



**MINUTES of the Regular Meeting of the
Pliocene Ridge CSD Board of Directors
Date: Thursday November 16, 2023 Time: 6:30 pm
Location: Pike City Firehouse.**

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE: The meeting was called to order at 6:30 pm by Vice President Bruce Coons. **Flag Salute.** Present: Board members, Bruce Coons, Grace Lundeen and Chris Mills. Both Larry Allen & Pam Davis notified the Secretary in advance that they could not attend. Also in attendance: Chief Dorn and Alleghany Assistant Chiefs David Arbogast and Ned Cusato, Pike Community Support Foundation President Roland Robertson and Treasurer Denise Ruane. Public present: Vicky Tenney. Also present Dane Walde of the Calif. Special District's Association [public by phone all others in person]. Pliocene Ridge CSD Secretary Rae Bell Arbogast was present and took the minutes.

2. CONSENT CALENDAR:

Approval of current Agenda, Minutes for regular meeting held Sept. 21, 2023 the special meeting held on October 29, 2023 plus the Treasurer's reports for September and October 2023. **A motion was made to approve the consent calendar by Grace Lundeen, seconded by Chris Mills Ayes: Coons, Lundeen, Mills Noes: none Absent: Allen and Davis Abstain: none ~ Motion carried.**

3. PUBLIC COMMENT: Dane Walde, Field Coordinator for the Calif. Special District's Association made a presentation about their legislative efforts and accomplishments in 2023. They are working with Washington DC to protect the finances of Special Districts, to extend Brown Act Rules allowing for remote meetings and to get the definition of a Special District into Federal Law to make it easier to get federal funding. They also provide resources such as sample Policies and Procedures, a member forum, and other value added member benefits with select vendors.

4. INFORMATION/DISCUSSION ITEMS

a) *Correspondence:* **Incoming** Donation of \$250 from Lee Adams for the rescue vehicle maintenance fund. **Outgoing** Thank you letter to Lee Adams. **Email topics (in & out):** with Frank Lang of DVFP re alternate transport vehicle and CSDA contact, Golden State RMA (insurance carrier) re: insurance changes (removed 6770 added 7145) and re: alternate transport vehicle, Firewise USA re: upcoming deadlines, Audit report emailed to Van Maddox and posted on website, gov.deals checking in on us, Robin Yasso & Mike Vukas of USDA Rural Development re: vehicle reimbursement grants, Justing Hartman of Cal fire re: Salary Survey in MARS, Lauren Faulkenberry USFS re: prescribed burns in our area, Jeff Peach of Nevada County firewise coalition, PG&E and PUC re: letter of support for undergrounding the power lines, Jim Buckbee and Cal-fire about returning engine 6770, Camptonville Fire re: Title 22 Public Safety First Aid Class taught in October, Judi Kline of Cal Fire re: payment on the Kilham Fire, Mick Connolly of Sierra County Fire District #1 re firescope radio frequency updated, NORCAL EMS re alternate transport vehicle and a few other things, Blain Boden CPA re FY 22-23 audit, Sierra County Firesafe counsel re: list of residents who are interesting in participating in a grant AND the trailer, Streamline re: suggested improvement to the backside of the website interface, Grahm Rice of USFS re: mutual aid agreement

b) *Committee/Member/Business Reports:*

1. *Chief's Report* ~ Chief Dorn reported that there was a call a couple of days prior for a medical rescue out in the wilderness off Henness Pass Rd. 7145 did not roll because it hasn't been fully converted to a rescue vehicle yet and there were no EMT's available. Downieville Fire responded with an ambulance and the call went well. The person was air-lifted out by H20. There was also a structure

fire on Glory Hole Road on Sept. 21st that had escaped into wildland. The call went well and the fire was contained to ¼ to ½ acre. Multiple agencies responded.

He also reported that Sheriff Mike Fisher has promised to donate one of his surplus vehicles to the district. Chief Dorn said that it is going to include radios and some other equipment and that it would be appropriate for use as another command rig, but not as a rescue.

2. *Assistant Chief's Report:* Ned Cusato reported that they bought new batteries for engine 7150 last week. Need to get a battery tender for 7180.

