



MINUTES of the Regular Meeting of the Pliocene Ridge CSD

Board of Directors

Date: Thursday September 17, 2020

Location: Pike City Firehouse outside for social distancing due to COVID-19 concerns.

1. CALL TO ORDER: The meeting was called to order at 6:30 pm by President Guyer. All board members were present: Daniel Guyer, Bruce Coons (arrived late), Gracie Knowles and Chris Mills. Also present were District Chief Chris Dorn, Alleghany Assistant Chiefs David Arbogast and Ned Cusato, AVFD non-profit President Jan Sticha, PCVFD non-profit President Roland Robertson & Treasurer Denise Ruane, Downieville Fire Protection District Commissioners Frank Lang and Mike Galan, public present: Vicky Tenney. Secretary Rae Bell Arbogast was present and took the minutes.

President Guyer thanked everybody for attending.

2. CONSENT CALENDAR: A motion was made to approve the consent calendar by Chris Mills 2nd by Daniel Guyer 4 Ayes, 0 Nays, 0 Absent, 0 Abstain, 1 Vacant, Motion carried.

3. PUBLIC COMMENT: Frank Lang made a presentation about Measure E which will be on this November's ballot. The measure is county-wide and proposes adding 2.5% to the transient occupancy tax specifically to support the Fire Districts in Sierra County. It was noted that even though there are no B&B's or hotels within the Pliocene Ridge CSD boundaries the district does benefit from the EMS services provided by DVFPD which would benefit from the tax measure. PRCSD benefits specifically via the ongoing medical training offered by DVFPD and the fact that they provide the ambulance that is housed in Alleghany.

4. INFORMATION/DISCUSSION ITEMS

a) Correspondence

Incoming: Letter from Sierra County Auditor Van Maddox with the Streetlight income calculation for fiscal year 20-21, National Fire Dept. Registry update request from FEMA

Outgoing: Status report on Alleghany Firehouse Project sent to USDA rep. Mike Vukas

b) Committee/Member/Business Reports:

1. Station 71 Chief's report: ~ Everything has been pretty quiet, there were two medical calls since the last meeting, one standby and one transfer to SNMH ambulance. There was a Yuba Chief's Meeting (N. San Juan, Camptonville, Downieville, Sierra City, Alleghany, Pike and Forest Service) at the N. Yuba station the previous Sunday. The fire situation is very bad and the available outside resources in the event of a fire in our area are non-existent.

2. Station 67 Chief's report ~ Chief Dorn reported that he has been out on fires (he is on a strike team) over the last month or so. Pike had two mutual aid calls recently, they were cancelled on one and the other was a small vegetation fire. The Tahoe NF is working on a contingency plan regarding the currently active North Complex Fire to create a fire line on the Southern edge of the fire with their limited resources. If a North wind event happens the fire will be pushed in the direction of Pliocene Ridge.

3. *Pike Firehouse Projects*: No report.

4. *Pending grants*: Roland reported that they are working on making the purchases for the current Fireman's Assistance grant.

Rae Bell reported that she has been trying to follow-up with Lee Brown about the status of the additional Siren for Alleghany which was approved on the same homeland security grant cycle as the dispatch office equipment, but as of the meeting date she had not heard back.

Also, no word on the \$15,000 application with the California Fire Foundation (CFF), they said that we should hear back in September.

5. *Wayman Dam* Nothing new to report. Chief Dorn stated that he was going to see if he could encourage the Forest Service to get the ball rolling.

b) New Business

1. *Adopt final budget for fiscal year 20/21*: Public Hearing started at 7:15 pm– there was no input - public hearing closed at 7:16 pm. A motion was made by Bruce Coons 2nd by Chris Mills to adopt the final budget as presented. **4 Ayes, 0 Nays, 1 Absent, 0 Abstain, 1 Vacant, Motion carried.**

2. *Consideration of making the confidential attorney opinion regarding the non-profit/special district issue available to all involved parties (not public)*: After a discussion, a motion was made by Bruce Coons to approve providing confidential copies of the attorney's opinion to all parties 2nd by Daniel Guyer. **4 Ayes, 0 Nays, 1 Absent, 0 Abstain, 1 Vacant, Motion carried.**

