



MINUTES of the Regular Meeting of the Pliocene Ridge CSD Board of Directors

Date: Thursday May 19, 2022 Time: 6:30 pm

Location: Pike Firehouse, 100 Pike City Road

1. ESTABLISH QUORUM & CALL TO ORDER: The meeting was called to order at 6:32 pm by President Larry Allen. Flag Salute. Present: Board members, Larry Allen, Bruce Coons, Grace Knowles and Chris Mills. Also in attendance: District Fire Chief Chris Dorn, Alleghany Assistant Chiefs David Arbogast & Ned Cusato. Pike Community Support Foundation President Roland Robertson and Treasurer Denise Ruane. Public present: Vicky Tenney and Scott B. (bidder for fire truck) PRCSD Secretary Rae Bell Arbogast was present and took the minutes.

2. ADMINISTER OATH OF OFFICE PAM DAVIS: It was realized too late that Pam Davis does not use email on a regular basis so must have missed the meeting notice. Chris Mills volunteered to call her in the future.

3. CONSENT CALENDAR:

Agenda, Minutes and Treasurer's report

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

Item 6.b)1 Fire Truck Bid opening was moved up to this spot by consensus.

The following bids were tallied:

Truck #1 1968 Structure Truck Alleghany – received one bid for \$5,000 from Matt Butler which was below the minimum bid amount of \$7,500 NO SALE

Truck # 2 1968 Brush Truck Pike – received two bids, one for \$4,510 from Scott B. and one for \$5,150 from Rich Regan SOLD to Rich Regan.

Truck # 3 1971 Brush Truck Pike – received one bid for \$2,267.89 from Rudy Phillips – SOLD to Rudy Phillips.

4. PUBLIC COMMENT: none

5. INFORMATION/DISCUSSION ITEMS

a) *Correspondence* See Staff report for list.

b) *Committee/Member/Business Reports:*

1. *Chief's Report* ~ Chief Dorn reported that they have been busier this month with several calls including a structure fire in Alleghany that was caught in time to prevent major damage, a medical call in Alleghany and several cancelled mutual aid calls. The new engine is in Alleghany and is being outfitted. He thinks that he can get the Forest Service to donate or loan hose to put the truck in service.

He has found a grant writer who might be able to help the district apply for grants.

He is still looking for a new water tender to be housed in Pike.

The electronic sign for the Pike Firehouse is in Roland's garage, he will pick it up, he and Ned plan on taking it to the County yard in Alleghany to build a base for it.

2. *Assistant Chief's report:* Assistant Chief Arbogast reported that both departments have been doing wildland training together and they recently did hose lays at Plum Valley.

Chris Dorn added that there are 2 new recruits attending trainings and one of them is an x hot-shot with a lot of valuable experience, he has been provided with gear. The other one, lives between Pike and Alleghany and radio communication with his house is proving to be a challenge.

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

4. *Pike Community Support Foundation* ~ Roland Robertson reported that their next newsletter will be coming out shortly. They decided to move the bake sale to July as they are hoping to utilize the new electronic sign to advertise it. They also are planning a craft sale in December but don't have a date yet. The crafters will donate items and the Foundation will sell them. This will provide good advertising to the crafters. He also stated that he would like Chris Dorn to write something for the newsletter and to feature something on the firewise efforts as well. Next deadline is Aug. 1st.

5. *Firewise Community Projects* ~ Written report provided. There was a discussion about Zone Haven. Rae Bell read the following update from Jason White, whose family owns the Oriental and Kenton Mines: Our timber harvest plan is what is known as a nonindustrial timber management plan. It is a permanent plan instead of one that has to be redone every time you harvest. The fuels reduction work we are planning is on the top of the ridge, where we have 140 acres near the old airport. It's an area that burned in the 60s and replanted with pine, but was never thinned so it is a fire trap. Our plan is to log that section and then bring in someone to do the fuels reduction work. I'm told by our forester that there should be some money available from the state or feds to cover some of the fuel reduction work costs. The area is a ridgetop, so would be an ideal spot to thin and remove brush to provide a line of defense for the community. Right now we still have not gotten approval for the plan (I meet with the forester and the state inspectors tomorrow.) We've been waiting 3 years for approval! Tentative schedule would be doing that section next year assuming approval is granted this year.

