **A motion was made to appoint Rae Bell as Risk Manager by Chris Mills, seconded by Pam Davis Ayes: Davis, Coons, Mills Noes: none Absent: Lundeen Abstain: none Vacant: one~ Motion carried.** [Later learned that Cameron Shay had volunteered at training but it was missed!]

b) New Business

1. *Consider proposed budget changes*: (Report provided in writing) **A motion was made to authorize the treasurer to combine training expenses for both fire departments into one expense category and to also combine medical supplies into one category (no longer tracked by fire department) by Chris Mills, seconded by Pam Davis Ayes: Davis, Coons, Mills Noes: none Absent: Lundeen Abstain: none Vacant: one~ Motion carried.**

2. *Consider increasing credit card balances for Chief and Assistant Chiefs*. After discussion **A motion was made to remove the cap on the District Chief's card and to raise the limit on the assistant chiefs cards to \$5,000 each by Chris Mills, seconded by Pam Davis Ayes: Davis, Coons, Mills Noes: none Absent: Lundeen Abstain: none Vacant: one~ Motion carried.**

3. *Adopt Directors' Handbook*. Copies of the handbook were given to all directors in March to provide plenty of time to look it over. **A motion was made to approve the directors' handbook by Pam Davis, seconded by Chris Mills Ayes: Davis, Coons, Mills Noes: none Absent: Lundeen Abstain: none Vacant: one~ Motion carried.**

4. *Accept audit engagement letter*. **A motion was made to accept the audit engagement letter by Chris Mills, seconded by Pam Davis Ayes: Davis, Coons, Mills Noes: none Absent: Lundeen Abstain: none Vacant: one~ Motion carried.**

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS: The next regular meeting is scheduled for May 16, 2024 in Alleghany.

7. ADJOURNMENT:

There being no further business before the board, the meeting was adjourned at 7:02 PM.

Respectfully submitted,

Rae Bell Arbogast, Secretary



Pliocene Ridge Community Services District

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

Treasurer's Report for April 2024

Beginning Checking Account Balance \$ 3,924.29

DEPOSITS

Date	From:	For:	Amount
8-Apr	Golden State RMA	Grant for Red Cross Public Safety Class held in Feb and March	\$ 1,000.00
	Sierra County Auditor/Rae	\$914 Firewise Admin billing, \$1,000 donation from Rae Bell Arbogast	\$ 1,914.00
(donated most of firewise and Red Cross instructor pay back to district)			
Deposits Total			\$ 2,914.00

EXPENDITURES

Ck #	Date	To:	For:	Amount
EFT		PG&E	details below	\$ 758.78
			Allegheny Firehouse	\$ 138.05
			Pike Firehouse	\$ 292.44
			Allegheny Streetlights	\$ 307.24
			Forest City Streetlights	\$ 21.05
EFT		West America Bank CC Card	Red Cross Fees \$704 for Feb. class plus \$181.42 for Pizza for class.	\$ 885.42
2702	4/17	AT&T	phones	\$ 67.05
2703	4/17	Rae Bell Arbogast	(see below) Invoice attached	\$ 1,644.00
			3 mos admin for quarter ended 3/31/2024	\$ 600.00
			Firewise Admin billed to Sierra County 18.45 hrs. @ \$20 per hour	\$ 369.00
			Red Cross instructor per contract 11 students @ 50 and 5 @ 25	\$ 675.00
808	4/25	Rae Bell Arbogast	reimburse \$183.33 1/3 cost of Payroll module + \$13.81 med. Supplies	\$ 197.14
2704	4/25	Sierra County Public Works	Fuel Allegheny FD 11.93 Pike FD \$95.09	\$ 107.02
EFT	4/29	EDD	payroll taxes	\$ 11.91

Expenditures/transfers Total \$ 3,671.32

Reserve Account Detail	
Contingency	\$ 24,500.00
Allegheny Fire Unallocated	\$ 8,000.00
Pike City Fire Unallocated	\$ 12,950.00
Allegheny Firehouses	\$ 11,409.37
Pike City Firehouse	\$ 3,064.76
Allegheny Fleet	\$ 4,588.78
Pike City Fleet	\$ 1,202.95
Allegheny Dispatch Office	\$ 700.00
Streetlights	\$ 8,213.38
EMS Vehicle Fund	\$ 250.00
Interest Earned	\$ 18.73
Reserve Account Total	\$ 74,897.97

Ending Checking Account Balance \$ 3,166.97

Starting Savings account balance \$ 17,940.03

FY 23/24 installment # 2 \$10,490.15 Fire \$1,989.49 Lights \$ 12,479.64

interest earned

Ending Savings Account Balance \$ 30,419.67

General Fire Fund Total \$ 33,586.64

All Fire Funds (including reserves) \$ 100,271.23

Note: A small amount of streetlight funds are comingled with general fund during the year.

