



MINUTES of the Regular Meeting of the Pliocene Ridge CSD Board of

Directors

Date: Thursday September 15, 2022 Time: 6:30 pm

Location: Pike City Firehouse and by conference call.

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE:

The meeting was called to order at 6:33 pm by President Larry Allen. **Flag Salute.** Present: Board members, Larry Allen, Bruce Coons, Pamela Davis and Chris Mills. Director Grace Lundeen was absent. Also in attendance: Alleghany Assistant Chiefs Ned Cusato and David Arbogast. Pike Community Support Foundation President Roland Robertson and Treasurer Denise Ruane. Public present: None. PRCSD Secretary Rae Bell Arbogast was on the conference call and took the minutes. (Others on the conference call were Bruce Coons and David Arbogast)

2. CONSENT CALENDAR:

Approval of Agenda, Minutes for regular meeting held June 16, 2022 and Treasurer's reports for June, July and August 2022. **A motion was made to approve the consent calendar by Chris Mills, seconded by Pam Davis Ayes: Allen, Coons, Davis, Mills Noes: none Absent: Lundeen Abstain: none ~ Motion carried.**

3. PUBLIC COMMENT: none

4. INFORMATION/DISCUSSION ITEMS

a) Correspondence:

Incoming: biannual conflict of interest code review docs from Sierra County, \$50 donation from James Blanton, Jr., Notice of credit increase from credit card company (was \$15,000 now is \$17,400), building permit for electrical installation for sign at Pike Firehouse

Outgoing: get well card to VP Bruce Coons, signed biannual conflict of interest code review doc returned to Sierra County, electronic sign building permit fee waiver request sent to Sierra County BOS, Thank you card to James Blanton Jr. for \$50 donation, USFA Fire Dept. registry annual update submitted, updated Salary Survey sent to State OES, thank you letter and receipt to AK & CM Jennings Foundation for \$3,000 donation to the Pike City Fire Department, Letter of Support CA Resilience Challenge Sierra Business Council & Sierra County.

b) Committee/Member/Business Reports:

1. & 2. Chief's Reports ~ Chief Dorn was on vacation. Alleghany Assistant Chief Ned Cusato provided the following update for both fire departments:

Calls: On the previous Saturday they found a car that had crashed into a tree near squirrel creek, they've had two preposition assignments for CDF within the district. One was for possible thunder strikes and the other was due to the extreme heat and fire danger. They also had a call for a fire on Lafayette Ridge which turned out to be for a fire on the Nevada County side of the Middle Yuba.

3. AVFD Inc. Non-Profit Corp: ~ No report. Roland asked if anybody had heard anything from them and Bruce Coons reported that his wife is on their board, and they should be meeting soon. Roland asked if the non-profit could please send a representative to the next PRCSD meeting to provide an update, since the MOU has been in limbo for months waiting to hear from them. Bruce said that his wife would come to the next PRCSD board meeting.

4. *Pike Community Support Foundation* ~ Roland Robertson reported that the bake sale on July 16th was a little disappointing but they earned \$391 in sales and donations. He wanted to thank Jim and Sandie Buckbee for setting up the tent and helping out.

The craft sale that was being planned for December has been cancelled due to a lack of interest. Board Member Grace Knowles retired, and they have two new board members: Hillary Alexander who will also be the secretary and Terry Neubert.

The electronic sign has been installed at the Pike Firehouse. Thanks to everyone who helped on that, especially Ned Cusato and Jim Buckbee.

5. *Board Member/Staff Reports* ~ written report provided, attached to these minutes.

6. *Firewise Community Projects* ~ Rae Bell reported that the Sierra County Board of Supervisors have a resolution on their next agenda to move forward with a fuels reduction grant application for Forest City.

7. *Firehouse Projects & ADA Compliance:*

Alleghany Station 1: No report.

Pike City Firehouse: Roland was concerned about the letter to the USDA regarding the Alleghany Firehouse Improvement Project, that possibly some planning had been done for the Pike City Firehouse, or that something was in the works that he did not know about. Rae Bell explained that the main purpose of the letter was to terminate the agreement for the funding for the Alleghany Firehouse Project and to explain why the district is not pursuing that project. Nothing specific has been planned for the Pike City Firehouse at this time, an alternatives analysis will be the first step. It will probably take years to develop a "shovel ready" project and grant funding will be needed to complete the project.

Regarding the short-term Pike City Firehouse project under consideration to convert the rescue engine bay into an ADA compliant meeting space: Rae Bell reported that she had sent a couple of emails to Christina Dorn but had not heard back. Christina is currently on vacation. Ned pointed out that the engine bay had been cleaned out and that was one of the first steps. Roland stated that the Planning Committee needs to hold another meeting.

7. *Pending Grants:* Report provided in writing.

5. ACTION ITEMS

a) *Unfinished Business*

1. *Bylaws-Policies* – The proposed amendment to the Streetlight Portion of the policy #2010 Reserve Funds was tabled until all board members have more time to read it.

2. *MOU between the District and the non-profit corporations:* Nothing new to report.

3. *Surplus truck sales:* Report provided in writing.

b) *New Business*

1. *Adopt final budget for Fiscal Year 22-23:* Public hearing opened at 6:56, no public comment, Roland wanted to know what the public hearing was and how it is advertised. Rae Bell explained that a notice is published in the Mountain Messenger a minimum of 10 days before the meeting per the enabling legislation for CSDs. Larry pointed out that it is also included on the agenda which is posted at least 72 hours in advance, with all information is on the district website. Public hearing closed at 6:58 pm.

Motion made by Bruce Coons to adopt the final budget as presented, seconded by Chris Mills Ayes: Allen, Coons, Davis, Mills Noes: none Absent: Lundeen Abstain: none ~ Motion carried.

2. *Independent audit engagement letter.* The quote for the audit is \$3,100 barring any unforeseen circumstances. It was noted that this amount was included in the budget that was just adopted. **A motion was made to authorize Rae Bell Arbogast to execute the letter. Motion made by Chris Mills, seconded by Pam Davis Ayes: Allen, Coons, Davis, Mills Noes: none Absent: Lundeen Abstain: none ~ Motion carried.**

3. *Letter to USDA Rural Development re: cancelling agreement for Alleghany Firehouse Improvement Project.* **A motion was made to authorize Rae Bell Arbogast to execute the letter as presented. Motion made by Chris Mills, seconded by Pam Davis Ayes: Allen, Coons, Davis, Mills Noes: none Absent: Lundeens Abstain: none ~ Motion carried.**

4. *Attempted fraud on district's banking account:* It was reported that an attempt had been made by an unknown party to withdraw a little over \$8,000 from the district's bank account for a home depot credit card payment. After a discussion of the options it was decided by the board to change the bank account number, keeping all the signors and other information the same. It was explained that the bank requires a resolution and the next resolution number is 22-090. **A motion to adopt resolution #22-090 to change the bank account number on the district's checking account without changing the signors was made by Chris Mills, seconded by Pam Davis Ayes: Allen, Coons, Davis, Mills Noes: none Absent: Lundeen Abstain: none ~ Motion carried.**

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS

The next regular meeting is scheduled for October 20, 2022.

