

NAME	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	23-24 Prelim
Tax Revenue Fire	\$26,742	\$29,262	\$30,038	\$28,957	\$30,848	\$30,000
Donations	\$21,066	\$18,833	\$0	\$25,440	\$3,372	\$1,000
Grants	\$3,387	\$0	\$900	\$4,957	\$7,414	\$1,000
Surplus Sales	\$0	\$0	\$0	\$0	\$13,418	\$0
Emergency Services Income includes mutual aid	\$2,250	\$4,448	\$5,614	\$0	\$0	\$5,000
Other Income	\$236	\$108	\$3,158	\$355	\$18,026	\$0
Revenue Total	\$ 53,681	\$ 52,650	\$ 39,709	\$ 59,709	\$ 73,078	\$ 37,000

Utilities	\$3,182	\$4,163	\$4,527	\$3,780	\$4,208	\$4,537
Insurance	\$4,344	\$4,451	\$4,745	\$6,154	\$6,513	\$7,443
Operating Compliance Board/Admin	\$235	\$207	\$222	\$232	\$245	\$150
Office Expense (includes software)	\$235	\$277	\$587	\$401	\$1,109	\$500
County Tax Distribution Fee	\$2,805	\$3,146	\$3,871	\$4,250	\$4,264	\$4,810
Admin & Professional Services (includes audit)	\$4,900	\$4,900	\$5,000	\$8,133	\$6,713	\$5,800
Public Relations (includes website expense)	\$435	\$498	\$537	\$331	\$531	\$300
Building Maint. (includes dump fees)	\$2,896	\$447	\$279	\$244	\$2,737	\$2,201
Payroll expense (offset by mutual aid income)	\$319	\$0	\$3,726	\$0	\$0	\$2,559
Fixed asset expenditures	\$20,441	\$5,941	\$4,251	\$16,225	\$18,822	\$0
Other Expenses	\$4	\$67	\$22	\$4	\$315	\$0
Overhead Expense Subtotal	\$ 39,795	\$ 24,097	\$ 27,767	\$ 39,753	\$ 45,456	\$ 28,300

Allegheny FD Operational	\$ 3,072	\$ 4,064	\$ 4,023	\$ 11,558	\$ 7,802	\$ 4,100
---------------------------------	-----------------	-----------------	-----------------	------------------	-----------------	-----------------

Pike FD Operational	\$ 11,790	\$ 5,152	\$ 4,439	\$ 17,337	\$ 7,063	\$ 4,600
----------------------------	------------------	-----------------	-----------------	------------------	-----------------	-----------------

Total Operating Expense FIRE	\$ 54,657	\$ 33,313	\$ 36,230	\$ 68,648	\$ 60,321	\$ 37,000
-------------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

FIRE SERVICES ONLY NET CHANGE	\$ (976)	\$ 19,337	\$ 3,479	\$ (8,939)	\$ 12,757	\$ -
--------------------------------------	-----------------	------------------	-----------------	-------------------	------------------	-------------

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	\$ 5,287	\$ 4,739	\$ 4,723	\$ 4,978	\$ 4,818	\$ 5,182
--------------------------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------

Streetlight Expense	\$ 3,178	\$ 4,187	\$ 3,798	\$ 3,949	\$ 3,916	\$ 4,214
----------------------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------

Lights Net Income or	\$ 2,109	\$ 552	\$ 925	\$ 1,029	\$ 902	\$ 969
-----------------------------	-----------------	---------------	---------------	-----------------	---------------	---------------

Net Change Streetlights & Fire combined	\$ 1,133	\$ 19,889	\$ 4,404	\$ (7,911)	\$ 13,659	\$ 969
----------------------------------------------------	-----------------	------------------	-----------------	-------------------	------------------	---------------

Line above matches Quickbooks Income Statement Net profit or (loss).