3. *Appointment of ad-hoc committee to work on a draft MOU between PRCSD and both non-profit corporations AVFD and PCVFD*: After a discussion, all interested parties were asked to raise their hands, and it was asked if anybody knew of anyone else who wanted to be on the committee. Based on the input provided the following individuals were selected: Rae Bell, Daniel Guyer, Roland Robertson, Denise Ruane, Lyn Russell, Jan Sticha and Vicky Tenney. A motion was made to appoint the above individuals to the ad hoc committee by Chris Mills, 2nd by Gracie Knowles **4 Ayes, 0 Nays, 1 Absent, 0 Abstain, 1 Vacant, Motion carried.**

6. NEXT MEETING AGENDA ITEMS

The next regular meeting is scheduled for Thursday October 15th location TBD. Next meeting agenda items – add firewise effort to agenda

ANNOUNCEMENTS None

ADJOURNMENT:

There being no further business before the board, the meeting was adjourned at 7:40 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

NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS

September 17, 2020 Pike Firehouse 100 Pike City Rd

1. ESTABLISH QUORUM, CALL TO ORDER

2. CONSENT CALENDAR

- a) Approval of Agenda
- b) Approval of Minutes for August 20, 2020
- c) Approval of Treasurer's report for August 2020

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.

- a) Presentation by Frank Lang RE: TOT tax measure for EMS services West Side Sierra County

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 Inc. non-profit corporation
 4. PCVFD non-profit corporation
 5. Risk Manager Report
 6. Board Member/Staff Reports

5. ACTION ITEMS:

- a) Unfinished business:
 1. Ongoing Bylaws & Policy review and/or update: New Policy #2010 Reserve Funds provided – along with updated Budget Procedure Policy #2020
 2. Alleghany Firehouse & ADA Compliance
 3. Pike City Firehouse & ADA Compliance
 4. Pending Grants
 5. Wayman Dam project
- b) New business
 1. Public Hearing: Final Budget Adoption Fiscal Year 20/21 start time: _____ end time: _____
 2. Consideration of providing confidential copies of the attorney's opinion regarding the non-profit/special district issue to both non-profit boards, the Chief & assistant chiefs, and Ad Hoc Committee members.
 3. Formation of Ad Hoc Committee to create a special district/non-profit MOU recommendation–

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~

Next meeting date October 15th Next meeting agenda item:

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
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:

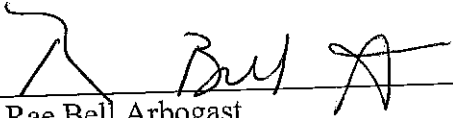
Regular Meeting Agenda Meeting date: 9/17/2020

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

On 9/11/2020 (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

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

Treasurer's Report for August 2020

Beginning Checking Account Balance \$ 3,943.60

DEPOSITS

Date	From:	For:	Amount
Deposits Total			\$ -

EXPENDITURES

Ck #	Date	To:	For:	Amount
EFT	8/3	PG&E	(detail below)	\$ 406.61
			PG&E Allegheny	\$ 50.80
			PG&E Pike	\$ 72.30
			Streetlights - Forest	\$ 17.22
			Streetlights - Allegheny	\$ 266.29
2552	8/17	McMurchie Law Firm	Legal Opinion included \$1,025 comped time CSDA member	\$ 1,000.00
2553	8/17	Cascade Fire	Turn-outs Wallace insurance claim	\$ 1,814.51
EFT	8/31	PG&E	(detail below)	\$ 431.89
			PG&E Allegheny	\$ 62.67
			PG&E Pike	\$ 85.70
			Streetlights - Forest	\$ 17.22
			Streetlights - Allegheny	\$ 266.30
Expenditures Total			\$ 3,653.01	