7. ADJOURNMENT:

There being no further business before the board, the meeting was adjourned at 7:07 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

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: 9/15/22

In the following location(s):

Alleghany Post Office Bulletin Board, , plioceneridge.org, emailed to agenda list.

On 9/11/22 (date) ^{by Edda 9/12/22}

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

100 Pike City Road
Pike City, CA 95960

plioceneridge.org

plioceneridge@gmail.com

NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS

Thursday September 15, 2022 6:30 pm

Location: Pike City Firehouse 100 Pike City Road 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 16, 2022 c) Ratify Treasurer's report & bill payments for June, July & August 2022

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' report
3. Alleghany Volunteer Fundraising District
4. Pike Community Support Foundation
5. Board Member/Staff Reports
6. Firewise Communities
7. Firehouse Projects & ADA Compliance ~
8. Pending Grants –

5. DISCUSSION and POSSIBLE ACTION ITEMS:

- a) Unfinished business:
1. Ongoing Bylaws & Policy review and/or update: Proposed amendment to streetlight portion of Policy # 2010 Reserve Funds (see staff report for more info.).
2. MOU with non-profits still needs addendum with new names, waiting to hear from Alleghany non-profit.
3. Surplus truck sales, update provided in writing.
- b) New business
1. Adopt final budget for fiscal year 22-23 (public hearing)
2. Audit engagement letter for fiscal year 22-23
3. Letter to USDA Rural Development about Alleghany Firehouse Improvement Project
4. Attempted fraud on checking account

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ Next meeting date October 20, 2022. Agenda Items:

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



Pliocene Ridge Community Services District

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

Treasurer's Report for June 2022

Beginning Checking Account Balance \$ 8,705.06

DEPOSITS

Date	From:	For:	Amount
6/30/2021	voided check # 2616 dated 3/15/2022 to Reibe's they were bought by Napa auto parts account got mixed up		\$ 41.64

Deposits Total \$ 41.64

EXPENDITURES

Ck #	Date	To:	For:	Amount
EFT	5/2	PG&E	(detail below)	\$ 548.12
			PG&E Alleghany Firehouse Station 1	\$ 108.23
			PG&E Pike Firehouse	\$ 133.33
			Streetlights - Forest	\$ 18.51
			Streetlights - Alleghany	\$ 288.05
EFT	6/1	WA Credit Card	(detail below)	\$ 1,543.90
			firewise educational materials for April potluck to be reimbursed by County	\$ 382.53
			firewise potluck items that are not reimbursable (food, and ice)	\$ 49.66
			advertising costs for surplus trucks, Union paper \$94.50 craigslist \$15	\$ 109.50
			Alleghany station 1 mouse abatement traps and trash cans with lids	\$ 93.45
			Matheson graphics tshirts for first responders 13 for Pike FD and 8 for Alleghany FD includes art set-up	\$ 506.02
			toner for copy machine full set, had problem with 1 cartridge 3 spares cheaper to buy set	\$ 325.47
			Supply Cache, wildland jacket and pants on clearance sale Alleghany FD	\$ 77.27
EFT	6/7	NAPA auto parts	parts for water tender 6790	\$ 232.77
EFT	6/8	OCD Graffix	Truck decals for all Alleghany FD vehicles plus numbers for new truck	\$ 420.85

Expenditures/transfers Total \$ 2,745.64

Reserve Account Detail	
Contingency	\$ 24,500.00
Alleghany Fire Unallocated	\$ 3,000.00
Alleghany Dispatch Office	\$ 700.00
Pike City Fire Unallocated	\$ 10,000.00
Streetlights	\$ 6,224.03
Pike City Firehouse	\$ 3,064.76
Pike City Engines	\$ 3,964.06
Alleghany Firehouse	\$ 14,409.37
Alleghany Engines	
Interest Earned	\$ 15.11
Reserve Account Total	\$ 65,877.33

Note: Reserve accounts are not caught up for fiscal year ending 6/30/2022

Ending Checking Account Balance \$ 6,001.06

Starting Savings account balance \$ 30,048.11
 Transfer from checking

interest earned \$ 2.02

Ending Savings Account Balance \$ 30,050.13

General Fund (accounts listed above) Total \$ 36,051.19

Reserve account Starting Balance \$ 65,872.27

\$ 5.06

Reserve account Ending Balance \$ 65,877.33

Report prepared by Rae Bell, Treasurer

Total ALL FUNDS \$ 101,928.52

Verified against bank statement and QB balances by: X

Name Printed

Note: Savings and Reserve account reconciled quarterly.

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 2022

Beginning Checking Account Balance \$ 6,001.06

DEPOSITS

Date	From:	For:	Amount
7/5	Savings	to cover expenses	\$ 13,000.00
7/12	James Blanton Jr	Donation	\$ 50.00
7/26	\$567.54 firewise admin from title III \$, \$6,000 for sale of old engine 7180, \$4,272.61 CDF 50/50 grant \$		\$ 10,840.14
Deposits Total			\$ 23,890.14

EXPENDITURES

Ck #	Date	To:	For:	Amount
EFT	7/1	PG&E	(detail below)	\$ 443.74
			PG&E Allegheny Firehouse Station 1	\$ 52.97
			PG&E Pike Firehouse	\$ 100.68
			Streetlights - Forest	\$ 18.59
			Streetlights - Allegheny	\$ 271.50
EFT	7/1	WA Credit Card	(detail below)	\$ 1,657.11
			Mar-key lock for container at Pike Firehouse	\$ 103.71
			Fuel Pike City FD	\$ 112.66
			Post office mail forwarding fee	\$ 3.30
			BLM Supply cache wildfire response incident guide (qty 18) both fire depts.	\$ 115.72
			DMV registration fees for new Allegheny engine 7180	\$ 1,321.72
EFT	7/1	OCD Graffix	additional decals for new engine 7180	\$ 213.48
2630		VOIDED		
			1 set structure turnouts and boots for Allegheny FD, One set EMS turn-outs for	
2631	7/5	Cascade Fire Equipment	Pike FD 50% to be reimbursed on CDF grant	\$ 6,628.97
2632	7/5	Golden State RMA	Annual insurance premium	\$ 7,443.00
2633	7/5	Mountain Messenger	Surplus sale advertising for trucks	\$ 159.04
2634	7/5	Rae Bell Arbogast	3 mos. District admin ending 6/30/2022	\$ 600.00
780	7/22	Matheson Graphics	First responder tshirts \$299.38 Pike FD \$246.16 Allegheny FD	\$ 545.54
			\$6,000 for old engine 7180 minus DMV fees of \$1,321.72 for new engine 7180	
			& \$89.50 adv. costs split 3 ways between 3 surplus engines	\$ 4,588.78
781	7/30	Allegheny County Water Dist.	Water Station 1 in Allegheny, paid full fiscal year through 6/30/23	\$ 524.00
Expenditures/transfers Total			\$ 22,803.66	

Reserve Account Detail	
Contingency	\$ 24,500.00
Allegheny Fire Unallocated	\$ 3,000.00
Allegheny Dispatch Office	\$ 700.00
Pike City Fire Unallocated	\$ 10,000.00
Streetlights	\$ 6,224.03
Pike City Firehouse	\$ 3,064.76
Pike City Engines	\$ 9,024.56
Allegheny Firehouse	\$ 14,409.37
Allegheny Engines	\$ 4,588.78
Interest Earned	\$ 15.11
Reserve Account Total	\$ 75,526.61

