



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 August 17, 2023, 6:30 pm

**Location: Alleghany Firehouse Station two ~ 514 Miners Street AND
VIA Phone Conference 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 June 15, 2023 **c)** Ratify Treasurer's report & bill payments for June and July 2023. **d)** Ratify Fund Tracking Sheet for fiscal year ending June 30, 2023.

3. UPDATE ON AMBULANCE MOU by Downieville FPD President Frank Lang.

4. 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.

5. 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. AVFD non-profit corp.
 - 4. Pike Community Support Foundation
 - 5. Board Member/Staff Reports
 - 6. Firewise Communities
 - 7. Firehouse Projects & ADA Compliance ~ Planning Committee Report
 - 8. Pending Grants – None

6. DISCUSSION and POSSIBLE ACTION ITEMS:

- a) Unfinished business:
 - 1. Appoint Risk Manager per policy #1030
- b) New business (additional details in staff report)
 - 1. Consider proposed bookkeeping changes
 - 2. Consider charging administrative fee to streetlight fund

7. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ Next meeting date September 21, 2023 in Pike Agenda Items: Adopt Final Budget for Fiscal Year 23/24

8. 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. SEND AN EMAIL TO plioceneridge@gmail.com to be added to the email list for meeting notices.



**MINUTES of the Regular Meeting of the
Pliocene Ridge CSD Board of Directors
Date: Thursday June 15, 2023 Time: 6:30 pm
Location: Pike City Firehouse, 100 Pike City Rd**

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE: The meeting was called to order at 6:30 pm by President Larry Allen. **Flag Salute.** Present: Board members, Larry Allen, Bruce Coons, Pam Davis, Grace Lundeen and Chris Mills. Also in attendance: Pliocene Ridge Fire Chief Chris Dorn, Alleghany Assistant Chief Ned Cusato, Firefighters Chris Gibbs and RJ Deacon, Pike Community Support Foundation Directors Roland Robertson, Denise Ruane and Terry Neubert. Public present: Vicky Tenney. Pliocene Ridge CSD Secretary Rae Bell Arbogast attended by phone and took the minutes.

2. CONSENT CALENDAR:

Approval of current Agenda, Minutes for regular meeting held May 11, 2023 and the Treasurer's report for May 2023. **A motion was made to approve the consent calendar by Bruce Coons, seconded by Chris Mills Ayes: Allen, Coons, Davis, Lundeen, Mills Noes: none Absent: none Abstain: none ~ Motion carried.**

3. PUBLIC COMMENT: (For items not listed on the agenda). Vicky Tenney wanted to know why there was no call-in option on the agenda. Larry Allen explained that the bylaws have not been changed yet but there is an item on the agenda to do that. She also asked about the weed-eating at Station 1 in Alleghany. Ned Cusato stated that after the May meeting he and Chief Dorn had spoken to a person who has done it in the past and who agreed to do it, but who failed to get it done the last two times that he agreed to do it. Subsequently, the AVFD non-profit had hired a person to do it after asking several people in town if they were interested in the job. The person who had agreed to do it in May had been instructed to wait a bit because of the rain. Rae Bell will follow-up [with AVFD Chairman Amber Mehrmann] to see what is going on.

Chris Mills brought up something about the Cemetery, but it was explained to him that the Cemetery is not within the district's jurisdiction.

Denise Ruane had a potential item for the next month's agenda, but it was decided that it could be handled outside of a regular meeting (accounting inquiry).

4. INFORMATION/DISCUSSION ITEMS

a) Correspondence:

Incoming: Certificate of appreciation to all first responders from NORCAL EMS,

Outgoing: Pam Davis completed oath of office papers sent to the Sierra County Clerk Recorders Office, Thank you letter and receipt for tax purposes sent to JK Jennings foundation for \$3,000 donation for Pike City FD

b) Committee/Member/Business Reports:

1. Chief's Report ~ Chief Dorn reported that there has been a lot of rain and not a lot has happened. It has been pleasantly calm in our response area but there are 14 active fires in the state, some relatively close. The burn ban will be going into effect soon. The end of June is the latest that it can go. Training attendance has been really good, with a few new faces showing up

regularly. The new tires are scheduled to be installed on Engine 7180 Thursday by the County who will bill the district.

2. *Assistant Chief's Report*: Nothing further to report.

3. *AVFD non-profit corp*: ~ AVFD non-profit corp. Secretary Rae Bell reported that the delinquent status with the State was lifted earlier in the week. This means that the non-profit can resume fundraising activities, but there is still a question about the EDD audit, if there were any findings. Nobody seems to know the answer to that question.

4. *Pike Community Support Foundation* ~ Roland Robertson reported that they are holding a Town Hall this coming Saturday noon to 2 at Plum Valley. Supervisor Lee Adams will be in attendance to answer questions. Everyone is encouraged to bring any questions or concerns that they may have. He also reported that their Vice President Marge Cole had resigned, and they are looking for a new board member to take her place.

