



MINUTES of the Regular Meeting of the Pliocene Ridge CSD

Board of Directors

Date: Wednesday February 20, 2019

Location: Alleghany Firehouse, 105 Plaza Court.

Prior to calling the meeting to order, Sierra County Supervisor Lee Adams administered the oath of office to Daniel Guyer.

1. CALL TO ORDER: The meeting was called to order at 6:35 pm by Vice President Guyer. Board members present: Daniel Guyer, Bruce Coons and Chris Mills. Wayne Babros & Gracie Knowles notified the Secretary in advance that they could not make the meeting. Also present were Pike City Assistant Chief Jim Buckbee and Alleghany Assistant Chiefs David Arbogast & Ned Cusato, AVFD auxiliary Secretary Vicky Tenney and Sierra County Supervisor Lee Adams. Pliocene Ridge CSD Secretary Rae Bell Arbogast was present and took the minutes. Flag Salute.

2. CONSENT CALENDAR: A motion was made by Bruce Coons to approve the consent calendar, 2nd by Chris Mills. **3 Ayes, 0 Nays, 2 Absent, 0 Abstain, 0 Vacant, Motion carried.**

3. PUBLIC COMMENT: Vicky Tenney had a question about funds that had previously been put aside for dispatch office equipment, why had they “disappeared?” It was explained that the budget cycle is closed-out at the end of each fiscal year and the allocation of \$700 was part of the previous year’s budget. She was assured that if it became necessary to come up with money for the dispatch office, it could be done in the current budget cycle.

Lee Adams reported that at their last meeting the board of supervisors voted to repeal the 1986 abandonment of Oregon Creek Road that was never completed. The section of road that has not been maintained will have signs posted and possibly also be gated. Tim Beals is researching what the options are for the unmaintained portion of the road.

4. INFORMATION/DISCUSSION ITEMS

a) Correspondence: Incoming: letter from Sierra County about public hearing for abandonment of Oregon Creek Road, Christmas cards from Streamline and Boden, Klein and Sneesby auditors, Certificates of appointment and Oath Papers for Wayne Babros and Daniel Guyer from Sierra County Clerk Recorder, Notice from Forest Service regarding the “Trapper Project” to treat approx.30,943 acres to “improve public safety, reduce hazardous fuels, enhance habitat and recreational opportunities” it included a form to fill-out to be kept on the mailing list for the project, request from Yuba City Fire Dept. for letter of support for training center in Yuba City received in December with early Jan. due date, completed FY 17/18 audit, letter from Calif. Dept. of Health that the application for the Naloxone grant was incomplete because the “Standing Order” was not included, standing order received on Dec. 10th, letter of approval received shortly thereafter along with the Naloxone, letter from Fechter & Co CPA’s requesting to provide a quote for our audit and asking for a copy of our most recent audit, two letters from the State Controller’s office about the Gov. Compensation report both forwarded to Boden Klein and Sneesby (our auditor), notices of planned power outage from PG&E, Notice of special offer from Verizon wireless for first responders, call for nominations for board members for the Calif. Special Districts Association nominations due by April 17th,

Correspondence Outgoing: email sent to Public Works about Oregon Creek Road closure explaining that all four co-Chiefs did NOT want to see the entire road abandoned but prefer the original abandonment that was never completed (this email ended up going into the public record and there was no PRCSO meeting held before the public hearings), Thank you letter/receipt to Aaron Wallace for donation of back-up generator to the Pike Firehouse, Thank you letter/receipt to Maverick Gold for \$1,000 donation, Thank you letter/receipt to Hanson Bros for \$500 donation, Thank you letter to Underground Gold Miners Museum for \$587 donation for Alleghany Firehouse project, mail-list sign up for Trapper Project sent to Forest Service, letter of support for funding for training campus being planned in Yuba City sent to Senator Jim Nelson, Special Districts Financial Transactions Report cover sheet and audit sent to State Controller's office, application for standing order for naloxone sent to Dept. of health, copy of most recent audit sent to Fechter & Company with email welcoming them to provide a quote for our next audit, updated Rosters sent to Nor Cal EMS for AED agreement,

b) Committee/Member/Business Reports:

1. *Alleghany Assistant Chief David Arbogast (Ned Cusato arrived later)* reported that the new water tank for Alleghany was put online in late November. The fire hydrants are all back in service and there is even one new one. Alleghany responded to 16 emergency calls in 2018 of which 13 were medical and 3 were fire related. So far there have been three medical calls in 2019. They have mostly been dealing with the bad weather keeping things shoveled out. A few trainings fell on holidays and a few have had little or no attendance, most likely due to the bad weather. They got new brackets for the SCBA's and they have been mounted on engine 7181.