Reserve Account		General Fund (accounts listed above) Total	
Contingency	\$ 24,500.00	Ending Checking Account Balance	\$ 290.59
Allegheny Fire Unallocated	\$ 3,000.00	Starting Savings account balance	\$ 30,698.25
Allegheny Dispatch Office	\$ 700.00	transfer from checking	
Allegheny equipment	\$ 1,261.84	interest earned	
Pike City Fire Unallocated	\$ 7,000.00	Ending Savings Account Balance	\$ 30,698.25
Streetlights	\$ 4,270.41		
Pike City Firehouse	\$ 2,404.08		
Pike City Engines	\$ 3,371.73		
Allegheny Firehouse	\$ 1,409.37		
Allegheny Engines *	\$ 15,770.39	General Fund (accounts listed above) Total	\$ 30,988.84
Interest Earned	\$ 14.32	Reserve account Starting Balance	\$ 63,702.14
Reserve Account Total	\$ 63,702.14	interest earned	
* \$8,000 for Allegheny vehicle purchase only		Reserve account Ending Balance	\$ 63,702.14

NOTE: FUNDS NOT UPDATED FOR FY 19-20 YET

Report prepared by Rae Bell, Treasurer

Total ALL FUNDS	\$ 94,690.98
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Verified against bank statement and QB balances by: X

Name Printed

Note: Savings and Fund accounts are reconciled quarterly.

title



RESERVE FUNDS

Definitions:

Contingency Fund Commonly referred to as a “Rainy Day Fund” the purpose of this fund is to cover budget short-falls and unexpected expenditures.

Streetlight Fund The purpose of this fund is to keep the Streetlight Revenues & Expenses and the corresponding accumulated net change separate from the Fire/EMS Operations of the District. The funds in this account are intended for streetlight related expenses in Allegheny & Forest City only.

Unallocated Funds Pike & Allegheny Fire Depts These funds are allocated to a specific fire department, but otherwise not tied to any specific purpose.

Vehicle Funds Pike & Allegheny Fire Depts Funds allocated for vehicle purchase and/or repairs and maintenance for each department, unless otherwise noted (a portion of Allegheny’s vehicle fund has been ear-marked specifically for a vehicle purchase at the request of the donor AVFD non-profit corp in the amount of \$8,000).

Building Maintenance Funds Pike & Allegheny Funds allocated for repairs and/or improvements to the firehouses.

Mutual Aid Income The District maintains Agreements with the US Forest Service and California Dept. of Forestry to provide support on Fire Incidents. The money earned from these incidents is listed on the District’s chart of accounts as: Mutual Aid Income. It is allocated to specific funds as explained in the Procedures below.

Emergency Response Income The District adopted Ordinance #1 in February of 2016. This ordinance established billing rates for emergency response services provided to non-resident individuals. The money earned from these incidents is listed on the District’s chart of accounts as: Emergency Response Income. It is allocated to specific funds as explained in the Procedures below.

POLICY

It is the policy of the District to set aside Reserve Funds on a regular basis to ensure financial stability and to facilitate long-term planning. Fund accounts are also used to allocate money for specific purposes, allocate funds based on income source or to ensure that contributions are retained for their original intended use to the full extent possible.

CONTINGENCY FUND: It is the Policy of the district to maintain funds sufficient to cover approximately 6 to 12 months of district operations in the contingency fund. The purpose of the contingency fund is to cover budget shortfalls and unexpected (emergency) expenses. Board action is required for contingency fund transfers.



PROCEDURES

Contingency Fund Each Fiscal Year, after the books are closed-out, the Treasurer or designee shall examine the previous year's cash-flow results, including a calculation of the general fund balance needed to cover ongoing operating expenses. A recommendation will be made to the board regarding how much money should be moved into or taken out of the contingency fund (if any).

Streetlight Fund As established by district Policy #6000, the district established a zone for the Streetlights in 2006. Income and expenses related to the streetlights are kept in a separate fund to ensure that no firefighting revenue is used to support the streetlights or visa-versa.

The streetlight fund shall also pay its fair share of the County Management fee (the amount that the County charges per State Law for collecting & dispersing the district's tax funds) Based on over ten years of District history the amount charged to the Streetlight fund to cover its share of the County Management fee shall be 9% of the total streetlight revenue for the corresponding year.

Mutual Aid Income Fund Allocation

Revenues generated by Mutual Aid contracts shall be allocated to the station generating the funds and the general fund as follows:

- Payment of employee/volunteer wages as specified in the mutual aid contract including applicable payroll taxes shall be subtracted from the gross receipt to arrive at the net income.
- Net income shall be allocated to the dept that earned the income as follows 20% to the Building Fund; 55% to the Station vehicle fund; 25% to the District general fund.