Reserve account Starting Balance \$ 74,897.97

Interest earned

deposits

Reserve account Ending Balance \$ 74,897.97

Total All Funds \$ 108,484.61

Report prepared by Rae Bell, Treasurer

Verified against bank statement and QB balances by: X

Name Printed

Note: Savings and Reserve account reconciled quarterly.

title

FY 23/24 Installment #2

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

Sierra County

Memo

Revenue Fire \$10,490.15
Revenue Lights \$1,989.49

To: Pliocene Ridge CSD
From: Van Maddox, Auditor/Controller - Treasurer/Tax Collector - Risk Manager - Budg
Date: April 19, 2024
Re: Distribution of Taxes - 37% 2023/24 Apportionment

Enclosed, please find a check for tax distribution in the amount of	<u>\$ 12,479.64</u>
Current Secured Property Tax	12,476.79
Current Unsecured Property Tax	-
Prior Secured Property Tax	-
Prior Unsecured Property Tax	-
Supplemental Property Tax	-
Supplemental Unsecured	-
Timber Yield Tax	-
Homeowners Property Tax	-
Interest Apportionment	2.85
Property Tax Roll Fees	-
Subtotal	12,479.64
Less: Property tax solid waste on the property Tax Roll	-
Total Check Amount Enclosed:	<u>\$ 12,479.64</u>

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

Invoice

Rae Bell Arbogast
PO Box 919
Alleghany, CA 95910

Date	Invoice #
3/31/2024	1442

Bill To
Pliocene Ridge CSD 100 Pike City Rd. Pike City, CA 95960

P.O. No.	Terms	Project
	Net 30	

Quantity	Description	Rate	Amount
18.45	Firewise mailer, billed to Title III monies	20.00	369.00
3	Monthly Secretary/Treasurer (District Admin Fee)	200.00	600.00
Total			\$969.00

Firewise thru March 2024

	Hours	Category	Notes
12:00	13:00	1 firewise	emailed Danielle Bradford re grants, updated four facebook pages with additional info. started list of interested persons.
7:45	8:15	2 firewise admin	low estimate of time spent contacting community members in both Pike and Alleghany over a period of two weeks re: vegetation grants, compiled list of interested parties and emailed it to Dannelle Bradford (Sierra County Forester).
9:30	10:00	0.5 Firewise Alleghany	3-year action plan update started
9:00	11:00	2 firewise Alleghany	PORTAL close-out for 2023
12:30	1:30	1 firewise Alleghany	working on 3 year action plan, thought I had it done then found out that they require the use of a template now.
11:15	11:45	0.5 firewise both	finished with new action plan and uploaded it to portal
8:30	9:30	1 Firewise Pike	new cents downloaded and put on website, updated staff report and 2023 annual update
1:30	2:30	1 firewise Pike	PORTAL close-out for 2023
9:00	9:30	0.5 firewise	3-year action plan updated and uploaded, much faster after doing Alleghany's annual update
11:30	13:30	2 firewise	mailer labels, sent to mountain mess and Edda for printing
8:00	10:00	2 firewise	folding taping and sticking mailer
17:30	20:30	3 firewise	2023 runs summary sheet for annual update, NFIRS Codes on all runs, still need to enter in NFIRS!
10:15	11:00	0.45 firewise	back to annual update.
18:00	19:00	1 firewise	folding taping and sticking mailer
		18.45	
Rae Bell	18.45 @ \$20.00	369.00	
Mailer 250 x 3 pages		375.00	750 copies @ .50 cents each
Postages = 250 x .68 each		170.00	
		914.00	Total invoice to Sierra County Title III



Staff report for meeting date 5/16/2024

Prepared by Secretary/Treasurer Rae Bell Arbogast— *disclaimer: any opinions expressed in this document belong to the author and do not represent the official stance of the district.*

Agenda item 4. a) Correspondence since last meeting.

Incoming. Letter from AT&T assuring us that they won't take away landlines without providing a better alternative. **Outgoing** Sympathy card mailed to Sherri Allen, signed audit engagement letter sent to Blain Boden CPA, **Email topics (in & out):** Cal-Fire sent inquiry about Volunteer Capacity Grant (50/50 grant), GSRMA re new portal and new indication of coverage for FY24/25, Sierra County Firesafe Counsel RE: use of trailer for cemetery district, house of print and copy re new Patient Care Report form, NSJ Fire re patient care report that they use,

Agenda item 4. b) 5 Staff Reports. I recently learned that the district's insurance company Golden State Risk Management (GSRMA) has a legal department that will review contracts at no charge. I sent them a copy of my contract to review, as it is based on a 20-year-old template that was provided by GSRMA way back when. They made a few suggested changes which will be incorporated with contract renewal in June.

The emergency preparedness grant that Sierra County OES is administering got reduced from \$6,000 to \$3,000. We were able to get all of the medical bags that we need included and that was it.