2. *Pike City Assistant Chief Jim Buckbee* Reported that they upgraded all of the light boxes on all of the engines. They have been training on structure fires and will be doing avalanche training, and looking at snow hazards in general. He attended the Sierra County Operational Area Emergency Council (OAEC) meeting on January 22nd. He asked the Western Sierra Medical Clinic Rep how the cost of putting the mobile clinic back into service would compare to the cost of the satellite clinics they are putting in places like Penn Valley, which resulted in Frank Lang offering to take it off of their hands since they have no plans to do anything with it. LeTina with Health and Human Services provided funds for replacement oxygen bottles for Downieville, Pike and Alleghany. Jim would like to see PRCSO get set up to have the bottles filled in Grass Valley as was done in the past [There was a problem with getting the required Doctor's order].

3. *AVFD Auxiliary:* Vicky Tenney reported that they cancelled their December meeting and have not had a quorum for the last couple of months due to illness and weather related issues. They are in a "holding pattern".

4. *PCVFD Auxiliary:* Jim Buckbee reported that they have started making the purchases for the Fireman's Assistance 50/50 grant which they applied for on their own this year. Denise Ruane has been provided with all of the measurements for the turn-outs and will be making the purchases.

5. *Risk Manager Report:* Daniel Guyer reported that the new Labor Compliance Posters for the firehouse arrived from the insurance company. The district did not apply for the risk management assessment program this year partly because no reminder was sent about the required letter of intent that was due in early December; and also because the amount of information/policies etc. that the insurance company asks for keeps increasing every year. For the approx. \$200 that the district gets back it is hardly worth all of the work required to get it done. It is geared towards districts that have more than one paid staff member.

6. Board Member/Staff reports:

Rae Bell reported that she, Jim Buckbee and Roland Robertson attended the Board of Supervisor's meeting in DV on Dec 4th to provide input on the proposed COMPLETE abandonment of Oregon Creek Road (public hearing). PRCSD did not have time to call a special meeting to discuss this, but was assured by Lee Adams that no action would be taken. Jim Buckbee provided a power-point presentation to show that the maintained portion of the road is a good road and important for access. The room was packed. Almost everybody who testified said the same thing: that they should stick with the original abandonment plan from 1986 which was for only a small portion of the road and NOT abandon the entire road. It was carried forward to their February 5th meeting in Downieville. (See "Public Comment" for update from Lee Adams)

- The district got an email from Lee Brown, Sierra County Office of Emergency Services on Dec. 13th announcing that the First Net Broad Band service for first responders WILL be coming to Sierra County in the next 2 to 3 years. A FAQ sheet about this is posted under "notices" on the PRCSD website.
- She is working on a medical supply order to be paid by AVFD Auxiliary from the TV raffle funds. The purchases are being run through PRCSD and will be billed to the AVFD Auxiliary once the order is completed.
- There is a new photo gallery feature on the district website in the center of the home page. Pictures of the Red Cross CPRO class held in Pike last November are posted there. People from 6 different fire departments attended the class which was paid for by a grant through health and human services. She (Rae) was the instructor.
- ALL 13 PRCSD audit reports are now posted on the website under financial information.
- The Insurance Services Office (ISO) Surveys are coming up in October of this year, the district got another call from an insurance co. in Pike (this time it was for Maris' old house) needing our ISO information and a few other things. A copy of the rating page from the last survey done in 2014 was provided. There was a discussion about how to be pro-active to possibly improve the ratings for Pike and Alleghany. Jim mentioned that a shelter for the water tender would help and some kind of insulated canopy type shelter is going to be looked at.
- A phone with an answering machine was purchased and installed at the Alleghany Firehouse. So far there have been NO messages, but it is a good thing to have in case anybody needs to contact the Fire Dept, such as insurance companies as noted above.
- The bi-annual ethics and sexual harassment prevention training is scheduled for Saturday May 11th at 9 am at the Pike Firehouse. This was JUST scheduled and Rae will make up flyers and invite all local agencies to attend.

7. Standing Committee Reports: Streetlights: Bruce reported that Rae Bell sent a follow-up inquiry to PG&E via email that day about the shield requests and the botched upgrade. It has been over a year now since PRCSD began asking about this. No response from PG&E as of the meeting time.

8. Non-profit/Special District Research: Part 4 of the research was included in the meeting packet. Additionally, Rae reported that PCVFD Auxiliary Treasurer Denise Ruane had provided some additional information about the IRS code as it applies to certain disclosure requirements for non-profits. It will be included in "part 5". There were no other comments.

5. ACTION ITEMS

a) *Unfinished Business*

1. *Ongoing Policy & Procedure review/update*: A large packet of proposed P&P changes was provided at the meeting and posted on the district website; to be discussed and voted on at the March meeting after everybody has had time to read them.