Emergency Response Income Fund Allocation

Revenues generated by Ordinance #1 (charge is \$750 per call) shall be allocated to the station generating the funds and the general fund as follows

- \$150 to the District general fund. \$600 to an "unallocated fund" for the responding department OR \$300 to each department if both respond (split 50/50).

Funds Master Sheet A master sheet to track the fund changes on an annual basis has been developed by the District Treasurer. It is updated annually as part of the year-end accounting process. A copy of the Master sheet shall be provided each year in conjunction with the draft final budget. The reserve fund account, along with detail for each category shall also be included on the monthly treasurer's reports.

This draft policy is based on long-standing district policies and procedures that, for the most part, were previously incorporated into various other policies. Presented Sept. 17, 2020.



BUDGET POLICY

It is the policy of the District to implement a budget process that is transparent and simple to follow, while complying with the applicable sections of State Statute Section 6110 (b) (see footnote).

The budget is a “managerial document” intended for the purpose of best managing the district’s resources to cover both short-term operations and long-term sustainability.

BUDGET PROCEDURE

The District Treasurer or designee shall be responsible for budget preparation and presentation.

Budget preparation shall include inquiring with the fire chief(s), the VFD Auxiliaries non-profits and the District Board to see if there are any anticipated unordinary revenue streams or expenditures that need to be included.

The budget worksheet shall include a minimum of 5 years of audited history to support the revenue and expenditure projections for the upcoming year.

Fund Balances shall be updated and tracked per Reserve Fund Policy#2010(~~to be developed~~). Year-end fund balance history shall be incorporated into the budget worksheet.

The draft preliminary budget shall be presented at the regular May meeting and considered for adoption at the regular June meeting. Per State statute, the deadline for the adoption of the preliminary budget for the upcoming fiscal year is June 30th. After adoption; the preliminary budget shall be posted on the district’s website URL <https://www.plioceneridge.org/financial-information>

On or before July 1st a Public Notice shall be published in a local newspaper per Gov Code section 6110 (c), stating both the date of the adoption of the Preliminary Budget and the date of the Public Hearing for the final budget adoption. (sample attachment A)

The regular September meeting shall include a Public Hearing on its agenda for the purpose of budget adoption. A draft final budget shall be posted on the District’s website at least 72 hours before the meeting.

Per State Statute the deadline for the adoption of the final budget is Sept. 30th.

The final adopted budget shall be posted on the district’s website and an electronic copy shall be e-mailed to the County Auditor.



BUDGET PROCEDURES CONT.

~~Revenues generated by Mutual Aid contracts and Ordinance #1 shall be allocated to the station generating the funds.~~

~~1. Mutual Aid revenue shall be allocated as follows:~~

- ~~a) Payment of employee/volunteer wages as directed in Policy 3450;~~
- ~~a) Net funds after payment of wages shall be allocated at 20% to Building Fund; 55% to Station vehicle maintenance fund; 25% to the District general fund.~~
- ~~b) Emergency Response Revenue (per incident) shall be allocated as follows:~~
- ~~e) \$150 to the District general fund. \$600 to an "unallocated fund" assigned to the responding dept. \$300 to each department if both respond.~~

~~(THIS SECTION TO BE MOVED TO THE RESERVE FUND POLICY WHEN ESTABLISHED)~~

Streetlights As established by Policy # 6000 in 2006: Annually, the Sierra Co. Auditor will identify the amount being funded for streetlights calculated as follows: 0.11 % of the property values of tax rate area 052-001 for the previous fiscal year.

For the preliminary budget each year, the previous year's streetlight income figure will be used. An updated figure as outlined above will be requested via email from the Sierra County Auditor for the final budget after June 30th of each year.

Footnote:

State Statute Section 6110 (b) requires the following elements be included in a Community Services District's budget: (1) Maintenance and operation (2) Services and supplies (3) Employee Compensation (4) Capital outlay (5) Interest and redemption for indebtedness (6) Designated reserve for capital outlay (7) Designated reserve for contingencies.

