



**MINUTES of the Regular Meeting of the Pliocene Ridge CSD Board of Directors**  
**Date: Thursday February 17, 2022 6:30 pm**  
**Held by conference call.**

**1. ESTABLISH QUORUM & CALL TO ORDER:** The meeting was called to order at 6:32 pm by Vice President Bruce Coons. Present: Board members, Bruce Coons, Larry Allen, Grace Knowles and Chris Mills. Also in attendance: District Fire Chief Chris Dorn, Allegheny Assistant Chief David Arbogast, Pike Community Support Foundation President Roland Robertson and Treasurer Denise Ruane, members of the public Vicky Tenney and Christina Dorn. PRCSD Secretary Rae Bell Arbogast took the minutes.

**2. CONSENT CALENDAR:**

**Agenda, Minutes and Treasurer's report**

A motion was made to approve the consent calendar as presented by Chris Mills, seconded by Larry Allen Ayes: Allen, Coons, Knowles, Mills Nays: none Absent: none Abstain: none Vacant: one~ Motion carried.

**3. PUBLIC COMMENT:** none

**4. INFORMATION/DISCUSSION ITEMS**

a) *Correspondence* See Staff report for list.

b) *Committee/Member/Business Reports:*

1. *Chiefs Report* ~ Chief Dorn reported that activity has been light. They had a couple of cancelled mutual aid calls since the last meeting. Staffing has been low with lots of responders out of town. He's been working on possible vehicle acquisitions.

2. *Assistant Chief's report:* Assistant Chief Arbogast reported that both departments have been taking a title 22 public safety first aid class. There was an eight hour training on Sat. Feb 28<sup>th</sup> with additional class time being carried out on regular training nights. Allegheny hasn't had any calls since the last meeting. Been busy maintaining equipment.

3. *AVFD Inc. Non-Profit Corp:* ~ No report

4. *Pike Community Support Foundation* ~ Roland reported that they are looking into an electronic sign for the Pike Firehouse. This will be a tool for communication for the entire ridge, for fire dept. notices, training night, disasters etc. He wanted to know if the district could handle the installation. Chief Dorn stated that he is completely for it and will volunteer his time to install it. It will require a permit. Item to be placed on next month's agenda for Pliocene Ridge CSD board approval.

5. *Board member/staff reports:* A staff report was provided in writing. Additionally, streetlight manager Bruce Coons reported that the light in Forest City that was out got replaced. Also, one light in Allegheny that is supposed to be off and that is not being paid for by the district was recently upgraded to a LED.

6. *Firewise Community Projects* ~ Provided in writing on staff report.

7. *Firehouse Projects & ADA Compliance:* Written report provided on staff report.

8. *Pending Grants*: Rae reported that she had completed the application for the district to be added to the State's Fire Risk Reduction Communities List. This is related to a recent State mandate for prioritizing grant recipients. It looks like the district will qualify for the list thanks to the firewise efforts. She isn't sure when we will be notified if the application is accepted.

## **5. ACTION ITEMS**

### **a) Unfinished Business**

1. *Bylaws-Policies* – The draft record retention policy that was provided in January was tabled until more board members can read it. Rae to mail copies.

2. *MOU between the District and the non-profit corporations*: Vicky Tenney reported that the Alleghany non-profit had changed their name to the Alleghany Volunteer Fundraising District and Bruce reported that their Chairman and Secretary had stepped down due to health issues. Currently they have three remaining board members.

3. *Status of Dan Guyer's letter of resignation*: **A motion to accept Daniel Guyer's letter of resignation was made by Chris Mills and seconded by Larry Allen. Ayes: Allen, Coons, Knowles, Mills Nays: none Absent: none Abstain: none Vacant: one~ Motion carried.**

4. *Appoint officers*: Bruce Coons, nominated Larry Allen as President and agreed to remain as VP. The Secretary/Treasurer's position is tied into Rae Bell's contract for services. The following slate of officers was put forward for a vote: Larry Allen, President, Bruce Coons, Vice President, Rae Bell Arbogast Secretary/Treasurer. **A motion to accept the slate of officers as listed was made by Grace Knowles and seconded by Chris Mills. Ayes: Allen, Coons, Knowles, Mills Nays: none Absent: none Abstain: none Vacant: one~ Motion carried.**

5. *Agreement # 2022-011 between Sierra County and Pliocene Ridge Community Services District*: This agreement lays out the terms for the transfer of funds from the County to Pliocene Ridge CSD for the use of Station 2 as a PG&E community resource center. **A motion to approve agreement 2022-011 was made by Larry Alan and seconded by Chris Mills. Ayes: Allen, Coons, Knowles, Mills Nays: none Absent: none Abstain: none Vacant: one~ Motion carried.**

6. *Alleghany Firehouse Improvement Project*: Report provided in writing, 100% funding for Alleghany firehouse project NOT available as previously thought. Rae Bell suggested that a Planning Committee be formed to work on "big picture" long-term and short-term planning. Christina Dorn and Bruce Coons volunteered to be on the committee. Rae to ask Dan Guyer and Ned Cusato. Chris Dorn was shanghaied.

7. *Status of title III funds for projects to replace Wayman Dam request*: Written report provided. It doesn't look like vehicles or water tanks qualify.

### **b) New Business**

1. *Adoption of resolution 22-088 to continue the ability to hold remote meetings*: **A motion to adopt Resolution 2022-088 was made by Larry Allen, seconded by Chris Mills Ayes: Allen, Coons, Knowles, Mills Nays: none Absent: none Abstain: none Vacant: one~ Motion carried**

2. *Correct the number of Resolution 22-087*: It was noted by the Secretary that she had forgotten to change the first three digits of resolution # 087 to reflect the new year. As a consensus item, she wanted the resolution correction to be documented in the minutes.