5. *Board Member/Staff Reports* ~ Secretary/Treasurer's Report provided in writing.

6. *Firewise Community Projects* ~ It was reported that a list of property owners who are interested in getting assistance with firesafe clearing is being put together by the district. This is for a planning grant to try to get projects going in both Pike and Alleghany.

7. *Firehouse Projects & ADA Compliance*:~ Report provided in writing.

8. *Pending Grants*: None.

5. ACTION ITEMS

a) Unfinished Business

Adopt Preliminary Budget for Fiscal Year 23/24. **A motion was made to adopt the Preliminary Budget as presented in May by Chris Mills, seconded by Bruce Coons Ayes: Allen, Coons, Davis, Lundeen, Mills Noes: none Absent: none Abstain: none ~ Motion carried.**

b) New Business

1. *Accept donation of laptop computer valued at \$543 donated by Chris Kissinger for the Pike City Firehouse* – **A motion was made to accept the donation by Gracie Knowles, seconded by Chris Mills Ayes: Allen, Coons, Davis, Lundeen, Mills Noes: none Absent: none Abstain: none ~ Motion carried.**

2. *Amend bylaws Article II to allow a call-in option for board meetings*: The following was suggested: Article II

On page 3 near the bottom under the heading "Board Meetings" after item 2. Create a new item 3 that states:

A remote call-in option may be provided for any board meeting. The purpose of this is to facilitate participation in board meetings when weather conditions or other circumstances make it difficult to attend in person. Due to limited internet access within the district's boundaries, PRCSD is not able to fulfill the Brown Act requirement for remote meetings to be broadcast visually. All Brown Act Agenda Posting requirements shall be adhered to.

Renumber all subsequent items accordingly. **A motion was made to adopt these changes by Bruce Coons, seconded by Chris Mills Ayes: Allen, Coons, Davis, Lundeen, Mills Noes:**

none Absent: none Abstain: none ~ Motion carried. President Allen noted that this change was adopted rather rapidly (language was not provided in advance of the meeting). He stated that if there are any objections to this change it needs to be reconsidered.

3. *Update Policy #1020 Administrative duties.* Proposed changes included in meeting docs and attached to these minutes. **A motion was made to accept the changes as presented by Chris Mills, seconded by Bruce Coons Ayes: Allen, Coons, Davis, Lundeen, Mills Noes: none Absent: none Abstain: none ~ Motion carried.**

4. *Renew Rae Bell Arbogast Contract For Services expires June 30th.* A copy of the contract was posted with meeting docs and is attached to these minutes. **A motion was made to renew Rae Bell's contract as presented (no change to pay) by Pam Davis, seconded by Chris Mills Ayes: Allen, Coons, Davis, Lundeen, Mills Noes: none Absent: none Abstain: none ~ Motion carried.**

5. *Appoint a Risk Manager:* This item was tabled.

6. *Consider changing the name of the "General Fund" to either the "The Fire Fund" or the "General Fire Fund".* It was decided by consensus to go with General Fire Fund.

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS

The next regular meeting is scheduled for August 17, 2023 in Alleghany. Agenda Items: Appoint Risk Manager.

7. ADJOURNMENT:

There being no further business before the board, the meeting was adjourned at 6:50 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 June 2023

Beginning Checking Account Balance \$ 3,093.78

DEPOSITS

Date	From:	For:	Amount
20-Jun	Sierra County Auditor	Firewise Admin Pike and Allegheny July 2022 thru Feb 2023 Posted to GRANT Income.	\$ 656.16
Deposits Total			\$ 656.16

EXPENDITURES

Ck #	Date	To:	For:	Amount
EFT	6/1	WA credit card	details below	\$ 1,863.14
		EMSCES911	Rural Medical Skills Day (offset by grant)	\$ 1,000.00
		Red Cross	CPR Certificate	\$ 41.00
		B&C	Supplies both fire depts. \$16.23 Allegheny \$37.98 Pike	\$ 54.21
		Harbor Freight Tools	3 snow shovels Pike FD	\$ 73.98
		Sierra Energy	Fuel Pike	\$ 132.32
		Papa Murphy's	Pizzas for Rural Medical Skills Day	\$ 151.73
		Airgas	Oxygen refills \$134.27 Allegheny \$272.33 Pike City FD	\$ 406.60
		USPS	Mail forwarding fee	\$ 3.30
EFT	6/2	PG&E		\$ 483.67
			Allegheny Firehouse	\$ 47.73
			Pike Firehouse	\$ 135.90
			Allegheny Streetlights	\$ 280.81
			Forest City Streetlights	\$ 19.23
797	6/12	Cameron Shay reimburse	Emergency Medical Responder course plus book	\$ 237.64
Expenditures/transfers Total			\$ 2,584.45	