2. *Alleghany Firehouse project*: Rae Bell explained that even though the roof portion of the project is being referred to as a “free-standing” structure it will not appear that way. The roof-line will be continuous as was shown in the preliminary drawings prepared by Dan Guyer. The main difference is that there will be beams against the existing firehouse. She also reported that Mark Jokerst will be pulling together the feasibility study for the bathroom options with architect Bruce Boyd. Mark is also looking at the options for the “free standing” roof for the walkway. The goal is to have some ideas to bring to the board at the regular April meeting for a decision so that the permit application process can begin. Dan Guyer stated that it would be good to have everybody, including the AVFD Auxiliary board attend the meeting whenever the engineering drawings are completed so that everybody can get a good idea of what is actually being proposed and what the different options are.

3. *Pike Firehouse projects*: The permit for the stairway has not been signed-off yet. All that needs to be done is the installation of a door closer and a little painting. Dan Guyer will be doing this work soon.

Jim Buckbee reported that they need to get a permit to install the stand-by generator that was donated by firefighter Aaron Wallace in December. A slab needs to be poured to put it on first. Dan stated that he knows an electrician who will be perfect for the job. They also will need to install a propane tank.

There was a question about the propane furnace that is at the Pike Firehouse, if it was “ready to go” and the answer was “no”. There is one there but it will take some work to complete its installation. This will be a project for AFTER the generator is hooked up. This will lower the utility bill for the Pike Firehouse in the winter.

It was pointed out that ideally all of the firehouses should have stand-by power. Alleghany had sent an inquiry to OES to see if a stand-by generator would qualify the 2019 homeland security grant but had not heard back as of the meeting.

4. *Dispatch Office in Alleghany*: Vicky Tenney reported that she has not heard anything on the OES grant. Jim Buckbee reported that it was approved at the OAEC meeting he attended on January 22nd and as far as everybody knows the final step is approval by the Board of Supervisors. Rae reported that she recently sent an email to Banner Communications to give them a head’s up that it is getting close to being approved.

5. *Wayman Dam Project*: Dan Guyer reported that he was told that the new District Ranger is concerned about the liability of the holders of the Special Use Permit for the site. The water users, four landowners including Dan, formed a Water Users Association in 1975.

d) *New Business*

1. *Appoint Officers*: Tabled to next meeting since two directors were absent.

2. *Accept Audit for FY 17/18:* A motion was made to accept the independent audit report for fiscal year 17/18 by Bruce Coons, 2nd by Chris Mills

3 Ayes, 0 Nayses, 2 Absent, 0 Abstain, 0 Vacant, Motion carried.

3. *Budget amendment:* Rae Bell explained that the County got new accounting software last year and as a result auditor Van Maddox was not able to provide the income figure for the streetlights in time for the Final Budget Adoption. Van had recently provided that number which is \$584 lower than the previous year. Vicky asked if the streetlights were going to be OK and the answer was “yes” there is still a positive \$360 projected after the expenses are accounted for. The budget adjustment also included the actual County Administration fee since it came out of a check received in December. The fee came in \$346 higher than projected but Rae pointed out that since it is a percentage, when the fee is higher the corresponding tax revenue is also higher. The difference was made up by taking \$173 out of “vehicle repair and maintenance” for each department, but there is fund money available if either department ends up short in that category. Also, Rae wanted to point out that the history column on the budget sheet for fiscal year 17/18 has been updated to reflect the actual audited results.

4. *Appoint PRCS D Representative to West Side Emergency Medical Services Committee.* Rae explained that this committee was formed in December, and that by request she attended their first meeting held on Jan 14th – The committee kindly agreed to hold the meeting on the same day as the monthly EMT class when she drives to Downieville anyway. The Downieville Fire Protection District had become concerned that they were losing money on the ambulance service. Conclusion: Van Maddox needs to interview their auditor and bookkeeper because the financial information as presented was inconsistent and nobody knew enough about the numbers to really explain them. Since then Rae has corresponded with Frank Lang who has been consulting with the DFPD bookkeeper and the cash situation does not appear to be as bad as he thought. Lee Adams was asked if he thought there would be another meeting and he said not for awhile. Dan Guyer asked if anybody else was interested in representing the district and there were no takers. A motion was made by Chris Mills 2nd by Bruce Coons to appoint Rae Bell to the committee as a representative of PRCS D. **3 Ayes, 0 Nayses, 2 Absent, 0 Abstain, 0 Vacant, Motion carried.**

5. *Letter of concern about Plumbago Mine Road:* Tabled to next meeting when President Babros is present. Nothing can be done during the winter anyway.

6. *Request for exception to vehicle use Policy:* After a discussion it was decided to leave the Policy “as is” with the suggested changes to be considered for adoption in March.