Chief Dorn stated that the district should do everything it can to get behind this project.

6. *Firehouse Projects & ADA Compliance:*

Alleghany Station 1: Rae Bell reported that the metal has been ordered for the side and the roofer has not set a date yet to put new screws in the roof. Moving the propane tank is included in the current site plan on the existing permit for the walkway project, so no additional permit for that is needed

Pike: The new engine for Alleghany is too big for the bays in the Pike Firehouse which brings us back to the problem of needing larger engine bays in Pike. Upgrading the engines will have a positive impact on Pike's ISO rating. A plot plan of the Pike Firehouse lot has been looked at and adding two bays is doable, but it will be a big project involving excavation and a retaining wall. Rae Bell reminded everyone that 75% funding can most likely be obtained via a USDA rural development grant, it is the other 25% that has eluded us so far, possibly the grant writer can help.

7. *Pending Grants:* Written report provided.

5. ACTION ITEMS

a) *Unfinished Business*

1. *Bylaws-Policies* – **The revision to Policy 2010 Funds was approved as presented. Motion made by Chris Mills, 2nd by Grace Knowles. Ayes: Allen, Coons, Mills Nays: none Absent: none Abstain: none Vacant: one~ Motion carried.**

2. *MOU between the District and the non-profit corporations:* Nothing new to report.

b) *New Business*

1. *Firetruck bid opening:* See above.

2. *Resolution to update signature card and safety deposit box.* This item was tabled until all board members are present (including newly appointed board member Pam Davis).

3. *New signage needed for firehouses:* It was noted that new signs are needed with the updated district logo and also to rename the departments. Staff will come up with an idea to present at a future date.

4. *Preliminary Budget:* Draft budget documents were provided in the packets for June adoption. There were no questions or comments.

ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS

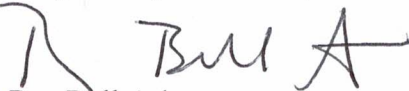
Chris Dorn reported that a ban on all burning will go into effect on May 23rd.

The next regular meeting is scheduled for June 16, 2022 to be held at Alleghany Station 2. Agenda items: Adopt preliminary budget and renew Rae Bell's contract.

ADJOURNMENT:

There being no further business before the board, the meeting was adjourned at 7:22 PM.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Rae Bell Arbogast". The signature is written in dark ink and is positioned above the printed name and title.

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:

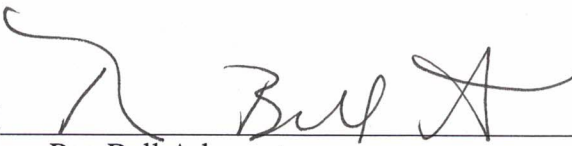
Regular Meeting Agenda Meeting date: 5/19/22

In the following location(s):

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

On 5/16/22 (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 May 19, 2022 6:30 pm
Pike City Firehouse 100 Pike City Road

ALL MEETING DOCUMENTS ARE POSTED ONLINE plioceneridge.org

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE
2. ADMINISTER OATH OF OFFICE PAM DAVIS
3. CONSENT CALENDAR
 - a) Approval of Agenda, b) Approve Minutes for regular meeting held April 21, 2022 c) Ratify Treasurer's report & bill payments for April 2022

(SUGGEST ACCEPTING TRUCK BIDS NOW IF ANYBODY SHOWS UP IN PERSON)

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

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

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

6. DISCUSSION and POSSIBLE ACTION ITEMS:

- a) Unfinished business:
 1. Ongoing Bylaws & Policy review and/or update: Amendment to Policy 2010 FUNDS one minor additional change since the April meeting included in packet.
 2. MOU with non-profits still needs addendum with new names
- b) New business
 1. Fire Truck Bid Opening
 2. Resolution to update signature card and safety deposit box access.
 3. New signage needed for firehouses.
 4. Preliminary Budget provided for input/questions to be adopted in June.

7. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ Next meeting date June 16, 2022.

Agenda Items: Adopt Preliminary budget for FY 22/23, Rae Bell contract renewal.

