

Pliocene Ridge Community Services District
Serving the Communities of Alleghany, Forest City and Pike City
Website: plioceneridge.org email: plioceneridge@gmail.com

NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS
Tuesday March 17, 2026, 6:30 pm Location: Alleghany Firehouse Station 2
For phone Conference dial 978-990-5144 Access code 6919768#

ALL MEETING DOCUMENTS ARE POSTED ONLINE plioceneridge.org

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE

2. CONSENT CALENDAR

a) Approval of Agenda b) Approve Minutes for regular meeting held February 24, 2026 c) Ratify Treasurer's report & bill payments for February 2026

3. PUBLIC COMMENT: The public may be heard before or during the consideration of any agenda item to be considered by the board, subject to reasonable time limitations for each speaker. Members of the public may address matters under the jurisdiction of the Board of Directors, and not on the posted agenda, provided that no action shall be taken by the board unless the matter is deemed urgent by a 2/3 vote, or unanimously if less than 2/3 are present.

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' reports
 - 3. Alleghany Fire Department Auxiliary
 - 4. Board Member/Staff Reports ~ Form 700s due by 4/1
 - 5. Firewise Communities –
 - 6. Firehouse Projects & ADA Compliance ~ Both Departments-
 - 7. Pending Grants – Water tanks

5. DISCUSSION and POSSIBLE ACTION ITEMS:

- a) Unfinished business:
 - 1. Authorize Staff to sign Audit Engagement Letter for Fiscal Year 25-26
- b) New business:
 - 1. Fire Chief Vacancy
 - 2. Review bids for concrete slab in Pike and authorize staff to hire a contractor.

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ The next regular meeting is scheduled for Tuesday April 21, 2026 in Pike. Agenda items: Consider revisions to Policy # 1021 Record Retention, Administrative Pay related to processing standby assignments and paid mutual aid.

7. ADJOURNMENT

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

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS
Tuesday February 24, 2026, 6:30 pm Location: Pike City Firehouse

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE

Board members in attendance: Donna Williamson, Chris Mills, Oregon Burns Tenney IV, & Chris King
Board members absent: Pam Davis

Also in attendance: District Chief Jim Buckbee, Assistant Chief Ned Cusato, Assistant Chief David Arbogast, Captain Cameron Shay, County Supervisor Lee Adams, District Manager Rae Bell Arbogast. Meeting minutes were taken by Secretary Genesis Devine

Meeting was called to order at 6:33 by President Donna Williamson

2. CONSENT CALENDAR

- a) Approval of Agenda
- b) Approve Minutes for the regular meeting held January 20, 2026 and the Emergency Meeting held February 5, 2026.
- c) Ratify Treasurer's report & bill payments for January 2026
- d) Ratify \$11.00 correction to adopted budget
- e) Ratify resolution 26-101 to conform and memorialize the PGE Easement by Resolution as required by District policy.

Without objection the items were approved by consensus

3. PUBLIC COMMENT:

No public comment

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

- a) **Correspondence since last meeting** – included in written staff report provided by district manager Rae Bell Arbogast attached to these minutes.
- b) **Committee/Member/Business Reports:**
 - 1. **District Chief's report-** Chief Buckbee would like to step down from his role as interim chief and recommends appointing a new district chief. He also reports that vehicle 6700 is not currently starting due to an anti-theft function that has been engaged. A mobile mechanic will be coming out to assist with this repair. The district has had several recent calls for mutual aid. Both the calls to Grizzly Hill School & a structure fire in North San Juan were cancelled. There was also a medical call for a chainsaw injury that was met with a strong response from the team.
 - 2. **Assistant Chiefs' reports-** Assistant chiefs Cusato & Arbogast report that a Title 22 Public First Aid refresher course is in progress for the firefighters. Several members of the team are renewing their CPR certification through training in Downieville.
 - 3. **Alleghany Fire Department Auxiliary-** no report
 - 4. **Board Member/Staff Reports** ~ written staff report was provided by district manager Rae Bell Arbogast and attached to these minutes. In addition, Captain Shay & Rae Bell attended a meeting with Golden State RMA to discuss the risk assessment score. Directors Tenney & King completed an online training that gained 2 additional points for the district. Maximum points for LEEP were also awarded. Rae Bell reports that we anticipate \$600+ in returns for our score. President Williamson & Vice President Mills were able to sign the signature card as required by the bank. Other board members who work a standard schedule, have had a hard time getting to the bank during business hours.