NEXT MEETING AGENDA ITEMS

The next regular meeting is scheduled for March 20, 2019 at the Pike City Firehouse. There will be a safety meeting at 6pm

ANNOUNCEMENTS None

ADJOURNMENT:

There being no further business before the board the meeting was adjourned at 7:46 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: 2/20/19

In the following location(s): _____

Alleghany Post Office Bulletin Board, The Alleghany Firehouse, plioceneridge.org, emailed to agenda list. Tom or Jim to post at Pike Firehouse

On 2/16/19 (date)

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

Signed under penalty of perjury: X



Rae Bell Arbogast



Pliocene Ridge Community Services District

100 Pike City Road
Pike City, CA 95960

plioceneridge.org

plioceneridge@gmail.com

NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS

February 20, 2019 6:30 pm Alleghany Firehouse 105 Plaza Court

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE
2. CONSENT CALENDAR
 - a) Approval of Agenda
 - b) Approval of Minutes for November 16, 2018
 - c) Approval of Treasurer's reports for November & December 2018 and January 2019.
3. PUBLIC COMMENT 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
 - b) Committee/Member/Business Reports:
 1. Station 71 Chief's report
 2. Station 67 Chief's report
 3. AVFD Auxiliary
 4. PCVFD Auxiliary
 5. Risk Manager Report
 6. Board Member/Staff Reports
 7. Standing Committee Reports: Streetlight, Budget
 8. Information/Discussion item: Part 4 Non-profit/Special District research
5. ACTION ITEMS:
 - a) Unfinished business:
 1. Ongoing Bylaws & Policy review and/or update: Packet to be handed out at meeting for March approval.
 2. Alleghany Firehouse Project
 3. Pike City Firehouse Project
 4. Status of dispatch office in Alleghany
 5. Wayman Dam project
 - b) New business
 1. Appoint Officers
 2. Accept audit for Fiscal Year 17/18
 3. Budget amendment to update the streetlight income figure
 4. Appoint PRCSD Representative for West Side Emergency Medical Services Committee
 5. Consider sending letter of concern regarding condition of Plumbago Mine Road
 6. Request from Alleghany co-Chief Arbogast for exception to Vehicle usage policy to allow vehicle 7100 (jeep) to be used a few times a year to pick up holiday food baskets in Downieville.
6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~
Next Regular meeting March 20, 2019 in Pike 6:30 pm. (LOOK AT SCHEDULE)
7. ADJOURNMENT



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 November 2018

Beginning Checking Account Balance \$ 4,726.69

| Date | From: | For: | Amount |
|------|-------|------|--------|
| | | | |
| | | | |
| | | | |

Deposits Total \$ -

| Ck # | Date | To: | For: | Amount |
|---------------------|----------|-----------------------------|--------------------------------------|--------------------|
| 2494 | 11/7/18 | Morgan Tire | Rims and Tires for water tender 6790 | \$ 1,833.10 |
| 710 | 11/7/18 | AT&T | 2 months | \$ 77.36 |
| | | | Phone Alleghany | \$ 38.68 |
| | | | Phone Pike | \$ 38.68 |
| 711 | 11/7/18 | Sierra County Tax Collector | | \$ 257.18 |
| | | | Solid Waste Fee Alleghany | \$ 116.90 |
| | | | Solid Waste Fee Pike | \$ 140.28 |
| 712 | 11/7/18 | Banner communicat | 2 radio batteries for Pike | \$ 49.23 |
| 713 | 11/7/18 | | Calif. Special Districts Association | \$ 177.00 |
| 714 | 11/7/18 | Suburban Propane | tank rental Alleghany | \$ 65.00 |
| EFT | 11/2 | PG&E | | \$ 474.12 |
| | | | PG&E Alleghany | \$ 61.10 |
| | | | PG&E Pike | \$ 73.52 |
| | | | Streetlights - Forest | \$ 21.80 |
| | | | Streetlights - Alleghany | \$ 317.70 |
| 715 | | VOID | | |
| 716 | 11/13/18 | Solon Fire | Annual Fire Extinguisher maint. Pike | \$ 88.10 |
| EFT | 11/28/18 | WA Bank Credit Card | | \$ 388.44 |
| | | Fire Penny | Scotty Foam Pack Alleghany | \$ 148.86 |
| | | Lowe's Plumbing | Plumbing parts Pike Firehouse | \$ 46.40 |
| | | Habor Freight | jack, airhose & fittings Pike | \$ 144.52 |
| | | econo gas | fuel Pike | 48.66 |
| Expenditures | | | | \$ 3,409.53 |

| Reserve Account | |
|------------------------------|---------------------|
| Contingency | \$ 24,500.00 |
| Alleghany Fire Unallocated | \$ 2,700.00 |
| Pike City Fire Unallocated | \$ 6,100.00 |
| Streetlights | \$ 3,718.40 |
| Pike City Firehouse | \$ 2,308.14 |
| Pike City Engines | \$ 3,107.91 |
| Alleghany Firehouses | \$ 822.37 |
| Alleghany Engines | \$ 7,446.25 |
| Interest Earned | \$ 3.69 |
| Reserve Account Total | \$ 50,706.76 |

Transfer for Emergency Response in July not done yet.