NOTES re: Preliminary Budget

Up until last month, training expenses were included in the "Compliance" expense account for each department. Last month the board authorized making training a shared expense (not tracked by fire department). The only other expense that was posted to "Compliance" was the cost of recertification for SCBA's and Fire Extinguishers. I decided that moving forward those expenses can be classified as "Small Equipment Maintenance" rather than "Compliance". The Small Equipment expenses are tracked by fire department and "Compliance" has been made inactive. These changes will be disclosed in the Management's Discussion and Analysis portion of the audit report. If there is any objection to this change, please speak up and the item can be placed on next month's agenda.

Insurance

On April 26th the district got our "indication" of insurance coverage for next year (FY24/25) and it showed \$14,761 which is \$5,863 more (66%) over the previous year's expense of \$8,898.

Then on May 6th the following message came in from Golden State RMA (our insurance pool).

revised 2024-25 Contribution Indications

The increase in the cost of insurance in recent years has been unprecedented. We traditionally issue preliminary contribution indications for the upcoming policy year to our members for budgetary purposes in late March or early April once we receive the cost of our reinsurance and the actuarial loss estimates from our business partners. The indications sent out in early April this year were, at best, troublesome.

We have spent the last several months receiving options from our excess partners, analyzing our loss reserves, fine-tuning budgets, and essentially entertaining ways to provide some rate relief to members for the upcoming 2024-25 year.

cont.

One option we have selected for the Liability and Workers' Compensation programs is to take on more risk as a pool. This reduces the cost we pay to others for excess insurance. Due to an even stronger focus on risk control, we expect to be in a good position to help our members keep losses down, which will keep our claims costs not covered by excess insurance to a minimum.

In addition, because of our historically conservative fiscal pool management, the pool has sufficient reserves to allow us to use a portion to alleviate some of the rate increases across all programs.

Due to these initiatives, we have been able to move average liability rate increases from 25% down to 15%, workers' compensation increases from 10% down to 5%, and property rate increases from 30% down to 15%.

In addition, we will be recommending to the Board to apply a dividend to the 2024-25 contributions that will result in savings of another 1-2%.

All of this is preliminary and will need approval by the Board at its May 22 meeting. Until then, we are re-generating revised indications so members can budget accordingly.

Even more than ever, it is a good time to belong to a risk pool.

Thank you for being part of GSRMA!

Scott Schimke
Risk Manager
Golden State Risk Management Authority

The new indication of coverage is \$13,562. This is \$1,199 less than the indication sent in April. I have used this figure for the preliminary budget. (Assuming this is the final amount, it represents a 52% increase over our last covered year's expense, better than the 66% above!)

