



**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 31<sup>st</sup>). 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. 9<sup>th</sup> 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.**

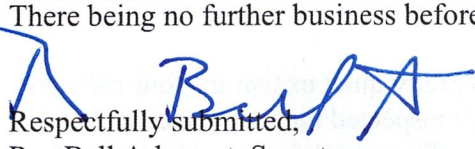
2. *Consider charging administrative fee to Streetlight Fund*: It was suggested that \$20 per month or \$240 per fiscal year be transferred from the Streetlight Fund to the General Fire Fund for administration of the streetlights. This will be added to Policy # 4000 Streetlights. **A motion was made 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





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 15<sup>th</sup> 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.



**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: 8/17/23

In the following location(s):

by Edda Snyder

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

On 8/11/2023 (date)

by me.

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

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 August 17, 2023, 6:30 pm

**Location: Alleghany Firehouse Station two ~ 514 Miners Street AND  
VIA Phone Conference call 978-990-5144 Access code 6919768#**

#### **ALL MEETING DOCUMENTS ARE POSTED ONLINE [plioceneridge.org](http://plioceneridge.org)**

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE
2. CONSENT CALENDAR
  - a) Approval of Agenda b) Approve Minutes for regular meeting held June 15, 2023 c) Ratify Treasurer's report & bill payments for June and July 2023. d) Ratify Fund Tracking Sheet for fiscal year ending June 30, 2023.
3. UPDATE ON AMBULANCE MOU by Downieville FPD President Frank Lang.
4. PUBLIC COMMENT: Complaints about individuals are to be submitted in writing per Article II section 15 of the bylaws. The public may be heard before or during the consideration of any agenda item to be considered by the board, subject to reasonable time limitations for each speaker. Members of the public may address matters under the jurisdiction of the Board of Directors, and not on the posted agenda, provided that no action shall be taken by the board unless the matter is deemed urgent by a 2/3 vote.
5. INFORMATION/DISCUSSION ITEMS, STAFF &/OR COMMITTEE REPORTS
  - a) Correspondence since last meeting –
  - b) Committee/Member/Business Reports:
    1. District Chief's report
    2. Assistant Chiefs' reports
    3. AVFD non-profit corp.
    4. Pike Community Support Foundation
    5. Board Member/Staff Reports
    6. Firewise Communities
    7. Firehouse Projects & ADA Compliance ~ Planning Committee Report
    8. Pending Grants – None
6. DISCUSSION and POSSIBLE ACTION ITEMS:
  - a) Unfinished business:
    1. Appoint Risk Manager per policy #1030
  - b) New business (additional details in staff report)
    1. Consider proposed bookkeeping changes
    2. Consider charging administrative fee to streetlight fund
7. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ Next meeting date September 21, 2023 in Pike Agenda Items: Adopt Final Budget for Fiscal Year 23/24
8. ADJOURNMENT

Upon request, agendas will be made available in alternative formats to accommodate persons with disabilities. Please make your request to District Secretary, 100 Pike City Rd, Pike CA 95960 or [plioceneridge@gmail.com](mailto: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](mailto: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 June 2023**

**Beginning Checking Account Balance \$ 3,093.78**

**DEPOSITS**

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

**Deposits Total \$ 656.16**

**EXPENDITURES**

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

**Expenditures/transfers Total \$ 2,584.45**

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

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

**Ending Checking Account Balance \$ 1,165.49**

**Starting Savings account balance \$ 45,992.97**  
4/28 transfer from checking

interest earned \$ 3.29  
**Ending Savings Account Balance \$ 45,996.26**

**General Fund (accounts listed above) Total \$ 47,161.75**

**Reserve account Starting Balance \$ 90,560.17**

interest earned \$ 6.63  
**Reserve account Ending Balance \$ 90,566.80**

Report prepared by Rae Bell, Treasurer

<b>Total ALL FUNDS</b>	<b>\$ 137,728.55</b>
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Verified against bank statement and Q8 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 2023

Beginning Checking Account Balance \$ 1,165.49

### DEPOSITS

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

**Deposits Total \$ 12,000.00**

### EXPENDITURES

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

Reserve Account Detail	
Contingency	\$ 24,500.00
Allegheny Fire Unallocated	\$ 8,000.00
Allegheny Dispatch Office	\$ 700.00
Pike City Fire Unallocated	\$ 19,950.00
Streetlights	\$ 7,126.30
Pike City Firehouse	\$ 3,064.76
Pike City Engines	\$ 11,202.95
Allegheny Firehouses	\$ 11,409.37
Allegheny Engines	\$ 4,588.78
Interest Earned	\$ 24.64
<b>Reserve Account Total</b>	<b>\$ 90,566.80</b>
Reserve Account not caught up for Fiscal year ending 6/30/2023	