3. *AVFD non-profit corp:* ~ Rae Bell reported that she had a correction to her September report when she stated that the Board of Equalization (BOE) had only requested financial statements. They also had requested a copy of the non-profit's articles of incorporation and bylaws. A letter from the BOE dated September 29th was received stating that the non-profit does have organizational clearance for a welfare exemption. (This means that the organization doesn't have to pay property taxes). AVFD plans on doing a membership drive in December and will address the name change issue after that via a vote of the membership as required.

4. *Pike Community Support Foundation* ~ Roland reported that they are going to have a Christmas Potluck and Raffle on December 16th. They will be selling tickets for gift certificates for the Briar Patch Food Co-op.

5. *Board Member/Staff Reports* ~ Streetlight manager Bruce Coons reported there has been further contact with PG&E regarding the light in Forest City. Hopefully they will fix it this time.

6. *Firewise Community Projects* ~ Rae Bell reported that the annual reporting for 2023 is due by December 15th.

7. *Firehouse Projects & ADA Compliance:*~ Nothing new to report.

8. *Pending Grants:* Vicky Tenney asked about the additional siren for Alleghany. Rae Bell reported that she had not had time to work on it and asked if Vicky might be interested in being the project manager for the siren. She declined. Everyone agreed that this is important to pursue.

6. ACTION ITEMS

a) Unfinished Business

1. *Appoint Risk Manager.* Chris Dorn will ask at training to see if anyone might be willing to do it.

2. *Status of Pike City FD Rescue Truck.* Chief Dorn reported that he has been looking around but it is going to be challenging to find a used truck of the type that is needed from another department because they are sought by the public as well. Searching online he found that trucks in the \$10,000 to \$15,000 range have high mileage (approx. 200,000) not something that we want. On the used market trucks like the one that is needed go for \$30,000 to \$35,000 and up.

As a stop-gap measure Brush Engine 7150 has been moved from Alleghany to Pike and has been outfitted as a rescue truck. This is only a short-term solution as it must be back in Alleghany before fire season starts.

He thinks that the best scenario would be if the district applies to the USDA for the vehicle reimbursement grant for the new water tender and if we get that, put the money back into a new rescue truck (go for something newer in the \$30,000 price range. He still doesn't think trying to fix the old

truck is worthwhile. Feelers for a used vehicle have been extended to other agencies and everyone he and others can think of.

3. *Status of conversion of 7145 to alternative transport vehicle.* The insurance has been switched over to Pliocene Ridge CSD, the decals still need to be changed. Downieville Fire doesn't have the paper title, so will have to go to DMV to get a copy to sign off on. In the meantime, if we really need it, we can roll it, but Ned will work on the decals tomorrow. [Forgot to mention that no additional agreement is needed with NORCAL EMS, they said that PRCSD is listed as an EMS agency already and that is all that we need.]

b) New Business

1. *Decide which funds to use for the new Water Tender:* It was noted that PRCSD's bid on the water tender was accepted by the Peardale-Chicago Park FPD. The bid amount was \$30,022. It was decided to pull \$10,000 from the Pike Fire Dept. Fleet Fund, \$10,000 from the Pike City FD Unallocated Fund and the remainder including the DMV fees and taxes will be pulled from the General Fire Fund. It is estimated that taxes will be in the \$3,000 to \$4,000 range. **A motion was made to approve the above by Chris Mills, seconded by Grace Lundeen Ayes: Coons, Lundeen, Mills Noes: none Absent: Allen and Davis Abstain: none ~ Motion carried.**

2. *Authorize Treasurer to apply for USDA Vehicle reimbursement grant.* Rae Bell explained that after the agenda was posted she emailed the USDA for more information and was told that applications are accepted all year round, but if we want to get funding in this fiscal year which ends Sept. 30, 2024 the application must be in by April of 2024. **A motion was made to authorize the Treasurer to apply for the water tender first then the other truck when(if) it is purchased by Chris Mills, seconded by Grace Lundeen Ayes: Coons, Lundeen, Mills Noes: none Absent: Allen and Davis Abstain: none ~ Motion carried.**