	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	24-25 Budget
	Audited	Audited	Audited	Audited	Audited	Projection
INCOME						
Tax Revenue Fire	\$29,262	\$30,038	\$28,957	\$30,848	\$31,561	\$35,000
Donations	\$18,833	\$0	\$25,440	\$3,372	\$18,727	\$1,000
Grants	\$0	\$900	\$4,957	\$7,414	\$6,820	\$1,000
Surplus Sales	\$0	\$0	\$0	\$13,418	\$0	\$0
Emergency Services Income includes mutual aid	\$4,448	\$5,614	\$0	\$0	\$50,983	\$6,000
Other Income	\$108	\$3,158	\$355	\$18,026	\$830	\$599
Income Total	\$ 52,650	\$ 39,709	\$ 59,709	\$ 73,078	\$ 108,920	\$ 43,599
EXPENSES						
Utilities	\$4,163	\$4,527	\$3,780	\$4,208	\$5,810	\$5,749
Insurance	\$4,451	\$4,745	\$6,154	\$6,513	\$7,443	\$13,562
Operating Compliance Board/Admin	\$207	\$222	\$232	\$245	\$0	\$150
Office Expense (includes software)	\$277	\$587	\$401	\$1,109	\$526	\$650
County Tax Distribution Fee	\$3,146	\$3,871	\$4,250	\$4,264	\$4,205	\$5,668
Admin & Professional Services (includes audit)	\$4,900	\$5,000	\$8,133	\$6,713	\$6,205	\$5,950
Public Relations (includes website expense)	\$498	\$537	\$331	\$531	\$331	\$400
Building Maint. (includes dump fees)	\$447	\$279	\$244	\$2,737	\$3,489	\$1,623
Fixed asset expenditures	\$5,941	\$4,251	\$16,225	\$18,822	\$13,317	\$0
Other Expenses	\$67	\$22	\$4	\$315	\$702	\$0
Overhead Expense Subtotal	\$ 24,097	\$ 24,042	\$ 39,753	\$ 45,456	\$ 42,029	\$ 33,751
Operational both depts.	\$ -	\$ 3,726	\$ -	\$ -	\$ 28,081	\$ 4,100
Allegheny FD Operational	\$ 4,064	\$ 4,023	\$ 11,558	\$ 7,802	\$ 12,145	\$ 2,624
Pike FD Operational	\$ 5,152	\$ 4,439	\$ 17,337	\$ 7,063	\$ 13,310	\$ 3,124
Total Operating Expense FIRE	\$ 33,313	\$ 36,230	\$ 68,648	\$ 60,321	\$ 95,565	\$ 43,599
FIRE SERVICES ONLY NET CHANGE	\$ 19,337	\$ 3,479	\$ (8,939)	\$ 12,757	\$ 13,356	\$ (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"						
Streetlight Tax Revenue	\$ 4,739	\$ 4,723	\$ 4,978	\$ 4,818	\$ 5,182	\$ 5,377
Streetlight Expense	\$ 4,187	\$ 3,798	\$ 3,949	\$ 3,916	\$ 4,095	\$ 4,899
Lights Net Income or (LOSS)	\$ 552	\$ 925	\$ 1,029	\$ 902	\$ 1,087	\$ 478
Streetlight Net Income (above) matches Quickbooks Net "OTHER" Income or (Loss)						
Net Change Streetlights & Fire combined	\$ 19,889	\$ 4,404	\$ (7,911)	\$ 13,659	\$ 14,443	\$ 478
Line above matches Quickbooks Income Statement Net profit or (loss). Does not account for reserve funds below.						
CASH FLOW (more detail on detail sheet)						
Cash Beginning of Period	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 102,046
Cash Increase or (decrease)	\$ 16,960	\$ 9,417	\$ (10,358)	\$ 10,245	\$ 35,683	\$ 478
Cash End of Period	\$ 92,741	\$ 102,158	\$ 91,801	\$ 102,046	\$ 137,729	\$ 102,524
Transfer (into) or out of reserve funds	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ 1,087	\$ -	\$ (478)
BUDGET NET CHANGE	\$ 2,907	\$ 6,015	\$ (9,271)	\$ 11,332	\$ 35,683	\$ (0)
NOTE: The Budget is a "managerial document" it is based on a combination of balance sheet and income statement figures. The Budget uses a combination of cash and accrual accounting to ensure that adequate funds are maintained for long-term stability.						
Reserve Funds at Year end (June 30th)						
Contingency Fund	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00
Allegheny Fire Unallocated	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 8,000.00
Pike City Fire Unallocated	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 10,000.00	\$ 19,950.00
Allegheny Firehouses	\$ 1,409.37	\$ 1,409.37	\$ 1,409.37	\$ 1,409.37	\$ 14,409.37	\$ 11,409.37
Allegheny Equipment	\$ 1,261.84	\$ 1,261.84	\$ 1,261.84	\$ 1,261.84	\$ -	\$ -
Pike City Firehouse	\$ 2,404.08	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76
Allegheny Dispatch Office	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
Allegheny Fleet	\$ 15,770.39	\$ 15,770.39	\$ 14,879.35	\$ 4,588.78	\$ 4,588.78	\$ 4,588.78
Pike City Fleet	\$ 3,371.73	\$ 5,188.60	\$ 3,964.06	\$ 11,202.95	\$ 11,202.95	\$ 11,202.95
FIRE RESERVES TOTAL	\$ 59,417.41	\$ 61,894.96	\$ 59,779.38	\$ 71,465.86	\$ 83,415.86	\$ 83,415.86
Streetlight Fund	\$ 4,270.41	\$ 5,195.48	\$ 6,224.03	\$ 7,126.30	\$ 8,213.38	\$ 8,213.38
Total All Reserve Funds	\$ 63,687.82	\$ 67,090.44	\$ 66,003.41	\$ 78,592.16	\$ 91,629.24	\$ 91,629.24
NOTE: Reserve funds are caught up AFTER the end of each fiscal year due to calculations that can't be made until after the last tax check arrives. Because of this The Reserve Fund total balances above do not match the QB Balance sheet. They do match the FUNDS worksheet .						