**Ending Checking Account Balance \$ 1,487.23**

**Starting Savings account balance \$ 45,996.26**  
July transfers to checking \$ (12,000.00)

interest earned  
**Ending Savings Account Balance \$ 33,996.26**

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

**Reserve account Starting Balance \$ 90,566.80**

interest earned  
**Reserve account Ending Balance \$ 90,566.80**

Report prepared by Rae Bell, Treasurer

<b>All Fire Funds (including reserves) = \$119,063.99</b>	<b>Total All Funds \$ 126,050.29</b>
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Verified against bank statement and QB balances by: X

Name Printed \_\_\_\_\_

Note: Savings and Reserve account reconciled quarterly.

title \_\_\_\_\_



Rae Bell Arbogast  
~~Arbogast Family Trust~~

P.O. Box 919  
Alleghany, CA 95910

# Invoice

Date	Invoice #
6/30/2023	1430

Pd ck #2675 7/24/23

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

P.O. No.	Terms	Project
	Net 30	

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

firewise billing detail

7/31/2022	9:45	10:45	1	Pike Firewise	input hours submitted to-date in portal					
	10:45	11:00	0.25	Alleghany Firewise	input hours submitted to-date in portal					
	11:26	13:15	1.75	Firewise both	newsletter update for PCSF					
	13:15	14:15	0.5	Firewise both	newsletter update for PCSF					
11/1/2022	12:00	12:30	0.5	firewise	update for newsletter and submitted to mountain mess as well.					
	13:00	13:30	0.5	firewise	update for PCAF newsletter					
2/4/2023	10:00	10:15	0.25	firewise admin	2022 annual summary included firewise info.					
	12:30	15:00	2.5	firewise admin	Flyer finished emailed to chiefs and L. Allen approved, sent to Mountain Mess					
2/6/2023	8:15	10:15	2	firewise admin	database update and labels for mailing					
	10:30	11:00	0.5	firewise admin	printed 260 copies of mailer at station 2.					
	12:00	14:00	2	firewise admin	mailer done (folded, stamped, labelled taken to post office) David donated 1 hour.					
			11.75	BILL 11 hours						

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



Alleghany Fire Unallocated

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

Pike Fire Unallocated

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

Alleghany Firehouses

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



Streetlights

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

12:46 PM

08/11/23

Accrual Basis

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

	Jul '22 - J...	Budget	\$ Over Bu...	% of B...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4020.1 · Tax Revenue Fire	31,560.60	30,000.00	1,560.60	105.2%
4030.1 · Donations Income				
4030.2 · Donations Alleghany	5,000.00			
4030.3 · Donations Pike City	13,542.58			
4030.1 · Donations Income - Other	184.00			
<b>Total 4030.1 · Donations Income</b>	<b>18,726.58</b>			
4040.1 · Grant Income	6,820.31			
4071 · Mutual Aid Income	50,983.40			
4072 · Red Cross Class Income	406.00			
4080 · Interest Income	29.37			
4082 · Other Income	392.30			
<b>Total Income</b>	<b>108,918.56</b>	<b>30,000.00</b>	<b>78,918.56</b>	<b>363.1%</b>
<b>Gross Profit</b>	<b>108,918.56</b>	<b>30,000.00</b>	<b>78,918.56</b>	<b>363.1%</b>
<b>Expense</b>				
6000 · FIRE SERVICES OVERHEAD				
6170.1 · PG&E				
6170.2 · PG&E Alleghany	1,184.42	1,000.00	184.42	118.4%
6170.3 · PG&E Pike City	2,441.73	1,000.00	1,441.73	244.2%
<b>Total 6170.1 · PG&amp;E</b>	<b>3,626.15</b>	<b>2,000.00</b>	<b>1,626.15</b>	<b>181.3%</b>
6172.1 · Telephone				
6172.2 · Telephone Alleghany	383.46	300.00	83.46	127.8%
6172.3 · Telephone Pike	383.49	300.00	83.49	127.8%
<b>Total 6172.1 · Telephone</b>	<b>766.95</b>	<b>600.00</b>	<b>166.95</b>	<b>127.8%</b>
6174.1 · Water				
6174.2 · Water Alleghany	548.98	528.00	20.98	104.0%
<b>Total 6174.1 · Water</b>	<b>548.98</b>	<b>528.00</b>	<b>20.98</b>	<b>104.0%</b>
6176.1 · Propane				
6176.2 · Propane Alleghany	628.54	600.00	28.54	104.8%
6176.3 · Propane Pike	239.03	500.00	-260.97	47.8%
<b>Total 6176.1 · Propane</b>	<b>867.57</b>	<b>1,100.00</b>	<b>-232.43</b>	<b>78.9%</b>
6180.1 · Insurance				
6180A · Liability Insurance	2,188.00			
6180B · Vehicle Insurance	608.00			
6180C · Property Insurance	2,214.00			
6180D · Work Comp	2,472.00			
6180.1 · Insurance - Other	-39.00	7,443.00	-7,482.00	-0.5%
<b>Total 6180.1 · Insurance</b>	<b>7,443.00</b>	<b>7,443.00</b>	<b>0.00</b>	<b>100.0%</b>
6190 · Red Cross Fees	259.00			
6191 · Firewise				
6191.2 · Firewise Alleghany	69.78			
6191.3 · Firewise Pike City	69.77			
<b>Total 6191 · Firewise</b>	<b>139.55</b>			
6230.1 · Fees/Compliance/Training	258.87	150.00	108.87	172.6%
6250.1 · Office Expense				
6250A · Postage	134.88			
6250C · Computer	166.67			
6250.1 · Office Expense - Other	224.47	500.00	-275.53	44.9%
<b>Total 6250.1 · Office Expense</b>	<b>526.02</b>	<b>500.00</b>	<b>26.02</b>	<b>105.2%</b>