5. **Firewise Communities** – an update was provided in writing. Rae Bell is working with the Nevada County Fire Safe Council to create an updated and accurate map for the Pike Firewise Community.
6. **Firehouse Projects & ADA Compliance ~ Both Departments-** Rae Bell Arbogast reports that they have received an updated estimate for the storage building based on prevailing wage. The new estimate increased by \$7,000. The new contract was signed on January 30th. This estimate does not include the concrete slab so bids will be taken for that in the coming weeks. No revision to the budget is needed at this time.

5. DISCUSSION and POSSIBLE ACTION ITEMS:

a) Unfinished business:

1. **Administrative Pay related to processing standby assignments and paid mutual aid.**

President Williamson and Rae Bell volunteered to bring a draft proposal to the board on these issues in either March or April.

b) New business:

1. **Audit Engagement Letter for Fiscal Year 25-26**

a. Tabled because the auditors have not yet provided the letter.

2. **Resolution 26-103 to authorize moving forward with Pike Water Tank Project**

a. OES notified the district that the State is ending a drought relief program and has water tanks to give away. Rae Bell spoke to a State Rep about this. The tanks are being distributed on a first-come-first serve basis with a minimum request of 5 required. After consulting with Chief Buckbee it was decided to request seven 2500-gallon water tanks for the district. Chief Buckbee recommends placing them on parcels that have poor wells or where there are gaps in water tanks. The board will need to come up with a policy & application process for placement. Until then, the tanks will be stored on Jim Buckbee's property as there is no space for them at the firehouse. Motion to approve Resolution 26-103 made by director Tenney & 2nd by director Mills. Ayes: Williamson, Mills, Tenney, King. Noes: none, Absent: director Davis. Motion passes.

3. **Resolution 26-104 to update signers on all bank accounts**

a. All board members are asked to be signers on all bank accounts. The bank suggested that it would be in our best interest to have a 2nd person with online access to our accounts to increase fraud monitoring. Director Tenney volunteered to assist with online monitoring. Motion to approve Resolution 26-104 made by director Mills, 2nd by director King. Ayes: Williamson, Tenney, Mills, & King. Noes: none, Absent: Davis

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ The next regular meeting is scheduled for Tuesday March 17, 2026 in Alleghany. Agenda items: Consider updates to Policy # 1021 Record Retention, Reminder Form 700s need to be turned in by April 1st.

7. ADJOURNMENT

Meeting was adjourned at 7:37pm

Genesis Devine, Secretary

Pliocene Ridge CSD ~ Treasurer's Report for February 2026

Beginning Checking Account Balance \$ 12,693.01

DEPOSITS				
Date	From:	For:		Amount
2/3	CAL OES	3 standby assignments summer 2025 (1 remains unpaid)	\$	89,307.58
2/9	See Below		\$	36,270.20
	CAL OES	last standby for 2025	\$ 14,940.62	
	Sierra County Auditor	First installment tax revenue FY 25/26 approx. 53%	\$ 21,129.58	
	Lee Adams	Donation for Pike Building project	\$ 200.00	
2/25/2026	PGE and Ruby Mine	PGE \$1,000 for easement, Ruby \$100 Donation	\$	1,100.00
Deposits Total			\$	126,677.78