acc#	NAME	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	24-25 Budget Projection	BUDGET COLUMN NOTES - HISTORICAL FIGURES ARE THE AUDITED RESULTS
4020.1	Tax Revenue Fire	\$29,262	\$30,038	\$28,957	\$30,848	\$31,561	\$ 35,000	
4030.1	Donations	\$1,515		\$1,184	\$372	\$184	\$ 1,000	
4030.2	Donations for Allegheny Fire	\$11,174		\$24,256	\$3,000	\$13,543		
4030.3	Donations for Pike City Fire	\$5,544		\$4,957	\$7,414	\$6,820	\$ 1,000	
4040.1	Grants		\$900					
4040.2	Grants Allegheny							
4040.3	Grants Pike City				\$6,000			
4060.2	Surplus Sales Allegheny				\$7,418			
4060.3	Surplus Sales Pike City							
4070.0	Emergency Services Income	\$1,500						
4071.0	Mutual Aid Income	\$2,948	\$5,614			\$50,983	6,000	Unknown figure.
4082.0	Other Income	\$108	\$3,158	\$355	\$18,026	\$830	\$ 599	added new streetlight admin fee of \$240 per year to budget projections
	Revenue Total	\$52,650	\$59,709	\$59,709	73,078	108,920	\$ 43,599	
FIRE SERVICES OVERHEAD EXPENSES								
6170.2	Electricity Allegheny Station 1	\$1,121	\$779	\$922	\$1,004	\$1,184	\$ 1,200	
6170.3	Electricity Pike City Firehouse	\$1,599	\$1,082	\$692	\$1,141	\$2,442	\$ 2,500	
6172.1	Telephone	\$460	\$435	\$593	\$519	\$767	\$ 804	Phone \$67 per month for two lines (one in Pike, one in Allegheny)
6174.2	Water Allegheny	\$480	\$480	\$536	\$480	\$549	\$ 545	
6176.2	Propane Allegheny Station 1	\$503	\$517	\$785	\$603	\$629	\$ 500	
6176.3	Propane Pike City Firehouse		\$1,235	\$253	\$561	\$239	\$ 200	52% higher than FY 23/24 was \$8,799
6180.1	Insurance	\$4,451	\$4,745	\$6,154	\$6,513	\$7,443	\$ 13,562	
6230.1	BOD Compliance/Training	\$207	\$222	\$232	\$245	\$526	\$ 150	
6250.1	Office expense	\$277	\$587	\$401	\$1,109	\$526	\$ 650	
6266.1	County Tax Distribution Fee	\$3,146	\$3,871	\$4,250	\$4,264	\$4,205	\$ 5,668	13% of tax revenue based on history. State mandated admin fee charged by the County Secretary/Treasurer pay at \$200 per month + added estimate of \$300 for additional work such as Strike Team Admin.
6270.1	District Administration	\$2,400	\$2,400	\$2,400	\$2,400	\$3,115	\$ 2,700	
6271.2	Firewise Communities				\$1,613	\$140		
6272.1	Legal Fees			\$3,133				
6273.1	Independent Audit Fee	\$2,500	\$2,600	\$2,600	\$2,700	\$2,950	\$ 3,250	
6275.1	Public Relations/website	\$498	\$537	\$331	\$531	\$331	\$ 400	
6280.2	Solid Waste Fee Allegheny	\$117	\$117	\$134	\$92	\$102	\$ 102	
6280.3	Solid Waste Fee Pike City	\$140	\$140	\$110	\$110	\$122	\$ 121	
6295.2	Building Maint. Allegheny	\$7	\$0		\$2,431	\$3,265	\$ 700	
6295.3	Building Maint. Pike City	\$184	\$22		\$104			
6297.2	Fixed asset expenditures All.	\$1,380		\$16,225	\$18,822	\$11,076		
6297.3	Fixed asset expenditures Pike	\$4,561	\$4,251	\$4	\$2,242	\$2,242		
6704.0	Other Expenses	\$67	\$22	\$4	\$315	\$702		
	Overhead Expense Subtotal	\$24,097	\$24,042	\$39,753	\$45,456	\$42,029	\$ 33,751	
Combined								
6909.0	Fire Operations Combined expenses		\$3,726			\$28,081	\$3,000	This category added beginning FY 24/25
6910.0	Payroll - Mutual Aid					\$28,081	\$100	Training expense previously booked to "compliance" along with annual hydrostat testing
6910.0	Training					\$1,000		Previously booked to "supplies" each department.
6911.0	Medical supplies/ small equip.					\$28,081	\$ 4,100	
	Subtotal	\$0	\$3,726	\$0	\$0	\$28,081	\$ 4,100	