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 Accrual Basis

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

	<u>Jul '22 - J...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of B...</u>
6265.1 · County Tax Distribution Fee	4,205.41	3,900.00	305.41	107.8%
6270.1 · District Administration				
6270A · Strike Team Admin	495.00			
6270B · Admin billed for Firewise				
6270B.2 · Firewise Admin. Alleghany	110.00			
6270B.3 · Firewise Admin Pike	110.00			
<b>Total 6270B · Admin billed for Firewise</b>	<b>220.00</b>			
6270.1 · District Administration - Other	2,400.00	2,700.00	-300.00	88.9%
<b>Total 6270.1 · District Administration</b>	<b>3,115.00</b>	<b>2,700.00</b>	<b>415.00</b>	<b>115.4%</b>
6271.1 · Red Cross Instructor	175.00			
6273.1 · Independent Auditor Fees	2,950.00	3,100.00	-150.00	95.2%
6275.1 · Public Relations/website	331.16	300.00	31.16	110.4%
6280.1 · Property Assessments				
6280.2 · Solid Waste Fee Alleghany	101.90	91.00	10.90	112.0%
6280.3 · Solid Waste Fee Pike City	122.28	110.00	12.28	111.2%
<b>Total 6280.1 · Property Assessments</b>	<b>224.18</b>	<b>201.00</b>	<b>23.18</b>	<b>111.5%</b>
6295.1 · Building Repairs & Maint.				
6295.2 · Building Rep & Maint Alleghany	3,265.25	1,000.00	2,265.25	326.5%
6295.3 · Buildings Rep. & Maint. Pike Ci	0.00	1,000.00	-1,000.00	0.0%
<b>Total 6295.1 · Building Repairs &amp; Maint.</b>	<b>3,265.25</b>	<b>2,000.00</b>	<b>1,265.25</b>	<b>163.3%</b>
6296.1 · Payroll Expense- Mutual Aide				
6296.2 · Payroll Expense Alleghany	8,786.99			
6296.3 · Payroll Expense Pike	19,294.28			
<b>Total 6296.1 · Payroll Expense- Mutual Aide</b>	<b>28,081.27</b>			
6297.3 · Fixed Asset Expenditures Pike C	2,241.81	2,242.00	-0.19	100.0%
6702 · Interest Expense	8.00			
6705 · Adjustments	-0.01			
<b>Total 6000 · FIRE SERVICES OVERHEAD</b>	<b>59,033.16</b>	<b>26,764.00</b>	<b>32,269.16</b>	<b>220.6%</b>
<b>7000 · ALLEGHANY FIRE OPERATIONAL</b>				
7230 · Compliance/Training Alleghany				
7230T · Training - Alleghany Fire	762.03			
7230 · Compliance/Training Alleghany - O...	878.00	1,000.00	-122.00	87.8%
<b>Total 7230 · Compliance/Training Alleghany</b>	<b>1,640.03</b>	<b>1,000.00</b>	<b>640.03</b>	<b>164.0%</b>
7300 · Small Equipment Alleghany				
7300P · PPE/Uniforms Alleghany	246.16			
7300 · Small Equipment Alleghany - Other	5,345.14	800.00	4,545.14	668.1%
<b>Total 7300 · Small Equipment Alleghany</b>	<b>5,591.30</b>	<b>800.00</b>	<b>4,791.30</b>	<b>698.9%</b>
7301 · Equip. repair/maint. Alleghany	53.35	500.00	-446.65	10.7%
7350 · Fuel Alleghany	562.65	500.00	62.65	112.5%
7630 · Vehicle Rep. & Maint. Alleghany				
7637 · 7180 Repairs & Maint.	3,791.19			
7630 · Vehicle Rep. & Maint. Alleghany - ...	0.00	800.00	-800.00	0.0%
<b>Total 7630 · Vehicle Rep. &amp; Maint. Alleghany</b>	<b>3,791.19</b>	<b>800.00</b>	<b>2,991.19</b>	<b>473.9%</b>
7660 · Supplies Alleghany				
7660M · Medical Supplies Alleghany	369.26			
7660 · Supplies Alleghany - Other	137.41	300.00	-162.59	45.8%
<b>Total 7660 · Supplies Alleghany</b>	<b>506.67</b>	<b>300.00</b>	<b>206.67</b>	<b>168.9%</b>
<b>Total 7000 · ALLEGHANY FIRE OPERATIONAL</b>	<b>12,145.19</b>	<b>3,900.00</b>	<b>8,245.19</b>	<b>311.4%</b>
<b>8000 · PIKE CITY FIRE OPERATIONAL</b>				
8230 · Compliance/Training Pike City				