| | |
|---|---------------------|
| Ending Checking Account Balance | \$ 1,317.16 |
| Starting Savings account balance | \$ 15,694.26 |
| interest earned | |
| transfer to checking | |
| transfer to FUNDS | |
| Ending Savings Account Balance | \$ 15,694.26 |
| General Fund (accounts listed above) Total | \$ 17,011.42 |
| Reserve account Starting Balance | \$ 50,706.76 |
| interest earned | |
| transfer from savings | |
| Reserve account Ending Balance | \$ 50,706.76 |

Total ALL FUNDS \$ 67,718.18

Verified against bank statement by: X

Daniel Guyer

Name Printed

DANIEL GUYER

Title

VP



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 December 2018

Beginning Checking Account Balance \$ 1,317.16

| Date | From: | For: | Amount |
|----------|---------|------|-------------|
| 12/31/18 | Savings | | \$ 5,000.00 |

Deposits Total \$ 5,000.00

| Ck # | Date | To: | For: | Amount |
|------|----------|---------------------|---|-----------|
| 717 | 12/3/18 | Mountain Messnger | Budget hearing notice | \$ 30.00 |
| 718 | 12/3/18 | AT&T | | \$ 38.47 |
| | | | Phone Alleghany | \$ 19.24 |
| | | | Phone Pike | \$ 19.23 |
| EFT | 12/3/18 | PG&E | | \$ 452.51 |
| | | | PG&E Alleghany | \$ 40.49 |
| | | | PG&E Pike | \$ 72.56 |
| | | | Streetlights - Forest | \$ 21.78 |
| | | | Streetlights - Alleghany | \$ 317.68 |
| EFT | 12/18/18 | WA Bank Credit Card | | \$ 126.79 |
| | | Wall Mart | wiper blades for 6700, anti freeze, flash drive | \$ 49.74 |
| | | Amazon | to be reimbursed back to district | \$ 77.05 |
| 719 | 12/31/18 | Suburban Propane | Propane Alleghany Firehouse | \$ 109.53 |
| EFT | 12/31/18 | PG&E | | \$ 566.13 |
| | | | PG&E Alleghany | \$ 85.14 |
| | | | PG&E Pike | \$ 123.71 |
| | | | Streetlights - Forest | \$ 21.80 |
| | | | Streetlights - Alleghany | \$ 335.48 |

Expenditures T \$ 1,323.43

| Reserve Account | |
|------------------------------|---------------------|
| Contingency | \$ 24,500.00 |
| Alleghany Fire Unallocated | \$ 2,700.00 |
| Pike City Fire Unallocated | \$ 6,700.00 |
| Streetlights | \$ 3,718.40 |
| Pike City Firehouse | \$ 2,308.14 |
| Pike City Engines | \$ 3,107.91 |
| Alleghany Firehouses | \$ 1,322.37 |
| Alleghany Engines | \$ 7,446.25 |
| Interest Earned | \$ 7.53 |
| Reserve Account Total | \$ 51,810.60 |

Ending Checking Account Balance \$ 4,993.73

Starting Savings account balance \$ 15,694.26

interest earned \$ 1.19

transfer to funds \$ (600.00)

transfer to checking \$ (5,000.00)

Ending Savings Account Balance \$ 10,095.45

General Fund (accounts listed above) Total \$ 15,089.18

Reserve account Starting Balance \$ 50,706.76

Deposit from Museum fundraiser Alleghany FH \$ 500.00

Transfer from Savings for July Em. Service Pike \$ 600.00

interest earned \$ 3.84

Reserve account Ending Balance \$ 51,810.60

Total ALL FUNDS \$ 66,899.78

Verified against bank statement by: X

Daniel Guyer

Name Printed **DANIEL GUYER**

Title

VP



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 January 2019

Beginning Checking Account Balance \$ 4,993.73

| Date | From: | For: | Amount |
|----------------|-------|------|--------|
| Deposits Total | | | |
| | | | \$ - |

| Ck # | Date | To: | For: | Amount |
|-----------------------|------|----------------------------|--|--------------------|
| 720 | 1/11 | Boden et al | Audit | \$ 2,500.00 |
| 721 | 1/11 | Reibe's auto | wiper blades 3 sets and squeegee | \$ 76.39 |
| 722 | 1/11 | Rae Bell Arbogast | administrative services quarter ended 12/31/18 | \$ 600.00 |
| 723 | 1/11 | AT&T | | \$ 38.47 |
| | | | Phone Alleghany | \$ 19.24 |
| | | | Phone Pike | \$ 19.23 |
| 724 | 1/17 | NORCAL EMS | Rae Bell EMT Cert | \$ 65.00 |
| 725 | 1/28 | AT&T | | \$ 38.54 |
| | | | Phone Alleghany | \$ 19.27 |
| | | | Phone Pike | \$ 19.27 |
| 726 | 1/28 | Sierra County Public Works | | \$ 71.16 |
| | | | Fuel Pike | \$ 21.75 |
| | | | Fuel Alleghany | \$ 49.41 |
| EFT | 1/28 | WA Credit Card | | \$ 497.19 |
| | | | Light kits for Pike firehouse & vehicles | \$ 371.00 |
| | | | 2 64 GB flash Drives for Training videos Alleghany | \$ 65.09 |
| | | | Training Supplies Pike | \$ 32.16 |
| | | | ASK JIM | \$ 28.94 |
| EFT | | PG&E | | |
| | | | PG&E Alleghany | \$ 140.47 |
| | | | PG&E Pike | \$ 171.63 |
| | | | Streetlights - Forest | \$ 21.76 |
| | | | Streetlights - Alleghany | \$ 320.17 |
| 2495 | 1/28 | US Treasury | Payroll taxes for 2018 | \$ 48.96 |
| Expenditures T | | | | \$ 4,589.74 |

