



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 21, 2023, 6:30 pm

Location: Pike City Firehouse

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 August 17, 2023 c) Ratify Treasurer's report & bill payments for August 2023.

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

4. PUBLIC COMMENT: Complaints about individuals are to be submitted in writing per Article II section 15 of the bylaws. The public may be heard before or during the consideration of any agenda item to be considered by the board, subject to reasonable time limitations for each speaker. Members of the public may address matters under the jurisdiction of the Board of Directors, and not on the posted agenda, provided that no action shall be taken by the board unless the matter is deemed urgent by a 2/3 vote.

5. INFORMATION/DISCUSSION ITEMS, STAFF &/OR COMMITTEE REPORTS

a) Correspondence since last meeting –

b) Committee/Member/Business Reports:

1. District Chief's report

2. Assistant Chiefs' reports

3. AVFD non-profit corp.

4. Pike Community Support Foundation

5. Board Member/Staff Reports

6. Firewise Communities

7. Firehouse Projects & ADA Compliance ~ Planning Committee Report

8. Pending Grants – None

6. DISCUSSION and POSSIBLE ACTION ITEMS:

a) Unfinished business:

1. Appoint Risk Manager per policy #1030

b) New business

1. PUBLIC HEARING Adopt final budget for Fiscal Year 23-24. START: END:

2. Approval for staff to pursue grant funding for additional siren in Alleghany.

3. Rescind changes to the bylaws adopted on June 15, 2023 regarding remote meetings. Confirm that the district opts to return to traditional (pre-covid) Brown Act Rules which allow telephone conferences.

4. Consider adopting mileage reimbursement option for Directors at IRS mandated rate.

5. Authorization for Treasurer to bill 1/5 of the cost of her Quickbooks accounting subscription to the District in addition to the 1/3 of the payroll module cost which is already billed to the district.

7. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ Next meeting date October 19, 2023 in Alleghany Agenda Items:

8. ADJOURNMENT

Upon request, agendas will be made available in alternative formats to accommodate persons with disabilities. Please make your request to District Secretary, 100 Pike City Rd, Pike CA 95960 or plioceneridge@gmail.com specifying your disability and the format in which you would like to receive this agenda and future agendas. SEND AN EMAIL TO plioceneridge@gmail.com to be added to the email list for meeting notices.



MINUTES of the Regular Meeting of the

Pliocene Ridge CSD Board of Directors

Date: Thursday August 17, 2023 Time: 6:30 pm

Location: Alleghany Firehouse Station 2 and via conference call.

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE: The meeting was called to order at 6:40 pm by President Larry Allen. **Flag Salute.** Present: Board members, Larry Allen, Bruce Coons, Pam Davis, and Chris Mills. Grace Lundeen notified the Secretary in advance that she could not attend due to illness. Also in attendance: Alleghany Assistant Chiefs Ned Cusato and David Arbogast [by phone]. Pike Community Support Foundation Directors Roland Robertson and Denise Ruane. Public present: Vicky Tenney. Pliocene Ridge CSD Secretary Rae Bell Arbogast attended by phone and took the minutes.

2. CONSENT CALENDAR:

Approval of current Agenda, Minutes for regular meeting held June 15, 2023 and the Treasurer's reports for June and July 2023 and ratify Fund Tracking Sheet balances for fiscal year ending 6/30/2023. **A motion was made to approve the consent calendar by Chris Mills, seconded by Bruce Coons Ayes: Allen, Coons, Davis, Mills Noes: none Absent: Lundeen Abstain: none ~ Motion carried.**

3. UDATE On AMBULANCE MOU: Downieville FPD President Frank Lang was on the conference call, but due to technical problems the firehouse was not able to call-in. Rae Bell reported that Mr. Lang would be requesting an extension from NORCAL EMS for sorting out the issues (current deadline August 31st). The Board of Supervisors had not responded to the request for having county's legal counsel examine the issue. Frank was planning on having an item on the Board of Supervisors agenda for their September 6th meeting.

4. PUBLIC COMMENT None

5. INFORMATION/DISCUSSION ITEMS

a) *Correspondence:* **Outgoing:** Fiscal year 22-23 financial data back-up documentation shipped to Independent Auditors Boden, Klein and Sneesby. Get well card mailed to Grace Lundeen, draft Directors Handbook mailed to directors.