3. *Review and accept audit results for fiscal year 20-21: A motion to accept the independent auditor's report for fiscal year 20/21 was made by Grace Knowles, seconded by Larry Allen Ayes: Allen, Coons, Knowles, Mills Nays: none Absent: none Abstain: none Vacant: one~ Motion carried*

4. *Review budget vs. actual results for first six months of fiscal year 21/22. Report not prepared in time for meeting. Tabled to next month.*

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

6. *Confirm minimum bid amounts for three surplus fire trucks: Chief Dorn stated that he would like to get Assistant Chief Buckbee's input before any decision is made. Motion tabled.*

7. *Accept audit engagement letter for fiscal year 2021-2022 from Boden Klein and Sneesby: A motion to accept the engagement letter as presented was made by Larry Allen , seconded by Grace Knowles Ayes: Allen, Coons, Knowles, Mills Nays: none Absent: none Abstain: none Vacant: one~ Motion carried*

#### **ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS**

It was announced that a "STOP THE BLEED" class for community members is scheduled for March 30<sup>th</sup> at the Pike Firehouse.

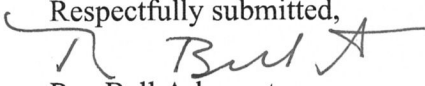
The next regular meeting is scheduled for March 17, 2022. It was decided by consensus to hold a remote meeting.

Next meeting agenda items: Adopt records retention policy, electronic sign installation commitment, use of free-legal with CSDA membership to determine loan rules for CSDs.

#### **ADJOURNMENT:**

There being no further business before the board, the meeting was adjourned at 8:00 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: 2/17/22

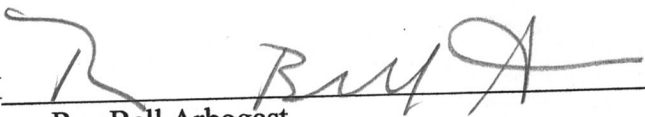
In the following location(s):

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

On 2/14/22 (date)

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 February 17, 2022 6:30 pm

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 January 20, 2022 and the special meeting held on February 1, 2022 c) Ratify Treasurer's report & bill payments for January 2022

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

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

- a) Correspondence since last meeting  
b) Committee/Member/Business Reports:  
1. District Chief's report  
2. Assistant Chiefs' report  
3. Alleghany Volunteer Fundraising District  
4. Pike Community Support Foundation  
5. Board Member/Staff Reports  
6. Firewise Communities  
7. Firehouse Projects & ADA Compliance  
8. Pending Grants – Homeland Security, CDF 50/50

5. DISCUSSION and POSSIBLE ACTION ITEMS:

- a) Unfinished business:  
1. Ongoing Bylaws & Policy review and/or update: Consider adoption of policy # 1021 record retention draft as presented at the January meeting with one minor change to include location of document storage.  
2. Memorandum of understanding status, per the terms of the MOU once both non-profits have adopted new names, an addendum is to be attached to the MOU stating the new legal name of each entity.  
3. Status of Daniel Guyer's resignation.  
4. Appoint officers (tabled at the January meeting)  
5. Agreement with County regarding Community Resource Revenues new agreement # 2022-011 allows the district to place PG&E community resource center funds for Station 2 in Alleghany Firehouse fund without designating which firehouse it shall be used for.  
6. Alleghany Firehouse Improvement Project – Rural Healthcare Grant application, need to reconsider based on new information, not 100% grant as reported at special meeting.  
7. Status of title III inquiry with County to see if either the water tank or fire truck proposal would qualify for funding.

## PRCSD 2/17/2022 Agenda continued

### b) New business

1. Resolution 22-088 to allow remote meetings during declared states of emergency on a permanent basis or until the State Legislature changes the rules again. (Current AB 361 rules are scheduled to sunset on January 1, 2024)
2. Correct number of resolution passed at the January 20, 2022 board meeting, it was incorrectly numbered 21-087, it should be 22-087 as the first two numbers pertain to the year of adoption.
3. Review and accept audit results.
4. Review budget vs actual results for 6 mos period ending Dec.30, 2021.
5. Consider authorizing Chris Dorn to spend up to \$20,000 on a new (used) firetruck for Alleghany
6. Confirm minimum bids on surplus firetrucks before they are advertised.
7. Accept audit engagement letter for fiscal year 2021-2022 from Boden, Klein and Sneesby

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ Next meeting date March 17, 2022  
. Agenda Items:

### 7. ADJOURNMENT



Staff report for meeting date 2/17/2022

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

Agenda item 4. a) Correspondence

Incoming: Letter from State Controller re: 2021 Government Compensation report, audit report for FY 20/21 and corresponding letter of findings, proposal from Boden Klein & Sneesby for audit of Fiscal year ending 6/30/2022 est \$2,950. Revised agreement to replace 2021-125 from Sierra County. Registered letter from Sierra County with a list of tax defaulted properties informing us that the district as a public agency has the option to purchase any properties listed for public use prior to the auction.

Outgoing: Letter to Sierra County BOS re agreement 2021-125 to see if they would consider allowing PG&E resource center funds to be used for either firehouse in Alleghany, State Controllers Financial Transaction report and cover sheet submitted timely for fiscal year 20/21, No attorney and no irregular circumstances representation letters sent to Boden, Klein and Sneesby for FY 20/21, thank you card to Jim and Sandy Buckbee for help with the Public Safety First Aid class held on Saturday February 12<sup>th</sup>.