Note: Reserve accounts are not caught up for fiscal year ending 6/30/2022

Ending Checking Account Balance	\$ 7,087.54
Starting Savings account balance	\$ 30,050.13
Transfer to checking	\$ (13,000.00)
transfer to funds for sale of Pike's 1968 truck less adv costs of \$89.50	\$ (5,060.50)
interest earned	
Ending Savings Account Balance	\$ 11,989.63
General Fund (accounts listed above) Total	\$ 19,077.17
Reserve account Starting Balance	\$ 65,877.33
from savings for surplus sales Pike (see above)	\$ 5,060.50
transfer from checking for surplus sales (see above)	\$ 4,588.78
Reserve account Ending Balance	\$ 75,526.61

Report prepared by Rae Bell, Treasurer

Total ALL FUNDS \$ **94,603.78**

Verified against bank statement and QB balances by: X

Name Printed

Note: Savings and Reserve account reconciled quarterly.

title



Pliocene Ridge Community Services District

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

Treasurer's Report for August 2022

Beginning Checking Account Balance \$ 7,087.54

DEPOSITS

Date	From:	For:	Amount
8/12			\$ 6,516.77
	Sierra County auditor	Final tax installment FY 21/22 \$481.80 streetlights \$3,767.08 fire revenue	\$ 4,248.88
	Rudy's Parts	1971 Brush truck surplus sales	\$ 2,267.89
8/24	AK & CM Jennings Foundation	Donation to the Pike City Fire Department	\$ 3,000.00
		Deposits Total	\$ 9,516.77

EXPENDITURES

Ck #	Date	To:	For:	Amount
EFT	8/1	PG&E	(detail below)	\$ 474.07
			PG&E Allegheny Firehouse Station 1	\$ 61.74
			PG&E Pike Firehouse	\$ 120.87
			Streetlights - Forest	\$ 18.72
			Streetlights - Alleghany	\$ 272.74
EFT	8/1	WA Credit Card	(detail below)	\$ 556.92
			Streamline annual website fee, posted to "Public Relations" expense	\$ 300.00
			Fuel Pike City FD	\$ 47.84
			Postage	\$ 8.95
			Parts for electronic sign at Pike FH poste to Public Relations expense account	\$ 200.13
EFT	8/2	Suburban Propane	Pike Firehouse propane	\$ 49.37
EFT	8/2		ATT Two months phone split 50/50 Pike and Alleghany Firehouses	\$ 110.83
782	8/4	Covert Pump service	New Pump for Pike Firehouse	\$ 2,241.81
2635	8/26	AT&T	phones at firehouses	\$ 61.44
2636	8/26	Sierra County Public Works	Fuel Pike FD \$77.89 Fuel Alleghany FD \$44.14	\$ 122.03
transfer	8/30	Transfer to Fund account, FUNDS caught up see spreadsheets	\$3,000 to Pike City FD unallocated (donation) and \$2,178.39 to the Pike City FD vehicle Fund for sale of 1970 truck \$2,267.89 minus \$89.50 adv costs. Streetlights gained \$902.27 for FY 21/22. Recent interest on fund acc. Of \$15.11 absorbed to general fund. (subtracted from total transfer)	\$ 6,065.55

Expenditures/transfers Total \$ 9,682.02

Reserve Account Detail	
Contingency	\$ 24,500.00
Alleghany Fire Unallocated	\$ 3,000.00
Alleghany Dispatch Office	\$ 700.00
Pike City Fire Unallocated	\$ 13,000.00
Streetlights	\$ 7,126.30
Pike City Firehouse	\$ 3,064.76
Pike City Engines	\$ 11,202.95
Alleghany Firehouses	\$ 14,409.37
Alleghany Engines	\$ 4,588.78
Interest Earned	
Reserve Account Total	\$ 81,592.16

FUNDS caught up through 8/31/2022 see spreadsheets

Ending Checking Account Balance \$ 6,922.29

Starting Savings account balance \$ 11,989.63

Ending Savings Account Balance \$ 11,989.63

General Fund (accounts listed above) Total \$ 18,911.92

Reserve account Starting Balance \$ 75,526.61

Transfer from checking detail above \$ 6,065.55

Reserve account Ending Balance \$ 81,592.16

Total ALL FUNDS \$ 100,504.08

Report prepared by Rae Bell, Treasurer

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

Name Printed

title



Staff report for meeting date 9/15/2022 (note the Aug. regular board meeting was cancelled due to the lack of a quorum)

Prepared by Rae Bell – *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

Incoming: biannual conflict of interest code review docs from Sierra County, \$50 donation from James Blanton, Jr., Notice of credit increase from credit card company (was \$15,000 now is \$17,400), building permit for electrical installation for sign at Pike Firehouse

Outgoing: get well card to VP Bruce Coons, signed biannual conflict of interest code review doc returned to Sierra County, electronic sign building permit fee waiver request sent to Sierra County BOS, Thank you card to James Blanton Jr. for \$50 donation, USFA Fire Dept. registry annual update submitted, updated Salary Survey sent to State OES, thank you letter and receipt to AK & CM Jennings Foundation for \$3,000 donation to the Pike City Fire Department, Letter of Support CA Resilience Challenge Sierra Business Council & Sierra County

Agenda item 4. b) 5 Board member/Staff reports

- Fire Risk Reduction Communities List, as reported last spring: The state is putting together a program to prioritize grant funding recipients based on legislation passed a couple of years ago. Entities on the newly created Fire Risk Reduction Communities List will have an advantage when applying for specific types of funds. **PLIOCENE RIDGE CSD MADE THE LIST!** Only 27 entities in the entire state made the list on its inaugural publication. Our participation in the firewise communities and due diligence on the paperwork is what made this possible. Hopefully we can take advantage of the opportunity it provides to secure grant funding.
- Well Pump at the Pike Firehouse was replaced on August 4th. Thanks to Jim Buckbee for taking the lead on this. Total cost \$2,246.81 plus incidentals. The old pump was over 30 years old! This will be booked as a capital expenditure, per district policy.
- NFIRS (National FIRE Incident Reporting System) – still no update, keeping this as a placeholder.
- Signage for firehouses (placeholder) nothing new to report.

Agenda item 4. b) 6 Firewise Communities – An update was typed for the Pike Community Support Foundation’s most recent newsletter – All firewise expenses and my time through June 30, 2022 (end of the fiscal year) were submitted to Sierra County for reimbursement and it was paid. Total \$567.54 (see July deposits). All work submitted to-date by community members has been entered in the online portal for each community along with the public outreach that has been done. Both communities have exceeded the minimum requirements to renew with Firewise USA for calendar year 2022.

Agenda item 4. b) 7 Firehouse Projects and ADA compliance

I am actively working with the Sierra Business Council again to try and take advantage of their partnership with PG&E for energy efficient upgrades for public entities. The Sierra Business Council acts as a liaison between PG&E and independent providers of the upgrades. The first company that we tried didn’t work out very well, and the person who I was working with, with the Sierra Business Council moved onto another job. Hopefully we aren’t back at square one and can utilize the information already provided to the other independent contractor. The project previously identified is looking into installing mini-split pump heaters in the Rescue Engine Bay in Pike and at Station 1 in Alleghany.