CASH FLOW

Cash Beginning of Period	\$ 75,884	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046
---------------------------------	------------------	------------------	------------------	-------------------	------------------	-------------------

Cash Increase or (decrease)	\$ (103)	\$ 16,960	\$ 9,418	\$ (10,358)	\$ 10,245	\$ 969
-------------------------------------	-----------------	------------------	-----------------	--------------------	------------------	---------------

Cash End of Period	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 103,015
---------------------------	------------------	------------------	-------------------	------------------	-------------------	-------------------

Transfer (into) or out of reserve funds	\$ 91	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ (1,738)	\$ (969)
------------------------------------------------	--------------	--------------------	-------------------	-----------------	-------------------	-----------------

BUDGET (general fund) NET CHANGE	\$ (12)	\$ 2,907	\$ 6,015	\$ (9,271)	\$ 8,507	\$ (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)

	2018	2019	2020	2021	2022
Contingency Fund	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00
Allegheny Fire Unallocated	\$ 2,700.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Allegheny Equipment	\$ -	\$ 1,261.84	\$ 1,261.84	\$ 1,261.84	\$ -
Allegheny Dispatch Office	\$ -	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
Pike City Fire Unallocated	\$ 5,100.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 10,000.00
Streetlight Fund	\$ 3,718.40	\$ 4,270.41	\$ 5,195.48	\$ 6,224.03	\$ 7,126.30
Pike City Firehouse	\$ 2,308.14	\$ 2,404.08	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76
Pike City Engines	\$ 3,107.91	\$ 3,371.73	\$ 5,188.60	\$ 3,964.06	\$ 11,202.95
Allegheny Firehouse	\$ 822.37	\$ 1,409.37	\$ 1,409.37	\$ 1,409.37	\$ 14,409.37
Allegheny Engines	\$ 7,446.25	\$ 15,770.39	\$ 15,770.39	\$ 14,879.35	\$ 4,588.78
Total Funds	\$ 49,703.07	\$ 63,687.82	\$ 67,090.44	\$ 66,003.41	\$ 78,592.16