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

- Regarding the concern raised by the Pike Community Support Foundation board at last month's meeting about the fact that google searches for the Pike City Volunteer Fire Department bring up the district's website. The day after last month's meeting I contacted Streamline the website host about what could be done, and this is their response:  
Hi Rae!

Thanks for reaching out and this is a great question. There isn't a way for you to directly edit your meta tags, although I am not sure it would help in this case. I would be wary of setting the expectation that you have any control over what comes up when someone googles the old name; you don't have any direct control over that.

The algorithm that Google uses is what's going to determine that, and it's looking mostly at keywords that are being used in publicly viewable parts of your site. Further Google personalizes search results so what you see when you google something isn't necessarily what I see. If you have removed mention of the old name from your site, then you have done everything you can.

Does that help at all

Streamline Support  
[support.getstreamline.com](https://support.getstreamline.com)

I also went on google maps and did notice that the names of the firehouses in Pike and Alleghany include the word "volunteer". I sent an edit request to google maps to remove the word "volunteer" from both locations. I received an email verification on February 15<sup>th</sup> that the changes were made.

In my opinion if an individual is searching online for the fire department for either Pike or Alleghany the district website IS where they need to be directed, regardless of the actual

search terms that they use. At any rate, I have done everything that I can to address the problem.

- At the January meeting a question was raised about the PG&E community resource center in Pike. I followed up with Sarah Marlowe to find out what happened with the payment, she assured me that she was looking into it, but I haven't heard anything since.
- NFIRS (National FIRE Incident Reporting System) NO PROGRESS since last meeting.
- We got a registered letter from Sierra County with a list of tax defaulted properties informing us that the district as a public agency has the option to purchase any properties listed for public use prior to the auction. This is listed under correspondence, but I wanted to make sure that everyone is aware of this. Not that the district is in a position to purchase anything, but to be aware of it for future reference.

#### **Agenda item 4. b) 6 Firewise Communities –**

I did send for an updated property owner address list this week. My goal is to have the mailing done (as reported last month) by the first week of March.

I talked to one of the firefighters from Pike who does administrative type work professionally to see if he might be interested in helping the district pursue grants and set up projects for wildfire safety. He is interested. Hopefully there will be something about this on next month's agenda. The idea would be to pay him from the firewise title III money that the County has allocated to Alleghany and Pike.

So far, we have not billed anything to that "pot of money". We can bill up to \$2,500 for administration for each firewise community and there is a time-limit. When we originally asked the county for this money, we did not realize that there was a time-constraint on it. I have a little bit of time and expenses to bill, but not much. After I do the mail-out, I will bill what I have, and we can talk about the best way to use up the remainder. The ideal scenario would be for the firewise committees for each community to weigh in on this.

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

As mentioned last month: The PRCSB Board did approve moving forward with the plan for the Pike firehouse developed by ADA architect Bruce Boyd quite awhile ago. It would be nice if somebody besides me would take charge of this project and push it forward.

We need to continue thinking about the best "long-term" plan for the Pike Firehouse.

Alleghany Firehouse Project: Separate report provided.

#### **Agenda item 4. b) 8 Pending Grants**

- ❖ CDF 50/50 grant for Fiscal year 21/22 – Kevin Trent did do the fitting for the turn-outs on Feb 7<sup>th</sup>. He has not provided a quote as of this writing, I need to follow-up.
- ❖ Homeland Security Grants
  - SIREN FOR STATION 2 IN ALLEGHANY nothing to report
  - LIFT KITS & THERMAL IMAGING CAMERA FOR PIKE FIRE nothing to report



## Agenda item 5. a) 7 Title III projects

Here is Van Maddox's response to our inquiry if the money could be used to buy a truck or install the water tanks. Lee Adams said that he did not think so and Van said:

Lee is correct. You can use title III for: **(a) Authorized uses**

A participating county, including any applicable agencies of the participating county, shall use county funds, in accordance with this subchapter, only—

(1) to carry out activities under the Firewise Communities program to provide to homeowners in fire-sensitive ecosystems education on, and assistance with implementing, techniques in home siting, home construction, and home landscaping that can increase the protection of people and property from wildfires;

(2) to reimburse the participating county for search and rescue and other emergency services, including firefighting and law enforcement patrols, that are—

(A) performed on Federal land after the date on which the use was approved under subsection (b); and

(B) paid for by the participating county;

(3) to cover training costs and equipment purchases directly related to the emergency services described in paragraph (2); and

(4) to develop and carry out community wildfire protection plans in coordination with the appropriate Secretary concerned.

Number four is the wild card; you can do anything in the community wildfire protection plan. **The Plan has been signed off on by the forest services.** This is why the pond could have been worked on with these funds since it is in the County Wide plan.

The ridge needs to develop a plan specific to the ridge and then the funds can be spent outside of 1 thru 3 above.

END OF QUOTE: Here, I would point out that we do have plans for the firewise communities. This was required for getting certification, it sounds like we need to have the Forest Service sign off on those plans, then we could request money for any projects that fall under the plans.

**Agenda item 5. b) 4 Authorization to purchase fire truck for Alleghany**

Chris Dorn has had his eye on this four-wheel drive structure truck for some time. Last December, the Chicago Park Fire Department told him that the price was \$30,000. Last week Chris paid them a visit and drove the truck. It sounds like we could get it for \$17,500 but the Graniteville Fire Department might have first dibbs. He doesn't think they have the \$ for it. It will be available in April. It has a little over 40,000 miles on it, tank size 750 gallons (need to confirm) and 1,000 gpm pump capacity. Plus, it comes with a lot of other equipment including the radios and a portable monitor. It will need new tires. I thought that the board should consider allowing Chris to offer more if we need

to out-bid Graniteville. Funds would come out of the Alleghany vehicle fund (current balance \$14,879.35) and the remainder could come out of savings and/or Alleghany Fire "unallocated" (balance \$3,000). This truck would replace two engines (7180 & 7181) in Alleghany. Alleghany does not have the manpower to operate more than two fire trucks.