DRAFT CHANGES PRESENTED 9/17/2020 in conjunction with adoption of policy # 2010 Reserve Funds. ~~removals~~ & new text marked so.

Attachment A SAMPLE PUBLIC HEARING NOTICE
Budget Policy # 2020

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
NOTICE OF ADOPTION OF THE _____ FISCAL YEAR PRELIMINARY BUDGET
AND PUBLIC HEARING FOR ADOPTION OF THE FINAL BUDGET**

NOTICE IS HEREBY GIVEN that on June day, year the Board of Directors of Pliocene Ridge Community Services District (PRCSD) adopted a Preliminary budget for the YR/YR fiscal year. PRCSD will hold a Public Hearing for input on the proposed YR/YR Final Budget at the _____ Firehouse, at the Regular Meeting scheduled for September Day, Year at time. A copy of the Preliminary budget is available for review at **plioceneridge.org/financial-reports** The draft Final Budget will be posted on the website a minimum of 72 hours prior to the September Day, Year meeting.

- End -

Applicable code : Gov Code Chapter 2. Finance 61110 pertinent sections. On or before July 1
.....the board of directors shall publish a notice stating all of the following:

- (1) Either that it has adopted a preliminary budget or that the general manager has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice.
 - (2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.
- (c)The board of directors shall publish the notice at least two weeks before the hearing in at least one newspaper of general circulation in the district pursuant to Section 6061.

19/20

Fiscal year

Pliocene Ridge Community Services District
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

Preliminary
 un-audited

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4020.1 · Tax Revenue Fire	30,037.92	26,000.00	4,037.92	115.5%
4030.1 · Donations Income				
4030.2 · Donations Alleghany	0.00	500.00	-500.00	0.0%
4030.3 · Donations Pike City	0.00	1,000.00	-1,000.00	0.0%
Total 4030.1 · Donations Income	0.00	1,500.00	-1,500.00	0.0%
4040.1 · Grant Income	900.00			
4070 · Emergency Services	0.00	2,250.00	-2,250.00	0.0%
4071 · Mutual Aid Income				
4071.3 · Mutual Aid Income- Pike City	5,103.30			
4071 · Mutual Aid Income - Other	510.33			
Total 4071 · Mutual Aid Income	5,613.63			
4080 · Interest Income	26.40			
4082 · Other Income	3,131.14			
Total Income	39,709.09	29,750.00	9,959.09	133.5%
Gross Profit	39,709.09	29,750.00	9,959.09	133.5%
Expense				
6000 · FIRE SERVICES OVERHEAD				
6170.1 · PG&E				
6170.2 · PG&E Alleghany	778.97	900.00	-121.03	86.6%
6170.3 · PG&E Pike City	1,081.51	1,500.00	-418.49	72.1%
Total 6170.1 · PG&E	1,860.48	2,400.00	-539.52	77.5%
6172.1 · Telephone				
6172.2 · Telephone Alleghany	217.25	258.00	-40.75	84.2%
6172.3 · Telephone Pike	217.25	258.00	-40.75	84.2%
Total 6172.1 · Telephone	434.50	516.00	-81.50	84.2%
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	517.24	375.00	142.24	137.9%
6176.3 · Propane Pike	1,234.77			
Total 6176.1 · Propane	1,752.01	375.00	1,377.01	467.2%
6180.1 · Insurance				
6185.1 · Liability Insurance	1,024.00			
6190.1 · Vehicle Insurance	466.00			
6193.1 · Property Insurance	1,305.00			
6195.1 · Work Comp	1,903.00			
6180.1 · Insurance - Other	47.00	4,219.00	-4,172.00	1.1%
Total 6180.1 · Insurance	4,745.00	4,219.00	526.00	112.5%
6230.1 · Fees/Compliance/Training	222.00	150.00	72.00	148.0%
6235.1 · Bank Charges	11.50			
6250.1 · Office Expense	586.94	250.00	336.94	234.8%
6265.1 · County Administration Fee	3,670.89	3,146.00	724.89	123.0%
6270.1 · District Administration	2,400.00	2,400.00	0.00	100.0%
6272.1 · Legal Fees	0.00	1,000.00	-1,000.00	0.0%
6273.1 · Auditor Fees	2,600.00	2,500.00	100.00	104.0%
6275.1 · Public Relations	537.42	500.00	37.42	107.5%
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	0.00	200.00	-200.00	0.0%
6295.3 · Buildings Rep. & Maint. Pike Ci	21.97	200.00	-178.03	11.0%
Total 6295.1 · Building Repairs & Maint.	21.97	400.00	-378.03	5.5%
6296.1 · Payroll Expense- Mutual Aide				