acc#	NAME	18 -19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	24-25 Budget Projection	BUDGET COLUMN NOTES - HISTORICAL FIGURES ARE THE AUDITED RESULTS
Alleghany FD								
7230	Op Compliance/Training	\$821	\$1,172	\$490	\$725	\$1,640	\$824	Starting in FY 24-25 This account no longer used.
7300	Small Equipment	\$1,995	\$1,953	\$9,672	\$6,061	\$5,591	\$824	Personal protective equipment such as turn-outs, uniforms (shirts/pants) and radios. included here subcategories in OB
7301	Equipment Repairs & Maint.		\$886	\$67		\$53	\$500	As of FY 24/25 Hydrostat testing of SCBAS and Fire Ext. moved here.
7360	Fuel	\$97	\$283	\$177	\$95	\$553	\$500	
7630	Vehicle Repair & Maint.	\$494	(\$17)	\$1,008	\$721	\$3,791	\$500	
7660	Supplies	\$657	\$47	\$145	\$209	\$507	\$300	
	Subtotal	\$4,064	\$4,023	\$11,558	\$7,802	\$12,145	\$2,624	
Pike City FD								
8230	Op Compliance/Training	\$1,231	\$1,039	\$968	\$887	\$2,118	\$824	Starting in FY 24-25 This account no longer used.
8300	Small Equipment	\$390	\$1,560	\$13,931	\$4,417	\$9,571	\$824	Personal protective equipment such as turn-outs, uniforms (shirts/pants) and radios. included here subcategories in OB
8301	Equipment Repairs & Maint.	\$49		\$1,295	\$802	\$1,003	\$1,000	As of FY 24/25 Hydrostat testing of SCBAS and Fire Ext. moved here.
8350	Fuel	\$545	\$753	\$802	\$967	\$701	\$500	
8630	Vehicle Repair & Maint.	\$2,608	\$1,001	\$400	\$701	\$91	\$300	
8660	Supplies	\$329	\$87	\$41	\$91	\$607	\$300	
	Subtotal	\$5,152	\$4,439	\$17,337	\$7,063	\$13,310	\$3,124	
Total Operating Expense FIRE		\$33,313	\$36,230	\$68,648	\$60,321	\$95,565	\$43,599	
FIRE SERVICES ONLY NET CHANGE		\$19,337	\$3,479	(\$6,939)	\$12,757	\$13,356	(\$)	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"
Lights								
9020	Streetlight Tax Revenue	\$4,739	\$4,723	\$4,978	\$4,818	\$5,182	\$5,377	
9030	Streetlight Donations							
	Streetlight Income Total	\$4,739	\$4,723	\$4,978	\$4,818	\$5,182	\$5,377	
9170	Streetlight Expense Alleghany	\$3,388	\$3,166	\$3,311	\$3,270	\$3,230	\$3,696	For the preliminary budget we use the previous year's income figure
9171	Streetlight Expense Forest	\$488	\$205	\$190	\$212	\$227	\$264	
9172	Streetlight Admin. Expenses						\$240	This is added to "other income" in Fire Section
9180	Streetlight portion county management fee	\$311	\$427	\$448	\$434	\$639	\$699	
	Streetlight Expense Total	\$4,187	\$3,798	\$3,949	\$3,916	\$4,095	\$4,899	
	Lights Net Income or (LOSS)	\$552	\$925	\$1,029	\$902	\$1,087	\$478	This line matches "OTHER" income loss in Quickbooks
	Income Statement net change	\$19,889	\$4,404	(\$7,911)	\$13,659	\$14,443	\$478	This line will match Quickbooks Income Statement Net profit or (loss).
CASH FLOW ADDITIONS AND DELETIONS								
NET PROFIT (LOSS)		\$ 19,889	\$ 4,404	\$ (7,911)	\$ 13,659	\$ 14,443	\$ 478	
(increase) decrease in Accounts Receivable		\$ (2,593)	\$ 2,805	\$ (4,632)	\$ (8,383)	\$ 13,883		
(decrease) increase in Account Payable		\$ (290)	\$ 2,143	\$ 8,764	\$ 4,969	\$ (3,594)		
Fixed Asset Changes		\$ (46)	\$ 65	\$ (6,579)		\$ 10,951		
CHANGE IN CASH FOR PERIOD		\$ 16,960	\$ 9,417	\$ (10,358)	\$ 10,245	\$ 35,683	\$ 478	(0.27)
Cash Beginning of Period		\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 102,046	
Cash End of Period		\$ 92,741	\$ 102,158	\$ 91,801	\$ 102,046	\$ 137,729	\$ 102,524	
FUNDS								
Fund Additions		\$ (14,053)	\$ (3,403)	\$ (1,029)	\$ (1,029)	\$ (478)	\$ (478)	amount projected to go into streetlight fund
Fund Withdrawals				\$ 2,116	\$ 2,116			
Contingency Fund withdraw or (add)								
Total (moved to) or taken from funds		\$ (14,053)	\$ (3,403)	\$ 1,087	\$ 1,087	\$ -	\$ (478)	
GENERAL FUND NET CHANGE-with cash flow adjust & reserve fund transactions		\$ 2,907	\$ 6,015	\$ (9,271)	\$ 11,332	\$ 35,683	\$ (0)	



Pliocene Ridge Community Services District

Balance Sheet

As of April 30, 2024

	<u>Apr 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1000.1 · West America Checking	3,166.97
1001.1 · West America Savings	30,419.67
1002.1 · PRCSD Fund Account	74,897.97
Total Checking/Savings	<u>108,484.61</u>
Total Current Assets	108,484.61
Fixed Assets	
1300.1 · Property	
1300.2 · Land Alleghany	11,387.00
1300.3 · Land Pike City	3,453.00
1320.2 · Buildings Alleghany	52,574.00
1320.3 · Buildings Pike City	87,734.95
Total 1300.1 · Property	<u>155,148.95</u>
1350.1 · Equipment	
1350.2 · Equipment Alleghany	60,612.31
1350.3 · Equipment Pike City	65,853.35
Total 1350.1 · Equipment	<u>126,465.66</u>
1370.1 · Vehicles	
1370.2 · Vehicles Alleghany	40,821.72
1370.3 · Vehicles Pike City	52,904.54
Total 1370.1 · Vehicles	<u>93,726.26</u>
1390.1 · Accumulated Depreciati...	-257,248.04
Total Fixed Assets	<u>118,092.83</u>
TOTAL ASSETS	<u><u>226,577.44</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.1 · Accounts Payable	2,002.07
Total Accounts Payable	<u>2,002.07</u>
Other Current Liabilities	
2100.1 · Payroll Liabilities	52.08
Total Other Current Liabilities	<u>52.08</u>
Total Current Liabilities	<u>2,054.15</u>
Total Liabilities	2,054.15
Equity	
3010.1 · Investment in Fixed Ass...	129,042.71
3110.1 · Retained Earnings	123,571.12
Net Income	-28,090.54
Total Equity	<u>224,523.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>226,577.44</u></u>

- credit card charges not due yet.