Reserve Account Detail	
Contingency	\$ 24,500.00
Allegheny Fire Unallocated	\$ 8,000.00
Allegheny Dispatch Office	\$ 700.00
Pike City Fire Unallocated	\$ 19,950.00
Streetlights	\$ 7,126.30
Pike City Firehouse	\$ 3,064.76
Pike City Engines	\$ 11,202.95
Allegheny Firehouses	\$ 11,409.37
Allegheny Engines	\$ 4,588.78
Interest Earned	\$ 24.64
Reserve Account Total	\$ 90,566.80

Reserve Account not caught up for Fiscal year ending 6/30/2023 yet

Ending Checking Account Balance	\$ 1,165.49
Starting Savings account balance	\$ 45,992.97
4/28 transfer from checking	
interest earned	\$ 3.29
Ending Savings Account Balance	\$ 45,996.26
General Fund (accounts listed above) Total	\$ 47,161.75
Reserve account Starting Balance	\$ 90,560.17
interest earned	\$ 6.63
Reserve account Ending Balance	\$ 90,566.80

Report prepared by Rae Bell, Treasurer

Total ALL FUNDS	\$ 137,728.55
------------------------	----------------------

Verified against bank statement and QB balances by: X
 Note: Savings and Reserve account reconciled quarterly.

Name Printed

title



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 July 2023

Beginning Checking Account Balance \$ 1,165.49

DEPOSITS

Date	From:	For:	Amount
3-Jul	Savings	Transfer to Checking	\$ 10,000.00
19-Jul	Savings	Transfer to Checking	\$ 2,000.00

Deposits Total \$ 12,000.00

EXPENDITURES

Ck #	Date	To:	For:	Amount
EFT	7/1	WA credit card	details below	\$ 682.80
			Chef's store food for basic 32 training split between depts	\$ 137.98
			Save Mart, bottled water for Allegheny FD	\$ 23.34
			Real Graphic FD maps split between depts	\$ 41.23
			Life assist medical supplies \$207.13 Allegheny \$106.70 Pike	\$ 313.83
			Red Cross AED trainer with supplies split between depts	\$ 138.56
			Life assist medical supplies Allegheny	\$ 27.86
EFT	7/3	PG&E		\$ 436.59
			Allegheny Firehouse	\$ 50.76
			Pike Firehouse	\$ 86.87
			Allegheny Streetlights	\$ 279.80
			Forest City Streetlights	\$ 19.16
2674	7/6	Goldens State Risk Management Authority Annual insurance premium		\$ 8,799.00
			Workers comp	\$ 2,488.00
			General Liability	\$ 2,302.00
			Property	\$ 3,040.00
			Auto	\$ 726.00
			Crime/Bond	\$ 88.00
			Cyber Liability	\$ 254.00
			GL dividend	\$ (99.00)
2675	7/24	Rae Bell Arbogast	copy of invoice detail attached to treasurer's report	\$ 995.00
			3 mos. Admin. @ \$200 April May June	\$ 600.00
			Firewise hours Fy 22/23 Paid by Sierra County title III	\$ 220.00
			Red Cross Instructor Fees paid by Sierra City FPD	\$ 175.00
2676	7/24	AT&T	Phones for both depts. \$31.82 each	\$ 63.64
2677	7/24	Allegheny Water Dist.	Final payment for FY22-23 \$24.98 due to overage plus \$536.25 total for FY 23-24	\$ 561.23
798	7/18	Chris Dorn reimburse	Weedwacking at Station 1 Allegheny paid out of pocket	\$ 140.00
Expenditures/transfers Total				\$ 11,678.26

Reserve Account Detail	
Contingency	\$ 24,500.00
Allegheny Fire Unallocated	\$ 8,000.00
Allegheny Dispatch Office	\$ 700.00
Pike City Fire Unallocated	\$ 19,950.00
Streetlights	\$ 7,126.30
Pike City Firehouse	\$ 3,064.76
Pike City Engines	\$ 11,202.95
Allegheny Firehouses	\$ 11,409.37
Allegheny Engines	\$ 4,588.78
Interest Earned	\$ 24.64
Reserve Account Total	\$ 90,566.80

Reserve Account not caught up for Fiscal year ending 6/30/2023

Ending Checking Account Balance \$ 1,487.23

Starting Savings account balance \$ 45,996.26

July transfers to checking \$ (12,000.00)

interest earned

Ending Savings Account Balance \$ 33,996.26

General FIRE Fund (accounts listed above) Total \$ 35,483.49

Reserve account Starting Balance \$ 90,566.80

interest earned

Reserve account Ending Balance \$ 90,566.80

Report prepared by Rae Bell, Treasurer

All Fire Funds (including reserves) = \$119,063.99

Total All Funds \$ 126,050.29

Verified against bank statement and QB balances by: X
 Note: Savings and Reserve account reconciled quarterly.