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

b) *Committee/Member/Business Reports:*

1. *Chief's Report* ~ Assistant Chief Cusato reported that it's been pretty quiet except for four calls last month. Three medicals and one suicide. NORCAL EMS came and inspected the ambulance in Alleghany, everything was good. There has been a lot of lightning. The recent fire near the town of

Washington was most likely caused by lightening, luckily there has been quite a bit of moisture too. The fire near Washington is about 30 acres with some evacuations in place.

2. *Assistant Chief's Report*: Provided above.

3. *AVFD non-profit corp*: ~ Nothing new to report.

4. *Pike Community Support Foundation* ~ Roland Robertson reported that their next newsletter will be coming out shortly. They are holding another townhall meeting on Saturday Sept. 9th at the Pike City Firehouse. In addition to Supervisor Adams, they have invited the Forest Service and some other County Personnel. Everyone is invited to come ask questions. They are still looking for a new VP.

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

6. *Firewise Community Projects* ~ A list of property owners in both Pike and Alleghany who are interested in participating in the planning grant was sent to the County Forester and Firesafe Counsel. They have not responded to multiple follow-ups.

7. *Firehouse Projects & ADA Compliance*:~ Roland reported that they have not been able to get hold of architect Bruce Boyd to have the alternatives analysis for the Pike City Firehouse started. Larry Allen and Rae Bell to provide names of additional qualified individuals.

8. *Pending Grants*: None.

5. ACTION ITEMS

a) Unfinished Business

1. Appoint Risk Manager. **This item was tabled as nobody volunteered.**

b) New Business

1. *Consider proposed bookkeeping changes as explained in Staff Report*:

- Suggestion 1: Combine all telephone expenses under line item 6172.1 Telephone.
- Suggestion 2: Cease tracking mutual aid income and the related payroll expenses by fire department. **A motion was made to approve both changes above by Bruce Coons, seconded by Chris Mills Ayes: Allen, Coons, Davis, Mills Noes: none Absent: Lundeen Abstain: none ~ Motion carried.**

2. *Consider charging administrative fee to Streetlight Fund*: It was suggested that \$20 per month or \$240 per fiscal year be transferred from the Streetlight Fund to the General Fire Fund for administration of the streetlights. This will be added to Policy # 4000 Streetlights. **A motion was made to approve this change by Bruce Coons, seconded by Chris Mills Ayes: Allen, Coons, Davis, Mills Noes: none Absent: Lundeen Abstain: none ~ Motion carried.**

7. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS

The next regular meeting is scheduled for September 21, 2023 in Pike. Agenda Items: Appoint Risk Manager, Adopt final budget for Fiscal Year 23/24, consider mileage reimbursement for Directors, Additional Siren for Alleghany,

8. ADJOURNMENT:

There being no further business before the board, the meeting was adjourned at 6:58 PM.

Respectfully submitted,
Rae Bell Arbogast, Secretary



Pliocene Ridge Community Services District

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

Treasurer's Report for August 2023

Beginning Checking Account Balance \$ 1,487.23

DEPOSITS

Date	From:	For:	Amount
1-Aug	Sierra County Auditor	distribution of property taxes - final installment FY 22/23	\$ 3,473.80
		General Fire Fund amount	\$ 2,955.56
		Streetlight Fund amount	\$ 518.24
Deposits Total			\$ 3,473.80

EXPENDITURES

Ck #	Date	To:	For:	Amount
EFT	8/1	WA credit card	details below	\$ 393.00
			Life Assist. Medical supplies Allegheny (2 BVMS)	\$ 88.48
			Streamline annual web hosting	\$ 300.00
			postage	\$ 4.52
EFT		PG&E		\$ 496.71
			Allegheny Firehouse	
			Pike Firehouse	
			Allegheny Streetlights	
			Forest City Streetlights	
2678	8/18	AT&T	Phones at Pike FH and Allegheny station 1	\$ 62.06
2679	8/18	Camptonville FD	reimburse title 22 first aid class Chris King	\$ 44.00

Expenditures/transfers Total \$ 995.77

Reserve Account Detail	
Contingency	\$ 24,500.00
Allegheny Fire Unallocated	\$ 8,000.00
Pike City Fire Unallocated	\$ 19,950.00
Allegheny Firehouses	\$ 11,409.37
Pike City Firehouse	\$ 3,064.76
Allegheny Fleet	\$ 4,588.78
Pike City Fleet	\$ 11,202.95
Allegheny Dispatch Office	\$ 700.00
Streetlights	\$ 8,213.38
Interest Earned	
Reserve Account Total	\$ 91,629.24