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Pliocene Ridge Community Services District

Profit & Loss Budget vs. Actual

July 2023 through April 2024

= 10 mos = 83 percent

	Jul '23 - A...	Budget	\$ Over Bu...	% of Budget
Ordinary Income/Expense				
Income				
4020.1 · Tax Revenue Fire	26,808.33	35,000.00	-8,191.67	76.6%
4030.1 · Donations Income	4,250.00	1,000.00	3,250.00	425.0%
4040.1 · Grant Income	1,914.00	1,000.00	914.00	191.4%
4070 · Emergency Services Revenue	800.00			
4071 · Mutual Aid Revenue	907.50	5,000.00	-4,092.50	18.2%
4072 · Red Cross Class Income	264.00			
4080 · Interest Income	24.94			
4082 · Other Income	312.12	240.00	72.12	130.1%
Total Income	35,280.89	42,240.00	-6,959.11	83.5%
Gross Profit	35,280.89	42,240.00	-6,959.11	83.5%
Expense				
6000 · FIRE SERVICES OVERHEAD				
6170 · Utilities Summary Account				
6170.1 · PG&E				
6170.2 · PG&E Alleghany	984.39	1,200.00	-215.61	82.0%
6170.3 · PG&E Pike City	1,925.00	1,200.00	725.00	160.4%
Total 6170.1 · PG&E	2,909.39	2,400.00	509.39	121.2%
6172.1 · Telephone	664.29	600.00	64.29	110.7%
6174.1 · Water				
6174.2 · Water Alleghany	536.25	537.00	-0.75	99.9%
Total 6174.1 · Water	536.25	537.00	-0.75	99.9%
6176.1 · Propane				
6176.2 · Propane Alleghany	420.30	500.00	-79.70	84.1%
6176.3 · Propane Pike	150.76	500.00	-349.24	30.2%
Total 6176.1 · Propane	571.06	1,000.00	-428.94	57.1%
Total 6170 · Utilities Summary Account	4,680.99	4,537.00	143.99	103.2%
6180.1 · Insurance				
6180A · Liability Insurance	2,302.00			
6180B · Vehicle Insurance	726.00			
6180C · Property Insurance	3,040.00			
6180D · Work Comp	2,488.00			
6180.1 · Insurance - Other	243.00	8,799.00	-8,556.00	2.8%
Total 6180.1 · Insurance	8,799.00	8,799.00	0.00	100.0%
6190 · Red Cross Fees	220.00			
6191 · Firewise	505.00			
6230.1 · Fees/Compliance/Training	243.00	150.00	93.00	162.0%
6250.1 · Office Expense				
6250A · Postage	92.74			
6250B · Office Supplies	34.70			
6250C · Computer	306.39			
6250.1 · Office Expense - Other	4.52	650.00	-645.48	0.7%
Total 6250.1 · Office Expense	438.35	650.00	-211.65	67.4%
6255.1 · Office equipment	318.80			
6265.1 · County Tax Distribution Fee	4,425.28	5,491.00	-1,065.72	80.6%
6270.1 · District Administration				
6270A · Strike Team Admin	0.00	300.00	-300.00	0.0%
6270.1 · District Administration - Other	1,800.00	2,400.00	-600.00	75.0%
Total 6270.1 · District Administration	1,800.00	2,700.00	-900.00	66.7%

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Pliocene Ridge Community Services District