Name Printed

title

Rae Bell Arbogast
~~Arbogast Family Trust~~

Invoice

P.O. Box 919
Alleghany, CA 95910

Date	Invoice #
6/30/2023	1430

Pd ck #2675 7/24/23

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

P.O. No.	Terms	Project
	Net 30	

Quantity	Description	Rate	Amount
3	District Admin 3 months at \$200 through 6/30/2023	200.00	600.00
7	Sierra City FD Red Cross Class - paid by Sierra City Fire Dept	25.00	175.00
11	Firewise Admin July 2022 through May 2023 paid by Sierra County	20.00	220.00
Total			\$995.00

	DETAILS ON INDIVIDUAL SHEETS							
FIRE RESERVES	START	END		Annual Change				
Fire Fund Contingency	\$ 24,500.00	\$ 24,500.00		\$ -				
Alleghany Fire Unallocated	\$ 3,000.00	\$ 8,000.00		\$ 5,000.00				
Pike City Fire Unallocated	\$ 10,000.00	\$ 19,950.00		\$ 9,950.00				
Alleghany Firehouses	\$ 14,409.37	\$ 11,409.37		\$ (3,000.00)				
Pike City Firehouse	\$ 3,064.76	\$ 3,064.76		\$ -				
Alleghany Fleet	\$ 4,588.78	\$ 4,588.78		\$ -				
Pike City Fleet	\$ 11,202.95	\$ 11,202.95		\$ -				
Alleghany Dispatch Office	\$ 700.00	\$ 700.00		\$ -				
Total	\$71,465.86	\$83,415.86		\$ 11,950.00				
STREETLIGHTS ONLY	START	END		CHANGE				
Streetlight Fund	\$ 7,126.30	\$ 8,213.38		\$ 1,087.08				
ALL RESERVES TOTAL	\$78,592.16	\$91,629.24		\$ 13,037.08				

Alleghany Fire Unallocated

DATE	Addition	Withdrawal	FOR	FUND Balance
START				\$ 3,000.00
3/15/2023	\$ 5,000.00		Donation	\$ 8,000.00
				\$ 8,000.00
				\$ 8,000.00
				\$ 8,000.00
				\$ 8,000.00
END				\$ 8,000.00

Pike Fire Unallocated

DATE	Addition	Withdrawal	FOR	FUND Balance
START				\$ 10,000.00
8/24/2022	\$ 3,000.00		AK & CM Jennings Foundation donation	\$ 13,000.00
11/15/2022	\$ 3,000.00		AK & CM Jennings Foundation donation	\$ 16,000.00
1/27/2023	\$ 950.00		Peters Family Donation	\$ 16,950.00
5/30/2023	\$ 3,000.00		AK & CM Jennings Foundation donation	\$ 19,950.00
				\$ 19,950.00
END				\$ 19,950.00

Allegheny Firehouses

DATE	Addition	Withdrawal	FOR	FUND Balance
START				\$ 14,409.37
10/24/2022		\$3,000.00	Station 1 roof repairs	\$ 11,409.37
				\$ 11,409.37
				\$ 11,409.37
				\$ 11,409.37
				\$ 11,409.37
END				\$ 11,409.37

Streetlights

Calculation of Streetlights portion of County Management Fee			
Gross Tax Income		\$ 36,742.96	(Total tax income for both fire and streetlights)
Gross Fee		\$ 4,844.03	Total fee charged to the district
Percent to apply to streetlights	13.2%	\$ 638.62	Streetlight portion of fee for the year.
Streetlight Income	\$5,182.36		
Streetlight Expense	\$4,095.28	(Includes County management fee as calculated above)	
Streetlights Net earning for fiscal year ended June 30th	\$1,087.08	Streetlight Fund addition or (subtraction) for the fiscal year	
Streetlight Fund Update	START	SL NET	FY Ending balance
	\$7,126.30	\$ 1,087.08	\$ 8,213.38