8. ADJOURNMENT

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



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 April 2022

				Beginning Checking Account Balance \$	3,104.81
DEPOSITS					
	Date	From:	For:		Amount
	4/4			\$	1,200.00
		GSRMA	Training Grant for Red Cross Class	\$	1,000.00
		Steven Zumalt	Donation	\$	200.00
	4/15	savings	funds transfer	\$	2,000.00
	4/19	Sierra County Auditor	\$13,000 for PG&E resource center \$91.90 fire tax revenue.	\$	13,091.90
	4/23	Henry Pardini	Donation	\$	100.00
	4/28	FUND Account	Funds transfer to zero out Alleghany engine fund	\$	14,879.35
	4/28	savings	Funds transfer	\$	4,000.00
				Deposits Total	\$ 35,271.25

EXPENDITURES					
Ck #	Date	To:	For:		Amount
EFT	4/4	PG&E	(detail below)	\$	576.87
			PG&E Alleghany Firehouse Station 1	\$	169.42
			PG&E Pike Firehouse	\$	108.86
			Streetlights - Forest	\$	18.04
			Streetlights - Alleghany	\$	280.55
EFT	4/1	WA Credit Card		\$	334.16
			Fuel Pike	\$	164.84
			Anti Freeze for 6700	\$	21.65
			ACCIDENTAL amazon charges to be paid back by Rae Bell!!	\$	78.78
			B&C whisk broom, dust pan and key for Station 2 Alleghany	\$	26.33
			Quill 1 case (10 reams) of paper	\$	42.56
2621	4/7	Rae Bell Arbogast		\$	1,151.22
			Inv 1416 firewise \$630 reimbursed by County plus Inv 1419 1/4 billing \$600 minus \$78.78		
2622	4/15	ABC supply	Special order, metal siding for repair job on Station 1 in Alleghany	\$	2,306.26
			includes delivery to Alleghany		
transfer	4/20	Fund Account	For Alleghany Firehouse Fund (PG&E resource center \$)	\$	13,000.00
2623	4/28	Chicago Park Peardale FPD	New Fire engine for Alleghany!	\$	17,500.00
2624		VOID			
				Expenditures/transfers Total	\$ 34,868.51

Reserve Account Detail	
Contingency	\$ 24,500.00
Alleghany Fire Unallocated	\$ 3,000.00
Alleghany 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
Alleghany Firehouse	\$ 14,409.37
Alleghany Engines	
Interest Earned	\$ 10.05
Reserve Account Total	\$ 65,872.27

Ending Checking Account Balance	\$ 3,507.55
Starting Savings account balance	\$ 26,048.11
4/15 transfer to Checking	\$ (2,000.00)
4/28 transfer to checking	\$ (4,000.00)
interest earned	
Ending Savings Account Balance	\$ 20,048.11
General Fund (accounts listed above) Total	\$ 23,555.66
Reserve account Starting Balance	\$ 67,751.62
Transfer into Alleghany Firehouse fund for PGE resource center	\$ 13,000.00
Transfer out of Alleghany Engine fund for fire truck purchase	\$ (14,879.35)
Reserve account Ending Balance	\$ 65,872.27
Total ALL FUNDS	\$ 89,427.93

Report prepared by Rae Bell, Treasurer

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

Name Printed _____ title _____



Staff report for meeting date 5/19/2022

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: several disaster preparedness surveys, and firewise worksheets, oath of office for Pam Davis, customer update from Allegheny County Water District (ACWD) re tank situation and the need for a rate hike, 2021 Consumer Confidence Report from ACWD,

Outgoing: Thank you card and receipt to Chip Pardinini for \$100 donation, thank you card to Jim Buckbee for cooking for the firewise barbecue,

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

- PGE ENERGY AUDIT – nothing to report
- Money for PGE community resource center in Pike – nothing to report
- NFIRS (National FIRE Incident Reporting System)- nothing to report

Agenda item 4. b) 6 Firewise Communities – – I talked to Sierra County Sherriff Mike Fisher after last month's meeting and zone haven (the evacuation software) is close to ready. I talked to Jim Buckbee about possibly helping with maps, and he said that this is the County's responsibility.