EXPENDITURES				
Ck #	Date	To:	For:	
EFT	2/1	WA Bank Credit Card	Details Below	\$ 105.19
		Suburban Propane	Alleghany FH	\$ 105.19
EFT	2/1	PG&E		\$ 689.10
			Alleghany Station 1	128.73
			Pike City Firehouse	\$ 222.48
			Forest City Streetlights	\$ 37.47
			Alleghany Streetlights	\$ 300.42
2832	2/9	Cameron Shay	Mutual Aid Gross \$7,554.96	Net \$ 5,852.36
2833	2/9	Chris King	Mutual Aid Gross \$8,128.33	Net \$ 6,956.55
2834	2/9	Ethan Esch	Mutual Aid Gross \$7,554.96	Net \$ 6,977.00
2835	2/9	Genesis Deving	Mutual Aid Gross \$3,237.84 plus Secretary \$126.75	Net \$ 2,830.41
2836	2/9	Jamie Johnson	Mutual Aid Gross \$5,969.77	Net \$ 5,183.67
2837	2/9	Rae Bell Arbogast	District Manager Jan. hours Gross \$414.05	Net \$ 382.38
2838	2/9	Ryan McCoy	Mutual Aid Gross \$9,713.5	Net \$ 8,911.43
2839	2/13	Sandie Buckbee	C. Buckbee Mutual Aid Gross, will be issued 1099 NEC	\$ 1,079.28
EFT	2/9	IRS	Federal Payroll taxes	\$ 8,502.46
EFT	2/9	EDD	State Payroll Taxes	\$ 1,728.31

Expenditures/transfers out Total \$ 49,198.14

Reserve Account Detail	
Contingency	\$ 21,500.00
Alleghany Fire Unallocated	\$ 8,000.00
Pike City Fire Unallocated	\$ 26,950.00
Alleghany Firehouses	\$ 4,109.37
Pike City Firehouse	\$ 6,725.22
Alleghany Fleet	\$ 4,588.78
Pike City Fleet	\$ 1,202.95
Alleghany Dispatch Office	\$ 700.00
Streetlights	\$ 9,460.62
EMS Vehicle Fund	\$ 250.00
Interest Earned	\$ 6.11
Reserve Account Total	\$ 83,493.05

Ending Checking Account Balance \$ 90,172.65

Starting Savings account balance \$ 29,585.99

Ending Savings Account Balance \$ 29,585.99

General Fire Fund Total \$ 119,758.64

All Fire Funds (including reserves) \$ 298,162.16

Note: Current year streetlight income/expense is comingled with general fire fund.

Reserve account Starting Balance \$ 83,493.05

Transfer to Pike FD unallocated

Interest

Reserve account Ending Balance \$ 83,493.05

CA Class investment	
Beginning balance	\$ 104,072.32
Interest	\$ 298.77
CA Class ending Balance	\$ 104,371.09
Capital Imp. Fund =\$31,102.20- Gen. Fire Fund =\$-72,991.46	

Total All Funds \$ 307,622.78

Report prepared by Rae Bell Arbogast, Treasurer

Verified against bank statement and QB balances by: X

Note: Savings and Reserve account reconciled quarterly.

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

Sierra County

Memo

Installment #1 FY-25/26

≈ 53%

Streetlights = \$2,425.43

Fire = \$18,304.15

To: Pliocene Ridge CSD
From: Tony Miller Auditor/Controller
Date: January 2, 2026
Re: Distribution of Taxes - 53% 2025 Apportionment

Enclosed, please find a check for tax distribution in the amount of	<u>\$ 21,129.58</u>
Current Secured Property Tax	19,647.59
Current Unsecured Property Tax	902.76
Prior Secured Property Tax	
Prior Unsecured Property Tax	
Supplemental Property Tax	
Supplemental Unsecured	-
Timber Yield Tax	688.67
Homeowners Property Tax	
Interest Apportionment	
Property Tax Roll Fees	-
Subtotal	21,239.02
Less: Cash balance diff	(109.44)
Total Check Amount Enclosed:	<u>\$ 21,129.58</u>

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

March 5, 2026

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, 2026.

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, 2026. Accounting standards generally accepted in the United States of America (GAAP) 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 auditing standards generally accepted in the United States of America (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 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.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, 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.

We have identified the following significant risk of material misstatement as part of our audit planning. According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of PRCSD'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 PRCSD 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.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest 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.

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 with the oversight of those charged with governance.

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); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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 PRCSD 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 PRCSD 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 (GAAP). 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. 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.

Engagement Administration, Fees, and Other

As part of our engagement, we will also prepare the annual state controller's report for your District for the year ended June 30, 2026.

The fees for the above professional services will not exceed \$3,800.

Any additional service that you may require from time to time will also be provided under separate engagement at our regular 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.

We appreciate the opportunity to be of service to PRCSD and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Very truly yours,

Boden Klein & Sneesby

BODEN KLEIN & SNEESBY
A Professional Corporation

APPROVED:

Signature/Title

Date