12:46 PM

Pliocene Ridge Community Services District

Profit & Loss Budget vs. Actual

July 2022 through June 2023

08/11/23

Accrual Basis

	Jul '22 - J...	Budget	\$ Over Bu...	% of B...
Ordinary Income/Expense				
Income				
4020.1 · Tax Revenue Fire	31,560.60	30,000.00	1,560.60	105.2%
4030.1 · Donations Income				
4030.2 · Donations Alleghany	5,000.00			
4030.3 · Donations Pike City	13,542.58			
4030.1 · Donations Income - Other	184.00			
Total 4030.1 · Donations Income	18,726.58			
4040.1 · Grant Income	6,820.31			
4071 · Mutual Aid Income	50,983.40			
4072 · Red Cross Class Income	406.00			
4080 · Interest Income	29.37			
4082 · Other Income	392.30			
Total Income	108,918.56	30,000.00	78,918.56	363.1%
Gross Profit	108,918.56	30,000.00	78,918.56	363.1%
Expense				
6000 · FIRE SERVICES OVERHEAD				
6170.1 · PG&E				
6170.2 · PG&E Alleghany	1,184.42	1,000.00	184.42	118.4%
6170.3 · PG&E Pike City	2,441.73	1,000.00	1,441.73	244.2%
Total 6170.1 · PG&E	3,626.15	2,000.00	1,626.15	181.3%
6172.1 · Telephone				
6172.2 · Telephone Alleghany	383.46	300.00	83.46	127.8%
6172.3 · Telephone Pike	383.49	300.00	83.49	127.8%
Total 6172.1 · Telephone	766.95	600.00	166.95	127.8%
6174.1 · Water				
6174.2 · Water Alleghany	548.98	528.00	20.98	104.0%
Total 6174.1 · Water	548.98	528.00	20.98	104.0%
6176.1 · Propane				
6176.2 · Propane Alleghany	628.54	600.00	28.54	104.8%
6176.3 · Propane Pike	239.03	500.00	-260.97	47.8%
Total 6176.1 · Propane	867.57	1,100.00	-232.43	78.9%
6180.1 · Insurance				
6180A · Liability Insurance	2,188.00			
6180B · Vehicle Insurance	608.00			
6180C · Property Insurance	2,214.00			
6180D · 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%
6190 · Red Cross Fees	259.00			
6191 · Firewise				
6191.2 · Firewise Alleghany	69.78			
6191.3 · Firewise Pike City	69.77			
Total 6191 · Firewise	139.55			
6230.1 · Fees/Compliance/Training	258.87	150.00	108.87	172.6%
6250.1 · Office Expense				
6250A · Postage	134.88			
6250C · Computer	166.67			
6250.1 · Office Expense - Other	224.47	500.00	-275.53	44.9%
Total 6250.1 · Office Expense	526.02	500.00	26.02	105.2%

12:46 PM

Pliocene Ridge Community Services District

Profit & Loss Budget vs. Actual

July 2022 through June 2023

08/11/23

Accrual Basis

	Jul '22 - J...	Budget	\$ Over Bu...	% of B...
6265.1 · County Tax Distribution Fee	4,205.41	3,900.00	305.41	107.8%
6270.1 · District Administration				
6270A · Strike Team Admin	495.00			
6270B · Admin billed for Firewise				
6270B.2 · Firewise Admin. Alleghany	110.00			
6270B.3 · Firewise Admin Pike	110.00			
Total 6270B · Admin billed for Firewise	220.00			
6270.1 · District Administration - Other	2,400.00	2,700.00	-300.00	88.9%
Total 6270.1 · District Administration	3,115.00	2,700.00	415.00	115.4%
6271.1 · Red Cross Instructor	175.00			
6273.1 · Independent Auditor Fees	2,950.00	3,100.00	-150.00	95.2%
6275.1 · Public Relations/website	331.16	300.00	31.16	110.4%
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	8,786.99			
6296.3 · Payroll Expense Pike	19,294.28			
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	59,033.16	26,764.00	32,269.16	220.6%
7000 · ALLEGHANY FIRE OPERATIONAL				
7230 · Compliance/Training Alleghany				
7230T · Training - Alleghany Fire	762.03			
7230 · Compliance/Training Alleghany - O...	878.00	1,000.00	-122.00	87.8%
Total 7230 · Compliance/Training Alleghany	1,640.03	1,000.00	640.03	164.0%
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	562.65	500.00	62.65	112.5%
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				
7660M · Medical Supplies Alleghany	369.26			
7660 · Supplies Alleghany - Other	137.41	300.00	-162.59	45.8%
Total 7660 · Supplies Alleghany	506.67	300.00	206.67	168.9%
Total 7000 · ALLEGHANY FIRE OPERATIONAL	12,145.19	3,900.00	8,245.19	311.4%
8000 · PIKE CITY FIRE OPERATIONAL				
8230 · Compliance/Training Pike City				