Ending Checking Account Balance \$ 3,965.26

Starting Savings account balance \$ 33,996.26
 transfer to FUNDS \$ (1,062.44)

interest earned
Ending Savings Account Balance \$ 32,933.82

General FIRE Fund (accounts listed above) Total \$ 36,899.08

Reserve account Starting Balance \$ 90,566.80

transfer for FY 22-23 catch up \$ 1,062.44

interest earned
Reserve account Ending Balance \$ 91,629.24

Report prepared by Rae Bell, Treasurer

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

Total All Funds \$ 128,528.32

Verified against bank statement and QB balances by: X

Name Printed

Note: Savings and Reserve account reconciled quarterly.

title

Sierra County
Auditing Department
P.O. Box 425
Downieville, CA 95936
(530) 289-3273 Fax (530) 289-2842



Memo

To: Pliocene Ridge CSD
From: Van Maddox, Auditor/Controller - Treasurer/Tax Collector - Risk Manager - Budget
Date: June 30, 2023
Re: Distribution of Taxes - Final 2022 Apportionment

Enclosed, please find a check for tax distribution in the amount of	<u>\$ 3,473.80</u>
Current Secured Property Tax	2,392.50
Current Unsecured Property Tax	33.08
Prior Secured Property Tax	
Prior Unsecured Property Tax	72.96
Supplemental Property Tax	608.13
Supplemental Unsecured	17.59
Timber Yield Tax	101.45
Homeowners Property Tax	240.62
Interest Apportionment	7.47
Property Tax Roll Fees	<u>-</u>
Subtotal	3,473.80
Less: Property tax solid waste on the property Tax Roll	-
Total Check Amount Enclosed:	<u><u>\$ 3,473.80</u></u>

If you have any questions regarding this payment, please contact the Sierra County Auditor's Office at (530) 289-3273

Payee Pliocene Ridge CSD
Vendor ID 5891

Account #:

144349
7/21/2023

Invoice	Invoice Date	Description	Amount
PRCSD 2023-06	6/30/2023	DISTRIBUTION OF TAXES - JUNE APPORTIONM...	\$3,473.80
<p>DEPOSITED 8/1/23</p>			

Total : \$0.00 \$3,473.80



Staff report for meeting date 9/21/2023

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

Agenda item 4. a) Correspondence since last meeting

Email topics (in & out): Van Maddox Sierra County Auditor re: Streetlight budget figure and budget in general, Sierra County Clerk-Recorders office re: Brown Act and remote meetings, Frank Lang re: ambulance MOU, Golden State Risk Management Authority (Insurance Carrier) re removal of one of the vehicles sold last year from the policy and correction of the Pike non-profit's name (their program reverted it back to the old name with the renewal docs), Blain Boden re: audit, Mountain Messenger re: budget hearing notice, Jim Buckbee re: Forest Service Loaner vehicle 6770 (have been trying to return it for over a year, it is still on our insurance until they take it back), NFIRS re system availability, John Pekarek of Banner Communications re: additional siren for Alleghany, Chris Mills and Chief re: Risk Manager Position, Roland Robertson & Denise Ruane re: Russell Davidson as potential person to help with Pike Firehouse analysis.

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

- On August 15th I attended a two-hour webinar hosted by The Rural Communities Assistance Corp. (RCAC) on Internal Accounting Controls. The workshop was geared towards Small Water Utilities, but I did come away with some ideas that can be applied to Pliocene Ridge CSD as well. A few of them apply directly to the Director's Handbook that I am working on.

Agenda item 4. b) 6 Firewise communities

- Update on the Sierra County BOS \$2,500 allocation for each firewise community a couple of years ago: The remaining balances are: Alleghany \$2,172 and Pike \$1,179. The Pike figure is lower because there has been more activity in Pike which takes longer to input in the firewise portal. For Fiscal year 22/23 I did not bill all my time and I split what I did bill 50/50 between both communities. Other things that have been billed to-date are the cost of mailings to residents and printing educational materials (split 50/50).
- As of this writing I have not heard back from the County Forester regarding the list of interested property owners for Planning Grants.

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

- Status of Alternatives Analysis for Pike City Firehouse. Update to be provided at meeting.