Status of building permit for making the rescue bay at the Pike Firehouse ADA compliant. Report to be provided at meeting.

Agenda item 4. b) 8 Pending Grants

- ❖ CDF 50/50 grant for Fiscal year 21/22 – The hose and one set of turn-outs arrived in June. (Items were ordered in February!) Invoice in the amount of \$4,272.61 was submitted to CDF and paid in July. We are still waiting for the EMS turn-outs, but they have been paid for.
- ❖ CDF 50/50 grant for Fiscal year 22/23 – An application for equipment for 10 hose packs was submitted timely. This will be split 50/50 between both depts. if awarded. Notifications of award or denial usually go out in August. Total projected cost \$10,328. (half to be paid by CDF) The following update was received from Cal fire on Sept. 7th: Your grant application for the Volunteer Fire Capacity grant was not selected for funding from the original amount of grant money CAL FIRE received. However, CAL FIRE was fortunate enough to receive additional funding from the United States Forest Service (USFS) just the other week. CAL FIRE is awaiting the award letter from the USFS for this additional funding and cannot extend awards out to Volunteer Fire Departments until we have a fully signed award letter in hand. **Your department has been selected to receive this additional funding and it is likely I can deliver award announcements by the end of the month or early October.**

Agenda item 5. a)1 Policies and Procedures: Proposed changes to Policy 2010 FUNDS

For the first 12 years of the district's existence the county management fee ran 9% (this is the amount that the County charges per State Law for collecting & dispersing the district's tax revenue). A few years ago, in an attempt to simplify the district's accounting process, the procedure for calculating the Streetlight portion of the County management fee was changed to a flat 9% of the total revenue.

Well, wouldn't you know it? When I was preparing the FY 22-23 budget documents, I noticed that the fee was 14% for FY 19/20 and 13% for FY 21/22. I did a look-back and the 9% was steady through FY 17/18, then for FY 18/19 it went to 10% and FY 19/20 = 12%. SO we need to revert back to the old method.

FROM (current language)

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 revenue) 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.

TO

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 revenue) At the closing of each fiscal year, the district treasurer or designee shall determine the percentage charged on the total tax revenue and apply that percentage to the streetlight tax revenue. This amount shall be charged to the streetlight fund as its share of the County Administrative fee for the corresponding fiscal year.

Agenda item 5. a)3 Surplus Truck Sales

As reported in June, the 1968 Structure Truck from Alleghany (old 7180) was listed on the govdeals.com website after it failed to sell utilizing classified ads and craigslist. It was listed on govdeals for 2 weeks with a minimum reserve of \$10,000 then for two weeks with a minimum reserve of \$7,500. In both instances the maximum bid was \$5,000. One of the earlier bidders then offered PRCSD \$6,000 with a June 24th expiration date. After consulting both the PRCSD resolution made to sell the trucks and the auction site which specializes in government sales, it was determined that district management could accept the offer of \$6,000 without having to call a special meeting.

All monies have been received and deposited as of this writing. The 1971 Brush Engine still needs to be moved, but the buyer of the 1968 structure truck came to Alleghany on August 20th and got it.

THE FUNDS MASTER SHEETS Have been updated as of August 31st and the reserve fund account is also current. **FUND SHEETS** are included in this month's meeting packet. Last year, I created a webpage for FUNDS on the financial information page for easy access. <https://www.plioceneridge.org/reserve-funds>

**Pliocene Ridge Community Services District
Profit & Loss Budget vs. Actual
July 2021 through June 2022**

Unaudited does not contain
all year-end accruals and
adjustments. Updated
9/13/2022

	<u>Jul '21 - Jun...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4020.1 · Tax Revenue Fire	30,847.74	28,000.00	2,847.74	110.2%
4030.1 · Donations Income				
4030.3 · Donations Pike City	3,000.00			
4030.1 · Donations Income - Other	372.03			
Total 4030.1 · Donations Income	<u>3,372.03</u>			
4040.1 · Grant Income	7,413.95	5,291.00	2,122.95	140.1%
4050.1 · Rent Income				
4050.2 · Rent Income Alleghany	13,000.00			
Total 4050.1 · Rent Income	<u>13,000.00</u>			
4060.1 · Surplus Equip. Sales				
4060.2 · Surplus Equip. Sales Allgny	6,000.00			
4060.3 · Surplus Equip. Sales Pike	7,417.89			
Total 4060.1 · Surplus Equip. Sales	<u>13,417.89</u>			
4080 · Interest Income	26.33			
4082 · Other Income	5,000.00			
Total Income	<u>73,077.94</u>	<u>33,291.00</u>	<u>39,786.94</u>	<u>219.5%</u>
Gross Profit	<u>73,077.94</u>	<u>33,291.00</u>	<u>39,786.94</u>	<u>219.5%</u>
Expense				
6000 · FIRE SERVICES OVERHEAD				
6170.1 · PG&E				
6170.2 · PG&E Alleghany	1,004.08	900.00	104.08	111.6%
6170.3 · PG&E Pike City	1,140.68	1,500.00	-359.32	76.0%
Total 6170.1 · PG&E	<u>2,144.76</u>	<u>2,400.00</u>	<u>-255.24</u>	<u>89.4%</u>
6172.1 · Telephone				
6172.2 · Telephone Alleghany	266.02	258.00	8.02	103.1%
6172.3 · Telephone Pike	253.00	258.00	-5.00	98.1%
Total 6172.1 · Telephone	<u>519.02</u>	<u>516.00</u>	<u>3.02</u>	<u>100.6%</u>
6174.1 · Water				
6174.2 · Water Alleghany	480.00	480.00	0.00	100.0%
Total 6174.1 · Water	<u>480.00</u>	<u>480.00</u>	<u>0.00</u>	<u>100.0%</u>
6176.1 · Propane				
6176.2 · Propane Alleghany	502.55	600.00	-97.45	83.8%
6176.3 · Propane Pike	561.33	600.00	-38.67	93.6%
Total 6176.1 · Propane	<u>1,063.88</u>	<u>1,200.00</u>	<u>-136.12</u>	<u>88.7%</u>
6180.1 · Insurance				
6185.1 · Liability Insurance	1,984.00			
6190.1 · Vehicle Insurance	301.00			
6193.1 · Property Insurance	2,008.00			
6195.1 · Work Comp	2,317.00			
6180.1 · Insurance - Other	-97.00	6,513.00	-6,610.00	-1.5%
Total 6180.1 · Insurance	<u>6,513.00</u>	<u>6,513.00</u>	<u>0.00</u>	<u>100.0%</u>
6230.1 · Fees/Compliance/Training	245.00	150.00	95.00	163.3%
6250.1 · Office Expense	422.01	541.00	-118.99	78.0%
6255.1 · Office equipment	686.53			
6265.1 · County Administration Fee	4,264.01	2,520.00	1,744.01	169.2%
6270.1 · District Administration	2,400.00	2,400.00	0.00	100.0%
6271 · Firewise				
6271.2 · Firewise Admin. Alleghany	823.34			