acc#	NAME	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	23-24 Prelim Budget	BUDGET COLUMN NOTES
FIRE SERVICES INCOME								
4020.1	Tax Revenue Fire	\$26,742	\$29,262	\$30,038	\$28,957	\$30,848	\$ 30,000	
4030.1	Donations	\$90	\$1,515		\$1,184	\$372	\$ 1,000	
4030.2	Donations for Allegheny Fire	\$474	\$11,774					
4030.3	Donations for Pike City Fire	\$20,502	\$5,544		\$24,256	\$3,000		
4040.1	Grants	\$225		\$900	\$4,957	\$7,414	\$ 1,000	
4040.2	Grants Allegheny	\$488						
4040.3	Grants Pike City	\$2,674						
4060.2	Surplus Sales Allegheny					\$6,000		
4060.3	Surplus Sales Pike City					\$7,418		
4070.0	Emergency Services Income	\$2,250	\$1,500					
4071.0	Mutual Aid Income		\$2,948	\$5,614			\$ 5,000	Low estimate of mutual aid income. Total income is historically estimated very conservatively for the budget, but I suggest estimating a little higher based on actual history.
4082.0	Other Income	\$236	\$108	\$3,158	\$355	\$18,026		21-22 Other income = rental of station 2 \$13,000 + \$5,000 covid \$ +int.
	Revenue Total	\$53,681	\$52,650	\$39,709	\$9,709	73,078	\$ 37,000	
FIRE SERVICES OVERHEAD EXPENSES								
6170.2	Electricity Allegheny	\$895	\$1,121	\$779	\$922	\$1,004	\$ 1,200	
6170.3	Electricity Pike City	\$1,063	\$1,599	\$1,082	\$692	\$1,141	\$ 1,200	
6172.2	Telephone Allegheny	\$224	\$230	\$217	\$296	\$266	\$ 300	
6172.3	Telephone Pike City	\$224	\$230	\$217	\$296	\$253	\$ 300	
6174.2	Water Allegheny	\$480	\$480	\$480	\$536	\$480	\$ 537	
6176.2	Propane Allegheny	\$297	\$503	\$517	\$785	\$503	\$ 500	
6176.3	Propane Pike		\$1,235	\$253	\$561	\$561	\$ 500	
6180.1	Insurance	\$4,344	\$4,451	\$4,745	\$6,154	\$6,513	\$ 7,443	
6230.1	BOD Compliance/Training	\$235	\$207	\$222	\$232	\$245	\$ 150	
6250.1	Office expense	\$235	\$277	\$587	\$401	\$1,109	\$ 500	
6265.1	County Tax Distribution Fee	\$2,805	\$3,146	\$3,871	\$4,250	\$4,264	\$ 4,810	
6270.1	District Administration	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$ 2,700	Secretary/Treasurer pay at \$200 per month + added estimate of \$300 for additional work such as mutual aid income admin.
6271.2	Firewise Communities					\$1,613		
6272.1	Legal Fees				\$3,133			
6273.1	Independent Audit Fee	\$2,500	\$2,500	\$2,600	\$2,600	\$2,700	\$ 3,100	
6275.1	Public Relations/website	\$435	\$498	\$537	\$331	\$531	\$ 300	
6280.2	Solid Waste Fee Allegheny	\$117	\$117	\$117	\$134	\$92	\$ 91	
6280.3	Solid Waste Fee Pike City	\$140	\$140	\$140	\$110	\$110	\$ 110	
6295.2	Building Maint. Allegheny	\$1,500	\$7	\$0		\$2,431	\$ 1,000	
6295.3	Building Maint. Pike City	\$1,139	\$184	\$22		\$104	\$ 1,000	
6296.1	Payroll expense	\$319		\$3,726				used this line to balance the budget. Expecting at least some mutual aid income, with corresponding payroll won't have figures until later in the year. This is a low estimate, as is the mutual aid income.
6297.2	Fixed asset expenditures All		\$1,360			\$18,822	\$ 2,559	
6297.3	Fixed asset expenditures Pike	\$20,441	\$4,561	\$4,251	\$16,225			
6704.0	Other Expenses	\$4	\$67	\$22	\$4	\$315		
	Overhead Expense Subtotal	\$39,795	\$24,097	\$27,767	\$39,753	\$45,466	\$ 28,300	0.00