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Accrual Basis

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

DRAFT  
UNAUDITED

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





Staff report for meeting date 8/17/2023

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

Agenda item 4. a) Correspondence since last meeting

**Incoming:**

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

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

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

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

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

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

- Status of Alternatives Analysis for Pike City Firehouse.

**Agenda item 5. b) 8 Pending Grants**

- ❖ Nothing actively pending at this time.

**Agenda item 6. b) 1 Proposed bookkeeping changes**

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

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

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

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

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

**Correction to the June 13, 2023 staff report.**

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

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

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

6/14/2023 Email From Van Maddox

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

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

Pending items not addressed on this month's agenda:

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

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

# **Pliocene Ridge Community Services District**

## **Director's Handbook**

Draft version 3 distributed online August 2023

Not ready for adoption.

### **RESPONSIBILITIES**

Board Members (Directors) are expected to familiarize themselves with the District's Bylaws and Policies & Procedures. These can be accessed online, or a hard copy may be requested. They are updated regularly. A document explaining the purpose of and difference between Bylaws and Policies & Procedures is attached as Exhibit A at the end of this document.

#### What is the difference between a Director and an Officer?

This is a common area of confusion. Directors are appointed to four-year terms by the Sierra County Board of Supervisors. The District's Directors then appoint the Officers annually, usually in January. The officer positions are President, Vice President, Secretary and Treasurer. Directors also serve as Officers, but the Officer Positions of Secretary and Treasurer may be held by individuals who are not Directors. Officers who are not Directors do not participate in the process of making motions and voting at meetings.

The District's Bylaws explain most of the responsibilities and expectations for directors and officers. The Directors have a fiduciary responsibility for managing the district's money. A major part of this is establishing procedures to prevent fraudulent financial activity. This is referred to as establishing "internal accounting controls". In larger organizations this is accomplished by splitting up financial tasks between different individuals or departments. Smaller organizations such as PRCSD are not able to do that.

There are three tools that are used by the district to aid the Directors in their fiduciary responsibilities. The monthly treasurer's report does not require accounting experience to understand. It is the responsibility of the directors to examine this document every month. The "beginning balances" for each month should match the "ending balances" for the previous month's report. All check numbers should be accounted for. There are two sets of check numbers, one for manual checks and one for checks that are printed directly out of the accounting program.

The treasurer is required to show a copy of the bank statements and reconciliation reports printed from the accounting program to a Director for comparison against the monthly treasurer reports. The Director then signs off on the treasurer's report. It is



important to follow these procedures even if you trust the treasurer implicitly. The treasurer may make a mistake and the sooner these are caught the better. The second tool is the annual budget. Policy # 2020 outlines the Budget Policies and Procedures.