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

Agenda item 4. b) 8 Pending Grants

- ❖ CDF 50/50 grant for Fiscal year 21/22 – Everything has been ordered, the hose has been paid for (\$1,916), the turn-outs have not arrived yet (\$8,665). We don't have the exact split for hose yet (if it will be 50/50 between the departments). One set of turnouts for each dept. but Pike's are EMS turnouts and will cost less than the structure turn outs for Alleghany. Grant total projected cost: \$10,581 (half to be paid by CDF)
- ❖ CDF 50/50 grant for Fiscal year 22/23 – An application for equipment for 10 hose packs was submitted timely. This will be split 50/50 between both depts. if awarded. Notifications of award or denial usually go out in August. Total projected cost \$10,328. (half to be paid by CDF)
- ❖ ~~Homeland Security Grants~~
Upon talking to Lee Brown after the last PRCSD meeting, I was informed that the homeland security grant money was allocated to the Sheriff's Department by the Sierra County Board of Supervisors. The fire departments have benefited greatly since the program went into place. Lee is looking into other possible funding sources.
~~SIREN FOR STATION 2 IN ALLEGHANY~~
~~LIFT KITS & THERMAL IMAGING CAMERA FOR PIKE FIRE~~

Firewise email to County Forester Dannielle Bradfield dated 5/13/2022

Hi Danielle:

I browsed the Board of Supervisor's agenda for next week and was happy to see the list of potential fuel reduction projects that could be or are "shovel ready". I saw that you did include hwy corridors as exempt from the permitting rules (timber harvest plan etc) but noticed that clearing within 100 feet of existing structures is not listed. In my role with our local water district, I had a meeting a year or so ago with a CDF Forester and I thought that he said clearing can be done within 100 feet of an existing structure without a timber harvest plan or permit. Is that correct?

I have brought up the idea of using the County's pot of title III money that must be used up by Sept. 2023 to contract with the local fire districts (or it could be the firesafe council) to help residents who are interested in help to clear around their homes.

I thought that working with the local fire districts might be a good way to do it, since they have a close tie and intimate knowledge of their communities. Below is part of my March PRCSD Staff report on the topic of requesting title III funds from the BOS:

"It does look like fuel reduction in the home ignition zone for firewise communities is an authorized use [of the title III funds]. Assuming this is correct, I suggest asking for \$ for actual on-the-ground fuel reduction work in Pike and Alleghany. It could be handled by the district in a couple of different ways. I verified with the district's insurance company that we COULD use district employees (firefighters and pay them) to do this type of work. OR we could hire licensed and insured individuals/businesses to do the work. Because PRCSD is signed up under the Calif. Uniform Cost Construction accounting acct (CUCCA) we can negotiate contracts without having to go out to bid if they are under \$60,000 we can also use our own workforce for jobs under that amount. The district should expect to pay an on the ground project co-ordinator and an administrator to see the projects through, and that should be included in the funding request. "

NOTE: I am not sure if my interpretation of CUCCA in regards to outside contracts is correct. Something came up recently that made me wonder about that. I think that using volunteer fire fighters as district employees to do the work might be a way to enhance volunteer recruitment and retention for the fire departments.

I did have quite a bit of back-and-forth email correspondence with Van Maddox, Lee Adams and Tim Beals on the idea. Van said that a plan approved by the Forest Service was needed, and I was wondering if the firewise community assessments could be used?

Even if this does not work out for the title III money, I wanted to mention the rule about removing trees from around existing structures.

Thank you.

