



**MINUTES of the Regular Meeting of the
Pliocene Ridge CSD Board of Directors
Date: Thursday June 20, 2024 Time: 6:30 pm
Location: Pike City Firehouse.**

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE: The meeting was called to order at 6:39 pm by Vice President Bruce Coons. **Flag Salute.** Present: Board members, Bruce Coons, Chris Mills and Burns Tenney. Directors Pam Davis and Grace Lundeen were absent. Also in attendance: Alleghany Assistant Chiefs David Arbogast (by phone) and Ned Cusato, Pike Community Support Foundation President Roland Robertson and Treasurer Denise Ruane. Public: 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 16, 2024, and the Treasurer's report for May 2024. **A motion was made to approve the consent calendar by Chris Mills, seconded by Burns Tenney Ayes: Coons, Mills, Tenney Noes: none Absent: Davis, Lundeen Abstain: none ~ Motion carried.**

3. PUBLIC COMMENT: None.

4. INFORMATION/DISCUSSION ITEMS

a) Correspondence Incoming. Oath of Office Papers for Oregon Burns Tenney IV, Certificate of appreciation from NORCAL EMS for PRCSD's contribution to EMS services. **Outgoing** Oath of Office Papers for Oregon Burns Tenney IV mailed to Sierra County clerk-recorder's office **Email topics (in & out):** with Cal-Fire re Volunteer Capacity Grant (50/50 grant), Sierra County Firesafe Counsel RE: use of trailer for cemetery district, house of print and copy re new Patient Care Report form, NSJ Fire re patient care report that they use, C. Dorn and dispatch re updated rosters, Golden State RMA re: Rae Bell's contract for services, USDA re: vehicle grant, Cameron Shay re medical supplies/bags and RM position, PCSF re the timing of the architect fees for budget purposes, firewise communities re booth at 4th of July in Loyalton.

b) Committee/Member/Business Reports:

1. Chief's Report ~ Chief Dorn was on a fire in Calaveras County. Ned Cusato reported that there have been a few mutual aid calls to Camptonville and N. San Juan since the last board meeting. A Pike Crew is currently on a fire in Brownsville with engine 6760. Robinson Timber promised a \$2,000 donation for the Pike City Fire Department. Regarding the new command vehicle it will cost around \$3,000 to have it painted. This is about a \$10,000 discount [cost of paint job included in budget under action items]. They are plugging along on the Rescue Truck (6740) new engine installation. The accessories need to go on, it needs to be primed and timed and it should fire up.

2. Assistant Chiefs' Report: ABOVE

3. Alleghany Fire Department Auxiliary: ~ Auxiliary Secretary Rae Bell reported that the name change and updated purpose had been recorded by the Secretary of State. The paperwork for the name change with the IRS was mailed by certified mail at the end of May.

4. Pike Community Support Foundation ~ Roland Roberston reported that only a couple of people showed up for the cemetery clean-up, but they got it done and got their check. They still need a VP and Secretary; they are going to try advertising for the positions.

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

Director Burns Tenney had a question about the Streetlights in Forest City, how many are paid. There was some confusion, but based on the billing it is two. If anything more lights are on than are being billed rather than the opposite. Treasurer to do further research.

6. *Firewise Community Projects* ~ Bruce Coons commented that everyone is weedwhacking.

7. *Firehouse Projects & ADA Compliance*:~ Re: Pike City Firehouse, Roland reported that they sent the architect a reminder a week ago and they got no response. He was reminded again this week and he said that he didn't think it would take as long as it is. He did not provide a date for when it would be done.

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

5. ACTION ITEMS

a) Unfinished Business

1. *Appoint Officers* Tabled because two directors were absent.

b) New Business

1. *Adopt Preliminary Budget for Fiscal Year 24/25*: After a brief discussion the budget was adopted as presented (2nd draft). **Motion made by Chris Mills, seconded by Burns Tenney Ayes: Coons, Mills, Tenney Noes: none Absent: Davis, Lundeen Abstain: none ~ Motion carried.**

2. *Discussion re: use of new Command Vehicle*, tabled because Chris Dorn was out on a fire.

3. *Appoint Cameron Shay as Risk Manager* It was explained that even though Cameron wasn't there (he also was on a fire) he had made it clear that he wants the position. **Motion made to appoint Cameron Shay as Risk Manager by Chris Mills, seconded by Burns Tenney Ayes: Coons, Mills, Tenney Noes: none Absent: Davis, Lundeen Abstain: none ~ Motion carried.**

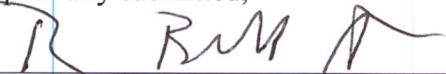
4. *Renew Secretary/Treasurer's Contract* After a discussion regarding the recent correspondence with the insurance company **a motion was made to amend the agenda as an urgent item adding consideration of making Rae Bell Arbogast an employee rather than renewing her contract. Motion made to amend the agenda by Chris Mills, seconded by Burns Tenney Ayes: Coons, Mills, Tenney Noes: none Absent: Davis, Lundeen Abstain: none ~ Motion carried.**

Motion to make Rae Bell Arbogast an employee of the district with the job description and compensation terms to be based on her existing contract, made by Burns Tenney, seconded by Chris Mills. Ayes: Coons, Mills, Tenney Noes: none Absent: Davis, Lundeen Abstain: none ~ Motion carried.

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS: The next regular meeting is scheduled for August 15, 2024 in Alleghany. Agenda items: Appoint Officers

7. ADJOURNMENT: There being no further business before the board, the meeting was adjourned at 7:20 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: 6/20/2024

In the following location(s):

6/17/2024 by Ned

6/16/2024
↑

6/16/2024
↑

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

On 6/16? 6/17 (date)

A copy of which is attached hereto and by reference made a part hereof.