## **Alleghany Firehouse Improvement Project**

Prepared for meeting date 2/17/2022 by Rae Bell

After the special meeting held on February first, I started the Rural Healthcare Grant application in earnest. I worked on it for two days and arranged a phone call with Mike Vukas to address some questions that I had. One of my questions had to do with a section that listed "sources of funding". I was shocked when Mike informed me that this is NOT a 100% grant! He explained that when he said "100% Grant Funded" the day that he called me and encouraged us to apply, he was referring to the source of the funds and the fact that no financial statement review is required for this particular funding source. There is a 25% match requirement.

For the full project with all building repairs the budget figure is \$323,850. Here is the last message from Mike when I asked him to provide some "hard figures"

1. The Grant would be eligible for 75% Grant ( $\$323850 \times .75 = \$242887.5$  or **\$242,880**, we have to round the numbers), you will need to come up with **\$80970**
2. If we did a loan for the **\$80970** at **2.125%** (might be higher at obligation), the monthly payment would be **\$304.37** or **\$3,652.44**, approximately per year for 30 years

He was "on the run" and didn't have time to provide more than that.

**I am NOT suggesting that the district should consider taking out such a large loan! This is for informational purposes only.**

There is also the question of the "legal code" that was brought to our attention by Mark Jokerst that states CSDs cannot apply for loans with periods of more than 5 years. When I mentioned this to Mike Vukas, he questioned it saying that they do these loans for special districts all the time.

I suggest that the district use its "one hour of free legal" that comes with our CSDA membership for a determination of whether the district can apply for a long-term low interest loan.

For this particular funding source, the Food Pantry would need to remain as part of the project. In my October report I stated that the estimate at prevailing wage came to \$200,000 which included 15% contingency. At that time we had determined that a change to the concrete design would eliminate about \$5,000 and if the food pantry was taken out it would save another \$15,000. However, in looking at the budget from Matt of BRCO I see that I made a mistake in my figures. The estimate came to \$199,000 BEFORE adding 15% contingency. With contingency the estimate was \$228,850. (Remember, this is without any repairs to the existing building)

Without the repairs to the existing building AND the change in the concrete design the budget would be  $\$194,000 + \$29,100$  (15% contingency) =  $\$223,100$  ROUND to  $\$223,000$ .

$\$223,000 \times .75 =$  Grant amount  $\$167,250$  Match  $\$55,750$

**At this point the board needs to decide if they think the project is worthwhile or not. If the board decides that the project is worthwhile, then I suggest that we take the approach of soliciting for donations AND researching our loan options BEFORE applying to the USDA. We might miss this particular "pot of money" but I am fairly confident that the district will qualify for 75% funding from other funding sources. The other option is to drop the project.**

### **Cost Comparison with construction of a NEW FIREHOUSE**

The following information is from our Feb. 1<sup>st</sup> meeting:

USDA recently funded a new firehouse in Newcastle for 4.5 million dollars. The size is 6,950 square feet. This works out to \$647 per square foot.

\*Matt with BRCO found a project on the contractor's exchange for 8.95 million dollars for a 9,000 square foot firehouse and metal building. This project works out to \$994 per square foot.

- Based on the footprint of the Alleghany Firehouse (including the footprint of the proposed walkway) 1,680 square feet at \$647 per square foot comes to approximately 1.1 million dollars.
- At \$994 per square foot it comes to approximately 1.7 million dollars.

End of 2/1/2022 meeting doc excerpt

**After the Feb 1<sup>st</sup> meeting, I contacted Consumnes CSD because they were the owner of the project that Matt found on the contractor's exchange. This is what they had to say about the project:**

The low bid amount for our recent Fire Station No. 77 project came in at \$8,949,000. The fire station building is 9,010 sf.