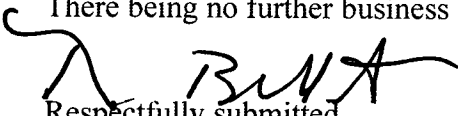
3. *Adopt meeting calendar for 2024.* **A motion was made to by Chris Mills to keep the meeting schedule "as is" (3rd Thursday of the month, 6:30 PM with July and Dec. off and alternate between Alleghany and Pike), seconded by Grace Lundeen Ayes: Coons, Lundeen, Mills Noes: none Absent: Allen and Davis Abstain: none ~ Motion carried.**

4. *Accept audit results for fiscal year 2022/2023* **A motion was made to by Chris Mills to accept the audit results, seconded by Grace Lundeen Ayes: Coons, Lundeen, Mills Noes: none Absent: Allen and Davis Abstain: none ~ Motion carried.**

7. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS: The next regular meeting is scheduled for January 18th in Alleghany. Agenda items: second siren for Alleghany, status of future replacement for 7145

8. ADJOURNMENT:

There being no further business before the board, the meeting was adjourned at 7:17 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: 11/16/23

In the following location(s):

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

On 11/12/23 (date)

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

Signed under penalty of perjury: X



Rae Bell Arbogast



Pliocene Ridge Community Services District

100 Pike City Road
Pike City, CA 95960

plioceneridge.org

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NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS

Thursday November 16, 2023, 6:30 pm

Location: Pike City Firehouse AND

VIA Phone Conference available for non-board members call 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 September 21, 2023 and the Special meeting held on October 29 2023
- c) Ratify Treasurer's report & bill payments for September and October 2023.

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' reports
 3. AVFD non-profit corp.
 4. Pike Community Support Foundation
 5. Board Member/Staff Reports
 6. Firewise Communities
 7. Firehouse Projects & ADA Compliance ~ Planning Committee Report
 8. Pending Grants – None

5. DISCUSSION and POSSIBLE ACTION ITEMS:

- a) Unfinished business:
 1. Appoint Risk Manager per policy #1030
 2. Status of Pike City FD Rescue Truck
 3. Status of conversion of ambulance 7145 to alternate transport vehicle Rescue 7145.
- b) New business
 1. WE GOT THE WATER TENDER! The board needs to decide which fire funds will be used to cover the \$30,000 price tag.
 2. Authorize Treasurer to apply for USDA Vehicle reimbursement grant by deadline. Hopefully both trucks will have been purchased by then.
 3. Adopt meeting calendar for 2024 (NOTE the district will be 20 years old next year!)
 4. Accept audit results for fiscal year 2022/2023

7. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ No meeting scheduled for December. See you next year!

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 Sept 2023

Beginning Checking Account Balance \$ 3,965.26

DEPOSITS

Date	From:	For:	Amount
Deposits Total			\$ -

EXPENDITURES

Ck #	Date	To:	For:	Amount
EFT		PG&E		\$ 482.79
			Alleghany Firehouse	\$ 60.53
			Pike Firehouse	\$ 117.89
			Alleghany Streetlights	\$ 284.85
			Forest City Streetlights	\$ 19.52
2680	9/13	AT&T	phones	\$ 65.72
2681	9/13	The Mountain Messenger	budget hearing notice FY 23/24	\$ 17.00
2682	9/13	Sierra County Public Works		\$ 1,187.77
			7180 tire installation	\$ 967.03
			fuel Alleghany	\$ 220.74
Expenditures/transfers Total				\$ 1,753.28
Ending Checking Account Balance				\$ 2,211.98

Reserve Account Detail	
Contingency	\$ 24,500.00
Alleghany Fire Unallocated	\$ 8,000.00
Pike City Fire Unallocated	\$ 19,950.00
Alleghany Firehouses	\$ 11,409.37
Pike City Firehouse	\$ 3,064.76
Alleghany Fleet	\$ 4,588.78
Pike City Fleet	\$ 11,202.95
Alleghany Dispatch Office	\$ 700.00
Streetlights	\$ 8,213.38
Interest Earned	\$ 6.90
Reserve Account Total	\$ 91,636.14

Starting Savings account balance	\$ 33,996.26
transfer to FUNDS	\$ (1,062.44)
interest earned	\$ 2.60
Ending Savings Account Balance	\$ 32,936.42
General Fire Fund (accounts listed above) * see note below.	Total \$ 35,148.40
All Fire Funds (including reserves)	\$ 118,571.16

* Note, the general fire fund is used to pay the streetlights during the year, but the light's net gain or loss is either added to or subtracted from the Streetlight reserve fund after the books are closed-out each year.