Signed under penalty of perjury: X

Rae Bell Arbogast



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Pike City, CA 95960

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NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS

Thursday June 20, 2024, 6:30 pm

Location: Pike City Firehouse

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

ALL MEETING DOCUMENTS ARE POSTED ONLINE plioceneridge.org

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE Welcome to new board member Oregon Burns Tenney. He has already been sworn in.
2. CONSENT CALENDAR
 - a) Approval of Agenda b) Approve Minutes for regular meeting held May 16, 2024 c) Ratify Treasurer's report & bill payments for May 2024
3. PUBLIC COMMENT: Complaints about individuals are to be submitted in writing per Article II section 15 of the bylaws. The public may be heard before or during the consideration of any agenda item to be considered by the board, subject to reasonable time limitations for each speaker. Members of the public may address matters under the jurisdiction of the Board of Directors, and not on the posted agenda, provided that no action shall be taken by the board unless the matter is deemed urgent by a 2/3 vote.
4. INFORMATION/DISCUSSION ITEMS, STAFF &/OR COMMITTEE REPORTS
 - a) Correspondence since last meeting –
 - b) Committee/Member/Business Reports:
 1. District Chief's report
 2. Assistant Chiefs' reports
 3. Alleghany Fire Department Auxiliary
 4. Pike Community Support Foundation
 5. Board Member/Staff Reports ~
 6. Firewise Communities –
 7. Firehouse Projects & ADA Compliance ~ Both Departments
 8. Pending Grants –
5. DISCUSSION and POSSIBLE ACTION ITEMS:
 - a) Unfinished business:
 1. Appoint Officers
 - b) New business
 1. Adopt Preliminary Budget for Fiscal Year 24/25
 2. Discussion re: Chief Dorn to utilize new command vehicle on workdays.
 3. Appoint Cameron Shay as Risk Manager.
 4. Renew Secretary/Treasurer contract for services.
 5. Letter to Sierra County Supervisor Lee Adams and Service Area 2 re future assistance with medical supply costs.
6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ The next regular meeting is scheduled for August 15, 2024 in Alleghany. 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 Allegheny, Forest City and Pike City
 100 Pike City Road
 Pike City, CA 95960
 plioceneridge.org

Treasurer's Report for May 2024

				Beginning Checking Account Balance	\$ 3,166.97
DEPOSITS					
	Date	From:	For:		Amount
	8-May	Savings		\$	5,000.00
				Deposits Total	\$ 5,000.00

EXPENDITURES					
Ck #	Date	To:	For:		
EFT	5/3	PG&E		details below	\$ 557.67
				Allegheny Firehouse	\$ 141.31
				Pike Firehouse	\$ 197.71
				Allegheny Streetlights	\$ 307.89
				Forest City Streetlights	\$ 21.10
				climate credit posted to misc. income	\$ (110.34)
EFT	5/1	West America Bank CC Card		details below	\$ 648.86
		Go Daddy		domain name registry for plioceneridge.org 1 year	\$ 36.16
		Red Cross		certificates for March class (2nd half PSFA)	\$ 506.00
		Go Daddy		5 years renewal on two domains that "point" to PRCSD	\$ 231.70
		Continued....		pikecityfire.org and alleghanyfire.org works out to \$23.17 per year each.	
		POINTS APPLIED TO CC BILL		posted to Misc. income	\$ (125.00)
2705	5/7	AT&T		phones	\$ 67.00
809	5/7	Cameron Shay reimburse		Key copies for Water Tender 67	\$ 23.87
EFT	5/8	NAPA Auto Parts		Engine and parts for rescue 6740	\$ 4,110.19
810	5/8	Postmaster		postage for sending cell phone back to DV Fire	\$ 2.59
811	5/16	Postmaster		mailed check to IRS certified	\$ 5.08
2706	5/16	Airgas		oxygen (Medical supplies)	\$ 209.97
2707	5/16	IRS		2023 payroll taxes, Quickbooks didn't calculation year-end correctly	\$ 448.89

Expenditures/transfers Total \$ **6,074.12**

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

Ending Checking Account Balance \$ **2,092.85**

Starting Savings account balance \$ **30,419.67**

transfer to checking \$ (5,000.00)

interest earned

Ending Savings Account Balance \$ **25,419.67**

General Fire Fund Total \$ **27,512.52**

All Fire Funds (including reserves) \$ 94,197.11

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

Reserve account Starting Balance \$ **74,897.97**

Interest earned

deposits

Reserve account Ending Balance \$ **74,897.97**

Total All Funds \$ **102,410.49**

Report prepared by Rae Bell, Treasurer

Verified against bank statement and QB balances by: X

Name Printed

Note: Savings and Reserve account reconciled quarterly.

title



Staff report for meeting date 6/20/2024

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

Agenda item 4. a) Correspondence since last meeting.

Incoming. Oath of Office Papers for Oregon Tenney, Certificate of appreciation from NORCAL EMS for PRCSD's contribution to EMS services. **Outgoing** Oath of Office Papers for Oregon Tenney mailed to Sierra County clerk-recorder's office **Email topics (in & out):** with Cal-Fire re Volunteer Capacity Grant (50/50 grant), Sierra County Firesafe Counsel RE: use of trailer for cemetery district, house of print and copy re new Patient Care Report form, NSJ Fire re patient care report that they use, C. Dorn and dispatch re updated rosters, Golden State RMA re: Rae Bell's contract for services, USDA re: vehicle grant, Cameron Shay re medical supplies/bags and RM position, PCSF re the timing of the architect fees for budget purposes, firewise communities re booth at 4th of July in Loyalton.

Agenda item 4. b) 5 Staff Reports.

The five-year renewal for the radio license for the Pike Local Channel was completed on June 14th.

Agenda item 4. b) 8 Pending Grants At the end of May I checked in with USDA regarding our vehicle grant application and was told that Congress didn't give them money for the program this year! Our USDA representative is going to put the application in again on the next cycle which starts Oct. 1st.

An application was submitted to Cal Fire for their Volunteer Capacity Grant (50/50) timely on May 23rd. The district applied for two Bendix king radios at \$3,175 each and two Minitor VI pagers at \$486 each for a total of \$7,322. (Grant amount will be \$3,661 if awarded).