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

DRAFT
UNAUDITED

	Jul '22 - J...	Budget	\$ Over Bu...	% of B...
8230T · Training - Pike City Fire	1,331.88			
8230 · Compliance/Training Pike City - Ot...	786.00	1,000.00	-214.00	78.6%
Total 8230 · Compliance/Training Pike City	2,117.88	1,000.00	1,117.88	211.8%
8300 · Small Equipment Pike City				
8300P · PPE/Uniforms Pike City	299.38			
8300 · Small Equipment Pike City - Other	9,271.20	800.00	8,471.20	1,158.9%
Total 8300 · Small Equipment Pike City	9,570.58	800.00	8,770.58	1,196.3%
8301 · Equip. repair/maint. Pike City	10.80	500.00	-489.20	2.2%
8350 · Fuel Pike City	1,002.91	1,000.00	2.91	100.3%
8630 · Vehicle Rep. & Maint. Pike City	0.00	800.00	-800.00	0.0%
8660 · Supplies Pike City				
8660M · Medical Supplies Pike	379.03			
8660 · Supplies Pike City - Other	228.36	300.00	-71.64	76.1%
Total 8660 · Supplies Pike City	607.39	300.00	307.39	202.5%
Total 8000 · PIKE CITY FIRE OPERATIONAL	13,309.56	4,400.00	8,909.56	302.5%
Total Expense	84,487.91	35,064.00	49,423.91	241.0%
Net Ordinary Income	24,430.65	-5,064.00	29,494.65	-482.4%
Other Income/Expense				
Other Income				
9020.4 · Tax Revenue Street Lights	5,182.36	5,182.00	0.36	100.0%
Total Other Income	5,182.36	5,182.00	0.36	100.0%
Other Expense				
9170.4 · PG&E Streetlights Alleghany	3,230.12	3,300.00	-69.88	97.9%
9171.4 · PG&E Streetlights Forest City	226.54	240.00	-13.46	94.4%
9180.4 · Tax Dist. Fee Streetlights	638.62	674.00	-35.38	94.8%
Total Other Expense	4,095.28	4,214.00	-118.72	97.2%
Net Other Income	1,087.08	968.00	119.08	112.3%
Net Income	25,517.73	-4,096.00	29,613.73	-623.0%

Streetlights	Streetlight Income	\$ 4,818.00	-	Tax Revenue				
	Streetlight Expense	\$ 3,915.73	-	Donations				
	Net	\$ 902.27	-	Expense (Includes 9% County management fee)				
				-	Fund addition or (subtraction) for the fiscal year			
				-	NET INCOME	other expenses	End Balance	
			-	Starting Balance	NET INCOME	other expenses	End Balance	Net gain (loss)
			-	\$	6,224.03	\$ 902.27	\$ 7,126.30	902.27

MUTUAL AID										
Pike Funds	Gross Income Mutual Aid Pike									
	Payroll expenses									
	Net Mutual Aid Income (Split as allocated below)									
	\$ -									
	Starting Balance			Additions		Withdrawals		End Balance		
	Pike Building Fund 20%									
Pike Vehicle Fund 55%										
Unallocated Pike City Fund (ER INCOME & donations)										
	\$	3,064.76	\$	-	\$	3,064.76				
	\$	3,964.06	\$	7,417.89	\$	(179.00)	\$	11,202.95		
	\$	7,000.00	\$	3,000.00	\$	10,000.00	top cop donation Zack Kostik			

Alleghany Funds	Gross Income Mutual Aid Allgny.									
	Payroll expenses									
	Net Mutual Aid Income (Split as allocated below)									
	\$ -									
	Starting Balance			Additions		Withdrawals		End Balance		
	Allgny. Building Fund 20%									
Allgny. Vehicle Fund 55% Added AVFD Inc. Allocation										
equipment AVFD Inc. Allocation										
dispatch office AVFD Inc. Allocation										
Unallocated Alleghany Fund (ER INCOME & donations)										
	\$	1,409.37	\$	13,000.00	\$	14,409.37	rent income PGE			
	\$	14,879.35	\$	6,000.00	\$	(16,290.57)	\$	4,588.78	truck sold for \$6,000 and new truck purchased for \$15,000 + fees	
	\$	1,261.84	\$	-	\$	(1,261.84)	\$	-	50 50 grant purchase	
	\$	700.00	\$	-	\$	700.00				
	\$	3,000.00	\$	-	\$	3,000.00				

EMERGENCY RESPONSE	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								
	Total Calls billed		Gross	\$	-	Year	Addition	Withdrawal	Cont. Fund Balance
	Calls for Both Depts x \$300 per call to each dept.		\$	-	10/11	\$	3,300.00	-	\$ 3,300.00
	Alleghany only \$600 per call		\$	-	11/12	\$	1,800.00	\$ 2,000.00	\$ 3,100.00
	Pike City only \$600 per call		\$	-	12/13	\$	5,000.00	-	\$ 8,100.00
	Pike City Total		\$	-	13/14	\$	-	-	\$ 8,100.00
	Alleghany Total		\$	-	14/15	\$	2,400.00	-	\$ 10,500.00
	Admin Total		\$	-	15/16	\$	4,000.00	-	\$ 14,500.00
			\$	-	16/17	\$	10,000.00	-	\$ 24,500.00
			\$	-	double check formulas				