Agenda item 4. b) 8 Pending Grants

- ❖ One item under New Business to bring back pursuit of the additional siren for Alleghany.

Agenda item 6. b) 3 Brown Act Rules There was a question last month (not in time for the agenda) about the bylaw changes adopted in June to allow remote meetings. After researching the issue and talking to the Sierra County Clerk Recorder's Office we learned that the Brown Act Previously (pre-covid) allowed for teleconference meetings as long as at least one physical location with access is made available to the public (see attached sheet). The district has the option to go back to the traditional rules OR adopt the new rules for remote meetings which require both visual and audio access among other things. Since the District does not have internet access at the meeting locations it makes sense to opt to go back to the traditional Brown Act Rules.

Agenda item 6. b) 4 Mileage Reimbursement for Directors With the rising price of gasoline it has become a financial hardship for some of the directors to drive between Alleghany and Pike for meetings. Article III of the Bylaws COMPENSATION Currently states the following:

1. Board members shall serve as unpaid volunteers.
2. Board members may receive reimbursement of expenses incurred representing the District as directed by the Board.

Propose adding item 3. Board members may apply for mileage reimbursement at the IRS annual rate for board meeting attendance. Requests for reimbursement must be submitted in writing to the Treasurer and must include at minimum: Date and miles driven. All reimbursement requests for any given quarter must be submitted within 30 days of quarter-end. Older reimbursement requests will not be eligible for payment.

Agenda item 6. b) 5. To-date Pliocene Ridge CSD has not had to purchase accounting software as I (Rae Bell) provide mine at no cost (with the exception of the payroll module cost which is split 3-ways). The version of Quickbooks that I use has been discontinued and the least expensive option that I could find is an annual subscription which runs about \$590 per year including sales tax. I would like to split the cost of this 5-ways with all my bookkeeping clients. The cost to Pliocene Ridge CSD would be approximately \$118 per year. Once the program is actually purchased a receipt will be provided.

Pending items not addresssed on this month's agenda:

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

- Water Tender Upgrade
- MOU with non-profits (name changes) We are waiting on documentation from the AVFD non-profit corporation.
- Signage for firehouses (Need signs with updated department names and updated district logo)
- **Repair to west wall of Station 1 in Alleghany. The metal siding was purchased last April, arrived last summer (2022) and is sitting in the County Yard.**
- Proposed changes to Ordinance #1 discussed in Feb. 2023 – Larry Allen found additional code that would allow us to bill for environmental spills & clean-up. More legal research is needed before a new draft will be ready for the first reading. **This will be placed on the October 2023 agenda even if all we do is accept the language that was already developed. The environmental clean-up language can be added later.**
- ISO survey done in 2019 ~ I have not been able to get a copy of our survey docs from 2019. Every time that I contact them, they tell me to create a user account on their website, which I do, and get a message that a confirmation email will be generated but it never happens. I have contacted the person who did the survey and he said that I am not the only one having problems and that he would get back to me, but he never has. **The ISO survey will be due again next year.** It is a very involved process that I spent well over 40 hours on last time, but we did manage to get a better ISO rating for the district as a result of the work.
- Free attorney consult: I was authorized a long time ago, to inquire about the borrowing limits for CSD's to see if there is any additional information (legal precedence) besides the code but haven't done it.

Traditional Brown Act Requirements for Teleconference Participation (pre-COVID)		AB 2449 alternative Brown Act Requirements (from March 1, 2023, to January 1, 2024 – revised rules apply from January 1, 2024, to January 1, 2026)
Agenda must list all teleconference locations	1	No comparable req't (but see 4, 5, 9 below for other agenda requirements)
Agenda must be posted at all teleconference locations	2	No comparable req't
Public must be able to access and provide public comment from all teleconference locations	3	No comparable req't
Each teleconference location must be accessible to individuals with disabilities	4	Must have a procedure for receiving and swiftly resolving requests for reasonable accommodation for individuals with disabilities. How to request this procedure must be listed on the agenda
At least a quorum of the board (3 members) must participate from a location that is within the jurisdiction	5	At least a quorum of the board (3 members) must participate in person from a singular physical location clearly identified on the agenda and open to the public
Votes must be taken by rollcall	6	Same requirement
Must comply with all other Brown Act requirements and conduct meetings in a manner that protects the constitutional rights of persons appearing before the board	7	Same requirement
	8	Either: use a two-way audiovisual platform; or Use a two-way telephonic service and a live webcasting of the meeting. Board Members must have video.
	9	All notices of meeting must provide instructions for how to participate remotely
	10	In the event of a disruption, no further action may be taken
	11	Members participating remotely must comply with one of the following: Just cause exception: <ul style="list-style-type: none"> • Notify the board at earliest opportunity of need to participate remotely • Describe “just cause*” for remote participation (*defined in the statute) • Can only do this for 2 meetings each calendar year, <u>OR</u> Emergency exception: <ul style="list-style-type: none"> • Notify the board of an emergency and the board must take action to approve the request • Provide a general description of the emergency circumstances • Request must be remade for each meeting (i.e., no standing requests) • Disclose whether any person aged 18 or older is present with them during the meeting • Participation must be both audio and visual • May be used for no longer than 3 consecutive months or more than 20% of regular meetings of the board