Pliocene Ridge Community Services District
Profit & Loss Budget vs. Actual
 July 2021 through June 2022

	Jul '21 - Jun...	Budget	\$ Over Bud...	% of Budget
6271.3 · Firewise Admin Pike	767.63			
6271 · Firewise - Other	22.03			
Total 6271 · Firewise	1,613.00			
6273.1 · Independent Auditor Fees	2,700.00	2,700.00	0.00	100.0%
6275.1 · Public Relations/website	531.29	500.00	31.29	106.3%
6280.1 · Property Assessments				
6280.2 · Solid Waste Fee Alleghany	91.90	117.00	-25.10	78.5%
6280.3 · Solid Waste Fee Pike City	110.28	141.00	-30.72	78.2%
Total 6280.1 · Property Assessments	202.18	258.00	-55.82	78.4%
6295.1 · Building Repairs & Maint.				
6295.2 · Building Rep & Maint Alleghany	2,431.15	200.00	2,231.15	1,215.6%
6295.3 · Buildings Rep. & Maint. Pike Ci	103.71	200.00	-96.29	51.9%
Total 6295.1 · Building Repairs & Maint.	2,534.86	400.00	2,134.86	633.7%
6702 · Interest Expense	46.29			
6704 · Other Expenses	268.54			
6707 · Grant/Donation Exp. Suspense	0.00	10,584.00	-10,584.00	0.0%
Total 6000 · FIRE SERVICES OVERHEAD	26,634.37	31,162.00	-4,527.63	85.5%
7000 · ALLEGHANY FIRE OPERATIONAL				
7230 · Compliance/Training Alleghany				
7230T · Training - Alleghany Fire	223.86			
7230 · Compliance/Training Alleghany - O...	501.50	1,000.00	-498.50	50.2%
Total 7230 · Compliance/Training Alleghany	725.36	1,000.00	-274.64	72.5%
7300 · Small Equipment Alleghany				
7300P · PPE/Uniforms Alleghany	4,620.66			
7300R · Radios - Alleghany	482.63			
7300 · Small Equipment Alleghany - Other	958.12	800.00	158.12	119.8%
Total 7300 · Small Equipment Alleghany	6,061.41	800.00	5,261.41	757.7%
7301 · Equip. repair/maint. Alleghany	0.00	500.00	-500.00	0.0%
7350 · Fuel Alleghany	84.93	361.00	-276.07	23.5%
7630 · Vehicle Rep. & Maint. Alleghany				
7633 · 7145 Repairs & Maint.	86.66			
7637 · 7180 Repairs & Maint.	213.48			
7630 · Vehicle Rep. & Maint. Alleghany - ...	420.85	500.00	-79.15	84.2%
Total 7630 · Vehicle Rep. & Maint. Alleghany	720.99	500.00	220.99	144.2%
7660 · Supplies Alleghany	209.13	300.00	-90.87	69.7%
Total 7000 · ALLEGHANY FIRE OPERATIONAL	7,801.82	3,461.00	4,340.82	225.4%
8000 · PIKE CITY FIRE OPERATIONAL				
8230 · Compliance/Training Pike City				
8230T · Training - Pike City Fire	384.86			
8230 · Compliance/Training Pike City - Ot...	502.50	1,000.00	-497.50	50.3%
Total 8230 · Compliance/Training Pike City	887.36	1,000.00	-112.64	88.7%
8300 · Small Equipment Pike City				
8300P · PPE/Uniforms Pike City	3,458.68			
8300 · Small Equipment Pike City - Other	958.12	800.00	158.12	119.8%
Total 8300 · Small Equipment Pike City	4,416.80	800.00	3,616.80	552.1%
8301 · Equip. repair/maint. Pike City	0.00	500.00	-500.00	0.0%
8350 · Fuel Pike City	893.19	861.00	32.19	103.7%
8630 · Vehicle Rep. & Maint. Pike City				
8631 · 6700 Repairs & Maint.	54.06			
8635 · 6770 Repairs & Maint.	88.85			
8639 · 6790 Repairs & Maint.	558.40			

Pliocene Ridge Community Services District

Profit & Loss Budget vs. Actual

July 2021 through June 2022

09/13/22

Accrual Basis

	Jul '21 - Jun...	Budget	\$ Over Bud...	% of Budget
8630 · Vehicle Rep. & Maint. Pike City - Ot...	0.00	500.00	-500.00	0.0%
Total 8630 · Vehicle Rep. & Maint. Pike City	701.31	500.00	201.31	140.3%
8660 · Supplies Pike City	91.17	300.00	-208.83	30.4%
Total 8000 · PIKE CITY FIRE OPERATIONAL	6,989.83	3,961.00	3,028.83	176.5%
Total Expense	41,426.02	38,584.00	2,842.02	107.4%
Net Ordinary Income	31,651.92	-5,293.00	36,944.92	-598.0%
Other Income/Expense				
Other Income				
9020.4 · Tax Revenue Street Lights	4,818.00	4,818.00	0.00	100.0%
Total Other Income	4,818.00	4,818.00	0.00	100.0%
Other Expense				
9170.4 · PG&E Streetlights Alleghany	3,270.10	3,240.00	30.10	100.9%
9171.4 · PG&E Streetlights Forest City	212.01	240.00	-27.99	88.3%
9180.4 · County Management Fee SL	433.62	448.00	-14.38	96.8%
Total Other Expense	3,915.73	3,928.00	-12.27	99.7%
Net Other Income	902.27	890.00	12.27	101.4%
Net Income	32,554.19	-4,403.00	36,957.19	-739.4%