Reserve Funds	BALANCES								
	Unallocated	Contingency Fund	\$	24,500.00					
	Unallocated	Alleghany Fire	\$	3,000.00					
	Unallocated	Pike City Fire	\$	10,000.00					
	Allocated	Alleghany Equipment	\$	-					
	Allocated	Alleghany Dispatch office	\$	700.00					
	Allocated	Streetlight Fund	\$	7,126.30					
	Allocated	Pike City Firehouse	\$	3,064.76					
	Allocated	Pike City Engines	\$	11,202.95					
	Allocated	Alleghany Firehouse	\$	14,409.37					
	Allocated	Alleghany Engines	\$	4,588.78					
	*8,000 for purchase only								
	Total Funds at year-end				\$	78,592.16			
					TOTALS	Additions for 21/22		\$	30,320.16
				Withdrawals for 21/22		\$	(17,731.41)		
				NET CHANGE		\$	12,588.75		





Staff report for meeting date 8/17/2023

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:

Outgoing: Fiscal year 22-23 financial data back-up documentation shipped to Independent Auditors Boden, Klein and Sneesby.

Email topics (in & out): 1. With Downieville FPD and NORCAL EMS regarding ambulance inspection and personnel certifications. 2. With Sierra County Firesafe counsel and multiple residents regarding interested persons in Pike and Alleghany for vegetation removal planning grants. 3. With Mike Vukas of USDA rural development re possible assistance with the purchase of a water tender. 4. Matt Wallen with CALFIRE for payment on the Killman fire in NSJ. 5. With Sierra County FPD#1 re: new radio channel requirements 5. With Pike Community Support Foundation and planning committee members re: alternatives analysis for the Pike City Firehouse 6. With Blain Boden and Denise Ruane re: how donations are booked. 7. With Vicky Tenney, BOD and Chiefs re: weedwhacking at Station 1 in Alleghany. 8. With Downieville FPD re new image trend program (for entering medical runs). 9. Monthly list of runs received from Joyce White 10. Follow-up with Forest Service regarding mutual aid agreement.

Consent Calendar Note: Added item “d” this month. I finally created a new FUNDS tracking sheet. This has been on “the list” for over three years now! It took about four hours to create the new workbook and update it. (Final tax disbursement for FY22-23 arrived in August making it possible to finish out the year). The excel workbook has a separate sheet for each reserve account with a summary sheet that is linked to each individual sheet. With the exception of the Streetlight worksheet, the others are all formatted the same. Only individual sheets that had changes in FY 22-23 are included in the PDF file. I also included a copy of the final sheet for FY 21-22 in the meeting packet for beginning balance verification and comparison. Moving forward I will do a “save as” for each fiscal year, creating a new set of sheets for each year. Please look it over, ideas for improvement welcome.

Agenda item 5. b) 5 Board member/Staff reports

- I had a telephone meeting with USDA Rural Development rep. Mike Vukas on July 20th to talk about possible assistance with the purchase of a water tender. The big catch-22 is that he can provide up to 75% funding with a cap of \$50,000 per year, but it is on a reimbursement basis AND there is no way to get pre-approval for funding. He said that he funds these types of purchases all the time and sees no reason why our application would be turned down, but of course he can't guarantee anything. He suggested that once we find a water tender that we want, we immediately apply, he suggested pre-filling out two of the application forms in advance, so that they are ready to go when/if the board approves applying.
- Status of Director's Handbook. Another draft is included on the August meeting webpage, still not ready for adoption. If anyone wants a hard copy please let me know.

Agenda item 5. b) 7 Firehouse Projects and ADA compliance

- Status of Alternatives Analysis for Pike City Firehouse.

Agenda item 5. b) 8 Pending Grants

- ❖ Nothing actively pending at this time.

Agenda item 6. b) 1 Proposed bookkeeping changes

- Suggestion 1: Combine all telephone expenses under line item 6172.1 Telephone. If this is done the two subaccounts for each fire dept. would no longer be used effective this fiscal year

(July 1st). With the special government billing that we have the only way to get the billing detail is to go to a website that is not user-friendly. I have just been splitting it 50/50 each month between the two depts. Unlike the other utilities, where the data tracking each location separately might come in handy in the future, I don't see this being the case with the phones. (There is no specific Policy about this, but the budget worksheets would be modified accordingly).