acc#	NAME	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	23-24 Prelim Budget	BUDGET COLUMN NOTES
Allegheny FD								
7230	Op Compliance/Training	\$217	\$821	\$1,172	\$480	\$725	\$1,000	Includes fire extinguisher maint., training and SCBA annual check
7300	Small Equipment	\$1,263	\$1,995	\$1,953	\$9,672	\$6,061	\$800	Personal protective equipment such as turn-outs is included here, and uniforms (shirts/hats)
7301	Equipment Repairs & Maint.	\$826		\$586	\$87		\$500	and radios, new subcategories created in QB
7350	Fuel	\$422	\$97	\$283	\$177	\$85	\$500	
7630	Vehicle Repair & Maint.	\$148	\$494		\$1,008	\$721	\$1,000	
7660	Supplies	\$196	\$657	\$47	\$145	\$209	\$300	
	Allegheny FD Subtotal	\$3,072	\$4,064	\$4,023	\$11,568	\$7,802	\$4,100	
8230 Op Compliance/Training								
		\$688	\$1,231	\$1,039	\$888	\$887	\$1,000	Includes fire extinguisher maint., training and SCBA annual check
8300 Small Equipment								
8301	Equipment Repairs & Maint.	\$9,578	\$390	\$1,560	\$13,931	\$4,417	\$800	Personal protective equipment such as turn-outs is included here, and uniforms (shirts/hats)
8350	Fuel	\$858	\$645	\$753	\$802	\$967	\$1,000	and radios, new subcategories created in QB
8630	Vehicle Repair & Maint.	\$564	\$2,608	\$1,001	\$400	\$701	\$1,000	
8660	Supplies	\$122	\$329	\$87	\$41	\$91	\$300	
	Pike City FD Subtotal	\$11,790	\$5,182	\$4,439	\$17,337	\$7,063	\$4,600	
	Total Operating Expense FIRE	\$54,657	\$33,313	\$36,230	\$68,648	\$60,321	\$37,000	
FIRE SERVICES ONLY NET CHANGE								
		\$19,337		\$3,479		\$12,757	\$0	This number does not account for fund additions or withdrawals listed at end of document.
Lights								
9020	Streetlight Tax Revenue	\$5,287		\$4,723	\$4,978	\$4,818	\$5,182	
9030	Streetlight Donations							
	Streetlight Income Total	\$5,287	\$4,739	\$4,723	\$4,978	\$4,818	\$5,182	
9170	Streetlight Expense Allegheny	\$2,489	\$3,388	\$3,166	\$3,311	\$3,270	\$3,300	
9171	Streetlight Expense Forest	\$214	\$488	\$205	\$190	\$212	\$240	
9172	Streetlight Admin. Expenses	\$476						
9180	Streetlight portion county management fee	\$311		\$427	\$448	\$434	\$674	
	Streetlight Expense Total	\$3,178	\$4,187	\$3,798	\$3,949	\$3,916	\$4,214	
	Lights Net Income or	\$2,109	\$552	\$925	\$1,029	\$902	\$969	This line matches "OTHER" income loss in Quickbooks
	Income Statement net change	\$1,133	\$19,889	\$4,404		\$13,659	\$969	This line will match Quickbooks Income Statement Net profit or (loss).
CASH FLOW ADDITIONS AND DELETIONS								
NET PROFIT (LOSS)								
	decrease in Accounts Receivable	\$ (414)	\$ (2,593)	\$ 2,805	\$ (4,632)	\$ (6,383)	\$ 969	
	increase in Account Payable	\$ (736)	\$ (290)	\$ 2,143	\$ 8,764	\$ 4,969		
	Other Balance Sheet Changes	\$ (86)	\$ (46)	\$ 65	\$ (6,579)			
	CHANGE IN CASH FOR PERIOD	\$ (103)	\$ 16,960	\$ 9,418	\$ (10,358)	\$ 10,245	\$ 969	
	Cash Beginning of Period	\$ 75,884	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	
	Cash End of Period	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 103,015	
FUNDS								
	Fund Additions	\$ (4,909)	\$ (14,053)	\$ (3,403)	\$ (1,029)	\$ (3,000)	\$ (969)	amount projected to go into streetlight fund
	Fund Withdrawals	\$ 5,000			\$ 2,116	\$ 1,262		
	Contingency Fund withdraw or (add)							
	Total or taken from funds	\$ 91	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ (1,738)	\$ (969)	
	GENERAL FUND NET CHANGE- with cash flow adjust & reserve fund transactions	\$ (12)	\$ 2,907	\$ 6,015	\$ (9,271)	\$ 8,507	\$ (0)	