| Reserve Account | |
|------------------------------|---------------------|
| Contingency | \$ 24,500.00 |
| Alleghany Fire Unallocated | \$ 2,700.00 |
| Pike City Fire Unallocated | \$ 6,700.00 |
| Streetlights | \$ 3,718.40 |
| Pike City Firehouse | \$ 2,308.14 |
| Pike City Engines | \$ 3,107.91 |
| Alleghany Firehouses | \$ 1,322.37 |
| Alleghany Engines | \$ 7,446.25 |
| Interest Earned | \$ 7.53 |
| Reserve Account Total | \$ 51,810.60 |

| | |
|---|---------------------|
| Ending Checking Account Balance | \$ 403.99 |
| Starting Savings account balance | \$ 10,095.45 |
| DEPOSIT details as seprate sheet | \$ 16,062.96 |
| transfer to funds | |
| transfer to checking | |
| Ending Savings Account Balance | \$ 26,158.41 |
| General Fund (accounts listed above) Total | \$ 26,562.40 |
| Reserve account Starting Balance | \$ 51,810.60 |
| Deposit from Museum fundraiser Alleghany FH | |
| Transfer from Savings for July Em. Service Pike | |
| interest earned | |
| Reserve account Ending Balance | \$ 51,810.60 |

Report Prepared by Rae Bell

Total ALL FUNDS \$ 78,373.00

Verified against bank statement by: X

Daniel Guyer Name Printed **DANIEL GUYER**
 Title **VP**

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
Date: December 10, 2018
Re: Distribution of Taxes

1/17 deposit detail
+ \$77.05 reimburse
from J. Buckbee
Total deposit to savings
\$16,062.96

Enclosed, please find a check for tax distribution in the amount of \$15,985.91

| | |
|---|---------------------------|
| Current Secured Property Tax | \$18,470.11 |
| Current Unsecured Property Tax | 973.29 |
| Prior Secured Property Tax | |
| Prior Unsecured Property Tax | |
| Supplemental Property Tax | |
| Supplemental to Teeter | |
| Timber Yield Tax | |
| Homeowners Property Tax | |
| Property Tax Roll Fees | <u>(3,457.49)</u> |
| Total | \$15,985.91 |
| Less: Difference of cash balance and total distribution | |
| Total Check Amount Enclosed: | <u><u>\$15,985.91</u></u> |

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

9:26 AM
02/16/19
Accrual Basis

1/2 way through fiscal year 18/19
Pliocene Ridge Community Services District
Profit & Loss Budget vs. Actual
July through December 2018

This interim financial report is for managerial purposes only. It may not include certain routine accruals and adjustments.