Agenda item 5. b)1 Preliminary Budget The insurance premium did come in at the amount used in the preliminary budget \$13,488. (see last month's notes)

There are a few changes to the preliminary budget compared to what was sent out last month. **1.** \$2,600 has been added for a paint job for the Command Vehicle that was recently donated to the Pike City Fire Dept. by the Sheriff's Office. (It is currently painted black and white like a police car) The normal price for a full paint job is around \$13,000 so this is a huge discount. (Chief Dorn will explain further at the meeting). **2.** \$6,500 has been added for architect fees for the Pike Firehouse cost estimate/analysis. This expense, already approved by the board, still could occur before June 30th (end of this fiscal year). **3.** A few hundred dollars was added to the Alleghany Building Repair and Maintenance line item to bring it up to \$1,000. Hopefully this will cover the cost of the two new doors needed for Station 1 in Alleghany. This is part of the repair work that needs to happen there.

As a result of the changes above, a draw of \$9,200 from reserves was added to the detail sheet. This is offset on the summary sheet by the projected streetlight net gain of \$478, so that on the summary sheet you see only \$8,722 coming out of the funds. The plan is still to use operating funds (savings) to pay for these expenditures, if possible, but it is shown coming out of reserves to balance the budget. The district may have to pull from reserves to cover some of these expenses, especially considering our huge insurance payment due next month. We can cross that bridge when we get to it, and the board can decide which funds to pull from. (These changes are noted on the new preliminary budget worksheet as well).

Having these items on the adopted budget essentially authorizes the draw from reserves if needed. If this happens between meetings, it will be placed on the next meeting agenda to determine which funds to pull from and the reserve funds will be updated accordingly. The contingency fund will be used in the meantime, to show any draws.



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DRAFT

DATE

To: Sierra County Supervisor Lee Adams and Lila Huer Service Area 2

Re: Ongoing Medical Supply Costs

As you are both aware, Downieville Fire Protection District no longer houses an ambulance in Alleghany. That arrangement was beneficial to the Pliocene Ridge Area for about twenty years. Under the previous arrangement Downieville FPD restocked the medical supplies as they were used at no cost to Pliocene Ridge CSD. They also collected revenue for the ambulance runs that were billable. An analysis by DVFPD on the cost of housing the ambulance in Alleghany came up with a net zero or break-even number. PRCS D's first responders donated their time for all medical calls.

Ambulance Services are not part of Pliocene Ridge CSDs charter and Downieville FPD is the only ambulance provider in Western Sierra County. Having an alternative transport vehicle in Alleghany is preferred over an ambulance due to the increased flexibility for transporting patients even when an EMT is not available. As a non-transport provider PRCS D cannot bill for medical services and lacks the resources or enough medical calls to consider changing to an ambulance provider. However, these recent changes with the ambulance in Alleghany have created a new financial burden for Pliocene Ridge CSD. PRCS D must now purchase all medical supplies and equipment needed for responding to medical calls.

Pliocene Ridge CSD is in the process of standardizing the medical equipment across both fire departments (Pike and Alleghany). A department of health grant was utilized to purchase new medical bags for this purpose. The district anticipates spending another approximately \$2,000 for medical supplies to stock the bags. Medical supplies have expiration dates and must be refreshed on a regular basis.

Considering these facts, Pliocene Ridge CSD would like to request an annual allocation from Service Area 2 funds specifically for medical supplies/equipment for the Pike and Alleghany Fire Departments. Any amount would be helpful.

Your time and attention to this matter is greatly appreciated.