Rae Bell Arbogast

NAME	15-16 Actual	16-17 Actual	17-18 Actual	18 -19 Actual	19-20 Actual	21-22 Budget
Tax Revenue Fire	\$26,332	\$26,742	\$29,262	\$30,038	\$28,957	\$30,000
Donations	\$3,525	\$21,066	\$18,833	\$0	\$25,440	\$0
Grants	\$3,550	\$3,387	\$0	\$900	\$4,957	\$0
Surplus Sales	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Services Income includes mutual aid	\$8,789	\$2,250	\$4,448	\$5,614	\$0	\$0
Other Income	\$420	\$236	\$108	\$3,158	\$355	\$0
Revenue Total	\$ 42,616	\$ 53,681	\$ 52,650	\$ 39,709	\$ 59,709	\$ 30,000
Utilities	\$4,236	\$3,182	\$4,163	\$4,527	\$3,780	\$4,028
Insurance	\$3,913	\$4,344	\$4,451	\$4,745	\$6,154	\$6,513
Operating Compliance Board/Admin	\$159	\$235	\$207	\$222	\$232	\$150
Office Expense (includes software)	\$60	\$235	\$277	\$587	\$401	\$500
County Mgmt Fee (taken out of tax revenue)	\$2,364	\$2,805	\$3,146	\$3,871	\$4,250	\$2,700
Admin & Professional Services (includes audit)	\$3,358	\$4,900	\$4,900	\$5,000	\$8,133	\$5,350
Public Relations (includes website expense)	\$330	\$435	\$498	\$537	\$331	\$300
Building Maint. (includes dump fees)	\$860	\$2,896	\$447	\$279	\$244	\$2,201
Payroll expense (offset by mutual aid income)	\$613	\$319	\$0	\$3,726	\$0	\$0
Fixed asset expenditures	\$0	\$20,441	\$5,941	\$4,251	\$16,225	\$0
Other Expenses (includes grant expenditures)	\$113	\$4	\$67	\$20	\$4	\$0
Overhead Expense Subtotal	\$ 16,006	\$ 39,795	\$ 24,097	\$ 27,765	\$ 39,753	\$ 21,742
Allegheny FD Operational (Chief's budget)	\$ 6,831	\$ 3,072	\$ 4,064	\$ 4,023	\$ 11,558	\$ 3,879
Pike FD Operational (Chief's budget)	\$ 4,231	\$ 11,790	\$ 5,152	\$ 4,439	\$ 17,337	\$ 4,379
Total Operating Expense FIRE	\$ 27,068	\$ 54,657	\$ 33,313	\$ 36,227	\$ 68,648	\$ 30,000
FIRE SERVICES ONLY NET CHANGE	\$ 15,548	\$ (976)	\$ 19,337	\$ 3,482	\$ (8,939)	\$ -
This number does not account for fund additions or withdrawals listed at end of document.						
This bottom line matches Quickbooks Profit & Loss Statement "Net Ordinary Income"						
Streetlight Tax Revenue	\$ 5,072	\$ 5,287	\$ 4,739	\$ 4,723	\$ 4,978	\$ 4,818
Streetlight Expense	\$ 5,030	\$ 3,178	\$ 4,187	\$ 3,798	\$ 3,949	\$ 3,928
Lights Net Income or (LOSS)	\$ 42	\$ 2,109	\$ 552	\$ 925	\$ 1,029	\$ 890
Net Change Streetlights & Fire combined	\$ 15,591	\$ 1,133	\$ 19,889	\$ 4,407	\$ (7,911)	\$ 890
Line above matches Quickbooks Income Statement Net profit or (loss).						
CASH FLOW						
Cash Beginning of Period	\$ 58,777	\$ 75,884	\$ 75,884	\$ 92,742	\$ 102,159	\$ -
Cash Increase or (decrease)	\$ 17,107	\$ (103)	\$ 16,960	\$ 9,417	\$ (10,358)	\$ 890
Cash End of Period	\$ 75,884	\$ 75,781	\$ 92,844	\$ 102,159	\$ 91,801	\$ -
Transfer (into) or out of reserve funds	\$ (16,549)	\$ 91	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ (890)
BUDGET (general fund) NET CHANGE	\$ 557	\$ (12)	\$ 2,907	\$ 6,015	\$ (9,271)	\$ -
NOTE: The Budget is a "managerial document" it is based on a combination of balance sheet and income statement figures. The Budget uses a combination of cash and accrual accounting to ensure that adequate funds are maintained for long-term stability.						
Reserve Funds at Year end (June 30th)						
	2017	2018	2019	2020	2021	
Contingency Fund	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	
Allegheny Fire Unallocated	\$ 2,700.00	\$ 2,700.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
Allegheny Equipment			\$ 1,261.84	\$ 1,261.84	\$ 1,261.84	
Allegheny Dispatch Office			\$ 700.00	\$ 700.00	\$ 700.00	
Pike City Fire Unallocated	\$ 3,300.00	\$ 5,100.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	
Streetlight Fund	\$ 1,609.40	\$ 3,718.40	\$ 4,270.41	\$ 5,195.48	\$ 6,224.03	
Pike City Firehouse	\$ 7,308.14	\$ 2,308.14	\$ 2,404.08	\$ 3,064.76	\$ 3,064.76	
Pike City Engines	\$ 3,107.91	\$ 3,107.91	\$ 3,371.73	\$ 5,188.60	\$ 3,964.06	
Allegheny Firehouse	\$ 822.37	\$ 822.37	\$ 1,409.37	\$ 1,409.37	\$ 1,409.37	
Allegheny Engines	\$ 7,446.25	\$ 7,446.25	\$ 15,770.39	\$ 15,770.39	\$ 14,879.35	
Total Funds	\$ 50,794.07	\$ 49,703.07	\$ 63,687.82	\$ 67,090.44	\$ 66,003.41	