Reserve account Starting Balance	\$ 90,566.80
transfer for FY 22-23 catch up	\$ 1,062.44
interest earned	\$ 6.90
Reserve account Ending Balance	\$ 91,636.14

Report prepared by Rae Bell, Treasurer

Total All Funds \$ 126,784.54

Verified against bank statement and QB balances by: X

Name Printed

Note: Savings and Reserve account reconciled quarterly.

title



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 October 2023

Beginning Checking Account Balance \$ 2,211.98

DEPOSITS

Date	From:	For:	Amount
27-Oct	savings		\$ 2,000.00
Deposits Total			\$ 2,000.00

EXPENDITURES

Ck #	Date	To:	For:	Amount
	10/24	PG&E		\$ 371.90
			Alleghany Firehouse	\$ 62.30
			Pike Firehouse	\$ 123.89
			Alleghany Streetlights	\$ 285.70
			Forest City Streetlights	\$ 19.57
			undercharge by online pay not sure what yet	\$ (119.46)
2683	10/27	AT&T	phones	\$ 128.44
2684	10/27	Calf Special Dist. Ass.	annual membership	\$ 226.00
2685	10/27	Rae Bell Arbogast	3 mos admin end date 9/30/2023	\$ 600.00
2686	10/27	Sierra County Public Works	Fuel Alleghany	\$ 98.39
EFT	10/1	WA Bank CC card	Postage for sending files to auditor	\$ 17.10
799	10/29	Chris Mills	Mileage reimburse 30 mile round trip Pike to Alleghany	\$ 19.65
Expenditures/transfers Total				\$ 1,461.48

Reserve Account Detail	
Contingency	\$ 24,500.00
Alleghany Fire Unallocated	\$ 8,000.00
Pike City Fire Unallocated	\$ 19,950.00
Alleghany Firehouses	\$ 11,409.37
Pike City Firehouse	\$ 3,064.76
Alleghany Fleet	\$ 4,588.78
Pike City Fleet	\$ 11,202.95
Alleghany Dispatch Office	\$ 700.00
Streetlights	\$ 8,213.38
Interest Earned	\$ 6.90
Reserve Account Total	\$ 91,636.14

Ending Checking Account Balance	\$ 2,750.50
Starting Savings account balance	\$ 32,936.42
transfer to checking	\$ (2,000.00)
interest earned	
Ending Savings Account Balance	\$ 30,936.42
General Fire Fund (accounts listed above) * see note below.	Total \$ 33,686.92
All Fire Funds (including reserves)	\$ 117,109.68

* Note, the general fire fund is used to pay the streetlights during the year, but the light's net gain or loss is either added to or subtracted from the Streetlight reserve fund after the books are closed-out each year.

Reserve account Starting Balance	\$ 91,636.14
transfer for FY 22-23 catch up	
interest earned	
Reserve account Ending Balance	\$ 91,636.14

Report prepared by Rae Bell, Treasurer

Total All Funds \$ 125,323.06

Verified against bank statement and QB balances by: X

Name Printed



3005 Douglas Blvd., Ste. 115

Roseville, CA 95661

(916) 774-1040

(916) 774-1177 Fax

September 15, 2023

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, 2023. 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 September 6, 2022. 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 2022-2023, 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 September 15, 2023.

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, 2023**

W/P Ref.	Acct Num	Description	Posted	Dr.	Cr.
		1			
	1370.2	Vehicles - Alleghany			
	1370.3	Vehicles - Pike			
	1390.1	Accumulated Depreciation			10,949.87
	3010.1	Fund Balance - Fixed Assets		10,949.87	125.71
	7630.1	Vehicle Repair/Maint - Alleghany			
	8651	Fixed Asset Expend - Alleghany		125.71	
	4060.2	Surplus Equip Sales - Alleghany			
	4060.3	Surplus Equip Sales- Pike Loss/Gain on sale/dispostion			
		Adjust F/A & sold property at 6/30/22			
				11,075.58	11,075.58