	acc#	NAME	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	23-24 Budget Projection	BUDGET COLUMN NOTES - HISTORICAL FIGURES ARE THE AUDITED RESULTS
FIRE SERVICES INCOME	4020.1	Tax Revenue Fire	\$26,742	\$29,262	\$30,038	\$28,957	\$30,848	\$ 35,000	Updated figure based on info from Van Maddox 9/18/2023
	4030.1	Donations	\$90	\$1,515		\$1,184	\$372	\$ 1,000	
	4030.2	Donations for Alleghany Fire	\$474	\$11,774					
	4030.3	Donations for Pike City Fire	\$20,502	\$5,544		\$24,256	\$3,000		
	4040.1	Grants	\$225		\$900	\$4,957	\$7,414	\$ 1,000	
	4040.2	Grants Alleghany	\$488						
	4040.3	Grants Pike City	\$2,674						
	4060.2	Surplus Sales Alleghany					\$6,000		
	4060.3	Surplus Sales Pike City					\$7,418		
	4070.0	Emergency Services Income	\$2,250	\$1,500					
4071.0	Mutual Aid Income		\$2,948	\$5,614			\$ 5,000	Low estimate of mutual aid income.	
4082.0	Other Income	\$236	\$108	\$3,158	\$355	\$18,026	\$ 240	added streetlight admin fee to budget projections	
	Revenue Total	\$53,681	\$52,650	\$39,709	\$9,709	\$73,078	\$ 42,240		
FIRE SERVICES OVERHEAD EXPENSES	6170.2	Electricity Alleghany Station 1	\$895	\$1,121	\$779	\$922	\$1,004	\$ 1,200	
	6170.3	Electricity Pike City Firehouse	\$1,063	\$1,599	\$1,082	\$692	\$1,141	\$ 1,200	
	6172.1	Telephone	\$448	\$460	\$435	\$593	\$519	\$ 600	
	6174.2	Water Alleghany	\$480	\$480	\$480	\$536	\$480	\$ 537	
	6176.2	Propane Alleghany Station 1	\$297	\$503	\$517	\$785	\$503	\$ 500	
	6176.3	Propane Pike City Firehouse			\$1,235	\$253	\$561	\$ 500	
	6180.1	Insurance	\$4,344	\$4,451	\$4,745	\$6,154	\$6,513	\$ 8,799	This number updated to actual amount for budget projection
	6230.1	BOD Compliance/Training	\$235	\$207	\$222	\$232	\$245	\$ 150	
	6250.1	Office expense	\$235	\$277	\$587	\$401	\$1,109	\$ 650	Added \$150 here to cover anticipated accounting software and increases postage expenses
	6265.1	County Tax Distribution Fee	\$2,805	\$3,146	\$3,871	\$4,250	\$4,264	\$ 5,491	13% of tax revenue based on history. State mandated admin fee charged by the County
	6270.1	District Administration	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$ 2,700	Secretary/Treasurer pay at \$200 per month + added estimate of \$300 for additional work such as Strike Team Admin.
	6271.2	Firewise Communities					\$1,613		
	6272.1	Legal Fees				\$3,133		\$ -	
	6273.1	Independent Audit Fee	\$2,500	\$2,500	\$2,600	\$2,600	\$2,700	\$ 3,100	
	6275.1	Public Relations/website	\$435	\$498	\$537	\$331	\$531	\$ 300	
	6280.2	Solid Waste Fee Alleghany	\$117	\$117	\$117	\$134	\$92	\$ 91	
	6280.3	Solid Waste Fee Pike City	\$140	\$140	\$140	\$110	\$110	\$ 110	
	6295.2	Building Maint. Alleghany	\$1,500	\$7	\$0		\$2,431	\$ 1,000	
	6295.3	Building Maint. Pike City	\$1,139	\$184	\$22		\$104	\$ 1,000	
	6296.1	Payroll expense	\$319		\$3,726			\$ 2,600	rough estimate based on estimated mutual aid income.
6297.2	Fixed asset expenditures All.		\$1,380			\$18,822			
6297.3	Fixed asset expenditures Pike	\$20,441	\$4,561	\$4,251	\$16,225				
6704.0	Other Expenses	\$4	\$67	\$22	\$4	\$315			
	Overhead Expense Subtotal	\$39,795	\$24,097	\$27,767	\$39,753	\$45,456	\$ 30,528	0.00	