Sincerely,

----- President

	18-19 Actual Audited	19-20 Actual Audited	20-21 Actual Audited	21-22 Actual Audited	22-23 Actual Audited	24-25 Budget Projection
INCOME						
Tax Revenue Fire	\$29,262	\$30,038	\$28,957	\$30,848	\$31,561	\$35,000
Donations	\$18,833	\$0	\$25,440	\$3,372	\$18,727	\$1,000
Grants	\$0	\$900	\$4,957	\$7,414	\$6,820	\$1,000
Surplus Sales	\$0	\$0	\$0	\$13,418	\$0	\$0
Emergency Services Income includes mutual aid	\$4,448	\$5,614	\$0	\$0	\$50,983	\$6,000
Other Income	\$108	\$3,158	\$355	\$18,026	\$830	\$599
Income Total	\$ 52,650	\$ 39,709	\$ 59,709	\$ 73,078	\$ 108,920	\$ 43,599
EXPENSES						
Utilities	\$4,163	\$4,527	\$3,780	\$4,208	\$5,810	\$5,749
Insurance	\$4,451	\$4,745	\$6,154	\$6,513	\$7,443	\$13,562
Operating Compliance Board/Admin	\$207	\$222	\$232	\$245	\$0	\$150
Office Expense (includes software)	\$277	\$587	\$401	\$1,109	\$526	\$650
County Tax Distribution Fee	\$3,146	\$3,871	\$4,250	\$4,264	\$4,205	\$5,668
Admin & Professional Services (includes audit)	\$4,900	\$5,000	\$8,133	\$6,713	\$6,205	\$5,950
Public Relations (includes website expense)	\$498	\$537	\$331	\$531	\$331	\$400
Building Maint. (includes dump fees)	\$447	\$279	\$244	\$2,737	\$3,489	\$8,223
Fixed asset expenditures	\$5,941	\$4,251	\$16,225	\$18,822	\$13,317	\$0
Other Expenses	\$67	\$22	\$4	\$315	\$702	\$0
Overhead Expense Subtotal	\$ 24,097	\$ 24,042	\$ 39,753	\$ 45,456	\$ 42,029	\$ 40,351
Operational both depts.	\$ -	\$ 3,726	\$ -	\$ -	\$ 28,081	\$ 4,100
Allegheny FD Operational	\$ 4,064	\$ 4,023	\$ 11,558	\$ 7,802	\$ 12,145	\$ 2,624
Pike FD Operational	\$ 5,152	\$ 4,439	\$ 17,337	\$ 7,063	\$ 13,310	\$ 5,724
Total Operating Expense FIRE	\$ 33,313	\$ 36,230	\$ 68,648	\$ 60,321	\$ 95,565	\$ 52,799
FIRE SERVICES ONLY NET CHANGE	\$ 19,337	\$ 3,479	\$ (8,939)	\$ 12,757	\$ 13,356	\$ (9,200)
This number does not account for fund additions or withdrawals listed at end of document.						
This bottom line matches Quickbooks Profit & Loss Statement "Net Ordinary Income"						
Streetlight Tax Revenue:	\$ 4,739	\$ 4,723	\$ 4,978	\$ 4,818	\$ 5,182	\$ 5,377
Streetlight Expense:	\$ 4,187	\$ 3,798	\$ 3,949	\$ 3,916	\$ 4,095	\$ 4,899
Lights Net Income or (LOSS)	\$ 552	\$ 925	\$ 1,029	\$ 902	\$ 1,087	\$ 478
Streetlight Net Income (above) matches Quickbooks Net "OTHER" Income or (Loss)						
Net Change Streetlights & Fire combined	\$ 19,889	\$ 4,404	\$ (7,911)	\$ 13,659	\$ 14,443	\$ (8,722)
Line above matches Quickbooks Income Statement Net profit or (loss). Does not account for reserve funds below.						
CASH FLOW (more detail on detail sheet)						
Cash Beginning of Period	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 102,046
Cash Increase or (decrease)	\$ 16,960	\$ 9,417	\$ (10,358)	\$ 10,245	\$ 35,683	\$ (8,722)
Cash End of Period	\$ 92,741	\$ 102,158	\$ 91,801	\$ 102,046	\$ 137,729	\$ 93,324
Transfer (into) or out of reserve funds	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ 1,087	\$ -	\$ 8,722
BUDGET NET CHANGE	\$ 2,907	\$ 6,015	\$ (9,271)	\$ 11,332	\$ 35,683	\$ (0)
NOTE: The Budget is a "managerial document" it is based on a combination of balance sheet and income statement figures. The Budget uses a combination of cash and accrual accounting to ensure that adequate funds are maintained for long-term stability.						
Reserve Funds at Year end (June 30th)						
	2019	2020	2021	2022	2023	
Contingency Fund	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	
Allegheny Fire Unallocated	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 8,000.00	
Pike City Fire Unallocated	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 10,000.00	\$ 19,950.00	
Allegheny Firehouses	\$ 1,409.37	\$ 1,409.37	\$ 1,409.37	\$ 14,409.37	\$ 11,409.37	
Allegheny Equipment	\$ 1,261.84	\$ 1,261.84	\$ 1,261.84	\$ -	\$ -	
Pike City Firehouse	\$ 2,404.08	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76	
Allegheny Dispatch Office	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	
Allegheny Fleet	\$ 15,770.39	\$ 15,770.39	\$ 14,879.35	\$ 4,588.78	\$ 4,588.78	
Pike City Fleet	\$ 3,371.73	\$ 5,188.60	\$ 3,964.06	\$ 11,202.95	\$ 11,202.95	
FIRE RESERVES TOTAL	\$ 59,417.41	\$ 61,894.96	\$ 59,779.38	\$ 71,465.86	\$ 83,415.86	
Streetlight Fund	\$ 4,270.41	\$ 5,195.48	\$ 6,224.03	\$ 7,126.30	\$ 8,213.38	
Total All Reserve Funds	\$ 63,687.82	\$ 67,090.44	\$ 66,003.41	\$ 78,592.16	\$ 91,629.24	
NOTE: Reserve funds are caught up AFTER the end of each fiscal year due to calculations that can't be made until after the last tax check arrives. Because of this The Reserve Fund total balances above do not match the QB Balance sheet. They do match the FUNDS worksheet .						