Insurance claim + \$500 from PG&E

Pliocene Ridge Community Services District
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

Preliminary
un-audited

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
6296.2 - Payroll Expense Alleghany	561.20			
6296.3 - Payroll Expense Pike	2,128.55			
Total 6296.1 - Payroll Expense- Mutual Aide	2,689.75			
6297.2 - Fixed Asset Expenditures Allgny	0.00	10,000.00	-10,000.00	0.0%
6297.3 - Fixed Asset Expenditures Pike C	342.93	3,500.00	-3,157.07	9.8%
6702 - Interest Expense	4.27			
6704 - Other Expenses	4.00			
6705 - Adjustments	-34.32			
Total 6000 - FIRE SERVICES OVERHEAD	22,786.52	32,094.00	-9,307.48	71.0%
7000 - ALLEGHANY FIRE OPERATIONAL				
7230 - Compliance/Training Alleghany	1,171.79	600.00	571.79	195.3%
7300 - Small Equipment Alleghany	1,952.67	1,000.00	952.67	195.3%
7301 - Equip. repair/maint. Alleghany	586.02	1,000.00	-413.98	58.6%
7350 - Fuel Alleghany	18.85	300.00	-281.15	6.3%
7630 - Vehicle Rep. & Maint. Alleghany				
7633 - 7145 Repairs & Maint.	26.80			
7637 - 7180 Repairs & Maint.	-44.00			
7630 - Vehicle Rep. & Maint. Alleghany - Other	0.00	500.00	-500.00	0.0%
Total 7630 - Vehicle Rep. & Maint. Alleghany	-17.20	500.00	-517.20	-3.4%
7660 - Supplies Alleghany	46.70	300.00	-253.30	15.6%
Total 7000 - ALLEGHANY FIRE OPERATIONAL	3,758.83	3,700.00	58.83	101.6%
8000 - PIKE CITY FIRE OPERATIONAL				
8230 - Compliance/Training Pike City	1,039.00	600.00	439.00	173.2%
8300 - Small Equipment Pike City	1,559.60	1,000.00	559.60	156.0%
8301 - Equip. repair/maint. Pike City	0.00	1,000.00	-1,000.00	0.0%
8350 - Fuel Pike City	521.51	800.00	-278.49	65.2%
8630 - Vehicle Rep. & Maint. Pike City				
8639 - 6790 Repairs & Maint.	70.52			
8640 - 6740 Repairs and Maint	845.70			
8630 - Vehicle Rep. & Maint. Pike City - Other	84.39	1,000.00	-915.61	8.4%
Total 8630 - Vehicle Rep. & Maint. Pike City	1,000.61	1,000.00	0.61	100.1%
8660 - Supplies Pike City	86.69	300.00	-213.31	28.9%
Total 8000 - PIKE CITY FIRE OPERATIONAL	4,207.41	4,700.00	-492.59	89.5%
Total Expense	30,752.76	40,494.00	-9,741.24	75.9%
Net Ordinary Income	8,956.33	-10,744.00	19,700.33	-83.4%
Other Income/Expense				
Other Income				
9020.4 - Tax Revenue Street Lights	4,723.00	4,723.00	0.00	100.0%
Total Other Income	4,723.00	4,723.00	0.00	100.0%
Other Expense				
9170.4 - PG&E Streetlights Alleghany	3,166.38	3,804.00	-637.62	83.2%
9171.4 - PG&E Streetlights Forest City	205.04	464.00	-258.96	44.2%
9180.4 - County Management Fee SL	426.51	311.00	115.51	137.1%
Total Other Expense	3,797.93	4,579.00	-781.07	82.9%
Net Other Income	925.07	144.00	781.07	642.4%
Net Income	9,881.40	-10,600.00	20,481.40	-93.2%

Note: Payroll expense Alleghany is related to Minnesota fire income received in prior year.