	acc#	NAME	17-18 Actual	18 -19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	23-24 Budget Projection	BUDGET COLUMN NOTES - HISTORICAL FIGURES ARE THE AUDITED RESULTS
Allegheny FD	7230	Op Compliance/Training	\$217	\$821	\$1,172	\$490	\$725	\$1,000	includes fire extinguisher maint., training and SCBA annual check
	7300	Small Equipment	\$1,263	\$1,995	\$1,953	\$9,672	\$6,061	\$800	Personal protective equipment such as turn-outs is included here, and uniforms (tshirts/hats) and radios, new subcategories created in QB
	7301	Equipment Repairs & Maint.	\$826		\$586	\$67		\$1,000	
	7350	Fuel	\$422	\$97	\$283	\$177	\$85	\$500	
	7630	Vehicle Repair & Maint.	\$148	\$494	(\$17)	\$1,008	\$721	\$1,756	added extra here to help balance the budget
	7660	Supplies	\$196	\$657	\$47	\$145	\$209	\$300	In quickbooks a new sub-category for medical supplies has been created
		Allegheny FD Subtotal	\$3,072	\$4,064	\$4,023	\$11,558	\$7,802	\$5,356	
Pike City FD	8230	Op Compliance/Training	\$668	\$1,231	\$1,039	\$868	\$887	\$1,000	includes fire extinguisher maint., training and SCBA annual check
	8300	Small Equipment	\$9,578	\$390	\$1,560	\$13,931	\$4,417	\$800	Personal protective equipment such as turn-outs is included here, and uniforms (tshirts/hats) and radios, new subcategories created in QB
	8301	Equipment Repairs & Maint.		\$49		\$1,295		\$1,000	
	8350	Fuel	\$858	\$545	\$753	\$802	\$967	\$1,500	
	8630	Vehicle Repair & Maint.	\$564	\$2,608	\$1,001	\$400	\$701	\$1,756	added extra here to help balance the budget
	8660	Supplies	\$122	\$329	\$87	\$41	\$91	\$300	In quickbooks a new sub-category for medical supplies has been created
		Pike City FD Subtotal	\$11,790	\$5,152	\$4,439	\$17,337	\$7,063	\$6,356	
Total Operating Expense FIRE			\$54,658	\$33,313	\$36,230	\$68,648	\$60,321	\$42,240	
FIRE SERVICES ONLY NET CHANGE			(\$976)	\$19,337	\$3,479	(\$8,939)	\$12,757	(\$0)	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"									
Lights	9020	Streetlight Tax Revenue	\$5,287	\$4,739	\$4,723	\$4,978	\$4,818	\$5,377	
	9030	Streetlight Donations							
		Streetlight Income Total	\$5,287	\$4,739	\$4,723	\$4,978	\$4,818	\$5,377	
	9170	Streetlight Expense Allegheny	\$2,489	\$3,388	\$3,166	\$3,311	\$3,270	\$3,300	
	9171	Streetlight Expense Forest	\$214	\$488	\$205	\$190	\$212	\$240	
	9172	Streetlight Admin. Expenses	\$476					\$240	
	9180	Streetlight portion county management fee		\$311	\$427	\$448	\$434	\$699	
		Streetlight Expense Total	\$3,178	\$4,187	\$3,798	\$3,949	\$3,916	\$4,479	
	Lights Net Income or (LOSS)	\$2,109	\$552	\$925	\$1,029	\$902	\$898	This line matches "OTHER" Income loss in Quickbooks	
	Income Statement net change	\$1,133	\$19,889	\$4,404	(\$7,911)	\$13,659	\$898	This line will match Quickbooks Income Statement Net profit or (loss).	
CASH FLOW ADDITIONS AND DELETIONS									
CASH FLOW	NET PROFIT (LOSS)		\$ 1,133	\$ 19,889	\$ 4,404	\$ (7,911)	\$ 13,659	\$ 898	
	(increase) decrease in Accounts Receivable		\$ (414)	\$ (2,593)	\$ 2,805	\$ (4,632)	\$ (8,383)		
	(decrease) increase in Account Payable		\$ (736)	\$ (290)	\$ 2,143	\$ 8,764	\$ 4,969		
	Other Balance Sheet Changes		\$ (86)	\$ (46)	\$ 65	\$ (6,579)			
	CHANGE IN CASH FOR PERIOD		\$ (103)	\$ 16,960	\$ 9,418	\$ (10,358)	\$ 10,245	\$ 898	
Cash Beginning of Period		\$ 75,884	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046		
Cash End of Period		\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 102,944		
FUNDS	Fund Additions		\$ (4,909)	\$ (14,053)	\$ (3,403)	\$ (1,029)	\$ (3,000)	\$ (898)	amount projected to go into streetlight fund
	Fund Withdrawals		\$ 5,000			\$ 2,116	\$ 1,262		
	Contingency Fund withdraw or (add)								
	Total (moved to) or taken from funds		\$ 91	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ (1,738)	\$ (898)	
GENERAL FUND NET CHANGE- with cash flow adjust & reserve fund transactions			\$ (12)	\$ 2,907	\$ 6,015	\$ (9,271)	\$ 8,507	\$ (0)	