NAME	15-16 Actual	16-17 Actual	17-18 Actual	18 -19 Actual	19-20 Actual	22-23 Budget
Tax Revenue Fire	\$26,332	\$26,742	\$29,262	\$30,038	\$28,957	\$30,000
Donations	\$3,525	\$21,066	\$18,833	\$0	\$25,440	\$0
Grants	\$3,550	\$3,387	\$0	\$900	\$4,957	\$0
Surplus Sales	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Services Income includes mutual aid	\$8,789	\$2,250	\$4,448	\$5,614	\$0	\$0
Other Income	\$420	\$236	\$108	\$3,158	\$355	\$0
Revenue Total	\$ 42,616	\$ 53,681	\$ 52,650	\$ 39,709	\$ 59,709	\$ 30,000
Utilities	\$4,236	\$3,182	\$4,163	\$4,527	\$3,780	\$4,228
Insurance	\$3,913	\$4,344	\$4,451	\$4,745	\$6,154	\$7,443
Operating Compliance Board/Admin	\$159	\$235	\$207	\$222	\$232	\$150
Office Expense (includes software)	\$60	\$235	\$277	\$587	\$401	\$500
County Mgmt Fee (taken out of tax revenue)	\$2,364	\$2,805	\$3,146	\$3,871	\$4,250	\$3,900
Admin & Professional Services (includes audit)	\$3,358	\$4,900	\$4,900	\$5,000	\$8,133	\$5,800
Public Relations (includes website expense)	\$330	\$435	\$498	\$537	\$331	\$300
Building Maint. (includes dump fees)	\$860	\$2,896	\$447	\$279	\$244	\$2,201
Payroll expense (offset by mutual aid income)	\$613	\$319	\$0	\$3,726	\$0	\$0
Fixed asset expenditures	\$0	\$20,441	\$5,941	\$4,251	\$16,225	\$2,242
Other Expenses	\$113	\$4	\$67	\$20	\$4	\$0
Overhead Expense Subtotal	\$ 16,006	\$ 39,795	\$ 24,097	\$ 27,765	\$ 39,753	\$ 26,764
Allegheny FD Operational (Chief's budget)	\$ 6,831	\$ 3,072	\$ 4,064	\$ 4,023	\$ 11,558	\$ 3,900
Pike FD Operational (Chief's budget)	\$ 4,231	\$ 11,790	\$ 5,152	\$ 4,439	\$ 17,337	\$ 4,400
Total Operating Expense FIRE	\$ 27,068	\$ 54,657	\$ 33,313	\$ 36,227	\$ 68,648	\$ 35,064
FIRE SERVICES ONLY NET CHANGE	\$ 15,548	\$ (976)	\$ 19,337	\$ 3,482	\$ (8,939)	\$ (5,064)
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	\$ 5,072	\$ 5,287	\$ 4,739	\$ 4,723	\$ 4,978	\$ 5,182
Streetlight Expense	\$ 5,030	\$ 3,178	\$ 4,187	\$ 3,798	\$ 3,949	\$ 4,214
Lights Net Income or (LOSS)	\$ 42	\$ 2,109	\$ 552	\$ 925	\$ 1,029	\$ 969
Net Change Streetlights & Fire combined	\$ 15,591	\$ 1,133	\$ 19,889	\$ 4,407	\$ (7,911)	\$ (4,095)
Line above matches Quickbooks Income Statement Net profit or (loss).						
CASH FLOW						
Cash Beginning of Period	\$ 58,777	\$ 75,884	\$ 75,884	\$ 92,742	\$ 102,159	\$ -
Cash Increase or (decrease)	\$ 17,107	\$ (103)	\$ 16,960	\$ 9,417	\$ (10,358)	\$ (4,095)
Cash End of Period	\$ 75,884	\$ 75,781	\$ 92,844	\$ 102,159	\$ 91,801	\$ -
Transfer (into) or out of reserve funds	\$ (16,549)	\$ 91	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ 4,095
BUDGET (general fund) NET CHANGE	\$ 557	\$ (12)	\$ 2,907	\$ 6,015	\$ (9,271)	\$ (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	



FIRE SERVICES INCOME							BUDGET COLUMN NOTES		
acc#	NAME	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	22-23 Final Budget		
4020.1	Tax Revenue Fire	\$26,332	\$26,742	\$29,262	\$30,038	\$28,957	\$ 30,000		
4030.1	Donations		\$90	\$1,515		\$1,184			
4030.2	Donations for Allegheny Fire	\$2,661	\$474	\$11,774					
4030.3	Donations for Pike City Fire	\$864	\$20,502	\$5,544		\$24,256			
4040.1	Grants	\$25	\$225		\$900	\$4,957			
4040.2	Grants Allegheny	\$2,661	\$488						
4040.3	Grants Pike City	\$864	\$2,674						
4080.2	Surplus Sales Allegheny								
4080.3	Surplus Sales Pike City								
4070.0	Emergency Services Income	\$7,500	\$2,250	\$1,500					
4071.0	Mutual Aid Income	\$1,289	\$236	\$2,948	\$5,614	\$355		We are expecting a substantial amount of mutual aid income for summer 2022 assignments, but don't have the dollar figure yet.	
4082.0	Other Income	\$420	\$236	\$108	\$3,158				
	Revenue Total	\$42,616	\$53,681	\$52,650	39,709	59,709	\$ 30,000		
FIRE SERVICES OVERHEAD EXPENSES									
6170.2	Electricity Allegheny	\$1,059	\$895	\$1,121	\$779	\$922	\$ 1,000	Increased from prelim. Based on actual exp for FY 21-22	
6170.3	Electricity Pike City	\$1,684	\$1,063	\$1,589	\$1,082	\$692	\$ 1,000	Increased from prelim. Based on actual exp for FY 21-22	
6172.2	Telephone Allegheny	\$230	\$224	\$230	\$217	\$296	\$ 300		
6172.3	Telephone Pike City	\$170	\$224	\$230	\$217	\$296	\$ 300		
6174.2	Water Allegheny	\$480	\$480	\$480	\$480	\$536	\$ 528		
6176.2	Propane Allegheny	\$613	\$297	\$503	\$517	\$785	\$ 600		
6176.3	Propane Pike			\$1,235	\$1,235	\$253	\$ 500		
6180.1	Insurance	\$3,913	\$4,344	\$4,451	\$4,745	\$6,154	\$ 7,443	figure updated on 9/13/2022 previous draft had FY 21-22 amount	
6230.1	BOD Compliance/Training	\$159	\$235	\$207	\$222	\$232	\$ 150		
6250.1	Office expense	\$80	\$235	\$277	\$587	\$401	\$ 500		
6265.1	County Mgmt Fee	\$2,364	\$2,805	\$3,146	\$3,871	\$4,250	\$ 3,900	Increased to 13% based on actual for FY 21-22	
6270.1	District Administration	\$1,358	\$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.	
6272.1	Legal Fees					\$3,133	\$ -		
6273.1	Independent Audit Fee	\$2,000	\$2,500	\$2,500	\$2,600	\$2,600	\$ 3,100		
6275.1	Public Relations/Website	\$330	\$435	\$498	\$537	\$331	\$ 300		
6280.2	Solid Waste Fee Allegheny	\$117	\$117	\$117	\$117	\$134	\$ 91		
6280.3	Solid Waste Fee Pike City	\$140	\$140	\$140	\$140	\$110	\$ 110		
6295.2	Building Maint. Allegheny	\$280	\$1,500	\$7	\$0		\$ 1,000		
6295.3	Building Maint. Pike City	\$322	\$1,139	\$184	\$22		\$ 1,000		
6296.1	Payroll expense		\$319					As long as the mutual aid income comes in as expected there will also be payroll exp. but don't have exact amounts as of budget adoption date. (see income section note)	
6297.2	Fixed asset expenditures All			\$1,380		\$4,251			
6297.3	Fixed asset expenditures Pike		\$20,441	\$4,561	\$20	\$16,225	\$ 2,242	new well pump for Pike Firehouse	
6704.0	Other Expenses	\$113	\$4	\$67	\$20	\$4			
	Overhead Expense Subtotal	\$16,006	\$39,795	\$24,097	\$27,765	\$39,753	\$ 26,764		