FIRE SERVICES OVERHEAD EXPENSES		FIRE SERVICES INCOME						
acc#	NAME	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	22-23 Prelim Budget	
4020.1	Tax Revenue Fire	\$26,332	\$26,742	\$29,262	\$30,038	\$28,957	\$ 30,000	
4030.1	Donations		\$90	\$1,515		\$1,184		
4030.2	Donations for Allegheny Fire	\$2,661	\$474	\$11,774				
4030.3	Donations for Pike City Fire	\$864	\$20,502	\$5,544		\$24,256		
4040.1	Grants	\$25	\$225		\$900	\$4,957		
4040.2	Grants Allegheny	\$2,661	\$488					
4040.3	Grants Pike City	\$864	\$2,674					
4060.2	Surplus Sales Allegheny							
4060.3	Surplus Sales Pike City							
4070.0	Emergency Services Income	\$7,500	\$2,250	\$1,500				
4071.0	Mutual Aid Income	\$1,289		\$2,948	\$5,614			
4082.0	Other Income	\$420	\$236	\$108	\$3,158	\$355		
	Revenue Total	\$42,616	\$53,681	\$52,650	39,709	59,709	\$ 30,000	
6170.2	Electricity Allegheny	\$1,059	\$895	\$1,121	\$779	\$922	\$ 900	
6170.3	Electricity Pike City	\$1,684	\$1,063	\$1,599	\$1,082	\$692	\$ 900	
6172.2	Telephone Allegheny	\$230	\$224	\$230	\$217	\$296	\$ 300	
6172.3	Telephone Pike City	\$170	\$224	\$230	\$217	\$296	\$ 300	
6174.2	Water Allegheny	\$480	\$480	\$480	\$480	\$536	\$ 528	
6176.2	Propane Allegheny	\$613	\$297	\$503	\$517	\$785	\$ 600	
6176.3	Propane Pike				\$1,235	\$253	\$ 500	
6180.1	Insurance	\$3,913	\$4,344	\$4,451	\$4,745	\$6,154	\$ 6,513	
6230.1	BOD Compliance/Training	\$159	\$235	\$207	\$222	\$232	\$ 150	
6250.1	Office expense	\$60	\$235	\$277	\$587	\$401	\$ 500	
6265.1	County Mgmt Fee	\$2,364	\$2,805	\$3,146	\$3,871	\$4,250	\$ 2,700	
6270.1	District Administration	\$1,358	\$2,400	\$2,400	\$2,400	\$2,400	\$ 2,400	
6272.1	Legal Fees					\$3,133	\$ -	
6273.1	Auditor Fee	\$2,000	\$2,500	\$2,500	\$2,600	\$2,600	\$ 2,950	
6275.1	Public Relations	\$330	\$435	\$498	\$537	\$331	\$ 300	
6280.2	Solid Waste Fee Allegheny	\$117	\$117	\$117	\$117	\$134	\$ 91	
6280.3	Solid Waste Fee Pike City	\$140	\$140	\$140	\$140	\$110	\$ 110	
6295.2	Building Maint. Allegheny	\$280	\$1,500	\$7	\$0		\$ 1,000	
6295.3	Building Maint. Pike City	\$322	\$1,139	\$184	\$22		\$ 1,000	
6296.1	Payroll expense	\$613	\$319		\$3,726			
6297.2	Fixed asset expenditures All			\$1,380				
6297.3	Fixed asset expenditures Pike		\$20,441	\$4,561	\$4,251	\$16,225		
6704.0	Other Expenses	\$113	\$4	\$67	\$20	\$4		
6707.0	Grant/Donation Expense (suspense)							
	Overhead Expense Subtotal	\$16,006	\$39,795	\$24,097	\$27,765	\$39,753	\$ 21,742	