	16-17 Actual Audited	17-18 Actual Audited	18-19 Actual Audited	19-20 Actual Audited	20-21 Actual Audited	23-24 Budget Projection
INCOME						
Tax Revenue Fire	\$26,742	\$29,262	\$30,038	\$28,957	\$30,848	\$35,000
Donations	\$21,066	\$18,833	\$0	\$25,440	\$3,372	\$1,000
Grants	\$3,387	\$0	\$900	\$4,957	\$7,414	\$1,000
Surplus Sales	\$0	\$0	\$0	\$0	\$13,418	\$0
Emergency Services Income includes mutual aid	\$2,250	\$4,448	\$5,614	\$0	\$0	\$5,000
Other Income	\$236	\$108	\$3,158	\$355	\$18,026	\$240
Income Total	\$ 53,681	\$ 52,650	\$ 39,709	\$ 59,709	\$ 73,078	\$ 42,240
EXPENSES						
Utilities	\$3,182	\$4,163	\$4,527	\$3,780	\$4,208	\$4,537
Insurance	\$4,344	\$4,451	\$4,745	\$6,154	\$6,513	\$8,799
Operating Compliance Board/Admin	\$235	\$207	\$222	\$232	\$245	\$150
Office Expense (includes software)	\$235	\$277	\$587	\$401	\$1,109	\$650
County Tax Distribution Fee	\$2,805	\$3,146	\$3,871	\$4,250	\$4,264	\$5,491
Admin & Professional Services (includes audit)	\$4,900	\$4,900	\$5,000	\$8,133	\$6,713	\$5,800
Public Relations (includes website expense)	\$435	\$498	\$537	\$331	\$531	\$300
Building Maint. (includes dump fees)	\$2,896	\$447	\$279	\$244	\$2,737	\$2,201
Payroll expense (offset by mutual aid income)	\$319	\$0	\$3,726	\$0	\$0	\$2,600
Fixed asset expenditures	\$20,441	\$5,941	\$4,251	\$16,225	\$18,822	\$0
Other Expenses	\$4	\$67	\$22	\$4	\$315	\$0
Overhead Expense Subtotal	\$ 39,795	\$ 24,097	\$ 27,767	\$ 39,753	\$ 45,456	\$ 30,528
Alleghany FD Operational	\$ 3,072	\$ 4,064	\$ 4,023	\$ 11,558	\$ 7,802	\$ 5,356
Pike FD Operational	\$ 11,790	\$ 5,152	\$ 4,439	\$ 17,337	\$ 7,063	\$ 6,356
Total Operating Expense FIRE	\$ 54,658	\$ 33,313	\$ 36,230	\$ 68,648	\$ 60,321	\$ 42,240
FIRE SERVICES ONLY NET CHANGE	\$ (976)	\$ 19,337	\$ 3,479	\$ (8,939)	\$ 12,757	\$ (0)
This number does not account for fund additions or withdrawals listed at end of document.						
This bottom line matches Quickbooks Profit & Loss Statement "Net Ordinary Income"						
Streetlight Tax Revenue	\$ 5,287	\$ 4,739	\$ 4,723	\$ 4,978	\$ 4,818	\$ 5,377
Streetlight Expense	\$ 3,178	\$ 4,187	\$ 3,798	\$ 3,949	\$ 3,916	\$ 4,479
Lights Net Income or (LOSS)	\$ 2,109	\$ 552	\$ 925	\$ 1,029	\$ 902	\$ 898
Streetlight Net Income (above) matches Quickbooks Net "OTHER" Income or (Loss)						
Net Change Streetlights & Fire combined	\$ 1,133	\$ 19,889	\$ 4,404	\$ (7,911)	\$ 13,659	\$ 898
Line above matches Quickbooks Income Statement Net profit or (loss). Does not account for reserve funds below.						
CASH FLOW						
Cash Beginning of Period	\$ 75,884	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046