acc#	NAME	18 -19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	24-25 Budget Projection	BUDGET COLUMN NOTES - HISTORICAL FIGURES ARE THE AUDITED RESULTS
4020.1	Tax Revenue Fire	\$29,262	\$30,038	\$28,957	\$30,848	\$31,561	\$ 35,000	
4030.1	Donations	\$1,515		\$1,184	\$372	\$184	\$ 1,000	
4030.2	Donations for Allegheny Fire	\$11,774		\$24,256	\$3,000	\$13,543		
4030.3	Donations for Pike City Fire	\$5,544		\$4,957	\$7,414	\$6,820	\$ 1,000	
4040.1	Grants		\$900					
4040.2	Grants Allegheny							
4040.3	Grants Pike City				\$6,000			
4060.2	Surplus Sales Allegheny				\$7,418			
4060.3	Surplus Sales Pike City							
4070.0	Emergency Services Income	\$1,500						
4071.0	Mutual Aid Income	\$2,948	\$6,614			\$50,983	\$ 6,000	Unknown figure.
4082.0	Other Income	\$108	\$3,158	\$355	\$18,026	\$830	\$ 599	added new streetlight admin fee of \$240 per year to budget projections
	Revenue Total	\$52,650	\$39,709	\$59,709	73,078	108,920	\$ 43,599	
6170.2	Electricity Allegheny Station 1	\$1,121	\$779	\$922	\$1,004	\$1,184	\$ 1,200	
6170.3	Electricity Pike City Firehouse	\$1,599	\$1,082	\$692	\$1,141	\$2,442	\$ 2,500	
6172.1	Telephone	\$460	\$435	\$593	\$519	\$767	\$ 804	Phone \$67 per month for two lines (one in Pike, one in Allegheny)
6174.2	Water Allegheny	\$480	\$480	\$536	\$480	\$549	\$ 545	
6176.2	Propane Allegheny Station 1	\$503	\$517	\$785	\$803	\$629	\$ 500	
6176.3	Propane Pike City Firehouse		\$1,235	\$253	\$561	\$239	\$ 200	52% higher than FY 23/24 was \$8,799
6180.1	Insurance	\$4,451	\$4,745	\$6,154	\$6,513	\$7,443	\$ 13,562	
6230.1	BOD Compliance/Training	\$207	\$222	\$232	\$245	\$526	\$ 150	
6250.1	Office expense	\$277	\$587	\$401	\$1,109	\$526	\$ 650	
6265.1	County Tax Distribution Fee	\$3,146	\$3,871	\$4,250	\$4,264	\$4,205	\$ 5,688	13% of tax revenue based on history. State mandated admin fee charged by the County Secretary/Treasurer pay at \$200 per month + added estimate of \$300 for additional work such as Strike Team Admin.
6270.1	District Administration	\$2,400	\$2,400	\$2,400	\$2,400	\$3,115	\$ 2,700	
6271.2	Firewise Communities				\$1,613	\$140	\$ -	
6272.1	Legal Fees			\$3,133			\$ -	
6273.1	Independent Audit Fee	\$2,500	\$2,600	\$2,600	\$2,700	\$2,850	\$ 3,250	
6275.1	Public Relations/website	\$498	\$537	\$331	\$531	\$331	\$ 400	
6280.2	Solid Waste Fee Allegheny	\$117	\$117	\$134	\$92	\$102	\$ 102	
6280.3	Solid Waste Fee Pike City	\$140	\$140	\$110	\$110	\$122	\$ 121	
6295.2	Building Maint. Allegheny	\$7	\$0		\$2,431	\$3,265	\$ 1,000	Need to buy new doors for Station 1. Metal siding purchased over 2 years ago now!
6295.3	Building Maint. Pike City	\$184	\$22		\$104		\$ 7,000	Added \$5,500 for firehouse alternatives cost estimate already approved by board
6297.2	Fixed asset expenditures All.	\$1,380	\$4,251	\$16,225	\$18,822	\$11,076		
6297.3	Fixed asset expenditures Pike	\$4,561	\$22	\$4	\$315	\$2,242		
6704.0	Other Expenses	\$67	\$22	\$4	\$315	\$702		
	Overhead Expense Subtotal	\$24,097	\$24,042	\$39,753	\$45,456	\$42,029	\$ 40,351	
FIRE SERVICES OVERHEAD EXPENSES								
Combined								
6909.0	Fire Operations Combined expenses		\$3,726			\$29,081	\$3,000	This category added beginning FY 24/25
6910.0	Payroll - Mutual Aid					\$100	\$100	This is offset by mutual aid/revenue estimate above.
6910.0	Training					\$1,000	\$1,000	Training expense previously booked to "compliance" along with annual hydrostat testing
6911.0	Medical supplies/ small equip						\$1,000	Previously booked to "supplies" each department. This is high due to stocking new bags.
	Subtotal	\$0	\$3,726	\$0	\$0	\$29,081	\$ 4,100	



acc#	NAME	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	24-25 Budget Projection	BUDGET COLUMN NOTES - HISTORICAL FIGURES ARE THE AUDITED RESULTS
7230	Op Compliance/Training	\$821	\$1,172	\$490	\$725	\$1,640		Starting in FY 24-25 This account no longer used
7300	Small Equipment	\$1,995	\$1,953	\$9,672	\$6,061	\$6,591	\$824	Personal protective equipment such as turn-outs, uniforms (shirts/pants) and radios, included here subcategories in QB
7301	Equipment Repairs & Maint.		\$886	\$67		\$53	\$500	As of FY 24/25 Hydrosat testing of SCBAS and Fire Ext. moved here.
7350	Fuel	\$97	\$283	\$177	\$85	\$63	\$500	
7630	Vehicle Repair & Maint	\$494	(\$17)	\$1,008	\$721	\$3,791	\$500	
7660	Supplies	\$657	\$47	\$145	\$209	\$507	\$300	
	Subtotal	\$4,064	\$4,023	\$11,558	\$7,802	\$12,146	\$2,624	
8230	Op Compliance/Training	\$1,231	\$1,039	\$888	\$887	\$2,718		Starting in FY 24-25 This account no longer used
8300	Small Equipment	\$390	\$1,560	\$13,931	\$4,417	\$9,571	\$824	Personal protective equipment such as turn-outs, uniforms (shirts/pants) and radios, included here subcategories in QB
8301	Equipment Repairs & Maint.		\$49	\$1,295	\$802	\$967	\$1,003	As of FY 24/25 Hydrosat testing of SCBAS and Fire Ext. moved here.
8350	Fuel	\$545	\$753	\$802	\$967	\$1,003	\$1,000	
8630	Vehicle Repair & Maint.	\$2,608	\$1,001	\$400	\$701	\$3,100	\$300	Added \$2,600 here for repainting new Chief's rig donated by Sherriffs office
8660	Supplies	\$329	\$87	\$41	\$91	\$607	\$300	
	Subtotal	\$5,162	\$4,439	\$17,337	\$7,063	\$13,310	\$5,724	
	Total Operating Expense FIRE	\$33,313	\$36,230	\$68,648	\$60,321	\$95,565	\$52,799	
	FIRE SERVICES ONLY NET CHANGE	\$19,337	\$3,479	(\$6,939)	\$12,757	\$13,356	(\$ 2,000)	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"
9020	Streetlight Tax Revenue	\$4,739	\$4,723	\$4,978	\$4,818	\$5,182	\$5,377	
9030	Streetlight Donations							
	Streetlight Income Total	\$4,739	\$4,723	\$4,978	\$4,818	\$5,182	\$5,377	
9170	Streetlight Expense Alleghany	\$3,388	\$3,166	\$3,311	\$3,270	\$3,230	\$3,696	For the preliminary budget we use the previous year's income figure.
9171	Streetlight Expense Forest	\$488	\$205	\$190	\$212	\$227	\$264	
9172	Streetlight Admin. Expenses						\$240	This is added to "other income" in Fire Section
9180	Streetlight portion county management fee	\$311	\$427	\$448	\$434	\$639	\$699	
	Streetlight Expense Total	\$4,187	\$3,798	\$3,949	\$3,916	\$4,095	\$4,899	This line matches "OTHER" income loss in Quickbooks
	Lights Net Income or (LOSS)	\$552	\$925	\$1,029	\$902	\$1,087	\$478	This line will match Quickbooks Income Statement Net profit or (loss).
	Income Statement net change	\$19,889	\$4,404	(\$7,911)	\$13,659	\$14,443	(\$8,722)	
CASH FLOW ADDITIONS AND DELETIONS								
NET PROFIT (LOSS)		\$ 19,889	\$ 4,404	(\$ 7,911)	\$ 13,659	\$ 14,443	(\$ 8,722)	
(increase) decrease in Accounts Receivable		\$ (2,593)	\$ 2,805	(\$ 4,632)	\$ (8,383)	\$ 13,883		
(decrease) increase in Account Payable		\$ (290)	\$ 2,143	\$ 8,764	\$ 4,969	\$ (3,594)		
Fixed Asset Changes		\$ (46)	\$ 65	(\$ 6,579)		\$ 10,951		
CHANGE IN CASH FOR PERIOD		\$ 16,960	\$ 9,417	(\$ 10,358)	\$ 10,245	\$ 35,683	(\$ 8,722)	
Cash Beginning of Period		\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 102,046	
Cash End of Period		\$ 92,741	\$ 102,158	\$ 91,801	\$ 102,046	\$ 137,729	\$ 93,324	
FUND ADDITIONS		\$ (14,053)	\$ (3,403)	\$ (1,029)	\$ (1,029)	\$	\$ (478)	amount projected to go into streetlight fund
Fund Withdrawals				\$ 2,116	\$ 2,116	\$	\$ 9,200	Plan on using existing savings to cover cost of C67 paint job doors for station 1 and Pike firehouse analysis, but need to put here to balance the budget. If savings fall short, suggest pulling from reserves. Board will need to approve specifics on fund withdrawals if needed
Contingency Fund withdraw or (add)								
Total (moved to) or taken from funds		\$ (14,053)	\$ (3,403)	\$ 1,087	\$ 1,087	\$	\$ 8,722	
GENERAL FUND NET CHANGE- with cash flow adjust & reserve fund transactions		\$ 2,907	\$ 6,016	\$ (9,271)	\$ 11,332	\$ 35,683	(\$ 0)	