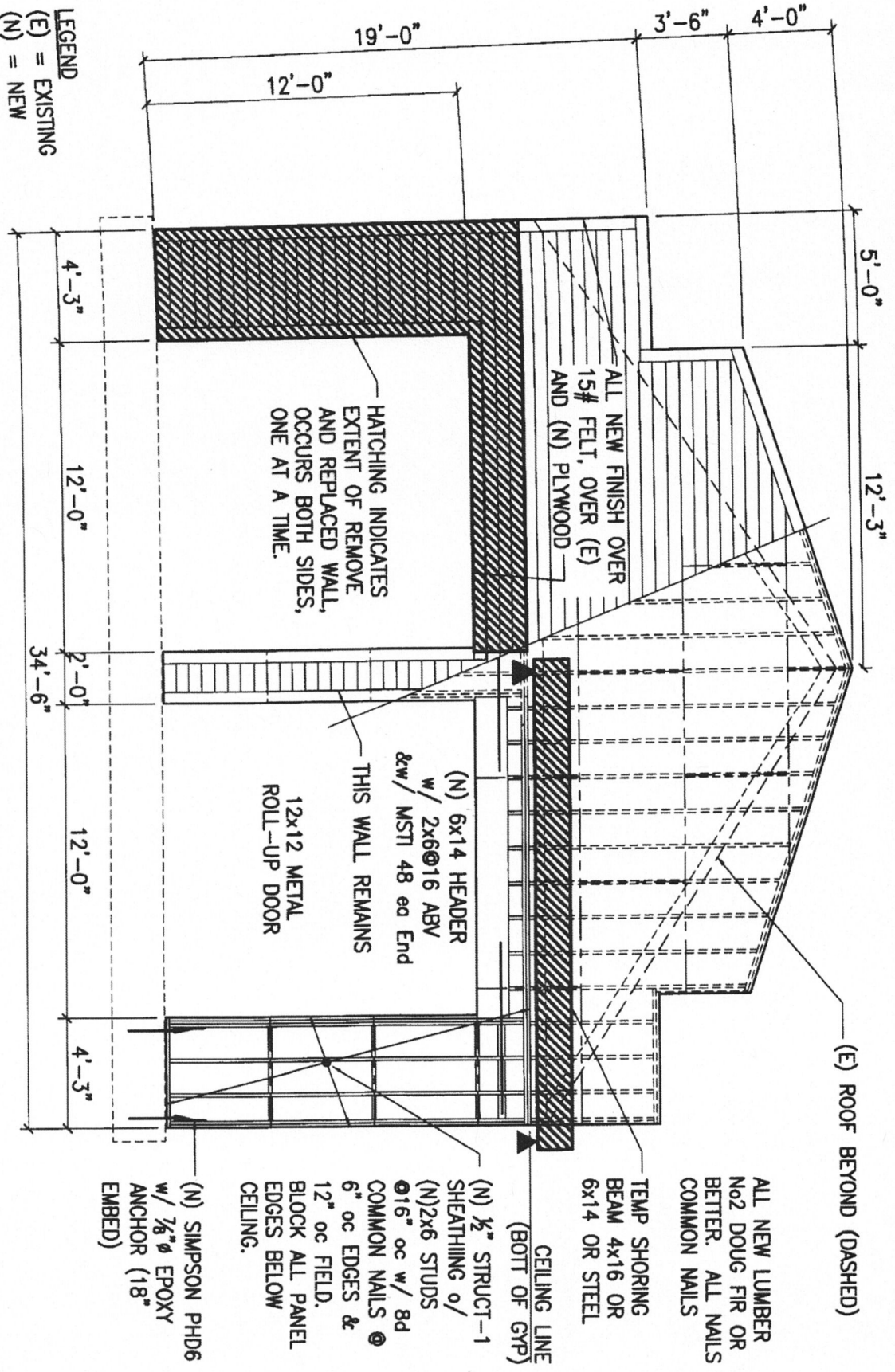
Keep in mind this overall cost includes all the site improvements associated with developing 1.7 acres for the station: utilities, street frontage improvements, site paving, landscaping, perimeter walls, communication tower, fuel station, and the 3,000 sf prefabricated metal storage building which I'd estimate that cost to be around \$375,000.

This provides more information. Their cost for a prefabricated metal storage building was \$375,000 for 3,000 square feet or \$125 per square foot. This is essentially a shed and the cost would be higher in Alleghany due to our snow load requirements and remote location. But based on the \$125 per square foot figure, a shed the same size as the firehouse in Alleghany would cost at least \$210,000.

I also recently spoke to a metal fabricator who is involved in many publicly funded projects. He said that based upon his experience, a new firehouse would cost at least 1 million. This confirmed the lower figure that I came up with for the February 1<sup>st</sup> meeting.

### **Work done on existing building**

In addition to the work that has been done to develop the current project, in 2008 the entire front of the building was rebuilt and a new electrical panel was installed. Copy of plans attached.



LEGEND  
 (E) = EXISTING  
 (N) = NEW

**Pliocene Ridge CSD**  
 100 Pike City Road  
 Pike City, CA 95960

**ALLEGHANY VOLUNTEER FIRE DEPARTMENT**  
 Firehouse Repairs  
 Front Wall Framing and Finish Elevation

PROJECT: 07-001  
 DRAWN BY: MJ  
 SCALE: 3/16"  
 DATE: DRAFT

**S1**

Mark S Jakerst, SE \* 149 Pike City Road, Pike City, CA. 95060 \* (530) 288-9320 Fax (530) 288-9320 \* m.jakerst@copper.net



## Sierra County Health and Human Services

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**Social Services**  
P.O. Box 1019  
Loyalton, CA 96118  
202 Front Street  
(530) 993-6720  
Fax (530) 993-6767  
Vickie Clark- Director

**Public Health**  
P.O. Box 7  
Loyalton, CA 96118  
202 Front Street  
(530) 993-6700  
Fax (530) 993-6790  
Vickie Clark- Director

**Behavioral Health**  
P.O. Box 265  
Loyalton, CA 96118  
704 Mill Street  
(530) 993-6746  
Fax (530) 993-6759  
Lea Salas- Director  
Kathryn Hill- Clinical Director

**Human Services  
Satellite Office**  
P.O. Box 38  
Downieville, CA 95936  
22 Maiden Lane  
(530) 289-3711  
Fax (530) 289-3716

February 3, 2022

Re: Allegany Firehouse Improvement Project

To whom it may concern,

Please accept this letter from Sierra County Social Services and Public Health in support of the Pliocene Ridge CSD's funding request for the Allegany Firehouse Improvement Project.

This firehouse serves a multitude of services in an isolated corner of a frontier county to a population of people who have very limited access to health care and basic services. Many are disadvantaged without reliable transportation to travel over an hour for groceries and medical care. People depend on local support and the best way for our departments to do that is to bring the services and goods to them. We in turn are very dependent on this firehouse site for those efforts targeted to the Pliocene Ridge communities. The people on the Ridge are very proud and leary of government agencies. We depend on the trust that the firehouse crew has gained in order for the people most in need to accept our help.