- Suggestion 2: Cease trying to track mutual aid income and the related payroll expenses by department. The word "trying" is used here, because it isn't as clear-cut as one would think. While it is possible to create sub accounts for the firefighter's hourly pay, quickbooks will not pro-rate the payroll taxes accordingly. (At least, I have not been able to find a way to get it to do this and I have consulted with intuit and others about this over the years). It can be done manually as it has in the past, but this creates extra work. On the income side: the stand-by assignments last year had a mixed crew with a vehicle from one dept. After paying the firefighters the only "net gain" was from the vehicle use. (Not a clear-cut way to divide the revenue with mixed crews). Considering the reserve fund policy change adopted in March eliminating the need to track mutual aid revenue by department, there is no need to track the income and related payroll expenses that way either. This will simplify the bookkeeping considerably (save time). If approved, this also would go into effect this fiscal year 7/1/2023. (No specific Policy update would be needed to adopt this change, but the budget worksheets would be updated accordingly.)

Agenda item 6. b) 2 Propose monthly administrative fee be charged to streetlight fund

- While the streetlight fund is charged a fair portion of the County tax distribution fee, to-date the district has not charged anything for administering the streetlights. Streetlight administrative tasks include paying the monthly bills, budgeting, and tracking the accumulated streetlight fund. I suggest that the district charge \$20 per month which would offset the \$200 per month currently paid for district administration out of the General Fire Fund. (\$20 represents 10% of the \$200 per month currently budgeted for district admin.) In other words: at \$20 per month, \$240 per year would be transferred from the Streetlight Fund to the General Fire Fund for administration of the streetlights. If approved by the board this would go into effect on July 1, 2023. Policy #4000 Streetlights would be updated accordingly.

Correction to the June 13, 2023 staff report.

In my commentary on the Pike Community Support Foundation's Nov. 2022 newsletter last June, I quoted the following: *"At the time of District Formation Pike's Tax rate area generated 68% of local property tax revenue while Alleghany's Tax rate area generated 15%"* I stated that: "These numbers are correct but taken out of context."

As it turns out, the statement quoted above is not correct. This was explained in the second version of the draft Director's handbook that was distributed the day before the June meeting, but I wanted to include it here as well.

The 15% figure above represents only Alleghany proper (ACWD tax rate area 052-001) whereas the 68% figure represents tax rate area 052-000 which includes Pike but is much larger than the residential area of Pike alone. In fact, it stretches all the way to the eastern boundary of the district and includes Forest City. It is easy to get confused looking at the District's Formation documents. The bottom line though, is that it really doesn't matter where the tax revenue is generated.

6/14/2023 Email From Van Maddox

Attached is the certified and recorded LAFCO document creating the tax shift. Page 9 of the pdf shows that Pike is in area 0 on the map. It stretches from the southern border of the county all the way to Milton Reservoir. Alleghany Water is area 1 on the map in the middle of tax rate area 0.

I asked the Assessor to look at area 0 on the map and see how the taxable values are spread across the tax rate area 052-000. Pike encompasses most of the residential structures, but the rest of the area has large and small mining claims, also Sierra Pacific owns a lot of parcels all throughout tax rate 052-000, (on the map area 0). Forest City is also part of this area. As far as taxable property both secured and unsecured the values in tax rate 052-000 (shown on the map as 0) is spread evenly across the tax rate area. Meaning as much is up around Alleghany's end of the district as down in Pike.

Pending items not addressed on this month's agenda:

(Staff needs more time to work on them before presenting to the board, more info needed, or conditions not right to proceed)

- Water Tender Upgrade
- MOU with non-profits (name changes) We are waiting on documentation from the AVFD non-profit corporation.
- Signage for firehouses (Need signs with updated department names and updated district logo)
- **Repair to west wall of Station 1 in Alleghany. The metal siding was purchased last April, arrived last summer and is sitting in the County Yard.**
- Proposed changes to Ordinance #1 discussed in Feb. 2023 – Larry Allen found additional code that would allow us to bill for environmental spills & clean-up. More legal research is needed before a new draft will be ready for the first reading.
- ISO survey done in 2019 ~ I have not been able to get a copy of our survey docs from 2019. Every time that I contact them, they tell me to create a user account on their website, which I do, and get a message that a confirmation email will be generated but it never happens. I have contacted the person who did the survey and he said that I am not the only one having problems and that he would get back to me, but he never has. **The ISO survey will be due again next year.** It is a very involved process that I spent well over 40 hours on last time, but we did manage to get a better ISO rating for the district as a result of the work.
- Free attorney consult: I was authorized a long time ago, to inquire about the borrowing limits for CSD's to see if there is any additional information (legal precedence) besides the code but haven't done it.
- Additional Siren for Alleghany, a considerable amount of time was spent on this in conjunction with Sierra County OES and district staff (we had to get two quotes, provide information for the historical building inventory paperwork and did some sound tests). The original idea was to apply via the Homeland Security Grant Program, but for some reason Sierra County OES changed their mind about it.
- Reminder: Need to update all policies that mention the "General Fund" and change it to "General Fire Fund" per June 15, 2023 board decision. Also need to update bylaws and other policies changed on the same date. All updated versions need to be posted on the district website.