Cash Increase or (decrease)	\$ (103)	\$ 16,960	\$ 9,418	\$ (10,358)	\$ 10,245	\$ 898
Cash End of Period	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 102,944
Transfer (into) or out of reserve funds	\$ 91	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ (1,738)	\$ (898)
BUDGET (general fund) NET CHANGE	\$ (12)	\$ 2,907	\$ 6,015	\$ (9,271)	\$ 8,507	\$ (0)
NOTE: The Budget is a "managerial document" it is based on a combination of balance sheet and income statement figures. The Budget uses a combination of cash and accrual accounting to ensure that adequate funds are maintained for long-term stability.						
Reserve Funds at Year end (June 30th)						
Contingency Fund	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00
Alleghany Fire Unallocated	\$ 3,000.00	\$ 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	\$ 7,000.00	\$ 10,000.00	\$ 19,950.00
Alleghany Firehouses	\$ 1,409.37	\$ 1,409.37	\$ 1,409.37	\$ 1,409.37	\$ 14,409.37	\$ 11,409.37
Alleghany Equipment	\$ 1,261.84	\$ 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	\$ 3,064.76
Alleghany Dispatch Office	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
Alleghany Fleet	\$ 15,770.39	\$ 15,770.39	\$ 14,879.35	\$ 4,588.78	\$ 4,588.78	\$ 4,588.78
Pike City Fleet	\$ 3,371.73	\$ 5,188.60	\$ 3,964.06	\$ 11,202.95	\$ 11,202.95	\$ 11,202.95
FIRE RESERVES TOTAL	\$ 59,417.41	\$ 61,894.96	\$ 59,779.38	\$ 71,465.86	\$ 83,415.86	\$ 83,415.86
Streetlight Fund	\$ 4,270.41	\$ 5,195.48	\$ 6,224.03	\$ 7,126.30	\$ 8,213.38	\$ 8,213.38
Total All Reserve Funds	\$ 63,687.82	\$ 67,090.44	\$ 66,003.41	\$ 78,592.16	\$ 91,629.24	\$ 91,629.24



Sierra County Auditor
P.O. BOX 425
DOWNIEVILLE, CA. 95936



To: Pliocene Ridge Community Service District

Re: Street Lights

Per the Pliocene Ridge Community Service District policy, provided to me on 9/6/2006 that 0.11% of the property values of tax rate area 052-001 for the year 2023 to be allocated to streetlights.

The disbursement of tax rate area 052-001 for 2023 tax year is as follows: Secured property value \$ 4,888,160.00 the 1% tax generated is \$48,881.60; Pliocene's portions is 0.11% equals \$5,376.98 for the tax year 2023 for streetlights. This will be paid out in three payments over the fiscal year 2023/24, first payment 53%, second payment 37% and last payment 10%.

I hope this helps. If you have any questions, please call.

Van Maddox

A handwritten signature in blue ink that reads "Van Maddox". The signature is written in a cursive style with a large initial "V".

Sierra County Auditor
9/18/2023