Additional Staff report for meeting date 6/20/2024 Prepared on 6/19/2024

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

Corrected Treasurer's Report It was brought to my attention by Denise Ruane who has much more payroll experience than I do that it is not likely that Quickbooks miscalculated the Payroll taxes for 2023. A corrected description for the payroll tax liability check is included in the updated treasurer's report attached at the end of this document. The report has also been posted as an individual document on the district's website. I am not around to make hard copies of this report for tomorrow night's meeting. I will see if I can get somebody else to do that.

A notice from the IRS attached to this report, was received by registered mail in May. It was a second notice, but NO FIRST NOTICE was ever received. (I don't have the cover sheet with me to scan, but it didn't provide any information on what the charge was for either). I assumed that the 10% + interest had to do with the fact that PRCSD files a 944 (annual return) rather than a 941 (quarterly return). I mistakenly was under the impression that form 944 applied specifically to government entities. I was on overload in May, and I know it is no excuse, but I did not follow-up with the IRS to see exactly what the 10% was for.

Yesterday after 1 hour and 45 minutes on hold, I spoke to an IRS agent. She was able to look up the first notice that was never received and she said that it was a penalty for paying the payroll liabilities late. I asked her if she could email a copy of the first notice to me and she said "no". She was not able to provide any other specific information, but she did refer me to the IRS site to read more about form 944. There I learned that form 944 is for the smallest employers who have less than \$1,000 in payroll liabilities per year. Up until 2023 Pliocene Ridge fit the bill. I looked back 10 years and besides 2023, the highest liability was \$355 and for two of those years it was zero. The payroll liability for 2023 was \$4,434.34 thanks to the payment of the two standby assignments that happened in the fall of 2022 and that were paid in 2023. This is what triggered the 10% penalty.

Chief Dorn is actively pursuing payment for mutual aid calls now and we anticipate more payroll. I am learning the ins and outs of billing the different agencies that we work with. I will research what it takes to switch from being a 944 filer to a 941 filer with the IRS. I also will see about setting up an online account with the IRS to avoid having to call them! It was a mistake for me not to follow-up with the IRS right away when the notice arrived in May. I am owning my mistake!

Correspondence issues

Denise also questioned why the IRS notice was not listed in the correspondence. Pliocene Ridge CSD has never listed financial transactions, (vendor statements, bills, payments) on the monthly correspondence listing. I put the statement from the IRS into that category.

Not too long ago, I went "above and beyond" and started listing email correspondence in the monthly correspondence listing. This may have been a bad idea because it is easy to miss emails, especially those that occur between the meeting date and the date that the meeting packets go out. Also, I am only listing my emails, what about other staff or board members? What about text messages? Where does this end? I will be reaching out to the California Special District's Association to see what the current norms are.

Secretary/Treasurer Contract Renewal

First a little background on my contract: The template that was used to create my contract for services was originally provided by Golden State Risk Management Authority (GSRMA). About 8 years ago, I borrowed that same template for some contracts that Allegheny County Water District (ACWD) has in place. Last year ACWD was shopping its insurance and applied to GSRMA for a quote. GSRMA has an extensive vetting process that includes being vetted by another bigger insurance pool that they are a member of. In the process of being vetted by the bigger pool (PRISM) they questioned the validity of providing General Liability Coverage to a contractor. (This was written into the original template) They have no problem with providing worker's compensation coverage, but according to them providing the GL coverage brings into question whether-or-not the individual qualifies as an independent contractor or should be considered an employee.

At first, I thought that a simple solution was to simply remove the GL coverage language from the contract. I was under the impression that OFFICERS are covered for errors and omissions as part of the Director's and Officer's (D&O) coverage and I couldn't think of any other liability associated with these positions. I am more familiar with commercial policies where the D&O coverage is a separate policy. It has since been explained to me by GRSMA that as a member of a pool there is no separate D&O policy. I have attached the recent email correspondence on this topic.