The third tool is the annual independent audit. The audit is conducted by an outside accounting firm certified in Governmental Accounting. The auditors compare the accounting program (Quickbooks) records and bank statements to the accounting records (receipts, deposits, check stubs etc) and form an opinion about if the accounting is being done in compliance with Generally accepted accounting procedures (GAAP) and fairly represent the financial position of the district.

It should be noted that there are both governmental and non-governmental accounting standards. Pliocene Ridge CSD lacks the expertise and software to keep the books in the Governmental Form of accounting. The auditors convert the Quickbooks data into GASB (Government Accounting Standards Board) compliant financial statements at the end of each fiscal year. These financial statements are an integral part of the annual audit report and are the only "official" (non-managerial) financial statements published for the district.

## **DISTRICT STRUCTURE**

The district is set up with two "ZONES" or "FUNDS" these are Fire and Streetlights.

When the district was formed, the amount of money that had been historically paid to the two non-profit fire departments plus the amount historically paid for the streetlights for Alleghany and Forest City per year, was converted into a percentage of the tax base (property valuations) within the new district's boundaries.

The original dollar amount of \$28,444, was arrived at as follows: historical amount paid to each fire dept. (AVFD & PCVFD) \$10,000 each = \$20,000 for Fire Department Services plus \$5,162 in streetlight expense for Alleghany and Forest City, \$3,000 in estimated tax admin. fees and \$282 in indirect costs. The last two amounts cover State Mandated fees that the County charges for distributing the tax revenue. Those fees are subtracted before the money is sent to the district.

Moving forward, after district formation, the percentage of the tax base stays the same, but the dollar amount fluctuates from year-to-year as property values change.

With district formation, the PRCSD Directors decided that the best way to keep the streetlight income and expense separate from the fire income and expense was to create a ZONE for the streetlights. The original streetlight allocation of \$5,162 was converted into a percentage of the Alleghany County Water District tax rate area. Going forward, that formula is used to determine the streetlight revenue each year. The

County Auditor provides the dollar figure annually. Additionally, the streetlights are charged an equivalent portion of the County Management Fee each year.

The Streetlight Fund or Zone has its own budget section and a reserve fund that is used to capture any extra income at the end of each year, or conversely that can be used to make up any budget shortfalls. This ensures that Fire Fund money is not used to cover the streetlights.

The other Fund or Zone is FIRE. Most of the expenses for the two departments are tracked separately for informational purposes. Several expenses cannot be tracked by department, these include the cost of insurance, the independent audit and district administration.

Pliocene Ridge CSD's Directors are fiscally responsible for managing the district as a single entity. The formation of a district represents a pooling of resources. Even with the drawing of such a large (115 square mile) district boundary, at the time of formation the district did not generate the tax revenue required to support the original allocation of \$28,444. This is because about 66% of the land within the district's boundaries is Forest Service Land that does not generate tax revenue.

Within the district the Board is responsible for spending funds where they are needed. The property that generates the funds does not get a prorated share. Generally speaking, if taxes were divided up by the properties that generated them, then critical infrastructure would not exist within the State of California. The purpose of pooling resources is to take advantage of that structure. The district's budget has two main sections: Fire and Streetlights. Exhibit B explains more about tax allocations.

### **Are the Fire Departments Separate or not?**

There has been disagreement about whether the fire departments are separate entities. Both answers are right depending on how you look at it.

From a strictly legal perspective, the Alleghany and Pike City Fire Departments are not separate entities because they operate under the sole authority of Pliocene Ridge CSD, sharing the same tax ID #, bank accounts, main income source and administration.

Additionally, all operating agreements with other agencies (Mutual Aid and MOUs) are between Pliocene Ridge CSD and the other agencies. This is because the fire departments do not have individual authority to enter into agreements. They are not separate legal entities from the district, they are departments within the district.

That being said, the departments do have different names attached to their respective communities and are separate in certain ways, much in the same way that Forest Service Battalions are separate. They have their own call numbers, stations, apparatus and crew. They are paged out separately for certain calls outside of the district.

Additionally, Pliocene Ridge CSD earmarks money for the individual fire departments under certain circumstances including if a donor wishes to designate their donation to a specific department.

LIST OF EDUCATIONAL RESOURCES, REFERENCES and EXHIBITS TO BE ADDED HERE