During this pandemic Public Health has distributed PPE, testing and vaccination clinics through coordinated efforts with the dedicated firehouse volunteers. We were able to provide supportive quarantine to isolated individuals with food and medication deliveries facilitated with these volunteers.

We often times utilize the firehouse on the Commodity Food days in order to distribute many basic need necessities such as additional food, toiletries, household cleaning items, pet food, and clothing. Keep in mind that this is a two hour drive from our main office in Loyalton, California. When we can get a nurse up there, we are able to use the firehouse to provide basic screening and testing, infant well-checks, and blood pressures. We use these visits to provide educational information about resources and assistance programs along with a wide variety of materials from other community based organizations.

We are grateful for the space, but it is barely adequate. It is in desperate need repairs, additional space and upgrades to the current space. We would be hard pressed to function there in a full scale emergency event. I respectfully ask that you consider approving their request for funding to make the prioritized improvements as outlined in their plan. They will go a long way to serving a very deserving community.

Respectfully,

A handwritten signature in cursive script that reads "Vickie Clark".  
Vickie Clark



**Pliocene Ridge Community Services District**  
**County of Sierra, State of California**  
**Resolution No. 22-088**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT  
PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-  
RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY THE  
GOVERNOR OF CALIFORNIA AND RE-AUTHORIZING REMOTE TELECONFERENCE  
MEETINGS OF THE PLIOCENE RIDGE CSD BOARD PURSUANT TO BROWN ACT  
PROVISIONS.

WHEREAS,

1. The PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT “the district” is committed to preserving and nurturing public access and participation in meetings of the Board of Directors;
2. All meetings of District’s legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District’s legislative bodies conduct their business;
3. The Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and
4. A required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and
5. A proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District’s boundaries, caused by natural, technological, or human-caused disasters;
6. It is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and
7. The board of directors previously adopted Resolution # 22-087 on January 20, 2022, finding that the requisite conditions exist for the legislative bodies of Pliocene Ridge CSD to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and
8. Emergency conditions as described in Resolution # 22-087 persist.

THEREFORE, BE IT RESOLVED THAT:

1. The Pliocene Ridge CSD Board of Directors chooses to exercise its option to hold remote meetings without compliance with the requirements of Government Code section 54953(b)(3), whenever a state of emergency has been declared by the Governor of the State of California, until such declaration is repealed.
2. All other sections of the Brown Act shall be complied with including public access to all remote meetings.

PASSED AND ADOPTED by the Board of Directors of Pliocene Ridge Community Services District this 17th day of February, 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN: None

      DRAFT      

ATTEST

\_\_\_\_\_  
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 January 2022

Beginning Checking Account Balance \$ 7,191.60

### DEPOSITS

Date	From:	For:	Amount
<b>Deposits Total</b>			<b>\$ -</b>

### EXPENDITURES

Ck #	Date	To:	For:	Amount
EFT		PG&E	(detail below)	\$ 457.55
			PG&E Allegheny Firehouse Station 1	\$ 103.09
			PG&E Pike Firehouse	\$ 70.19
			Streetlights - Forest	\$ 17.25
			Streetlights - Allegheny	\$ 267.02
EFT	1/1	WA Credit Card		\$ 476.05
			Supplies Allegheny FD	\$ 149.22
			Supplies Pike FD	\$ 69.67
			Embroidered patches for uniforms qty 25	\$ 164.62
			toner for printer at Station 2 in Allegheny	\$ 61.12
			Flag pole and bracket for Station 2 in Allegheny	\$ 31.44
2610	1/7	AT&T	split between Allegheny and Pike \$27.56 & 27.55	\$ 55.11
2611	1/7	Rae Bell Arbogast	\$600 3 months dist. Admin \$16.27 tax form reimbursement	\$ 616.27
EFT	1/31	WA Credit Card	\$21.51 batteries Pike FD, \$183.39 uniform patches Allegheny FD	\$ 204.90

Expenditures/transfers Total \$ 1,809.88

Reserve Account Detail	
Contingency	\$ 24,500.00
Allegheny Fire Unallocated	\$ 3,000.00
Allegheny Dispatch Office	\$ 700.00
Pike City Fire Unallocated	\$ 10,000.00
Streetlights	\$ 6,224.03
Pike City Firehouse	\$ 3,064.76
Pike City Engines	\$ 3,964.06
Allegheny Firehouse	\$ 1,409.37
Allegheny Engines *	\$ 14,879.35
Interest Earned	\$ 5.04
<b>Reserve Account Total</b>	<b>\$ 67,746.61</b>

\* \$8,000 for Allegheny vehicle purchase only

Ending Checking Account Balance \$ 5,381.72

Starting Savings account balance \$ 15,696.72

DEPOSIT tax disbursement \$2,553.54 streetlights \$11,795.97 fire revenue \$ 14,349.51

interest earned

Ending Savings Account Balance \$ 30,046.23

**General Fund (accounts listed above) Total \$ 35,427.95**

Reserve account Starting Balance \$ 67,746.61

to update funds for year end

interest earned

Reserve account Ending Balance \$ 67,746.61

Report prepared by Rae Bell, Treasurer

**Total ALL FUNDS \$ 103,174.56**

Verified against bank statement and QB balances by: X

Name Printed

Note: Savings and Reserve account reconciled quarterly.

title




3005 Douglas Blvd., Ste. 115  
Roseville, CA 95661  
(916) 774-1040  
(916) 774-1177 Fax

January 31, 2022

Board of Directors  
Pliocene Ridge Community Services District  
100 Pike City Road  
Pike City, CA 95960

Dear Board of Directors:

We are pleased to confirm our understanding of the services we are to provide for Pliocene Ridge Community Services District (PRCSD) for the year ended June 30, 2022.