I have not yet gotten a quote for obtaining my own liability coverage. Independent contractor status saves the district money, but the district may need to switch to paying all staff as "employees" depending on what we find. My suggestion for now, is for the board to renew my contract "as is" until the next regular board meeting scheduled for August 15th. By then we should have more information. If somebody else can take the lead on this, that would be great since I am the person with the contract it might be viewed as a conflict. Possibly Cameron Shay as Risk Manager assuming he gets appointed can be "point" on this.

Proposed Future Change

I was planning on bringing this topic up in September, but with all the above, this seems like a good time to mention it. This item is not on the agenda, this is for information only: I would like to resign from the Secretary part of my job if we can find a person to take it. I will be working on splitting the work that I do into two job descriptions (for board consideration) and will propose splitting the pay accordingly. This will be a future agenda item.

question for about error & omissions coverage for officers who are not board members and are paid via contract

6 messages

Pliocene Ridge CSD <plioceneridge@gmail.com>

Fri, Jun 14, 2024 at 1:33 PM

To: Jake Dickman <jdickman@gsrma.org>

Cc: Oregon Tenney <avfd7103@gmail.com>

Hi Jake:

I just got off the phone with Liz, who I am sad to hear is moving on!

We have had an ongoing discussion about independent contractors after Prism made some comments when they were vetting Alleghany County Water District. The comments applied to my contract with PRCSD as well, because I am paid as the Secretary/Treasurer and the template that ACWD used for the contract actually came to PRCSD from GSRMA long ago.

So here is my question: It has been suggested that the clause in the contract stating that the contractor is covered by the district's General Liability coverage should be removed because Independent Contractors aren't usually covered by an entities GL coverage and this could raise a question as to whether or not they really are an independent contractor.

~~ACWD already removed the GL coverage clause from the contract for the Secretary and me as General Manager. But~~

this raised a question in my mind, because my understanding is that errors and omission coverage is included in our policy for the board and officers. But if an officer who is not a board member has a contract that states they are not covered by the district's GL coverage, does this create potential exposure for the district if that officer makes an error or omission related to board business? For example, a brown act violation, would that still be covered for the district? What about the General Manager? If the GM who is paid as a contractor doesn't have liability coverage and makes an error, is the district liable?

I do understand that with commercial policies the D&O coverage is a separate policy, but with a POOL this is not the case.

Thanks,

Rae Bell Arbogast

Secretary/Treasurer

EMT

Note: The district does not have full-time office staff. Emails are checked at least once daily on most weekdays. Cell for texts ONLY 530-902-4422. Cell coverage is limited in our area.

Pliocene Ridge CSD

Alleghany, Forest City and Pike City "Fire District"

Alleghany & Forest City "Streetlight District"

District Phone 530-288-0624

Website:

plioceneridge.org

Jake Dickman <jdickman@gsrma.org>

Fri, Jun 14, 2024 at 4:14 PM

To: Pliocene Ridge CSD <plioceneridge@gmail.com>

Hello Rae!

How are you! I too am sad to see Liz go; she is an awesome person and a great resource.

I wanted to follow up to the voicemail I left with this email. Give me a call when you have some time and I'd love to ask a few follow-up questions.

Hope all is well!

Best Regards,

Jake Dickman

Risk Control Advisor

Email: jdickman@gsrma.org

Direct: 530.361.9812

Main: 530.934.5633

Fax: 530.934.8133



P. O. Box 706

Willows, CA 95988

"The premier risk-sharing pool that truly cares about its members."

This email and all attachments to it are for the sole use of the intended recipient(s) and may contain proprietary information of Golden State Risk Management Authority. This email may also contain information which is confidential or which is protected from disclosure by privilege. Any

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[Quoted text hidden]

Caution: External Sender. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Jake Dickman <jdickman@gsrma.org>
To: Pliocene Ridge CSD <plioceneridge@gmail.com>

Mon, Jun 17, 2024 at 10:44 AM

Good Morning Rae Bell,

Hope all is well with you! I wanted to reach out as promised and provide an update regarding the district's use of contracted individuals.

Removing the General Liability coverage clause for Independent Contractors is a good practice to avoid confusion about their status. The Public Officials Errors and Omissions Liability coverage provided by the PRISM GLI (Liability) MOC considers the following as a Covered Party, Covered Persons, or Entities:

COVERED PARTY, COVERED PERSONS OR ENTITIES

- A. The Member;
- B. Those individuals, including volunteers, who were or are now elected or appointed officials of the Member, whether or not compensated, including members of the Member's governing body or any other committees, boards, commissions or special districts of the Member, while acting for or on behalf of the Member;
- C. All special districts **governed directly** by the Member's governing board and other districts or agencies which are named on the Memorandum;
- D. Past or present employees of the Member, including volunteers, or other covered entities, whether or not compensated, while acting for or on behalf of the Member or other covered entity;
- E. Notwithstanding sub-paragraphs (A) through (D) above, the determination and findings made in good faith by the Member pursuant to California Government Code Section 995.2 or any other similar provision of law shall be conclusive and binding on PRISM and all other persons for the purposes of coverage under the Memorandum; and
- F. 1937 Act Retirement Association of the Member County and the San Luis Obispo County Pension Trust.

Based on the above, if an officer that is not an employee, volunteer, or board member (ie. contracted) commits an error or omission related to board business, such as a Brown Act violation, the resulting claim will likely not be covered under the district's Liability coverage. This situation could expose the district to risk.

Recommendation : Update District's Insurance Requirements for Individual Contractors who are Officers but not Board Members.

- **Professional Liability Insurance:** Independent contractors who are officers but not board members should be required to purchase their own professional liability insurance if they are providing professional services regulated by the state. This insurance helps protect against claims of negligence or errors in the performance of their professional services to the district.

Please don't hesitate to reach out if you have any further questions, I'm happy to help.

[Quoted text hidden]

Pliocene Ridge CSD <plioceneridge@gmail.com>

Mon, Jun 17, 2024 at 12:00 PM

To: Jake Dickman <jdickman@gsrma.org>

Cc: Oregon Tenney <avfd7103@gmail.com>

Hi Jake:

Now I am more confused because item B on the list that you sent includes appointed officers acting on behalf of the district "whether or not compensated". Officers are appointed by the board, it seems to me that they would be covered, even if they are compensated.