acc#	NAME	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	22-23 Final Budget	BUDGET COLUMN NOTES
Allegheny Fire Dept.								
7330	Op Compliance/Training	\$343	\$217	\$821	\$1,172	\$490	\$1,000	includes fire extinguisher maint., training and SCBA annual check
7300	Small Equipment	\$6,001	\$1,263	\$1,995	\$1,953	\$9,672	\$800	Personal protective equipment such as turn-outs is included here, and uniforms (shirts/hats) and radios, new subcategories created in QB
7301	Equipment Repairs & Maint.	\$136	\$826	\$596	\$67	\$500	\$500	
7350	Fuel	\$108	\$422	\$97	\$283	\$177	\$800	can pull \$ from vehicle fund if anything unexpected comes up.
7630	Vehicle Repair & Maint.	\$51	\$148	\$494	(\$17)	\$1,008	\$300	
7660	Supplies	\$194	\$196	\$657	\$47	\$145	\$300	
	AVFD Chiefs Budget Subtotal	\$5,931	\$3,072	\$4,054	\$4,023	\$11,558	\$3,900	
8230	Op Compliance/Training	\$398	\$688	\$1,231	\$1,039	\$888	\$1,000	includes fire extinguisher maint., training and SCBA annual check
8300	Small Equipment	\$2,268	\$9,578	\$390	\$1,580	\$13,931	\$800	Personal protective equipment such as turn-outs is included here, and uniforms (shirts/hats) and radios, new subcategories created in QB
8301	Equipment Repairs & Maint.	\$278	\$49	\$545	\$753	\$802	\$1,000	
8350	Fuel	\$465	\$858	\$2,608	\$1,001	\$400	\$800	can pull \$ from vehicle fund if anything unexpected comes up.
8630	Vehicle Repair & Maint.	\$771	\$122	\$329	\$87	\$41	\$300	
8660	Supplies	\$51	\$122	\$5,152	\$4,439	\$17,337	\$4,400	
	PCVFD Chiefs Budget Subtotal	\$4,231	\$11,790	\$5,152	\$4,439	\$17,337	\$4,400	
	Total Operating Expense FIRE	\$27,068	\$54,657	\$33,313	\$36,227	\$68,648	\$35,064	This number does not account for fund additions or withdrawals listed at end of document.
	FIRE SERVICES ONLY NET CHANGE	\$15,548	(\$976)	\$19,337	\$3,482	(\$9,939)	(\$5,064)	This bottom line matches Quickbooks Profit & Loss Statement "Net Ordinary Income"
Lights								
9020	Streetlight Tax Revenue	\$5,072	\$5,287	\$4,739	\$4,723	\$4,978	\$5,182	
9030	Streetlight Donations							
	Streetlight Income Total	\$5,072	\$5,287	\$4,739	\$4,723	\$4,978	\$5,182	
9170	Streetlight Expense Allegheny	\$4,353	\$2,489	\$3,388	\$3,166	\$3,311	\$3,300	
9171	Streetlight Expense Forest	\$222	\$214	\$488	\$205	\$190	\$240	
9172	Streetlight Admin. Expenses		\$476					
9180	Streetlight portion county management fee	\$455	\$3,178	\$4,187	\$3,798	\$3,949	\$4,214	This line matches "OTHER" Income loss in Quickbooks
	Streetlight Expense Total	\$5,030	\$3,178	\$4,187	\$3,798	\$3,949	\$4,214	This line will match Quickbooks Income Statement Net profit or (loss).
	Income Statement net change	\$15,591	\$1,133	\$19,889	\$4,407	(\$7,911)	(\$4,095)	
CASH FLOW ADDITIONS AND DELETIONS								
NET PROFIT (LOSS)								
	(increase) decrease in Accounts Receivable	\$ 951	\$ (414)	\$ (2,593)	\$ 2,805	\$ (4,632)		
	(decrease) increase in Accounts Payable	\$ 565	\$ (736)	\$ (290)	\$ 2,143	\$ 8,784		
	Other Balance Sheet Changes	\$	\$ (86)	\$ (46)	\$ 62	\$ (6,579)		
	CHANGE IN CASH FOR PERIOD	\$ 17,107	\$ (103)	\$ 16,960	\$ 9,417	\$ (10,359)	\$ (4,095)	
	Cash Beginning of Period	\$ 58,777	\$ 75,884	\$ 75,884	\$ 92,742	\$ 102,159		
	Cash End of Period	\$ 75,884	\$ 75,781	\$ 92,844	\$ 102,159	\$ 91,801		
FUNDS								
	Fund Additions	\$ (6,549)	\$ (4,909)	\$ (14,053)	\$ (3,403)	\$ (1,029)	\$ (989)	amount projected to go into streetlight fund
	Fund Withdrawals	\$	\$ 5,000	\$	\$	\$ 2,116	\$	
	Contingency Fund withdraw or (add)	\$ (10,000)	\$ 81	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ 5,064	Contingency fund used to balance the budget, but do NOT anticipate needing it because of expected mutual aid income.
	GENERAL FUND NET CHANGE - with cash flow adjust & reserve fund transactions	\$ 567	\$ (12)	\$ 2,907	\$ 6,016	\$ (9,271)	\$ (0)	



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

MUTUAL AID					
Gross Income Mutual Aid Pike					
Payroll expenses					
Net Mutual Aid Income (Split as allocated below)		\$	-		
Pike Building Fund 20%		Starting Balance	\$	Additions	Withdrawals
Pike Vehicle Fund 55%		\$	3,064.76	\$	3,064.76
Unallocated Pike City Fund (ER INCOME & donations)		\$	7,000.00	\$	1,202.95
		\$	3,000.00	\$	10,000.00
expense in QB is associated with the Minnesota Fire included on last years fund sheet					

Allegheny Funds					
Gross Income Mutual Aid Allegheny					
Payroll expenses					
Net Mutual Aid Income (Split as allocated below)		\$	-		
Allegheny Building Fund 20%		Starting Balance	\$	Additions	Withdrawals
Allegheny Vehicle Fund 55%		\$	1,409.37	\$	13,000.00
Allegheny equipment - specific line item related to AVFD non-profit donation		\$	14,879.35	\$	6,000.00
Allegheny office donation from AVFD non-profit		\$	1,261.84	\$	(1,261.84)
Unallocated Allegheny Fund (ER INCOME & donations)		\$	700.00	\$	700.00
		\$	3,000.00	\$	3,000.00
rent income PGE					
\$6,000 is sale of old 7180 withdrawal of \$16,290.57 = new truck purchase \$14,879.35 DMV \$1,321.72 + 89.50 adv exp.					
50 50 grant purchase					

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	
Calls for Both Depts x \$300 per call to each dept.		\$		-		10/11	
Allegheny only \$600 per call		\$		-		11/12	
Pike City only \$600 per call		\$		-		12/13	
Pike City Total		\$		-		13/14	
Allegheny Total		\$		-		14/15	
Admin Total		\$		-		15/16	
BALANCES		double check formulas		\$		16/17	
Unallocated		Contingency Fund		\$		24,500.00	
Unallocated		Allegheny Fire		\$		3,000.00	
Unallocated		Pike City Fire		\$		10,000.00	
Allocated		Allegheny Equipment		\$		-	
Allocated		Allegheny 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		Allegheny Firehouse		\$		14,409.37	
Allocated		Allegheny Engines		\$		4,588.78	
TOTALS		Additions for 21/22		\$		30,320.16	
		Withdrawals for 21/22		\$		(17,731.41)	
		NET CHANGE		\$		12,588.75	