#### **Audit Scope and Objectives**

We will audit the financial statements of the business-type activities and the disclosures, which collectively comprise the basic financial statements of Pliocene Ridge Community Services District (PRCSD) as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement PRCSD's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to PRCSD's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether the financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of PRCS D's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other Services**

We will also prepare the financial statements of PRCS D in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to

refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting PRCSO involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that PRCSO complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information

You agree to assume all management responsibilities for financial statement preparation services and any other non-attest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Audit Administration, Fees, and Other**

As part of our engagement, we will also prepare the annual state controller's report for your District and the GCC (Government Compensation in California) report for the year ended June 30, 2022.

The fees for the above professional services will not exceed \$2,950.00 (TWO THOUSAND NINE HUNDRED FIFTY DOLLARS). The fee is based on our regular hourly rates as set forth below:

<u>Classification</u>	<u>Hourly Rates</u>
Principal Certified Public Accountant	\$195.00
Senior Accountant	150.00
Clerical & Typing	75.00

Any additional service that you may require from time to time will also be provided at the above hourly rates. The above fees do not include the cost of any materials which may be purchased by us on your behalf or any reasonable or necessary traveling expenses including mileage from our office to any of your operating offices at the prevailing rate approved by the Internal Revenue Service.

### Reporting

We will issue a written report upon completion of our audit of PRCSD's financial statements. Our report will be addressed to Board of Directors of PRCSD. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

If the foregoing arrangements are satisfactory, please indicate your acceptance by signing this letter in the space below and returning it to our office. A duplicate copy is enclosed for your records. Should you desire a change in any of the provisions of this agreement, please contact our office at your earliest possible convenience. This agreement will remain in effect until revisions, thereof, are submitted by us or is cancelled by you in writing. We appreciate the opportunity to serve you.

Very truly yours,



BODEN KLEIN & SNEESBY  
A Professional Corporation

APPROVED:

\_\_\_\_\_  
Signature/Title

\_\_\_\_\_  
Date



3005 Douglas Blvd., Ste. 115

Roseville, CA 95661

(916) 774-1040

(916) 774-1177 Fax

January 15, 2022

Board of Directors  
Pliocene Ridge Community Services District

We have audited the financial statements of the governmental activities of the Pliocene Ridge Community Services District for the year ended June 30, 2021. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards and Government Auditing Standards as well as certain information related to the planned scope timing and scope of our audit. We have communicated such information in our letter dated October 27, 2020. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Pliocene Ridge Community Services District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year 2019-2020, we noted no transactions entered into by the governmental unit during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on prior experience. We evaluated the key factors and assumptions used to develop the estimated useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. We have attached a copy of the adjustments.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 15, 2022.

*Management Consultations with Other Independent Accountants*


In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of the Pliocene Ridge Community Services District and is not intended to be and should not be used by anyone other than those specified parties.

Very truly yours,



BODEN KLEIN & SNEESBY  
A Professional Corporation

**PLIOCENE RIDGE CSD**  
**AJE'S**  
**JUNE 30, 2021**

W/P Ref.	Acct Num	Description	Posted	Dr.	Cr.
		1			
	1390.1	Accumulated depreciation			10,408.74
	3010.1	Invest in F/A			5,815.80
		Equip - Pike (F/A)			
		F/A expenses - Pike		16,224.54	
		<i>Adjust F/A &amp; donated property at 6/30/21</i>			
		2			
		<i>Prepaid expense- Insurance</i>		6,513.00	
	4030.3	<i>Accounts payable</i>			6,513.00
		<i>Reclass Insurance payment for 7/01/21 thru 7/1/22 to prepaid exp</i>			
		3			
	8300.1	<i>Small Equipment -Pike</i>		9,704.85	
	6707	<i>Grant/Donation Exp Suspense</i>			9,704.85
		<i>To reclass donation of equipment to small equipment- Pike</i>			
				32,442.39	32,442.39





## RECORD RETENTION

It is the Policy of Pliocene Ridge CSD to comply with State requirements for the storage, accessibility, reproduction, and destruction of public records and documents. State law ensures that permanent public records remain permanent, that legal records are not altered, that historic documents are not lost or destroyed, and that local agencies do not retain nonpermanent materials unnecessarily.

Unofficial and non-records are not subject to formal retention and destruction procedures nor disclosure, and may be destroyed when no longer needed. Unofficial records include drafts, works in progress, electronic records used to create a final version, copies of records, hand-written notes, and materials that are in a preliminary state and do not yet reflect the official position of the District. Non-records include library/research materials, publications, blank forms and other material generally available to the public that does not reflect the position of the District.

The District Secretary is responsible for the maintenance of the District's record keeping system and is authorized to destroy records per this policy.

### **Procedures:**

Sensitive or Confidential documents should be shredded before discarding. These are defined as any document that contains any of the following: Patient records, Personnel private information such as performance reviews, social security numbers, dates of birth etc., bank account numbers and other information deemed to be confidential by district Staff. Staff is advised to err on the side of caution while determining if a document is sensitive in nature or not.

Non-sensitive documents can be placed in the recycle bin or thrown away. Non-sensitive documents are all documents that are normally accessible to the public.

Any record not expressly required by law to be filed and preserved in original form may be destroyed at any time after it is electronically stored on the District's back-up file and/or website. For the purposes of this section, every reproduction shall be deemed to be an original record. The exceptions to this section are Minute Books and Legal Documents as listed on the attached schedule. A hard copy of all Minute Books and Legal Documents shall be retained.