I did ask my insurance broker about individual coverage but haven't heard back. Did you find out anything as to where that coverage would be obtained?

Thanks,

Rae Bell Arbogast

Secretary/Treasurer

EMT

Note: The district does not have full-time office staff. Emails are checked at least once daily on most weekdays. Cell for texts ONLY 530-902-4422. Cell coverage is limited in our area.

Pliocene Ridge CSD

Alleghany, Forest City and Pike City "Fire District"

Alleghany & Forest City "Streetlight District"

District Phone 530-288-0624

Website:

plioceneridge.org

[Quoted text hidden]

Jake Dickman <jdickman@gsrma.org>

Mon, Jun 17, 2024 at 3:05 PM

To: Pliocene Ridge CSD <plioceneridge@gmail.com>

Cc: Oregon Tenney <avfd7103@gmail.com>

Good Morning Rae,

I would agree with you about Item B. However, it's important to remember that the district doesn't want to extend this coverage to an independent contractor as this extension of liability coverage calls into question the contractors claim as "independent."

1. The district would like to contract with individuals instead of hiring.
2. Because contractors jeopardize their status when accepting GL coverage from the district, the district policy should specify that "independent contractors" need to acquire coverage of their own.

Unfortunately, we do not have any preferred partners to point you in the direction of to acquire your own professional liability insurance. You are on the right track already by speaking with your broker, while you wait to hear back from them here is a useful article from Nerd Wallet on the topic that presents a few other avenues.

Happy to help however, don't hesitate to reach out.

[Quoted text hidden]

Pliocene Ridge CSD <plioceneridge@gmail.com>
To: Jake Dickman <jdickman@gsrma.org>
Cc: Oregon Tenney <avfd7103@gmail.com>

Mon, Jun 17, 2024 at 4:03 PM

OK thanks
Rae Bell Arbogast
Secretary/Treasurer
EMT

Note: The district does not have full-time office staff. Emails are checked at least once daily on most weekdays. Cell for texts ONLY 530-902-4422. Cell coverage is limited in our area.

Pliocene Ridge CSD
Alleghany, Forest City and Pike City "Fire District"
Alleghany & Forest City "Streetlight District"
District Phone 530-288-0624
Website:
plioceneridge.org

[Quoted text hidden]



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 May 2024- description for ck 2707 corrected

				Beginning Checking Account Balance	\$ 3,166.97
DEPOSITS					
	Date	From:	For:		Amount
	8-May	Savings		\$	5,000.00
					Deposits Total
					\$ 5,000.00

EXPENDITURES					
Ck #	Date	To:	For:		
EFT	5/3	PG&E		details below	\$ 557.67
				Alleghany Firehouse	\$ 141.31
				Pike Firehouse	\$ 197.71
				Alleghany Streetlights	\$ 307.89
				Forest City Streetlights	\$ 21.10
				climate credit posted to misc. income	\$ (110.34)
EFT	5/1	West America Bank CC Card		details below	\$ 648.86
				Go Daddy	\$ 36.16
				Red Cross	\$ 506.00
				Go Daddy	\$ 231.70
				Continued....	
				pikecityfire.org and alleghanyfire.org works out to \$23.17 per year each.	
				POINTS APPLIED TO CC BILL	\$ (125.00)
				posted to Misc. income	
2705	5/7	AT&T		phones	\$ 67.00
809	5/7	Cameron Shay reimburse		Key copies for Water Tender 67	\$ 23.87
EFT	5/8	NAPA Auto Parts		Engine and parts for rescue 6740	\$ 4,110.19
810	5/8	Postmaster		postage for sending cell phone back to DV Fire	\$ 2.59
811	5/16	Postmaster		mailed check to IRS certified	\$ 5.08
2706	5/16	Airgas		oxygen (Medical supplies)	\$ 209.97
2707	5/16	IRS		2023 payroll tax penalty of 10% plus 5.46 interest see attached	\$ 448.89

Expenditures/transfers Total \$ **6,074.12**

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

Ending Checking Account Balance		\$ 2,092.85
Starting Savings account balance		\$ 30,419.67
transfer to checking		\$ (5,000.00)
interest earned		
Ending Savings Account Balance		\$ 25,419.67
General Fire Fund Total		\$ 27,512.52
All Fire Funds (including reserves)		\$ 94,197.11

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

Reserve account Starting Balance	\$ 74,897.97
Interest earned	
deposits	
Reserve account Ending Balance	\$ 74,897.97

Report prepared by Rae Bell, Treasurer

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

Name Printed

Total All Funds \$ **102,410.49**

title



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0030



9307 1107 5620 2419 5014 01

040432.436439.115185.2942 2 AB 0.547 1228



PLIOCENE RIDGE COMMUNITY SERVICES
DISTRICT
% WILLIAM ADASIEWICZ
100 PIKE CITY RD
N SAN JUAN CA 95960-9604



SB
IRS Notice CP504B



040432

Notice of intent to seize (levy) your property or rights to property

Amount due: \$448.89

This is a notice of intent to levy your property or rights to property. As we notified you before, our records show you have unpaid taxes for the tax period ending December 31, 2023 (Form 944). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$448.89 you owe.

Billing Summary

Amount you owed	\$443.43
Interest charges	5.46
Amount due immediately	\$448.89

Continued on back...



PLIOCENE RIDGE COMMUNITY SERVICES
DISTRICT
% WILLIAM ADASIEWICZ
100 PIKE CITY RD
N SAN JUAN CA 95960-9604

Notice	CP504B
Notice date	May 6, 2024
Employer ID number	35-2256601

Payment

- Make your check or money order payable to the "United States Treasury".
- Write your employer ID number **35-2256601**, the tax period (December 31, 2023), and the form number (944) on your payment and any correspondence.

Amount due immediately

\$448.89

INTERNAL REVENUE SERVICE
P.O. BOX 932700
LOUISVILLE, KY 40293-2700



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