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

NAME	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18 -19 Actual	20-21 Prelim
Tax Revenue Fire	\$24,872	\$25,254	\$26,332	\$26,742	\$29,262	\$26,000
Donations	\$13,009	\$7,359	\$3,525	\$21,066	\$18,833	\$0
Grants	\$1,000	\$3,381	\$3,550	\$3,387	\$0	\$5,000
Surplus Sales	\$5,225	\$0	\$0	\$0	\$0	\$0
Emergency Services Income includes mutual aid	\$1,179	\$1,495	\$8,789	\$2,250	\$4,448	\$2,250
Other Income	\$13	\$16	\$420	\$236	\$108	\$0
Revenue Total	\$ 45,298	\$ 37,505	\$ 42,616	\$ 53,681	\$ 52,650	\$ 33,250
Utilities	\$2,910	\$3,722	\$4,236	\$3,182	\$4,163	\$4,771
Insurance	\$7,275	\$3,864	\$3,913	\$4,344	\$4,451	\$5,901
Operating Compliance Board/Admin	\$6	\$304	\$159	\$235	\$207	\$150
Office Expense (includes software)	\$143	\$70	\$60	\$235	\$277	\$500
County Mgmt Fee (included in tax revenue)	\$2,310	\$2,362	\$2,364	\$2,805	\$3,146	\$3,146
Professional Services (includes audit expense)	\$2,428	\$2,900	\$3,358	\$4,900	\$4,900	\$6,000
Public Relations (includes website expense)	\$0	\$185	\$330	\$435	\$498	\$500
Building Maint. (includes dump fees)	\$1,410	\$935	\$860	\$2,896	\$447	\$658
Payroll expense (part of mutual aid income)	\$534	\$292	\$613	\$319	\$0	\$0
Fixed asset expenditures	\$12,500	\$5,000	\$0	\$20,441	\$5,941	\$10,000
Other Expenses	\$13	\$119	\$113	\$4	\$67	\$0
Overhead Expense Subtotal	\$ 29,528	\$ 19,753	\$ 16,006	\$ 39,795	\$ 24,097	\$ 31,626
Allegheny FD Operational	\$ 2,150	\$ 3,258	\$ 6,831	\$ 3,072	\$ 4,064	\$ 9,000
Pike FD Operational	\$ 6,699	\$ 8,276	\$ 4,231	\$ 11,790	\$ 5,152	\$ 5,700
Total Operating Expense FIRE	\$ 38,377	\$ 31,287	\$ 27,068	\$ 54,657	\$ 33,313	\$ 46,326
FIRE SERVICES ONLY NET CHANGE	\$ 6,921	\$ 6,218	\$ 15,548	\$ (976)	\$ 19,337	\$ (13,076)
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	\$ 5,338	\$ 4,873	\$ 5,072	\$ 5,287	\$ 4,739	\$ 4,978
Streetlight Expense	\$ 5,320	\$ 5,074	\$ 5,030	\$ 3,178	\$ 4,187	\$ 4,579
Lights Net Income or (LOSS)	\$ 18	\$ (201)	\$ 42	\$ 2,109	\$ 552	\$ 399
Net Change Streetlights & Fire combined	\$ 6,939	\$ 6,017	\$ 15,591	\$ 1,133	\$ 19,889	\$ (12,677)
This line will match Quickbooks Income Statement Net profit or (loss).						
CASH FLOW						
Cash Beginning of Period	\$ 47,141	\$ 54,316	\$ 58,777	\$ 75,884	\$ 75,781	\$ -
Cash Increase or (decrease)	\$ 7,175	\$ 4,461	\$ 17,107	\$ (103)	\$ 16,960	\$ (12,677)
Cash End of Period	\$ 54,316	\$ 58,777	\$ 75,884	\$ 75,781	\$ 92,742	\$ -
Total tranfer (into) or out of funds year-end	\$ (6,888)	\$ (4,139)	\$ (16,549)	\$ 91	\$ (14,053)	\$ 12,677
BUDGET (general fund) NET CHANGE	\$ 287	\$ 323	\$ 557	\$ (12)	\$ 2,907	\$ (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)	2016	2017	2018	2019	2020	
Contingency Fund	\$ 14,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	
Allegheny Fire Unallocated		\$ 2,700.00	\$ 2,700.00	\$ 3,000.00	\$ 3,000.00	
Allegheny Equipment				\$ 1,261.84	\$ 1,261.84	
Allegheny Dispatch Office				\$ 700.00	\$ 700.00	
Pike City Fire Unallocated		\$ 3,300.00	\$ 5,100.00	\$ 7,000.00	\$ 7,000.00	
Streetlight Fund	\$ 1,567.02	\$ 1,609.40	\$ 3,718.40	\$ 4,270.41	\$ 5,195.48	
Pike City Firehouse	\$ 7,300.04	\$ 7,308.14	\$ 2,308.14	\$ 2,404.08	\$ 3,064.76	
Pike City Engines	\$ 3,085.63	\$ 3,107.91	\$ 3,107.91	\$ 3,371.73	\$ 5,188.60	
Allegheny Firehouse	\$ 695.26	\$ 822.37	\$ 822.37	\$ 1,409.37	\$ 1,409.37	
Allegheny Engines	\$ 7,096.70	\$ 7,446.25	\$ 7,446.25	\$ 15,770.39	\$ 15,770.39	
Total Funds	\$ 34,244.65	\$ 50,794.07	\$ 49,703.07	\$ 63,687.82	\$ 67,090.44	