Any duplicate record, paper or document, the original or a permanent photographic copy of which is in the files of the District, may be destroyed after confirmation that such original or permanent photographic copy remains on file in the District.

All records, papers and documents not listed may be scanned as archival records or destroyed so long as such disposal is consistent with the recommendations of the Local Government Records Management Guidelines as set forth by the Secretary of State.

**Per the Local Government Records Management Guidelines as set forth by the Secretary of State PRCSD is prohibited from destroying or disposing of a record that is any of the following:**

- 1) Relates to the formation, change of organization, or reorganization of the District.
- 2) A District ordinance unless it has been repealed or is invalid or unenforceable in which case it can be destroyed after five years after it was repealed or became invalid or unenforceable.
- 3) Minutes of any meeting of the District's legislative body.
- 4) Relates to a pending claim or litigation or any settlement or other disposition of litigation within the past two years.
- 5) Records that are subject of a pending Public Records Act request, whether or not the District maintains that the record is exempt from disclosure, until the request is granted or two years have passed since denial.
- 6) Relates to construction that the District has not accepted, or as to which a stop notice claim legally may be presented.
- 7) Relates to any non-discharged debts of the District.
- 8) Relates to the title to real property to which the District has an interest.
- 9) Relates to any non-discharged contract to which the District is a party.
- 10) Has not fulfilled its administrative, fiscal, or legal purpose for which it was created or received.
- 11) Is an unaccepted bid or proposal, which is less than two years old, for the construction or installation of any building, structure, or other public work.
- 12) Specifies the amount of compensation paid to District employees or officers or to independent contractors, or relates to expense reimbursement to District Directors or employees, or the use of District credit cards or travel compensation. These records may be destroyed seven years after the audit for that period is completed.

The attached table represents PRCSD's official Record Retention schedule.

**Storage of documents**

Permanent records shall be stored in the Pike City Firehouse. Digital files shall be backed up periodically onto a flash drive stored in the bank safety deposit box and/or a secure cloud based storage location.

The current year working documents may be stored at the work location of the official performing such work provided that at least one other staff member is aware of the location and records are moved to the storage room at the Pike Firehouse at the end of the fiscal year.

Working documents pertaining to operations may be kept at the corresponding firehouse. For example: training logs and equipment manuals.

Record Series Title	Retention Period (Years)	Citations / Remarks / Descriptor
<b>BOARD</b>		
Board member applications	Closed + 7	County Clerk Recorder keeps these documents for us
Board Compensation	Audit + 7	
Fair Political Practices Commission (FPPC) Statements and Conflict of Interest	Current Year + 5	FPPC Opinions
Oath of Office (Elected Officials)	2	The County Recorder keeps these on file.
Statement and Conflict of Interest	1	Form 700 County Recorder keeps these for us.
Training Records	Current + 4	Ethics Training & any others that board members attend
<b>HUMAN RESOURCES</b>		
Action Requests / Grievances	Permanent	
Applications	5	
Employee Records	Permanent	Active until employee leaves/terminates.
Negotiation	Permanent	Notes, notebooks, correspondence, contracts, and Memorandums of Agreements
Payroll Records	Audit +7	
Personnel Records (copies)	Current Year + 2	Attendance; evaluations; drafts; worksheets; postings.
Training Records	Current Year + 7	Staff training records
<b>LEGAL</b>		
Agendas & Notices	Permanent	Original agenda and special meeting notices, including certificates of posting, original summaries, original communications and action agendas for Boards.
Articles of Incorporation	Permanent	
Deeds	Permanent	Property deeds
Contracts and Agreements	Termination + 7	Includes leases, equipment, services or supplies
Grants	25 Years*	*Funding source will usually specify retention requirement
Legal Documents/Lawsuits	Permanent	Includes any legal filings or opinions rendered
Minutes	Permanent	Official minutes and hearing proceedings of governing body or board, commission or committee.
Ordinances	Active	Active plus most recent rescinded version
Resolutions	Permanent	
<b>Policies &amp; Procedures</b>	Active	Active plus most recent rescinded version
<b>Public Records Requests</b>	Closed + 5	
<b>Meeting Recordings</b>	N/A	
<b>INSURANCE</b>		
Accident/Incident Reports	Permanent	Reports and related records
Bonds, Insurance Certificates, Insurance Policies	Permanent	Bonds and insurance policies insuring property & other assets including Liability insurance.
Workers Compensation Insurance	Permanent	Claim Files, Reports, Incidents (working files) originals filed with Administrator.

Record Series Title	Retention Period (Years)	Citations / Remarks / Descriptor
<i>ACCOUNTING</i>		
Accounts Payable	Audit + 7	Invoices, check copies, supporting documents.
Accounts Receivable	Audit + 7	Customer payment records
Audit Reports	Permanent	
Bank Reconciliation (checks, payroll, cancelled, void)	Audit + 7	Statements, summaries for receipts, disbursements & reconciliation.
Budget	Audit + 2	Permanently kept as part of Audit report
Budget adjustments, journal entries	Audit + 2	Account transfers.
Deposits, Receipts	Audit + 7	Checks, coins, currency.
Inventory Lists	Current + 2	
Fixed Assets	Current + 2	Documentation re: purchases & disposals
Fixed Assets Ledger	Permanent	
General Ledger Reports	Audit + 7	
Vendor Information	Active	
<i>REPORTS</i>		
Independent Audit Reports	Permanent	
Run Reports	Permanent	