| | Jul - Dec 18 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|------------------|------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4020.1 · Tax Revenue Fire | 16,931.73 | 26,000.00 | -9,068.27 | 65.1% |
| 4030.1 · Donations Income | | | | |
| 4030.2 · Donations Alleghany | 500.00 | | | |
| 4030.3 · Donations Pike City | 1,000.00 | 1,000.00 | 0.00 | 100.0% |
| Total 4030.1 · Donations Income | 1,500.00 | 1,000.00 | 500.00 | 150.0% |
| 4070 · Emergency Services | 750.00 | 2,250.00 | -1,500.00 | 33.3% |
| 4071 · Mutual Aid Income | | | | |
| 4071.2 · Mutual Aid Income- Alleghany | 1,288.18 | | | |
| 4071.3 · Mutual Aid Income- Pike City | 2,041.85 | | | |
| 4071 · Mutual Aid Income - Other | 333.01 | | | |
| Total 4071 · Mutual Aid Income | 3,663.04 | | | |
| 4080 · Interest Income | 9.85 | | | |
| Total Income | 22,854.62 | 29,250.00 | -6,395.38 | 78.1% |
| Gross Profit | 22,854.62 | 29,250.00 | -6,395.38 | 78.1% |
| Expense | | | | |
| 6000 · FIRE SERVICES OVERHEAD | | | | |
| 6010 · ASK - need documentation still | 105.99 | | | |
| 6170.1 · PG&E | | | | |
| 6170.2 · PG&E Alleghany | 352.36 | 900.00 | -547.64 | 39.2% |
| 6170.3 · PG&E Pike City | 511.29 | 1,500.00 | -988.71 | 34.1% |
| Total 6170.1 · PG&E | 863.65 | 2,400.00 | -1,536.35 | 36.0% |
| 6172.1 · Telephone | | | | |
| 6172.2 · Telephone Alleghany | 95.74 | 216.00 | -120.26 | 44.3% |
| 6172.3 · Telephone Pike | 95.73 | 216.00 | -120.27 | 44.3% |
| Total 6172.1 · Telephone | 191.47 | 432.00 | -240.53 | 44.3% |
| 6174.1 · Water | | | | |
| 6174.2 · Water Alleghany | 480.00 | 480.00 | 0.00 | 100.0% |
| Total 6174.1 · Water | 480.00 | 480.00 | 0.00 | 100.0% |
| 6176.1 · Propane | | | | |
| 6176.2 · Propane Alleghany | 174.53 | 375.00 | -200.47 | 46.5% |
| Total 6176.1 · Propane | 174.53 | 375.00 | -200.47 | 46.5% |
| 6180.1 · Insurance | | | | |
| 6185.1 · Liability Insurance | 958.00 | | | |
| 6190.1 · Vehicle Insurance | 383.00 | | | |
| 6193.1 · Property Insurance | 1,117.00 | | | |
| 6195.1 · Work Comp | 1,910.00 | | | |
| 6180.1 · Insurance - Other | 83.00 | 4,219.00 | -4,136.00 | 2.0% |
| Total 6180.1 · Insurance | 4,451.00 | 4,219.00 | 232.00 | 105.5% |
| 6230.1 · Fees/Compliance/Training | 207.00 | 150.00 | 57.00 | 138.0% |
| 6235.1 · Bank Charges | 32.28 | | | |
| 6250.1 · Postage, copies & office supply | 63.65 | 250.00 | -186.35 | 25.5% |
| 6265.1 · County Administration Fee | 3,146.32 | 2,800.00 | 346.32 | 112.4% |
| 6270.1 · Secretary/Treasurer | 600.00 | 2,400.00 | -1,800.00 | 25.0% |
| 6273.1 · Auditor Fees | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 6275.1 · Public Relations | 318.45 | 430.00 | -111.55 | 74.1% |
| 6280.1 · Property Assessments | | | | |
| 6280.2 · Solid Waste Fee Alleghany | 116.90 | 117.00 | -0.10 | 99.9% |
| 6280.3 · Solid Waste Fee Pike City | 140.28 | 141.00 | -0.72 | 99.5% |

105.99 taken care of in Jan.

Pliocene Ridge Community Services District
Profit & Loss Budget vs. Actual
 July through December 2018

02/16/19

Accrual Basis

| | Jul - Dec 18 | Budget | \$ Over Budget | % of Budget |
|---|-----------------|---------------|-----------------|---------------|
| Total 6280.1 · Property Assessments | 257.18 | 258.00 | -0.82 | 99.7% |
| 6295.1 · Building Repairs & Maint. | | | | |
| 6295.2 · Building Rep & Maint Alleghany | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 6295.3 · Buildings Rep. & Maint. Pike Ci | 183.64 | 1,000.00 | -816.36 | 18.4% |
| Total 6295.1 · Building Repairs & Maint. | 183.64 | 3,000.00 | -2,816.36 | 6.1% |
| Total 6000 · FIRE SERVICES OVERHEAD | 11,075.16 | 19,694.00 | -8,618.84 | 56.2% |
| 7000 · ALLEGHANY FIRE OPERATIONAL | | | | |
| 7230 · Compliance Alleghany | 733.47 | 600.00 | 133.47 | 122.2% |
| 7300 · Small Equipment Alleghany | 908.10 | 1,000.00 | -91.90 | 90.8% |
| 7301 · Equip. repair/maint. Alleghany | 0.00 | 850.00 | -850.00 | 0.0% |
| 7350 · Fuel Alleghany | 0.00 | 300.00 | -300.00 | 0.0% |
| 7630 · Vehicle Rep. & Maint. Alleghany | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 7660 · Supplies Alleghany | 0.00 | 300.00 | -300.00 | 0.0% |
| Total 7000 · ALLEGHANY FIRE OPERATIONAL | 1,641.57 | 4,050.00 | -2,408.43 | 40.5% |
| 8000 · PIKE CITY FIRE OPERATIONAL | | | | |
| 8230 · Compliance Pike City | 626.72 | 600.00 | 26.72 | 104.5% |
| 8300 · Small Equipment Pike City | 378.28 | 2,000.00 | -1,621.72 | 18.9% |
| 8301 · Equip. repair/maint. Pike City | 49.23 | 850.00 | -800.77 | 5.8% |
| 8350 · Fuel Pike City | 168.09 | 756.00 | -587.91 | 22.2% |
| 8630 · Vehicle Rep. & Maint. Pike City | | | | |
| 8631 · 6700 Repairs & Maint. | 12.59 | | | |
| 8639 · 6790 Repairs & Maint. | 1,967.75 | | | |
| 8630 · Vehicle Rep. & Maint. Pike City - Other | 21.19 | 1,000.00 | -978.81 | 2.1% |
| Total 8630 · Vehicle Rep. & Maint. Pike City | 2,001.53 | 1,000.00 | 1,001.53 | 200.2% |
| 8660 · Supplies Pike City | 115.63 | 300.00 | -184.37 | 38.5% |
| Total 8000 · PIKE CITY FIRE OPERATIONAL | 3,339.48 | 5,506.00 | -2,166.52 | 60.7% |
| Total Expense | 16,056.21 | 29,250.00 | -13,193.79 | 54.9% |
| Net Ordinary Income | 6,798.41 | 0.00 | 6,798.41 | 100.0% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 9020.4 · Tax Revenue Street Lights | 2,511.67 | 5,287.00 | -2,775.33 | 47.5% |
| Total Other Income | 2,511.67 | 5,287.00 | -2,775.33 | 47.5% |
| Other Expense | | | | |
| 9170.4 · PG&E Streetlights Alleghany | 1,922.12 | 3,804.00 | -1,881.88 | 50.5% |
| 9171.4 · PG&E Streetlights Forest City | 130.67 | 264.00 | -133.33 | 49.5% |
| 9180.4 · County Management Fee SL | 311.17 | 460.00 | -148.83 | 67.6% |
| Total Other Expense | 2,363.96 | 4,528.00 | -2,164.04 | 52.2% |
| Net Other Income | 147.71 | 759.00 | -611.29 | 19.5% |
| Net Income | <u>6,946.12</u> | <u>759.00</u> | <u>6,187.12</u> | <u>915.2%</u> |