Streetlights		Tax Revenue	
Streetlight Income	\$ 4,723.00	Donations	
Streetlight Expense	\$ 3,797.93	Expense (Includes 9% County management fee)	
Net	\$ 925.07	Fund addition or (subtraction) for the fiscal year	
		Starting Balance	4,270.41
		NET INCOME	\$ 925.07
		other expenses	\$ 5,195.48
		End Balance	925.07
		Net gain (loss)	925.07

Pike Funds		MUTUAL AID	
Gross Income Mutual Aid Pike	\$ 5,613.63	3 fires: Plum underburn, Baker and Dark details in Mutual Aid binder	
Payroll expenses	\$ 2,310.23	Baker Fire payroll expense in OB in next fiscal year, kept here for FUND allocation	
Net Mutual Aid Income (Split as allocated below)	\$ 3,303.40	asked auditor about moving it haven't heard back yet.	
		Starting Balance	2,404.08
		Additions	\$ 660.68
		Withdrawals	\$ 3,064.76
		End Balance	\$ 5,188.60
			\$ 7,000.00
			\$ 7,000.00

Allegheny Funds		BALANCES	
Gross Income Mutual Aid Allegheny		Contingency Fund	\$ 24,500.00
Payroll expenses		Allegheny Fire	\$ 3,000.00
Net Mutual Aid Income (Split as allocated below)	\$ 0.00	Pike City Fire	\$ 7,000.00
		Allegheny Equipment	\$ 1,261.84
		Allegheny Dispatch office	\$ 700.00
		Streetlight Fund	\$ 5,195.48
		Pike City Firehouse	\$ 3,064.76
		Pike City Engines	\$ 5,188.60
		Allegheny Firehouse	\$ 1,409.37
		Allegheny Engines*	\$ 15,770.39
			\$ 67,090.44

EMERGENCY RESPONSE		TOTALS	
Calls billed per Ordinance #1 Non-resident calls billed at \$750 each, \$150 to admin \$600 to depts. split if both respond for \$300 each		Year	Addition
Total Calls billed	Gross \$	10/11	\$ 3,300.00
Calls for Both Depts x \$300 per call to each dept.	\$	11/12	\$ 1,800.00
Allegheny only \$600 per call	\$	12/13	\$ 5,000.00
Pike City only \$600 per call	\$	13/14	\$ 8,100.00
Pike City Total	\$	14/15	\$ 2,400.00
Allegheny Total	\$	15/16	\$ 4,000.00
Admin Total	\$	16/17	\$ 10,000.00
			\$ 24,500.00
			\$ 3,402.62
			\$ -
			\$ 3,402.62