		FILL IN GRAY BOXES ONLY		Tax Revenue		
Streetlight Income				Donations		
Streetlight Expense				Expense (includes 9% County management fee)		
Net \$				Fund addition or (subtraction) for the fiscal year		
		Starting Balance	NET INCOME	other expenses	End Balance	Net gain (loss)
		\$ 7,126.30	\$ -	\$ -	\$ 7,126.30	0.00

MUTUAL AID					
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%	\$ 3,064.76	-		\$ 3,064.76	
Pike Vehicle Fund 55%	\$ 11,202.95			\$ 11,202.95	
Unallocated Pike City Fund (ER INCOME & donations)	\$ 10,000.00	\$ 3,000.00		\$ 13,000.00	\$3,000 donation from AK & CM Jennings founder

Alleghany Funds					
Gross Income Mutual Aid Alleghy.					
Payroll expenses					
Net Mutual Aid Income (Split as allocated below)					
	Starting Balance	Additions	Withdrawals	End Balance	
Alleghy. Building Fund 20%	\$ 14,409.37			\$ 14,409.37	
Alleghany FD Vehicle Fund 55%	\$ 4,588.78			\$ 4,588.78	
dispatch office related to AVFD non-profit donation	\$ 700.00			\$ 700.00	
Unallocated Alleghany Fund (ER INCOME & donations)	\$ 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	Court 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

Reserve Funds					
BALANCES					
Unallocated	Contingency Fund	\$ 24,500.00			
Unallocated	Alleghany Fire	\$ 3,000.00			
Unallocated	Pike City Fire	\$ 13,000.00			
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			
TOTAL FUNDS		\$ 81,592.16	TOTALS		
			Additions for 22/23	\$ 3,000.00	
			Withdrawals for 22/23	\$ -	
			NET CHANGE	\$ 3,000.00	





Pliocene Ridge Community Services District

100 Pike City Road
Pike City, CA 95960

plioceneridge.org

plioceneridge@gmail.com

September - 2022

Michael Vukas
USDA Rural Development
430 G Street
Davis, CA 95616

RE: Community Facilities award for Alleghany Firehouse Improvement Project

Dear Mr. Vukas:

Nearly three years have passed since USDA Rural Development notified Pliocene Ridge CSD that our application for a total project cost of \$38,000 (materials only) was awarded for the Alleghany Firehouse Improvement Project.

As you know, this project was developed to address significant issues with the firehouse in Alleghany located at 105 Plaza court. The engineering and other requirements caused this project to grow into something much larger than initially imagined. On top of that, there was the pandemic and the corresponding rise in the cost of building materials.

District management determined in early 2020 that the scope of the project was too large for our volunteer workforce to provide the labor. Estimates obtained in 2021 for having the entire project completed by a contractor came to \$200,000. While 75% funding for that amount is probably obtainable through the Community Facilities program, the commitment of the remaining \$50,000 was not something that the district could embrace without first stepping back and examining the capital expenditure priorities of the district as a whole.

The District Board and Management have determined that the district's highest capital expenditure priority* at this time is two-fold: the Pike City Fire Department's water tender is in high demand, mostly by several surrounding agencies. It is a 1976 Ford and is in constant need of maintenance. Upgrading this water tender is a high priority that is directly related to the second part of the district's highest need: addressing the lack of large engine bay space at the Pike City Firehouse. Not only does the Pike City Firehouse lack an engine bay large enough for a water tender, it also lacks an engine bay large enough for a modern structure truck (engine). Our goal is to find the best way to add two large engine bays at the Pike City Firehouse location and to upgrade the water tender.

Pliocene Ridge CSD sincerely appreciates the assistance of USDA Rural Development and will be in touch about possible assistance with these projects. As such, we feel that it is best to terminate the agreement for the Alleghany Firehouse Improvement Project at this time. Your understanding is greatly appreciated.

Sincerely,

Rae Bell Arbogast,
District Manager

* Another current priority is to create an ADA accessible meeting space at the Pike City Firehouse. A simple solution has been identified for now, but possibly an additional solution will be tied into the bigger Pike City firehouse project.

Summary of Allegheny Firetruck Purchase for Fiscal Year 21/22

Handed out at 9/15/22 mtg.

A question has arisen about the withdrawal (or lack thereof) of reserve funds for the purchase of the engine in Allegheny that took place in Fiscal Year 21/22. In doing a lookback for this summary, I do see that additional board input in warranted and an item will be placed on the October agenda for further discussion. The language from February is not as clear as one would hope.

Excerpt from the minutes of 2/17/2022 (emphasis added)

5. Consider authorizing Chief Dorn to spend up to \$20,000 for a new firetruck for Allegheny. **Written report provided.** A motion to authorize the purchase of engine E257 from the Peardale Fire Protection District for up to \$20,000 was made by Larry Allen, seconded by Grace Knowles Ayes: Allen, Coons, Knowles, Mills Nays: none Absent: none Abstain: none Vacant: one~ Motion carried

Excerpt from written report referenced in the resolution above:

"Funds would come out of the Allegheny vehicle fund (current balance \$14,879.35) and the remainder could come out of savings and/or Allegheny Fire "unallocated" (balance \$3,000)."

Peardale FPD released the truck in April and the agreed upon sale price was \$17,500. This was paid for with check # 2623 on April 28th. The entire balance of the Allegheny Vehicle Fund (\$14,879.35) was transferred to the checking account and the remaining \$2,620.65 was covered by a transfer from the savings account also done on April 28th (total transfer \$4,000.) April treasurer's report attached. At the end of April the balance in the Allegheny Vehicle Fund was zero, and the saving's account balance was \$20,048.11

DMV Fees for taxes and registration in the amount of \$1,321.72 for the new truck were paid using the district's credit card in May. The corresponding credit card bill was not due until July. (See July Treasurer's report). The total purchase price for the truck with all fees and taxes came to: \$18,821.72.

Per the discussion and motion made in February \$14,879.35 was to be paid from the Allegheny Vehicle Fund and the remaining amount (unknown in February) could come out of the "savings and/or Allegheny unallocated fund". The remaining amount came to \$3,942.37 and it was paid for as follows: \$2,620.65 came out of savings and \$1,321.72 came out of the Allegheny Vehicle Fund (rather than "unallocated"). This was possible because at the end of June, the offer of \$6,000 for Allegheny's old engine 7180 had been accepted and the check was deposited in July. This money, minus advertising expenses (net \$5,910.50) was transferred to the Allegheny Vehicle Fund per district Policy.

SUMMARY Total truck price of \$18,821.72 was paid for as follows: \$16,201.07 paid for from Allegheny Vehicle Reserve Fund and \$2,620.65 paid from savings (general fund). It will be on next month's agenda for the board to either ratify the transaction "as is" or change it.

It has been on my list for several years to reformat the FUND master sheet. It was developed piece-meal over the years and it is not as easy to follow as it should be. Recently, management has also been discussing possibly simplifying the way that the mutual aid income is handled. This also has been developed piece-meal over the years. Chief Dorn asked me to hold off until after fire season before putting this on the agenda, and I also do not have time to work on this right now. Hopefully, an item will be on the November agenda with draft changes to the fund policy. A simplified fund sheet will be one of the goals and board ratification of the fund sheet once it is completed for each fiscal year should also be added to the policy. (suggestions welcome)