acc#	NAME	16-17 Actual	17-18 Actual	18 -19 Actual	19-20 Actual	20-21 Actual	22-23 Prelim Budget
9020	Streetlight Tax Revenue	\$5,072	\$5,287	\$4,739	\$4,723	\$4,978	\$4,818
9030	Streetlight Donations						
	Streetlight Income Total	\$5,072	\$5,287	\$4,739	\$4,723	\$4,978	\$4,818
9170	Streetlight Expense Alleghany	\$4,353	\$2,489	\$3,388	\$3,166	\$3,311	\$3,240
9171	Streetlight Expense Forest	\$222	\$214	\$488	\$205	\$190	\$240
9172	Streetlight Admin. Expenses		\$476				
9180	Streetlight portion county management fee	\$453		\$311	\$427	\$448	\$448
	Streetlight Expense Total	\$5,030	\$3,178	\$4,187	\$3,798	\$3,949	\$3,928
	Lights Net Income or (LOSS)	\$42	\$2,109	\$552	\$925	\$1,029	\$890
	Income Statement net change	\$15,591	\$1,133	\$19,889	\$4,407	(\$7,911)	\$890
CASH FLOW ADDITIONS AND DELETIONS							
	NET PROFIT (LOSS)	\$ 15,591	\$ 1,133	\$ 19,889	\$ 4,407	\$ (7,911)	\$ 890
	(increase) decrease in Accounts Receivable	\$ 951	\$ (414)	\$ (2,593)	\$ 2,805	\$ (4,632)	
	(decrease) increase in Account Payable	\$ 565	\$ (736)	\$ (290)	\$ 2,143	\$ 8,764	
	Other Balance Sheet Changes		\$ (86)	\$ (46)	\$ 62	\$ (6,579)	
	CHANGE IN CASH FOR PERIOD	\$ 17,107	\$ (103)	\$ 16,960	\$ 9,417	\$ (10,358)	\$ 890
	Cash Beginning of Period	\$ 58,777	\$ 75,884	\$ 75,884	\$ 92,742	\$ 102,159	
	Cash End of Period	\$ 75,884	\$ 75,781	\$ 92,844	\$ 102,159	\$ 91,801	
FUNDS							
	Fund Additions	\$ (6,549)	\$ (4,909)	\$ (14,053)	\$ (3,403)	\$ (1,029)	\$ (890)
	Fund Withdrawals		\$ 5,000			\$ 2,116	
	Contingency Fund withdraw or (add)	\$ (10,000)					
	Total (moved to) or taken from funds	\$ (16,549)	\$ 91	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ (890)
	GENERAL FUND NET CHANGE- with cash flow adjust & reserve fund transactions included.	\$ 557	\$ (12)	\$ 2,907	\$ 6,015	\$ (9,271)	\$ -



acc#	NAME	22-23 Prelim Budget	NOTES
Alleghany Fire Dept.			
7230	Op Compliance/Training	\$1,000	This includes fire extinguisher maint. , training and SCBA annual check
7300	Small Equipment	\$800	
7301	Equipment Repairs & Maint.	\$500	can pull \$ from vehicle fund if anything unexpected comes up.
7350	Fuel	\$500	
7630	Vehicle Repair & Maint	\$779	
7660	Supplies	\$300	
AVFD Chief's Budget Subtotal		\$3,879	
Pike City			
8230	Op Compliance/Training	\$1,000	This includes fire extinguisher maint. Training and SCBA annual check
8300	Small Equipment	\$800	
8301	Equipment Repairs & Maint.	\$500	can pull \$ from vehicle fund if anything unexpected comes up.
8350	Fuel	\$1,000	
8630	Vehicle Repair & Maint	\$779	
8660	Supplies	\$300	
PCVFD Chief's Budget Subtotal		\$4,379	
Total Operating Expense FIRE		\$30,000	
FIRE SERVICES ONLY NET CHANGE		\$0	This number does not account for fund additions or withdrawals listed at end of document. This bottom line matches Quickbooks Profit & Loss Statement "Net Ordinary Income"





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RESERVE FUNDS

Contingency Fund Commonly referred to as a “Rainy Day Fund” the purpose of this fund is to cover budget short-falls and unexpected expenditures.

Streetlight Fund The purpose of this fund is to separate the Streetlight Revenues & Expenses from the Fire/EMS Operations of the District. The funds in this account are intended for streetlight related expenses in Alleghany & Forest City only.