**Pliocene Ridge Community Services District
Profit & Loss Budget vs. Actual
July 2022 through April 2023**

	Jul '22 - A...	Budget	\$ Over Bu...	% of B...
Ordinary Income/Expense				
Income				
4020.1 · Tax Revenue Fire	28,605.04	30,000.00	-1,394.96	95.4%
4030.1 · Donations Income				
4030.2 · Donations Alleghany	5,000.00			
4030.3 · Donations Pike City	9,999.58			
4030.1 · Donations Income - Other	184.00			
Total 4030.1 · Donations Income	15,183.58			
4040.1 · Grant Income	5,164.15			
4071 · Mutual Aid Income	50,983.40			
4072 · Red Cross Class Income	406.00			
4080 · Interest Income	19.45			
4082 · Other Income	392.30			
Total Income	100,753.92	30,000.00	70,753.92	335.8%
Gross Profit	100,753.92	30,000.00	70,753.92	335.8%
Expense				
6000 · FIRE SERVICES OVERHEAD				
6030 · Red Cross Fees	259.00			
6170.1 · PG&E				
6170.2 · PG&E Alleghany	933.35	1,000.00	-66.65	93.3%
6170.3 · PG&E Pike City	1,760.57	1,000.00	760.57	176.1%
Total 6170.1 · PG&E	2,693.92	2,000.00	693.92	134.7%
6172.1 · Telephone				
6172.2 · Telephone Alleghany	320.31	300.00	20.31	106.8%
6172.3 · Telephone Pike	320.34	300.00	20.34	106.8%
Total 6172.1 · Telephone	640.65	600.00	40.65	106.8%
6174.1 · Water				
6174.2 · Water Alleghany	524.00	528.00	-4.00	99.2%
Total 6174.1 · Water	524.00	528.00	-4.00	99.2%
6176.1 · Propane				
6176.2 · Propane Alleghany	291.24	600.00	-308.76	48.5%
6176.3 · Propane Pike	239.03	500.00	-260.97	47.8%
Total 6176.1 · Propane	530.27	1,100.00	-569.73	48.2%
6180.1 · Insurance				
6185.1 · Liability Insurance	2,188.00			
6190.1 · Vehicle Insurance	608.00			
6193.1 · Property Insurance	2,214.00			
6195.1 · Work Comp	2,472.00			
6180.1 · Insurance - Other	-39.00	7,443.00	-7,482.00	-0.5%
Total 6180.1 · Insurance	7,443.00	7,443.00	0.00	100.0%
6230.1 · Fees/Compliance/Training	258.87	150.00	108.87	172.6%
6250.1 · Office Expense	522.72	500.00	22.72	104.5%
6265.1 · County Tax Distribution Fee	4,844.03	3,900.00	944.03	124.2%
6270.1 · District Administration				
6270A · Payroll Admin	495.00			
6270.1 · District Administration - Other	1,800.00	2,700.00	-900.00	66.7%
Total 6270.1 · District Administration	2,295.00	2,700.00	-405.00	85.0%
6270B · Firewise				
6271.2 · Firewise Admin. Alleghany	63.00			
6271.3 · Firewise Admin Pike	63.00			
6270B · Firewise - Other	13.55			