Profit & Loss Budget vs. Actual

July 2023 through April 2024

	Jul '23 - A...	Budget	\$ Over Bu...	% of Budget
6271.1 · Red Cross Instructor	675.00			
6273.1 · Independent Auditor Fees	3,100.00	3,100.00	0.00	100.0%
6275.1 · Public Relations/website	567.86	300.00	267.86	189.3%
6280.1 · Property Assessments				
6280.2 · Solid Waste Fee Alleghany	101.88	91.00	10.88	112.0%
6280.3 · Solid Waste Fee Pike City	122.28	110.00	12.28	111.2%
Total 6280.1 · Property Assessments	224.16	201.00	23.16	111.5%
6295.1 · Building Repairs & Maint.				
6295.2 · Building Rep & Maint Alleghany	184.99	1,000.00	-815.01	18.5%
6295.3 · Buildings Rep. & Maint. Pike Ci	0.00	1,000.00	-1,000.00	0.0%
Total 6295.1 · Building Repairs & Maint.	184.99	2,000.00	-1,815.01	9.2%
6296.1 · Payroll Expense- Mutual Aide	377.92	2,600.00	-2,222.08	14.5%
6297.3 · Fixed Asset Expenditures Pike C	32,199.00			
6703 · Mileage reimbursement	59.85			
Total 6000 · FIRE SERVICES OVERHEAD	58,819.20	30,528.00	28,291.20	192.7%
6900 · OPERATIONS				
6910 · Training	506.00			
6911 · Medical Supplies	213.86			
7000 · ALLEGHANY FIRE OPERATIONAL				
7230 · Compliance/Training Alleghany				
7230T · Training - Alleghany Fire	266.71			
7230 · Compliance/Training Alleghany - O...	455.31	1,000.00	-544.69	45.5%
Total 7230 · Compliance/Training Alleghany	722.02	1,000.00	-277.98	72.2%
7300 · Small Equipment Alleghany	203.80	800.00	-596.20	25.5%
7301 · Equip. repair/maint. Alleghany	0.00	1,000.00	-1,000.00	0.0%
7350 · Fuel Alleghany	424.95	500.00	-75.05	85.0%
7630 · Vehicle Rep. & Maint. Alleghany				
7635 · 7150 Repairs & Maint.	322.57			
7637 · 7180 Repairs & Maint.	988.72			
7630 · Vehicle Rep. & Maint. Alleghany - ...	59.65	1,756.00	-1,696.35	3.4%
Total 7630 · Vehicle Rep. & Maint. Alleghany	1,370.94	1,756.00	-385.06	78.1%
7660 · Supplies Alleghany				
7660M · Medical Supplies Alleghany	88.48			
7660 · Supplies Alleghany - Other	79.96	300.00	-220.04	26.7%
Total 7660 · Supplies Alleghany	168.44	300.00	-131.56	56.1%
Total 7000 · ALLEGHANY FIRE OPERATIONAL	2,890.15	5,356.00	-2,465.85	54.0%
8000 · PIKE CITY FIRE OPERATIONAL				
8230 · Compliance/Training Pike City				
8230T · Training - Pike City Fire	618.71			
8230 · Compliance/Training Pike City - Ot...	217.36	1,000.00	-782.64	21.7%
Total 8230 · Compliance/Training Pike City	836.07	1,000.00	-163.93	83.6%
8300 · Small Equipment Pike City				
8300P · PPE/Uniforms Pike City	226.25			
8300R · Radios - Pike City	321.75			
8300 · Small Equipment Pike City - Other	0.00	800.00	-800.00	0.0%
Total 8300 · Small Equipment Pike City	548.00	800.00	-252.00	68.5%
8301 · Equip. repair/maint. Pike City	0.00	1,000.00	-1,000.00	0.0%
8350 · Fuel Pike City	514.85	1,500.00	-985.15	34.3%
8630 · Vehicle Rep. & Maint. Pike City				
8634 · Water Tender 67	401.43			
8639 · 6790 Repairs & Maint.	21.30			
8640 · 6740 Repairs and Maint	80.43			

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Pliocene Ridge Community Services District

Profit & Loss Budget vs. Actual

July 2023 through April 2024

	Jul '23 - A...	Budget	\$ Over Bu...	% of Budget
8630 · Vehicle Rep. & Maint. Pike City - Ot...	37.49	1,756.00	-1,718.51	2.1%
Total 8630 · Vehicle Rep. & Maint. Pike City	540.65	1,756.00	-1,215.35	30.8%
8660 · Supplies Pike City				
8660M · Medical Supplies Pike	85.42			
8660 · Supplies Pike City - Other	124.03	300.00	-175.97	41.3%
Total 8660 · Supplies Pike City	209.45	300.00	-90.55	69.8%
Total 8000 · PIKE CITY FIRE OPERATIONAL	2,649.02	6,356.00	-3,706.98	41.7%
Total 6900 · OPERATIONS	6,259.03	11,712.00	-5,452.97	53.4%
Total Expense	65,078.23	42,240.00	22,838.23	154.1%
Net Ordinary Income	-29,797.34	0.00	-29,797.34	100.0%
Other Income/Expense				
Other Income				
9020.4 · Tax Revenue Street Lights	4,839.29	5,377.00	-537.71	90.0%
Total Other Income	4,839.29	5,377.00	-537.71	90.0%
Other Expense				
9170.4 · PG&E Streetlights Alleghany	2,644.50	3,300.00	-655.50	80.1%
9171.4 · PG&E Streetlights Forest City	487.64	240.00	247.64	203.2%
9172.4 · Streetlight Management	0.00	240.00	-240.00	0.0%
9180.4 · Tax Dist. Fee Streetlights	0.00	699.00	-699.00	0.0%
Total Other Expense	3,132.14	4,479.00	-1,346.86	69.9%
Net Other Income	1,707.15	898.00	809.15	190.1%
Net Income	-28,090.19	898.00	-28,988.19	-3,128.1%

Reserve
truck
engine
not
booked
yet.
Purchased
in May.

Loss is primarily due to the purchase of Water Tender 67. It was partially paid for with reserve funds, but that is not reflected on a Profit & Loss Statement.

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