Unallocated Funds Pike & Alleghany Fire Depts These funds are allocated to a specific fire department, but otherwise not tied to any specific purpose.

Vehicle Funds Pike & Alleghany Fire Depts Funds allocated for vehicle purchase and/or repairs and maintenance.

Building Maintenance Funds Pike & Alleghany Funds allocated for repairs and/or improvements to the firehouses.

Mutual Aid Income The District maintains Agreements with the US Forest Service and California Dept. of Forestry to provide support on Fire Incidents. The money earned from these incidents is listed on the District’s chart of accounts as: Mutual Aid Income.

Emergency Response Income The District adopted Ordinance #1 in February of 2016. This ordinance established billing rates for emergency response services provided to non-resident individuals. The money earned from these incidents is listed on the District’s chart of accounts as: Emergency Response Income

POLICY

It is the policy of the District to set aside Reserve Funds on a regular basis to ensure financial stability and to facilitate long-term planning. Fund accounts are also used to allocate money for specific purposes, allocate funds based on income source or to ensure that contributions are retained for their original intended use to the full extent possible.

CONTINGENCY FUND: It is the Policy of the district to maintain funds sufficient to cover approximately 6 to 12 months of district operations in the contingency fund. The purpose of the contingency fund is to cover budget shortfalls and unexpected (emergency) expenses. Board action is required for contingency fund transfers.

Clean draft for 5/19/2022 meeting date, see April meeting docs for mark-up copy. Two new additions highlighted yellow, based on current unwritten P&P.



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POLICY Continued

VEHICLE AND BUILDING FUNDS: These funds shall be prioritized for Capital Expenditures but may be used for repairs and maintenance if deemed necessary by the board. For vehicle purchases, Vehicle Registration Fees shall be treated as part of the purchase price.

Net Funds received for the sale of surplus vehicles shall be deposited into the vehicle fund for the department that utilized the vehicle.

Net Funds received for the sale of surplus equipment (other than vehicles) shall be deposited into the "unallocated" fund for the department that utilized the equipment.

PROCEDURES

A separate bank account designated at the "Reserve Fund" has been established by the District and is included on the monthly treasurer's report, **including a detailed breakdown of each category.**

Contingency Fund After the close-out of each fiscal year, the Treasurer or designee shall examine the previous year's cash-flow results, including a calculation of the general fund balance needed to cover ongoing operating expenses. A recommendation will be made to the board regarding how much money should be moved into or taken out of the contingency fund (if any).

Streetlight Fund As established by district Policy #4000, the district established a zone for the Streetlights in 2006. Income and expenses related to the streetlights are kept in a separate fund to ensure that no firefighting revenue is used to support the streetlights or visa-versa.

The streetlight fund shall also pay its fair share of the County Management fee (the amount that the County charges per State Law for collecting & dispersing the district's tax revenue) The amount charged to the Streetlight fund to cover its share of the County Management fee shall be 9% of the total streetlight revenue for the corresponding year.

Clean draft for 5/19/2022 meeting date, see April meeting docs for mark-up copy. Two new additions highlighted yellow, based on current unwritten P&P.



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PROCEDURES Continued

Mutual Aid Income Fund Allocation

Revenues generated by Mutual Aid contracts shall be allocated to the station generating the funds and the general fund as follows:

- Payment of employee/volunteer wages as specified in the mutual aid contract including applicable payroll taxes shall be subtracted from the gross receipt to arrive at the net income.
- Net income shall be allocated to the dept that earned the income as follows 20% to the Building Fund; 55% to the Station vehicle fund; 25% to the District general fund.

Emergency Response Income Fund Allocation

Revenues generated by Ordinance #1 (charge is \$750 per call) shall be allocated to the station generating the funds and the general fund as follows

- \$150 to the District general fund. \$600 to an "unallocated fund" for the responding department OR \$300 to each department if both respond (split 50/50).

Funds Master Sheet A master sheet to track the fund changes on an annual basis has been developed by the District Treasurer. It is updated annually as part of the year-end accounting process. A copy of the Master sheet shall be provided each year in conjunction with the draft final budget. The reserve fund account balance, along with detail for each category shall also be included on the monthly treasurer's reports.

Accrued interest on the Reserve Fund Account is transferred the general fund.