**This interim financial report is for
 managerial purposes only.
 It may not include certain routine
 accruals and adjustments.**

PART 4 prepared for PRCS D meeting 1/16/19

Public Agency

- ❖ The President shall NOT also be a Manager or Fire Chief.
- ❖ The Treasurer shall NOT also be a director.
- ❖ The Secretary may be a board member for Community Services Districts but not for County Water Districts.
- ❖ Board members should not be managers. (Strict division between board and management).
- ❖ Subject to annual audit requirements.
- ❖ Subject to Fair Political Practices Act.
- ❖ Subject to State Controller's reporting requirements.
- ❖ Subject to Brown Act.
- ❖ Subject to Public Records Act.
- ❖ Subject to State-mandated budget adoption requirements.
- ❖ Board members must be registered voters of the district.
- ❖ Subject to State Election Code.
- ❖ Minimal reporting requirements to Secretary of State (changes to board or officers must be reported).
- ❖ Regulated by code and various agencies depending on primary role. (For example water districts are regulated by the State Division of Drinking Water).
- ❖ No tax filing requirements (other than payroll or sales tax if selling merchandise).
- ❖ Conflicts between agencies are settled by the Local Agency Formation Commission.
- ❖ Donations to the entity that are for the Public Benefit ARE tax-deductible (same as donations to non-profit organizations).

This information is based on continuing research and consultation with three Certified Public Accountants and two Attorneys; as well as, advice from the California Special District's Association. It is subject to change. ~ Rae Bell January 2019

Non-Profit Corporation

- ❖ Unless another person is appointed to the position the President **IS** the Chief Executive Officer (i.e. General Manager).
- ❖ The Secretary and Treasurer may also be board members, but the President cannot serve as either.
- ❖ Board members may act as managers as defined in the corporations' by-laws and/or policy.
- ❖ Only subject to the Brown Act if it is the recipient of Public Funding or if required to provide board members to sit on a public agency board or if required to perform specific services for a public agency (this is a legal gray area). These "requirements" would be outlined by agreement/bylaws and/or policy (not law).
- ❖ Only subject to the Public Records Act IF subject to the Brown Act as outlined above.
- ❖ No residency requirement for Board Members, Officers or Members (if the entity has members). Any residency requirements are outlined in bylaws adopted by the organization (not law).
- ❖ Secretary of State filing required every-other year.
- ❖ If non-profit corporation has members, then the members elect the Board of Directors, the Board appoints officers.
- ❖ If non-profit corporation has members, then changes to the bylaws must be approved by the membership. (Vote of majority of ALL current members NOT required. Majority of ballots RECEIVED is all that is needed).
- ❖ Oversight at State Level provided by the Attorney General's Office.
- ❖ Subject to tax filing requirements.
- ❖ Donations to the organization ARE tax-deductible to the full extent of the law.
- ❖ May partner with a public agency in order to fulfill its mission (make donations to Public Agency for "Public Benefit).