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

Pliocene Ridge Community Services District

Profit & Loss Budget vs. Actual

July 2022 through April 2023

	Jul '22 - A...	Budget	\$ Over Bu...	% of B...
Total 6270B · Firewise	139.55			
6273.1 · Independent Auditor Fees	2,950.00	3,100.00	-150.00	95.2%
6275.1 · Public Relations/website	300.00	300.00	0.00	100.0%
6280.1 · Property Assessments				
6280.2 · Solid Waste Fee Alleghany	101.90	91.00	10.90	112.0%
6280.3 · Solid Waste Fee Pike City	122.28	110.00	12.28	111.2%
Total 6280.1 · Property Assessments	224.18	201.00	23.18	111.5%
6295.1 · Building Repairs & Maint.				
6295.2 · Building Rep & Maint Alleghany	3,265.25	1,000.00	2,265.25	326.5%
6295.3 · Buildings Rep. & Maint. Pike Ci	0.00	1,000.00	-1,000.00	0.0%
Total 6295.1 · Building Repairs & Maint.	3,265.25	2,000.00	1,265.25	163.3%
6296.1 · Payroll Expense- Mutual Aide				
6296.2 · Payroll Expense Alleghany	7,670.40			
6296.3 · Payroll Expense Pike	16,808.97			
6296.1 · Payroll Expense- Mutual Aide - O...	3,601.90			
Total 6296.1 · Payroll Expense- Mutual Aide	28,081.27			
6297.3 · Fixed Asset Expenditures Pike C	2,241.81	2,242.00	-0.19	100.0%
6702 · Interest Expense	8.00			
6705 · Adjustments	-0.01			
Total 6000 · FIRE SERVICES OVERHEAD	57,221.51	26,764.00	30,457.51	213.8%
7000 · ALLEGHANY FIRE OPERATIONAL				
7230 · Compliance/Training Alleghany	878.00	1,000.00	-122.00	87.8%
7300 · Small Equipment Alleghany				
7300P · PPE/Uniforms Alleghany	246.16			
7300 · Small Equipment Alleghany - Other	5,345.14	800.00	4,545.14	668.1%
Total 7300 · Small Equipment Alleghany	5,591.30	800.00	4,791.30	698.9%
7301 · Equip. repair/maint. Alleghany	53.35	500.00	-446.65	10.7%
7350 · Fuel Alleghany	491.33	500.00	-8.67	98.3%
7630 · Vehicle Rep. & Maint. Alleghany				
7637 · 7180 Repairs & Maint.	3,791.19			
7630 · Vehicle Rep. & Maint. Alleghany - ...	0.00	800.00	-800.00	0.0%
Total 7630 · Vehicle Rep. & Maint. Alleghany	3,791.19	800.00	2,991.19	473.9%
7660 · Supplies Alleghany	77.23	300.00	-222.77	25.7%
Total 7000 · ALLEGHANY FIRE OPERATIONAL	10,882.40	3,900.00	6,982.40	279.0%
8000 · PIKE CITY FIRE OPERATIONAL				
8230 · Compliance/Training Pike City				
8230T · Training - Pike City Fire	343.00			
8230 · Compliance/Training Pike City - Ot...	786.00	1,000.00	-214.00	78.6%
Total 8230 · Compliance/Training Pike City	1,129.00	1,000.00	129.00	112.9%
8300 · Small Equipment Pike City				
8300P · PPE/Uniforms Pike City	299.38			
8300 · Small Equipment Pike City - Other	8,728.20	800.00	7,928.20	1,091.0%
Total 8300 · Small Equipment Pike City	9,027.58	800.00	8,227.58	1,128.4%
8301 · Equip. repair/maint. Pike City	10.80	500.00	-489.20	2.2%
8350 · Fuel Pike City	870.59	1,000.00	-129.41	87.1%
8630 · Vehicle Rep. & Maint. Pike City	0.00	800.00	-800.00	0.0%
8660 · Supplies Pike City	95.78	300.00	-204.22	31.9%
Total 8000 · PIKE CITY FIRE OPERATIONAL	11,133.75	4,400.00	6,733.75	253.0%

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

**Pliocene Ridge Community Services District
Profit & Loss Budget vs. Actual
July 2022 through April 2023**

	Jul '22 - A...	Budget	\$ Over Bu...	% of B...
Total Expense	79,237.66	35,064.00	44,173.66	226.0%
Net Ordinary Income	21,516.26	-5,064.00	26,580.26	-424.9%
Other Income/Expense				
Other Income				
9020.4 · Tax Revenue Street Lights	4,664.12	5,182.00	-517.88	90.0%
Total Other Income	4,664.12	5,182.00	-517.88	90.0%
Other Expense				
9170.4 · PG&E Streetlights Alleghany	2,388.67	3,300.00	-911.33	72.4%
9171.4 · PG&E Streetlights Forest City	168.91	240.00	-71.09	70.4%
9180.4 · County Management Fee SL	0.00	674.00	-674.00	0.0%
Total Other Expense	2,557.58	4,214.00	-1,656.42	60.7%
Net Other Income	2,106.54	968.00	1,138.54	217.6%
Net Income	<u>23,622.80</u>	<u>-4,096.00</u>	<u>27,718.80</u>	<u>-576.7%</u>

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